

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. 191

H. P. 253

House of Representatives, January 28, 1943.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Conant of Rockland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-THREE

AN ACT Relating to the Abatement of Taxes.

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

R. S., c. 13, § 73, amended. The 1st sentence of section 73 of chapter 13 of the revised statutes, as amended, is hereby further amended to read as follows :

'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, except that no abatement of any void or invalid real estate tax shall be required if property has been sold for nonpayment 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, and no abatement shall be made of any tax on real estate which has been sold pursuant to section 72 of chapter 14 or against which a tax lien certificate has been recorded pursuant to chapter 244 of the public laws of 1933, as amended.'