

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 66

H. P. 34

Office of the Clerk of the House

Filed December 7, 1970 under Joint Rule 6 by Mr. Hanson of Gardiner. To be printed and delivered to the House of Representatives of the 105th Legislature.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Hanson of Gardiner.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

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

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

Sec. 1. R. S., T. 36, § 658, amended. The first paragraph of section 658 of Title 36 of the Revised Statutes, as enacted by chapter 444 of the public laws of 1969, is amended to read as follows:

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

Sec. 2. R. S., T. 36, § 658, sub-§§ 3 and 4, amended. Subsections 3 and 4 of section 658 of Title 36 of the Revised Statutes, as enacted by chapter 444 of the public laws of 1969, are amended to read as follows:

3. **Ownership, residency.** The person claiming ~~waiver~~ abatement shall have been a resident of the State of Maine for at least ~~to~~ 5 years.

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

Sec. 3. R. S., T. 36, § 658, sub-§ 6-A, additional. Section 658 of Title 36 of the Revised Statutes, as enacted by chapter 444 of the public laws of 1969, is amended by adding a new subsection 6-A to read as follows:

6-A. **Assets.** The combined assets of the head of a household and spouse, from all sources whatsoever, shall not be in excess of \$25,000 for the calendar year immediately preceding the year in which the abatement is applied for.

Sec. 4. R. S., T. 36, § 658, sub-§ 7, amended. The first two sentences of subsection 7 of section 658 of Title 36 of the Revised Statutes, as enacted by chapter 444 of the public laws of 1969, are amended to read as follows:

Any person who desires to secure ~~waiver~~ **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 ~~waiver~~ **abatement**.

Sec. 5. R. S., T. 36, § 658, sub-§§ 8 and 9, amended. Subsections 8 and 9 of section 658 of Title 36 of the Revised Statutes, as enacted by chapter 444 of the public laws of 1969, are amended to read as follows:

8. Annually. Claims for ~~waiver~~ **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 ~~waiver~~ **abatement** under this section shall be so exempt, excepting property conveyed between husband and wife, and the obtaining of such ~~waiver~~ **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.

Sec. 6. R. S., T. 36, § 658, sub-§ 10, additional. Section 658 of Title 36 of the Revised Statutes, as enacted by chapter 444 of the public laws of 1969, is amended by adding a new subsection 10 to read as follows:

10. Claims by municipality. 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 submitted to the State Tax Assessor on or before November 1st of the year in which such abatement is granted. Such claims shall be paid by the Treasurer of State on or before December 15th, annually.

Sec. 7. R. S., T. 36, § 659, repealed. Section 659 of Title 36 of the Revised Statutes, as enacted by chapter 444 of the public laws of 1969, is repealed.

Sec. 8. Appropriation. There is appropriated from the Unappropriated Surplus of the General Fund the sum of \$500,000 for fiscal year 1971-72 to carry out the purposes of this Act as they relate to claims against the State by municipalities. Any balance of this appropriation shall not lapse but shall be carried forward to the fiscal year ending June 30, 1973 to be expended for the same purpose.

STATEMENT OF FACT

The 104th Legislature by chapter 444 of the public laws of 1969 enacted a bill which relieved elderly persons from the increasing property tax. The purpose of this bill is to correct certain inequities in the previous legislation.