# MAINE STATE LEGISLATURE

The following document is provided by the

LAW AND LEGISLATIVE DIGITAL LIBRARY

at the Maine State Law and Legislative Reference Library

http://legislature.maine.gov/lawlib



Reproduced from scanned originals with text recognition applied (searchable text may contain some errors and/or omissions)

#### **ACTS AND RESOLVES**

AS PASSED BY THE

## Ninety-fourth Legislature

OF THE

### STATE OF MAINE

Published by the Director of Legislative Research in accordance with subsection VI of section 26 of chapter 9 of the Revised Statutes of 1944.

KENNEBEC JOURNAL
AUGUSTA, MAINE
1949

PROPERTY OF THE
STATE OF MAINE
NOT TO BE SOLD

### PUBLIC LAWS

OF THE

## STATE OF MAINE

As Passed by the Ninety-fourth Legislature

1949

#### Chapter 72

AN ACT Relating to Payments to Town of Masardis by Seed Potato Board.

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

Sec. 1. R. S., c. 27, § 127-D, amended. Section 127-D of chapter 27 of the revised statutes, as enacted by chapter 153 of the public laws of 1945, is hereby amended by adding thereto a new paragraph, to read as follows:

'The seed potato board is authorized to pay to the town of Masardis in lieu of taxes a sum, in the discretion of the board, which will compensate said town in whole or in part for loss of real estate taxes due to state ownership of real estate now used for seed potato purposes.'

Sec. 2. Retroactive provision. The provisions of this act shall be retroactive to the calendar year of 1948.

Effective August 6, 1949

#### Chapter 73

AN ACT Relating to Right of Appeal in Cigarette and Tobacco Products Law.

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

R. S., c. 14, § 202, repealed and replaced. Section 202 of chapter 14 of the revised statutes is hereby repealed and the following enacted in place thereof:

'Sec. 202. Appeals from decisions of assessor. Any person aggrieved because of any action or decision of the assessor under the provisions of sections 186 to 205, inclusive, may appeal therefrom within 20 days to the superior court. Not less than 14 days before the sitting of said superior court, the appellant shall serve upon the state tax assessor or his duly authorized representative a copy of the said petition stating the reasons for the appeal and notifying the tax assessor when the appeal is to be heard. Pending judgment of the court, the decision of the tax assessor shall remain in full force and effect.'

Effective August 6, 1949