



LAWS RELATING

TO

PROPERTY TAXATION

**Maine Constitutional Provisions and Extracts from
Maine Revised Statutes, Titles 1, 4, 5, 7, 10, 11, 12, 13,
14, 17, 20-A, 22, 23, 24, 29-A, 30-A, 33, 35-A, 36, 37-B, 38,
and Title 42 of the US Code**

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FOREWORD

This notebook contains laws relating to property taxation affecting municipal assessors, municipal officials and the work of the Property Tax Division of Maine Revenue Services.

The laws shown in this notebook are extracts of the State's statutory database current through the Second Regular Session of the 127th Legislature as provided to us by the Office of Revisor of Statutes. The text also includes miscellaneous extracts of statutes that, though not included in taxation statutes, have an effect on taxation.

In transferring and reformatting of the laws from the state's statutory database and recently enacted Public Laws, errors and inconsistencies may have inadvertently escaped our review. Please feel free to contact us with any corrections or omissions as you may discover.

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