

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

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**Legislative Document**

**No. 1051**

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H. P. 727

House of Representatives, February 22, 1967

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Birt of East Millinocket.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-SEVEN

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**AN ACT Relating to Property Tax Exemption for Persons Reaching Sixty-Five  
Years of Age.**

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

**R. S., T. 36, § 654, sub-§ 2, additional.** Section 654 of Title 36 of the Revised Statutes is amended by adding a new subsection 2, to read as follows :

2. Real estate of persons 65 years of age. A person who has reached the age of 65 years is exempt from taxation with respect to real estate up to the value of \$3,500 owned, either solely or jointly with his spouse, and occupied by him as his domicile; provided that if both husband and wife have reached the age of 65 years only one exemption shall apply, and provided further that the exemption in this subsection shall not be in addition to any other property tax exemption to which a person may be entitled under section 653 or this section.

A. To be eligible for exemption under this subsection :

- (1) The person must have been a resident of this State for at least 10 years prior to making claim for exemption; and must have owned and occupied the property, as to which exemption is claimed, or other real estate in this State occupied as his domicile, for the 5 years preceding making claim for exemption; and
- (2) The person must have had income for the preceding year of less than \$4,000, or, if married, combined income with his spouse, of less than \$5,000; and
- (3) The total value of all real estate owned by such person and his spouse does not exceed \$10,000, wherever located.

B. Any person who desires to secure exemption under this subsection shall make written application and file written proof of entitlement on or before the first day of April, annually, with the assessors of the place in which the person resides. Refusal to so apply and file shall constitute adequate reason for denial of such exemption.

C. "Income" as used in this subsection shall mean income from any source including compensation, pension payments or annuity payments on account of public or military service but not including payments under the Federal Social Security Law.

D. "Domicile" as used in this subsection shall, in the case of a building used partly as a home and partly for other purposes, include only the portion used as a home; and in such case the exemption shall apply only to the value of that portion of the building and to the same proportionate part of the value of the land of which it is a part.

E. No real estate conveyed to any person for the purpose of obtaining exemption from taxation under this subsection shall be so exempt, excepting property conveyed between husband and wife, and the obtaining of such exemption by means of fraudulent conveyance shall be punishable by a fine of not less than \$100 and not more than 2 times the amount of the taxes evaded by such fraudulent conveyance, whichever amount is greater.