

MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 1384

H. P. 953

House of Representatives, March 7, 1967

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Philbrook of South Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-SEVEN

AN ACT to Relieve Elderly Persons from Increases in the Property Tax.

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

R. S., T. 36, §§ 657,658, additional. Title 36 of the Revised Statutes is amended by adding 2 new sections to be numbered 657 and 658, to read as follows:

§ 657. Purpose

Due to the tremendous rise in living costs during the past decade, including ever increasing property taxes, the failure of Federal Old Age and Survivors Insurance and similar types of pension systems to adequately reflect in their pension payments these costs, and because savings once deemed adequate for retirement living are now grossly inadequate, it is therefore deemed necessary that the Legislature grant people retired on fixed incomes some relief from real property taxes. This relief must be granted to insure that thousands of persons now retired on fixed incomes can remain in possession of their homes, thus not becoming a burden on state or local government.

§ 658. Application

The following persons, as heads of households, shall have any increases in their property tax abated after application by reason of age.

1. **Male.** A male head of a household shall be 65 years of age or older prior to February 15th of the year in which real property is assessed and the taxes levied thereon.

2. **Female.** A female head of a household shall be 62 years of age or older

prior to February 15th of the year in which the real property is assessed and the taxes levied thereon.

3. **Ownership, residency.** The person claiming exemption shall have owned, either in fee or by contract purchase, the real property for which the exemption is claimed for at least 3 years or have been a resident of the State of Maine for at least 10 years, if not qualified under the 3-year ownership limitation.

4. **Single family dwelling.** A claim for exemption can only be made for a single family dwelling.

5. **Limitation.** Said single family dwelling, as provided in subsection 4, cannot be permanently occupied by anyone who is not solely dependent upon the head of the household for his support.

6. **Income.** The combined income of the head of the household and his spouse, from all sources whatsoever, shall not be in excess of \$4,000 for the calendar year immediately preceding the year in which the real property is assessed and the taxes levied thereon.

7. **Claims filed.** All claims for exemption shall be made and signed either before a notary public or the municipal assessor or his deputy in the community where the real property is located. Any person signing a false claim shall be subject to either civil or criminal perjury.

8. **Annually.** Claims for exemption shall be made annually and solely upon forms as prescribed by the municipal assessor.

“Head of a household,” as used in this section, may be any of the following: A married person, a single person, a widow or widower, a divorcee or divorcee, provided he is the sole support of the household.