

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

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Legislative Document

No. 1655

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H. P. 1435

House of Representatives, April 19, 1977

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Henderson of Bangor.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

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**AN ACT to Provide a Maine Homestead Property Exemption for the Elderly.**

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

36 MRSA c. 115 is enacted to read:

CHAPTER 115

ELDERLY HOMESTEAD PROPERTY EXEMPTION LAW

§ 1601. Title

This chapter shall be known and may be cited as the "Maine Elderly Homestead Exemption Law."

§ 1602. Purpose

The purpose of this chapter is to alleviate the burden of property taxation on elderly Maine residents who have owned a homestead in Maine for at least 20 years.

§ 1603. Definitions

As used in this chapter, unless the context otherwise indicates, the following words shall have the following meanings.

1. Assessor. "Assessor" means the municipal assessor or, in the case of a primary assessing area, the chief assessor, or in the unorganized territory, the State Director of Property Taxation.

2. Claimant. "Claimant" means a homeowner who has filed a claim under this chapter for a homestead property value exemption.

3. **Eligible.** "Eligible" means that the claimant is a homeowner entitled to a homestead property value exemption for the tax assessed, based on the status of property on April 1st of the same year.

4. **Homeowner.** "Homeowner" means an individual who is at least 65 years of age and has owned one or more homesteads in this State for at least 20 years prior to the filing of a claim for homestead property value exemption, and who continues to be a resident of this State and owns the homestead property on April 1st of the year in which the tax is assessed.

5. **Homestead.** "Homestead" means a structure used as the person's main residence, including a mobile home or house trailer.

6. **Homestead property.** "Homestead property" means a dwelling owned and used as the homeowner's principal place of abode and the parcel of land upon which the dwelling is affixed or located, together with all privileges and appurtenances belonging to the premises when such parcel is owned by the homeowner.

7. **Owned.** "Owned" means title in fee, joint tenancy, tenancy in common, life tenancy or a vendee in possession of homestead property under a contract.

#### § 1604. Allowance for exemption

An eligible claimant shall be allowed a homestead property value exemption to be deducted each year from the just value of the homestead property.

#### § 1605. Filing

A claimant shall file a claim form annually for the exemption, to be signed by the claimant under pain of perjury, on or before April 1st of the year in which the homestead property value exemption is to be allowed. Only one claim may be filed with respect to each homestead property.

#### § 1606. Amount of exemption

The annual exemption for the just value of the homestead property shall be calculated according to the following schedule.

Age	Amount of valuation exempted
65	\$ 1,000
66	2,000
67	3,000
68	4,000
69	5,000
70	6,000
71	7,000
72	10,000

#### § 1607. Administration

1. **State Director of Property Taxation.** The State Director of Property Taxation shall prepare and make available to assessors claim forms with instructions for claimants.

2. **Claims forms.** Claims forms shall be made readily available by assessors to all homestead property owners.

3. **Tax collector.** The tax collector is responsible for the computation of each individual exemption and the appropriate adjustments of the property tax due.

4. **Approval of claims for homestead value exemption.** The assessor shall be responsible for the approval of claims for homestead property value exemptions and will furnish the tax collector with a list of eligible claimants.

§ 1608. Disallowance of exemption

If it is determined that a claim for a homestead property value exemption is in error, it shall be disallowed and, if the exemption has been allowed prior to such determination, the amount allowed may be recovered by suit after written demand is made.

§ 1609. Initial exemptions allowable

The initial assessment for which this exemption is available is the assessment made relative to the status of property on April 1, 1978.

§ 1610. Unorganized territory

**The State Tax Assessor shall administer this exemption for all homesteads in the unorganized territory.**

§ 1611. State reimbursement

Each municipality shall request from the State Tax Assessor, by October 1st of each year, reimbursement for the costs in the municipality of that year's exemption. The State Tax Assessor shall make this reimbursement by November 1st of each year.

## STATEMENT OF FACT

The purpose of this bill is to provide an exemption on the just value of the homestead of an elderly person who has been a Maine homeowner for at least 20 years.