

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 888

H. P. 661

House of Representatives, February 2, 1965

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

JEROME G. PLANTE, Clerk

Presented by Mr. Truman of Biddeford.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-FIVE

AN ACT Providing a Tax Abatement for Certain Elderly Persons.

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

R. S., T. 36, § 654, sub-§ 1, ¶ G, additional. Subsection 1 of section 654 of Title 36 of the Revised Statutes is amended by adding a new paragraph G, to read as follows :

‘G. The estates up to the value of \$4,000, having a taxable situs in the place of residence, of all persons 65 years of age or older and occupied by him as his domicile, or of a person who owns the same jointly with his spouse, or either of them is 65 years of age or over, and occupied by them as their domicile or of a person 65 years of age or over who owns the same jointly or as a tenant in common with a person not his spouse and occupied by him as his domicile, provided that :

- (1) Such person has been domiciled in the State of Maine for the preceding 10 years, and has owned such property either individually, jointly or as a tenant in common for the preceding 5 years, and had, in the preceding year a net income from all sources both taxable and nontaxable of less than \$4,000 or, if married, a combined net income from all sources both taxable and nontaxable with his spouse of less than \$5,000, and
- (2) That the total assessed value of all real property owned by such person or his spouse, or by them jointly, does not exceed \$14,000, and
- (3) That in the case of real estate owned by a person jointly or as a tenant in common with a person not his spouse, the amount of his exemption under this paragraph shall be that proportion of \$4,000 which the amount of his interest in such property bears to the whole value thereof,

provided no exemption shall be granted to any joint tenant or tenant in common unless the combined net income from all sources both taxable and nontaxable of such joint tenants or tenants in common and their respective spouse is less than \$5,000.'