

# 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

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**Legislative Document**

**No. 138**

H. P. 191

House of Representatives, January 27, 1943.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Usher of Gorham.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-THREE

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### AN ACT Relating to Tax Abatements.

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

**Sec. 1. R. S., c. 13, § 70, amended.** Section 70 of chapter 13 of the revised statutes, as amended by chapter 180 of the public laws of 1933, is hereby further amended to read as follows:

**‘Sec. 70. Assessors to give notice to bring in lists of taxable property; if no lists are brought in, no claim for abatement.** Before making an assessment, the assessors shall give reasonable notice in writing to the ~~inhabitants~~ **property owners** by posting notifications in some public place in the town, or shall notify them, in such other way as the town at its annual meeting directs, to make and bring in to them true, **full, complete** and perfect lists of their polls and all their estates real and personal, not by law exempt from taxation, of which they were possessed on the 1st day of April of the same year. If any ~~resident~~ **property** owner after such notice, ~~or any non-resident owner after being reasonably requested thereto by the assessors,~~ does not bring in such list, he is thereby barred of his right to make application to the assessors, or the county commissioners for any abatement of his taxes, ~~unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed.~~ ~~The request upon non-resident owners may be proved~~

~~by a notice sent by mail directed to the last known address of the taxpayer or given by any other method that brings notice home to the taxpayer.'~~

**Sec. 2. R. S., c. 13, § 73, amended.** Section 73 of chapter 13 of the revised statutes, as amended by section 2 of chapter 84, of the public laws of 1939, is hereby further amended to read as follows:

**'Sec. 73. Assessors may make abatements; record to be kept in book form and open to public inspection; report.** The assessors for the time being, ~~on written application, stating the grounds therefor,~~ within 2 years from the assessment, may make such reasonable abatement as they think proper **if they are satisfied that the tax cannot be collected because of the death, absence, poverty, insolvency, bankruptcy, or other inability of the person assessed to pay,** except that no abatement of any void or invalid real estate tax shall be required if property has been sold for non-payment under section 72 of chapter 14, or the notice under section 28 of chapter 14 has been filed or the certificate under chapter 244 of the public laws of 1933, as amended, has been recorded. If after 2 years from the date of assessment a collector is satisfied that a poll-tax or tax upon personal property, or any portion of any tax, committed to him or to any of his predecessors in office for collection, cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy, or other inability of the person assessed to pay, he shall notify the assessors thereof in writing, under oath, stating the reason why such tax cannot be collected. The assessors, after due inquiry, may abate such tax or any part thereof, and shall certify such abatement in writing to the collector; and said certificate shall discharge the collector from further obligation to collect the tax so abated. When such abatement is made, a record thereof together with the name of the party or parties benefited by the abatement, and the amount of the abatement together with the reasons for such abatement, shall, within 30 days after such abatement, be made and kept in suitable book form open to the public at reasonable times, and a report of the same be made to the town at its annual meeting, and to the mayor and aldermen of cities, by the 1st Monday in each March.'

**Sec. 3. R. S., c. 13, additional.** Chapter 13 of the revised statutes is hereby amended by adding thereto a new section to be numbered 73-A, and to read as follows:

**'Sec. 73-A. Person may apply to assessors for abatement if he believes he is overrated.** A person aggrieved by the tax assessed upon him may, on or before October 1 of the year to which the tax relates, ap-

ply in writing to the assessors, for an abatement; and if they find him taxed at more than his just proportion, they shall make a reasonable abatement. When such abatement is made, a record thereof together with the name of the party or parties benefited by the abatement, and the amount of the abatement together with the reasons for such abatement, shall, within 30 days after such abatement, be made and kept in suitable book form open to the public at reasonable times, and a report of the same be made to the town at its annual meeting, and to the mayor and aldermen of cities, by the 1st Monday in each March.'

**Sec. 4. R. S., c. 13, § 74, amended.** Section 74 of chapter 13 of the revised statutes is hereby amended to read as follows:

**'Sec. 74. Notice of decision.** They shall give to any person applying to them for an abatement of taxes, notice in writing of their decision upon such application within 10 days ~~after they take final action thereon~~ of the receipt thereof; and if such written notice is not given, it shall be deemed that the application is denied.'

**Sec. 5. R. S., c. 13, § 75, amended.** Section 75 of chapter 13 of the revised statutes is hereby amended to read as follows:

**'Sec. 75. Appeal to county commissioners; proceedings thereon; appeal to superior court.** If they refuse to make the abatement asked for, the applicant may apply to the county commissioners at their next meeting, and if they think that he is overrated, he shall be relieved by them, and be reimbursed out of the town treasury the amount of their abatement, with incidental charges. The commissioners may require the assessors or town clerk to produce the valuation, by which the assessment was made, or a copy of it. If the applicant fails, the commissioners shall allow **all expenses and** costs to the town, ~~taxed as in a suit in the superior court~~, and issue their warrant of distress for collection thereof against him; either party may appeal from the decision of said county commissioners to the superior court, under the same conditions that an appeal lies from the assessors to the superior court.'

**Sec. 6. R. S., c. 13, § 78, amended.** Section 78 of chapter 13 of the revised statutes is hereby amended to read as follows:

**'Sec. 78. Proceedings and judgment; lien to continue for 30 days; how enforced.** If upon such trial it appears that the appellant has complied with all provisions of law, **and has paid the tax for which he has been assessed**, he may be granted such abatement as said court may deem

reasonable, under the same circumstances as an abatement may be granted by the county commissioners, and judgment for the amount thereof shall be rendered against such city or town; and the court may make such order relating to the payment of costs as justice may seem to require. If no abatement is granted, judgment shall be rendered in favor of the city or town for all its expenses and costs to be taxed by the court. ~~If no abatement is granted, judgment shall be rendered in favor of the city or town, and for its costs, to be taxed by the court. If an abatement is granted, judgment shall be rendered in favor of the city or town for such amount, if any, as may be due, after deducting the abatement, and the court may make such order relating to the payment of costs as justice shall require. In either case execution shall issue.~~ The lien created by statute on real estate to secure the payment of taxes shall be continued for 30 days after the rendition of judgment, and may be enforced by sale of said real estate on execution, in the same manner as attachable real estate may be sold under the provisions of section 31, chapter 90, and with the same right of redemption. Claims for abatement on several parcels of real estate may be embraced in one appeal, but judgment shall be rendered, and execution shall issue, for the amount of taxes due on each several parcel. The final judgment of the court shall be forthwith certified by the clerk to the assessors of the town or city where such tax was assessed, and such assessors shall in all cases carry into full effect the judgment of the appellate court in the same manner as if made by themselves. ~~If it shall be alleged in the application that the applicant has paid the taxes for which he has been assessed, and if the court shall so find, judgment for the amount of the abatement granted shall be rendered against the city or town, and execution therefor, and for such costs as may be awarded, shall issue as in civil actions.'~~

Sec. 7. R. S., c. 13, § 79, amended. Section 79 of chapter 13 of the revised statutes is hereby amended to read as follows:

**'Sec. 79. Trial and exceptions.** Such appeal shall be tried at the term to which the notice is returnable, unless delay shall be granted at the request of such city or town for good cause; and said court shall, if requested by such city or town, advance the case upon the docket so that it may be tried and decided with as little delay as possible. Either party may file exceptions to the decisions and rulings of the court upon matters of law arising upon the trial, in the same manner and with the same effect as is allowed in the superior court in the trial of cases without a jury. **The provisions of this section are mandatory.'**

**Sec. 8. R. S., c. 13, § 80, amended.** Section 80 of chapter 13 of the revised statutes is hereby amended to read as follows:

**'Sec. 80. Appeals to superior court referred to state tax assessor.** All appeals to the superior court under the provisions of section 76 may be referred by the court to the state tax assessor, who shall hear the parties and report their findings to the court together with a transcript of the evidence. Such report shall be prima facie evidence of the facts thereby found, ~~or the court may in its discretion appoint a commissioner to hear the parties and to report to the court the facts, or the facts with the evidence. Such report shall be prima facie evidence of the facts thereby found. The fees of the commissioner shall be paid in the same manner as those of auditors appointed by the court.'~~