

MAINE STATE LEGISLATURE

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N I N E T Y - F I R S T L E G I S L A T U R E

Legislative Document

No. 108

H. P. 136

House of Representatives, January 26, 1943.

Referred to Committee on Judiciary. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Tozier of Fairfield.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-THREE

AN ACT Relating to Abatements and Supplementary Assessments of Taxes
by State Tax Assessor.

Be it enacted by the People of the State of Maine, as follows:

R. S., c. 12, § 14, amended. Section 14 of chapter 12 of the revised statutes is hereby amended to read as follows:

'Sec. 14. State tax assessor may make abatement of taxes. The state tax assessor may, within ~~one year~~ **3 years** from the assessment, if justice requires, make an abatement of any state, county, or forestry district taxes. A list of such abatements, and the amount of the same, shall be transmitted by the state tax assessor to the treasurer of state, and such amount or amounts shall be deducted from such taxes.

The state tax assessor may, within 2 years from the assessment, if justice requires, make a supplementary assessment of any tax of which the original assessment is required by law to be made by the bureau of taxation. Such supplementary assessment shall be made in the same manner as the original assessment and the taxes so assessed shall be committed and collected accordingly.'