

# MAINE STATE LEGISLATURE

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# ONE HUNDRED AND FOURTH LEGISLATURE

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**Legislative Document**

**No. 916**

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S. P. 283

In Senate, February 19, 1969

Referred to Committee on Taxation. Sent down for concurrence and 1,000 ordered printed.

JERROLD B. SPEERS, Secretary

Presented by Senator Dunn of Oxford.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-NINE

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### **AN ACT to Give Relief to Elderly Persons from the Increasing Property Tax.**

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

Sec. 1. R. S., T. 36, § 657, additional. Title 36 of the Revised Statutes is amended by adding a new section 657, to read as follows :

#### § 657. Tax credits for elderly persons

Persons over the age of 65 years shall be entitled to property tax credits in accordance with the following provisions :

1. **Age of claimant.** The person applying for the credit shall be 65 years of age or older prior to April 1st of the year in which real property is assessed and the taxes levied thereon.

2. **Ownership.** The credit shall apply only to real estate taxes on property owned by the claimant and occupied by the claimant as his principal residence.

3. **Residency.** The person claiming abatement shall have been a resident of the State of Maine for at least 5 years prior to claiming the credit.

4. **Claims filed.** Any person who desires to secure credit under this section shall make written application and file written proof of entitlement on or before the first day of April, with the municipal assessors. Failure to so apply and file shall constitute adequate reason for denial of such abatement. The State of Maine or municipality shall have the right to recover any amounts which shall have been unlawfully credited.

5. **Forms.** Claims for the credit shall be made upon forms as prescribed by the State Tax Assessor.

6. **Formula.** Persons otherwise qualified under this section shall be entitled to a credit, not to exceed the amount of property taxes assessed against the claimant's principal residence, according to the following formula:

Age 65	Credit \$ 35
70	50
75	75
80	100

7. **Limitation.** No person shall be entitled to such credit who is in receipt of a veteran's exemption under section 653.

8. **Fraudulent conveyance.** No tax on real estate conveyed to any person for the purpose of obtaining credit under this section shall be subject to such credit, excepting property conveyed between husband and wife, and obtaining of such credit by means of fraudulent conveyance shall be punishable by a fine of not less than \$500 or no more than 10 times the amount of the credit obtained by such fraudulent conveyance, whichever amount is greater.

9. **Claims by municipalities.** Any municipality granting credits under this section shall file with the State Tax Assessor a claim for reimbursement on forms to be provided by the State Tax Assessor for that purpose. Upon proof of the facts in form satisfactory to the Commissioner of Finance and Administration, such claims shall be paid on or before December 15th, annually. Such claims must be filed with the State Tax Assessor on or before September 15th, annually, covering credits for the current tax year. For cause, the State Tax Assessor may extend the time for filing, upon written request made before September 15th. The State Tax Assessor shall review such claims, either before or after payment by the State, and may adjust such claims according to the facts, or may initiate action to withhold so much of any funds payable by the State to the municipality as may be necessary to compensate for overpayment of any claim.

**Sec. 2. Appropriation.** There is appropriated from the General Fund the sum of \$1,013,160 to carry out the purposes of this Act. The breakdown shall be as follows:

	1970-71
STATE TAX ASSESSOR	
Personal Services	9,160
All Other	3,000
Capital Expenditures	1,000
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	13,160
Cost of reimbursement to towns	1,000,000

**Sec. 3. Effective date.** Claims of municipalities under this Act shall first be paid on or before December 15, 1970.