

STATE OF MAINE HOUSE OF REPRESENTATIVES 103rd LEGISLATURE

HOUSE 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 " $\S658$." (same in L.D. 1384) and inserting in place thereof the following:

'<u>3.</u> Ownership, residency. The person claiming exemption shall have been a resident of the State of Maine for at least 10 years.

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

Further amend said Bill by striking out all of subsection 7 of that part designated " $\underline{\$658}$." and inserting in place thereof the following:

'7. Claims filed. Any person who desires to secure exemption 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 exemption. Any person signing a false claim shall be subject to civil or criminal perjury.'

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

'9. Fraudulent conveyance. No real estate conveyed to any person for the purpose of obtaining exemption from taxation under this section 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 \$500 and not more than 10 times the amount of the taxes evaded by such fraudulent conveyance, whichever amount is greater.'

Filed by Mr. Philbrook of South Portland.

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(Filing No. H-202)