

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

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Legislative Document

No. 1475

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H. P. 1182

House of Representatives, March 25, 1975

On Motion of Mr. Drigotas of Auburn, referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Curtis of Rockland.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-FIVE

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AN ACT to Exempt Certain Property Used as Housing for the Elderly  
from Property Taxation.

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

30 MRSA § 652, sub-§ 1, ¶ L is enacted to read:

L. The real estate and personal property owned and operated by a non-profit corporation or association for the purpose of providing housing for occupancy or use by elderly persons. In lieu of taxes on its property, the nonprofit corporation or association shall pay to the municipality or county annual service charges for public services supplied to such housing. Such service charges shall not exceed, in the aggregate annually, the lesser of:

(1) The tax on the property for the tax year prior to the date of the granting of the tax exemption; or

(2) Ten percent of the annual shelter rents obtained from the housing.

Any exemption from taxation made pursuant to the provisions of this section shall extend only so long as the federally-aided mortgage or loan is outstanding, but in no event for a period of more than 50 years from the date of the initial exemption granted under this section.

As used in this paragraph, "elderly person" means a person 62 years of age or older and the spouse of such person; and "nonprofit corporation or association" means any corporation or association incorporated under the laws of this State not otherwise exempt from property taxes, which

operates a housing facility or project qualified, built or financed under section 202 of the National Housing Act of 1959, as amended.

#### STATEMENT OF FACT

The purpose of this bill is to exempt nonprofit housing for the elderly from local and county property taxes and to provide for service charges in lieu of taxes for public services supplied by county and municipal governments.