

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
103rd LEGISLATURE

CONFERENCE COMMITTEE AMENDMENT "A" to H.P. 953, L.D. 1384, Bill,  
"An Act to Relieve Elderly Persons from Increases in  
the Property Tax."

Amend said Bill by striking out all of subsections 3 and 4 of that part designated "§658." (same in L.D. 1384) and inserting in place thereof the following:

'3. Ownership, residency. The person claiming abatement shall have been a resident of the State of Maine for at least 10 years.

4. Single family dwelling. A claim for abatement can only be made for a single family dwelling which is occupied as the domicile of the person claiming abatement.'

Further amend said Bill by striking out all of subsections 7 and 8 of that part designated "§658" (same in L.D. 1384) and inserting in place thereof the following:

'7. Claims filed. Any person who desires to secure abatement under this section shall make a written application and file notarized written proof of entitlement on or before the first day of April, annually, with the municipal assessors. Refusal to so apply and file shall constitute adequate reason for denial of such abatement. Any person signing a false claim shall be guilty of a misdemeanor and punished by a fine of not more than \$500. The State of Maine or municipality shall have the right to recover any amounts which shall have been unlawfully abated.

8. Annually. Claims for abatement shall be made annually and solely upon forms as prescribed by the State Tax Assessor.'

Further amend said Bill by inserting before the last paragraph (same in L.D. 1384) the following new subsections:

'9. Fraudulent conveyance. No real estate conveyed to any person for the purpose of obtaining abatement under this section shall be so exempt, excepting property conveyed between husband and wife, and the obtaining of such abatement by means of fraudulent conveyance shall be punishable by a fine of not less than \$500

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or not more than 10 times the amount of the taxes evaded by such fraudulent conveyance, whichever amount is greater.

10. Claims by municipalities. Any municipality granting abatements under this section shall have a valid claim against the State to recover the taxes lost by reason of such abatements, upon proof of the facts in form satisfactory to the Commissioner of Finance and Administration. Such claims shall be presented to the Legislature next convening.'

Further amend said Bill by adding at the end a new section, as follows:

'Sec. 2. Effective date. This Act shall be effective only for the calendar year 1968.'

Reported by a Committee of Conference.

Reproduced and distributed under the direction of the Clerk of the House.

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6/5/67