

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND NINETEENTH LEGISLATURE

FIRST REGULAR SESSION
December 2, 1998 to June 19, 1999

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
SEPTEMBER 18, 1999

PUBLISHED BY THE REVISOR OF STATUTES
IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4.

J.S. McCarthy Company
Augusta, Maine
1999

CHAPTER 507

S.P. 776 - L.D. 2175

An Act to Amend the Maine Residents Property Tax Program

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the residents of the State are burdened by the large portion of their incomes that they must pay to property taxes; and

Whereas, a delay of relief provided by the Maine Residents Property Tax Program places an additional economic burden on the residents of the State; and

Whereas, filing for the Maine Residents Property Tax Program begins August 1st of this year; and

Whereas, the State Tax Assessor will need time to prepare for the changes to the Maine Residents Property Tax Program provided in this legislation; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 36 MRSA §6201, sub-§2, as amended by PL 1995, c. 368, Pt. CCC, §5 and affected by §11, is further amended to read:

2. Claimant. "Claimant" means an individual who has filed a claim under this chapter and was domiciled in this State and occupied a homestead in this State during the entire calendar year preceding the year in which claim for relief under this chapter is filed. "Claimant" also includes an individual who has filed a claim under this chapter and who owned or otherwise maintained a homestead in this State during the entire calendar year preceding the year in which the claim for relief under this chapter is filed and occupied that homestead for at least 6 months during that year. Regardless of how many names of individuals appear on the property deed, the person who meets the qualifications described in this subsection and proves sole responsibility for the payment of the property taxes on the subject property is the claimant for that property. If 2 or more individuals meet the qualifications in this subsection and share the payment of the rent or the responsibility for the payment of the property taxes, each individual may apply on the basis

of the rent paid or the property taxes levied on the homestead that reflect the ownership percentage of the claimant and the claimant's household.

If 2 or more individuals claim the same property, the matter must be referred to the State Tax Assessor, whose decision is final. Ownership of a homestead under this chapter may be by fee, by life tenancy, by bond for deed, as mortgagee or any other possessory interest in which the owner is personally responsible for the tax for which a refund is claimed.

Sec. 2. Appropriation. The following funds are appropriated from the General Fund to carry out the purposes of this Act.

	1999-00	2000-01
ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF		
Maine Residents Property Tax Program		
All Other	\$11,836	\$12,072
Provides funds for benefits to claimants based on occupancy of less than a full calendar year.		
Elderly Householder's Tax Refund		
All Other	\$11,836	\$12,072
Provides funds for benefits to claimants based on occupancy of less than a full calendar year.		
DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES		
TOTAL	\$23,671	\$24,144

Sec. 3. Retroactivity. This Act applies retroactively to January 1, 1997.

Emergency clause. In view of the emergency cited in the preamble, this Act takes effect when approved.

Effective June 11, 1999.

CHAPTER 508

H.P. 1386 - L.D. 1992

An Act to Limit Entry into the Lobster Fishery by Zone