

# MAINE STATE LEGISLATURE

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Legislative Document

No. 1028

H. P. 1376

House of Representatives, March 26, 1945.

On motion of Mr. Dutton of Bingham received by unanimous consent, referred to the Committee on Taxation, ordered printed and sent up for concurrence.

HARVEY R. PEASE, Clerk.

Presented by Mr. Dutton of Bingham.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-FIVE

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**AN ACT** Relating to Supplementary Assessments of State, County and  
Forestry District Taxes.

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

**R. S., c. 14, § 72, amended.** Section 72 of chapter 14 of the revised statutes is hereby amended by adding at the end thereof the following new paragraph:

‘The state tax assessor shall make a supplementary assessment of any state, county or forestry district tax on lands which have been acquired by the state for non-payment of such tax, which have been omitted from the state valuation and which have been conveyed by legislative authorization. Such supplementary assessment shall be made only for the calendar year following the date of conveyance and shall be based on the valuation to be established by the board of equalization.’