

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 652**

H. P. 1172

House of Representatives, February 18, 1943.

Reported by Mr. Anderson from Committee on Legal Affairs and laid on table to be printed under joint rules.

HARVEY R. PEASE, Clerk.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-THREE

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**AN ACT Relating to the Abatement of Taxes.**

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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 ~~two years from the assessment~~ **1 year from date of commitment**, 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.'