

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 1572

H. P. 1288

House of Representatives, April 2, 1975

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

EDWIN H. PERT, Clerk

Presented by Mr. Birt of East Millinocket.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

**AN ACT Concerning Abatement of the Property Tax on Certain Camps in
the Unorganized Territory Owned by Persons 65 Years of Age or Older.**

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

36 MRSA § 1333 is enacted to read:

§ 1333. Certain camps owned by persons 65 years of age or older

1. **Definition of camp.** As used in this section, a camp is any dwelling in a rural area which is not used as the principal residence of its inhabitant.

2. **Abatement.** The State Tax Assessor shall abate 50% of the property tax assessed on a camp located in an unorganized territory which is and has been owned by a Maine resident for at least 5 or more years, when said owner has reached the age of 65 years upon filing application of age and ownership with the State Tax Assessor.

3. **Waiver of ownership requirement.** The State Tax Assessor may waive the 5-year ownership requirement when proof of purchase has been submitted and that this purchase exceeds the arms-length requirement.

FISCAL NOTE

Passage of this bill will result in a loss of revenue to the State but this loss should not be substantial.

STATEMENT OF FACT

This bill provides for a 50% rebate of property taxes assessed on camps in the unorganized territories, provided those camps are owned by Maine residents 65 years of age or older who have owned the camp for at least 5 years.