

# MAINE STATE LEGISLATURE

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NEW DRAFT OF: S. P. 283; L. D. 916

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ONE HUNDRED AND FOURTH LEGISLATURE

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Legislative Document

No. 1550

S. P. 474

In Senate, May 23, 1969

Reported by Senator Wyman of Washington from Committee on Taxation.  
Printed under Joint Rules No. 18.

JERROLD B. SPEERS, Secretary

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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:

R. S., T. 36, §§ 657-659, additional. Title 36 of the Revised Statutes is amended by adding 3 new sections to be numbered 657 to 659, 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 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.

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. 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 subject to civil or criminal perjury.

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

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

"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.

#### § 659. Claims against decedent's estate

Upon the death of a person who has received an abatement under sections 657 and 658, the municipality shall have a claim against his estate, allowable in probate court, with interest at the rate of 6% a year from the date of the abatement.