

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES
OF THE
SIXTIETH LEGISLATURE

OF THE
STATE OF MAINE.

1881.

Published by the Secretary of State, agreeably to Resolves of June 28, 1820,
February 18, 1840, and March 16, 1842.

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1881.

PUBLIC LAWS

OF THE

STATE OF MAINE.

1881.

Chapter 73.

CHAP. 73.

An act to amend sections sixty-six, sixty-seven and sixty-eight of chapter six of the Revised Statutes, relating to the assessment and abatement of Taxes.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :

SECT. 1. Section sixty-six of chapter six of the revised statutes is hereby amended so as to read as follows :

Sec. 66, ch. 6,
R. S., amended.

'SECT. 66. If any person after such notice does not bring in such list, the assessors shall ascertain otherwise as nearly as may be, the nature, amount and value of the estate, real and personal, for which in their judgment such person is liable to be taxed, and he shall be 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 such list at the time appointed.'

Assessors to ascertain value of estates if no lists are brought in and possessors are barred from making applications for abatement.

SECT. 2. Section sixty-seven of said chapter six, is hereby amended so as to read as follows :

Sec. 67, amended.

'SECT. 67. The assessors or either of them may require the person presenting such list to make oath to its truth, which either of them may administer, and either of them may require such person to answer all proper inquiries in writing as to the nature, situation and value of his property liable to be taxed in this state, and a refusal or neglect to answer such inquiries and subscribe the same, shall bar the right of such person to an appeal to the county commissioners, but such lists and answers shall not be conclusive upon the assessors.'

Persons may be required to make oath to lists.

—refusal a bar to right of appeal.

SECT. 3. Section sixty-eight of said chapter six, is hereby amended so as to read as follows :

Sec 68, amended

'SECT. 68. The assessors for the time being, on written application, stating the grounds therefor, within two years from the assessment, may make such reasonable abatement as they think proper. They shall keep in suitable book form, a record of such abatements, with the reasons for each abatement, and shall report the same to the town at its annual meeting, and to the mayor and aldermen of cities, on or before the first Monday in March of each year.'

Abatements may be made within two years, records kept and report made thereof.