278.02 PETITION MAY INCLUDE SEVERAL ITEMS OR PARCELS.

Such petition need not be in any particular form, but shall clearly identify the items of personal property, or the land involved, the assessment date, and shall set forth in concise language the claim, defense, or objection asserted. No petition shall include more than one assessment date. Several items of personal property and several parcels of land in or upon which the petitioner has an estate, right, title, interest, or lien may be included in the same petition, but only if they are in the same city or town, except that contiguous property overlapping city or town boundaries may be included in one petition.

History: *(2126-2) 1935 c 300 s 2; 1989 c 324 s 24; 1992 c 511 art 4 s 15; 1993 c 375 art 3 s 33*