

# MAINE STATE LEGISLATURE

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# 121st MAINE LEGISLATURE

## SECOND REGULAR SESSION-2004

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Legislative Document

No. 1794

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H.P. 1316

House of Representatives, December 22, 2003

### **An Act To Expand Maine's Homestead Exemption for the Blind**

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Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Clerk of the House on December 17, 2003. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

*Millicent M. MacFarland*

MILLICENT M. MacFARLAND

Clerk

Presented by Representative RICHARDSON of Brunswick.  
Cosponsored by Senator EDMONDS of Cumberland and  
Representatives: CLOUGH of Scarborough, KETTERER of Madison, LEMOINE of Old  
Orchard Beach, PATRICK of Rumford, PINGREE of North Haven, SAVIELLO of Wilton,  
WALCOTT of Lewiston.

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

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**Sec. 1. 36 MRSA §654, sub-§1, ¶E,** as amended by PL 1995, c.  
4 545, §1, is further amended to read:

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E. The residential real estate up to the just value of  
\$4,000 owned or held in a revocable living trust for the  
benefit of and occupied as the permanent residence of  
inhabitants of Maine who are legally blind as determined by  
a properly licensed Doctor of Medicine, Doctor of Osteopathy  
or Doctor of Optometry; and

**SUMMARY**

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Current law provides a property tax exemption on residential  
real estate up to the just value of \$4,000 for persons who are  
blind. This bill extends that exemption to apply to residential  
property that is held in a revocable living trust for a person  
who is blind and who occupies the property as that person's  
permanent residence. This change mirrors the exemptions granted  
to veterans and under the Maine resident homestead property tax  
exemption program.