

MAINE STATE LEGISLATURE

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R. 015
1 L.D. 1088

3 (Filing No. H-703)

5
7 STATE OF MAINE
HOUSE OF REPRESENTATIVES
9 114TH LEGISLATURE
FIRST REGULAR SESSION

13 HOUSE AMENDMENT "^H" to COMMITTEE AMENDMENT "A" to H.P. 776,
15 L.D. 1088, Bill, "An Act to Provide Comprehensive Property Tax
Relief"

17 Amend the amendment by striking out everything after the
19 title and before the statement of fact and inserting in its place
the following:

21 'Amend the bill by inserting after the title and before the
enacting clause the following:

23 'Emergency preamble. Whereas, Acts of the Legislature do not
25 become effective until 90 days after adjournment unless enacted
as emergencies; and

27 Whereas, the filing period under the Maine Residents
29 Property Tax Program may occur before the expiration of the
90-day period; and

31 Whereas, it is necessary for the Commission to Study
33 Problems with the Municipal Assessment, Valuation and Collection
of Property Taxes to begin its work on or before August 1, 1989;
35 and

37 Whereas, in the judgment of the Legislature, these facts
39 create an emergency within the meaning of the Constitution of
Maine and require the following legislation as immediately
41 necessary for the preservation of the public peace, health and
safety; now, therefore, '

43 Further amend the bill by striking out everything after the
45 enacting clause and before the statement of fact and inserting in
its place the following:

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PART A

Sec. 1. 36 MRSA c. 907, first 2 lines are repealed and the following enacted in their place:

CHAPTER 907

MAINE RESIDENTS PROPERTY TAX PROGRAM

Sec. 2. 36 MRSA §6201, sub-§1, as enacted by PL 1987, c. 516, §§3 and 6, is amended to read:

1. Benefit base. "Benefit base" means property taxes accrued or rent constituting property taxes accrued, less the equivalent tax value of any benefit received or to be received through the program established in chapter 105, subchapter IV-A. In the case of a claimant paying both rent and property taxes for a homestead, benefit base means both property taxes accrued and rent constituting property taxes accrued.

Sec. 3. 36 MRSA §6201, sub-§5, as enacted by PL 1987, c. 516, §§3 and 6, is amended to read:

5. Homestead. "Homestead" means the dwelling, owned or rented by the claimant, and occupied by the claimant and his the claimant's dependents as a home, and may consist of a part of a multidwelling or multipurpose building and a part of the land, up to 10 acres, upon which it is built. "Owned" includes a vendee in possession under a land contract and of one or more joint tenants or tenants in common.

Sec. 4. 36 MRSA §6201-A is enacted to read:

§6201-A. Short title

This chapter shall be known and may be cited as the "Maine Residents Property Tax Program."

Sec. 5. 36 MRSA §6204, as enacted by PL 1987, c. 516, §§3 and 6, is amended to read:

§6204. Filing date

No claim may be paid unless the claim is filed with the Bureau of Taxation on or after August 1st and on or before the following ~~October-15th~~ December 31st.

Sec. 6. 36 MRSA §6207, sub-§1, as amended by PL 1987, c. 876, §5, is repealed and the following enacted in its place:

1. Benefit calculation. For claimants representing a nonelderly household, the benefit is calculated as follows:

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A. Fifty percent of that portion of the benefit base which exceeds 4.5% but does not exceed 8.5% of household income, plus 100% of that portion of the benefit base which exceeds 8.5% of income to a maximum payment of \$3,000.

Sec. 7. 36 MRSA §6207, sub-§2, as repealed and replaced by PL 1987, c. 839, §3, is amended to read:

2. **Income eligibility.** Claimants with household incomes in excess of ~~\$28,000~~ \$60,000 are not eligible for a benefit.

Sec. 8. 36 MRSA §6207, sub-§4, as enacted by PL 1987, c. 516, §§3 and 6, is amended to read:

4. **Minimum benefit.** No claim of less than \$5 \$10 may be granted.

Sec. 9. 36 MRSA §6212, as enacted by PL 1987, c. 516, §§3 and 6, is amended to read:

§6212. Denial of claim

If it is determined that a claim is excessive and was filed with fraudulent intent, the claim shall be disallowed in full and, if the claim has been paid the amount paid may be recovered by assessment, and the assessment shall bear interest from the date of payment or credit of the claim, until refunded or paid, at the rate of 1% per month. The claimant in such case, and any person who assisted in the preparation or filing of such excessive claim or supplied information upon which such excessive claim was prepared, with fraudulent intent, commits a Class E crime. If it is determined that a claim is excessive and was negligently prepared, 10% of the corrected claim shall be disallowed, and if the claim has been paid the proper portion of any amount paid shall be similarly recovered by assessment, and the assessment shall bear interest at 1% per month from the date of payment until refunded. Any claimant or spouse with an unpaid liability arising from this section is disqualified from benefits under this chapter.

Sec. 10. 36 MRSA §§6218 to 6220 are enacted to read:

§6218. Readability; application; instructions

The application form and instructions used by applicants for assistance under the Maine Residents Property Tax Program and its successor, if any, shall have a readability score, as determined by a recognized instrument for measuring adult literacy levels, equivalent to no higher than a 6th grade reading level.

1 §6219. Outreach plan required

3 The Bureau of Taxation shall develop and implement a plan of
5 outreach to ensure that all eligible households are made aware of
7 assistance available under the Maine Residents Property Tax
9 Program and its successor, if any.

11 §6220. Coordination required

13 The Bureau of Taxation shall seek the advice and cooperation
15 of the Bureau of Maine's Elderly; the Bureau of Income
17 Maintenance; the Division of Community Services; advocates for
elderly and low-income individuals; the Maine Literacy Coalition;
and other interested agencies and organizations in developing the
application form and instruction booklet for the Maine Residents
Property Tax Program and the outreach plan required by section
6219.

19 **Sec. 11. Allocation.** The following funds are allocated from
21 the Property Tax Relief Reserve Fund to carry out the purposes of
this Part.

23 1989-90 1990-91

25 **FINANCE, DEPARTMENT OF**

27 **Bureau of Taxation -**
29 **Maine Residents Property**
Tax Program

31	Positions	(21)	(21)
	Personal Services	\$283,935	\$347,370
33	All Other	9,297,517	9,427,630
	Capital Expenditures	91,950	

35 The positions are: 2 Clerk
37 II seasonal positions - 16
weeks; data entry operator
39 converted to full-time from
seasonal; 4 seasonal data
41 entry operators - 16 weeks; 3
full-time tax examiners; 7
43 seasonal taxpayer assistants
- 16 weeks; one full time
45 senior Programmer Analyst;
one full-time Tax Section
47 Manager; one full-time Senior
Revenue Agent; one full-time
49 Revenue Agent. The final 3
51 classifications are funded
for only 8 months in 1990.

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DEPARTMENT OF FINANCE		
TOTAL	\$9,673,402	\$9,775,000
TOTAL ALLOCATIONS		
PART A	\$9,673,402	\$9,775,000

PART B

Sec. 1. 36 MRSA c. 105, sub-c. IV-A is enacted to read:

SUBCHAPTER IV-A

HOMESTEAD PROPERTY TAX EXEMPTIONS

§671. Definitions

As used in this subchapter, unless the context otherwise indicates, the following terms have the following meanings.

1. Permanent residence. "Permanent residence" means that place where a person has a true, fixed and permanent home and principal establishment to which, whenever absent, the person has the intention of returning. A person may have only one permanent residence at a time and, once a permanent residence is established in a foreign state or country, it is presumed to continue until the person shows that a change has occurred.

2. Permanent resident. "Permanent resident" means a person who has established a permanent residence as defined in subsection 1.

3. Real estate used and owned as a homestead. "Real estate used and owned as a homestead" means real property less any portion of that real property used for commercial purposes.

§672. Permanent residency; factual determination by municipal assessor

Intention to establish a permanent residence in this State is a factual determination to be made, in the first instance, by the municipal assessor. Although any one factor is not conclusive of the establishment or nonestablishment of permanent residence, the following are relevant factors that may be considered by the municipal assessor in making a determination as to the intent of a person claiming a homestead exemption to establish a permanent residence in this State:

1. Formal declarations. Formal declarations of the applicant;

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1 2. Informal statements. Informal statements of the
applicant;

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5 3. Place of employment. The place of employment of the
applicant;

7 4. Previous permanent residency. The previous permanent
residency by the applicant in a state other than Maine or in
9 another country and the date non-Maine residency was terminated;

11 5. Voter registration. The place where the applicant is
registered to vote;

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15 6. Driver's license. The place of issuance of a driver's
license to the applicant;

17 7. License tag. The place of issuance of a license tag on
any motor vehicle owned by the applicant;

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21 8. Federal income tax returns. The address as listed on
federal income tax returns filed by the applicant; or

23 9. Maine intangible tax returns. The previous filing of
Maine intangible tax returns by the applicant.

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27 §673. Exemption of homesteads

29 1. Definitions. As used in this section, unless the
context otherwise indicates, the following terms have the
following meanings.

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33 A. "Cooperative apartment corporation" means a corporation,
whether for profit or nonprofit, organized for the purpose
35 of owning, maintaining and operating an apartment building
or apartment buildings to be occupied by its stockholders or
members.

37
39 B. "Tenant-stockholder or member" means an individual who
is entitled, solely by reason of that individual's ownership
41 of stock or membership in a cooperative apartment
corporation, to occupy for dwelling purposes an apartment in
43 a building owned by that corporation. A corporation leasing
land for a term of 98 years or more for the purpose of
45 maintaining and operating a cooperative apartment on that
land shall be considered the owner for purposes of this
exemption.

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49 2. Amount of exemption. Every person who has the legal
title or beneficial title in equity to real property in this
State and who resides on that real property, and in good faith
51 makes the same that person's permanent residence or the permanent

1 residence of another or others legally or naturally dependent
2 upon that person, is entitled to an exemption from all taxation,
3 except for assessments for special benefits of 5% of just
4 valuation up to the just valuation of \$45,000 on the residence
5 and up to 10 acres of contiguous real property. The title may be
6 held jointly or in common with others, and the exemption may be
7 apportioned among the owners that reside on the property, to the
8 extent of their respective interests; but no exemption of more
9 than 5% of the first \$45,000 of just value may be allowed to any
10 one person or on any one dwelling house, except that an exemption
11 up to 5% of the first \$45,000 of just value may be allowed on
12 each apartment occupied by a tenant-stockholder or member of a
13 cooperative apartment corporation and on each condominium parcel
14 occupied by its owner; nor shall the amount of the exemption
15 allowed any person exceed the proportionate just valuation based
16 on the interest owned by that person. This subsection is
17 repealed on April 1, 1991.

19 2-A. Amount of exemption. Every person who has the legal
20 title or beneficial title in equity to real property in this
21 State and who resides on that real property, and in good faith
22 makes the same that person's permanent residence or the permanent
23 residence of another or others legally or naturally dependent
24 upon that person, is entitled to an exemption from all taxation,
25 except for assessments for special benefits of 5% of just
26 valuation up to the just valuation of \$50,000 on the residence
27 and up to 10 acres of contiguous real property. The title may be
28 held jointly or in common with others, and the exemption may be
29 apportioned among the owners that reside on the property, to the
30 extent of their respective interests; but no exemption of more
31 than 5% of the first \$50,000 of just value may be allowed to any
32 one person or on any one dwelling house, except that an exemption
33 up to 5% of the first \$50,000 of just value may be allowed on
34 each apartment occupied by a tenant-stockholder or member of a
35 cooperative apartment corporation and on each condominium parcel
36 occupied by its owner; nor shall the amount of the exemption
37 allowed any person exceed the proportionate just valuation based
38 on the interest owned by that person. This subsection shall take
39 effect on April 1, 1991.

41 3. Applicability. The exemption provided in this section
42 applies only to those parcels classified and assessed as
43 owner-occupied residential property or only to the portion of
44 property classified and assessed as owner-occupied residential
45 property.

47 4. Exemptions in addition to other exemptions. The
48 exemptions provided in subchapter IV, sections 653 and 654, shall
49 be in addition to the homestead exemption.

1 **§674. Forms**

3 The Bureau of Taxation shall furnish to the municipal
5 assessor of each municipality a sufficient number of printed
7 forms to be filed by taxpayers claiming to be entitled to the
 exemption and shall prescribe the content of those forms by rule.

9 **§675. Application**

11 1. Filing claims. At the time each taxpayer files claim
13 for a homestead exemption, the municipal assessor shall deliver
15 to the taxpayer a receipt over the municipal assessor's
17 signature, or that of an authorized designee, which shall
19 appropriately identify the property covered in the application,
 shall bear the date the application is received by the municipal
 assessor and shall include any serial number or other identifying
 data desired by the municipal assessor. The possession of the
 receipt constitutes conclusive proof of the timely filing of the
 application.

21 2. False filing. Any person who knowingly gives false
23 information for the purpose of claiming homestead exemption as
 provided for in this chapter is guilty of a Class E crime.

25 3. Reapplication. Any municipality may, at the request of
27 the municipal assessor and by majority vote of its governing
29 body, waive the requirement that an annual application be made
31 for exemption for property within the municipality after an
33 initial application is made and exemption granted, except that
35 reapplication shall be required when any property granted an
37 exemption is sold or otherwise disposed of, when the ownership
39 changes in any manner or when the applicant for homestead
41 exemption ceases to use the property as a homestead. In its
43 deliberations on whether to waive the annual application
45 requirement, the governing body shall consider the possibility of
 fraudulent homestead exemption claims which may occur due to the
 waiver of the annual application requirement. It is the duty of
 the owner of any property granted an exemption who is not
 required to file an annual application to notify the municipal
 assessor promptly whenever the use of the property changes so as
 to change the exempt status of the property. Any property owner
 who fails to notify the municipal assessor shall be subject to
 the provisions of section 678. This subsection shall apply only
 to exemptions requested pursuant to this section.

47 **§676. Duty of municipal assessor**

49 The municipal assessor shall examine each claim for
51 exemption filed with the municipal assessor and, if the claim is
 found to be in accordance with law, shall mark the claim approved
 and make the proper deductions on the tax books.

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1 §677. Homestead exemptions; approval; refusal; hearings

3 The municipal assessors of the several municipalities of the
5 State shall, as soon as practicable after April 1st of each
7 current year and on or before July 1st of that year, carefully
9 consider all applications for tax exemptions that have been filed
11 in their respective offices on or before March 1st of that year.
13 If, upon investigation, the municipal assessor finds that the
15 applicant is entitled to the tax exemption applied for under the
17 law, the municipal assessor shall make entries upon the tax rolls
19 of the municipality necessary to allow the exemption to the
21 applicant. If, after due consideration, the municipal assessor
23 finds that the applicant is not entitled under the law to the
25 exemption, the municipal assessor shall immediately make out a
27 notice of disapproval that includes the reasons for disapproval.
29 A copy of the notice shall be served upon the applicant by the
31 municipal assessor either by personal delivery or by registered
33 mail to the post office address given by the applicant, and the
35 municipal assessor shall file the notice with the clerk of the
37 State Board of Property Tax Review. The notice of disapproval of
39 application for the exemption, when filed with the board,
41 constitutes an appeal of the applicant to the board from the
43 decision of the municipal assessor refusing to allow the
45 exemption, and the board shall review the application and
47 evidence presented to the municipal assessor upon which the
49 applicant based the claim for exemption and shall hear the
51 applicant in person or by agent on behalf of the applicant's
 right to an exemption. The board shall reverse the decision of
 the municipal assessor and grant the exemption to the applicant
 if in its judgment the applicant is entitled to the exemption or
 affirm the decision of the municipal assessor. The action of the
 board is final unless the applicant, within 15 days from the date
 of refusal of the application by the board, files in the District
 Court of the county in which the homestead is situated a
 proceeding against the municipal assessor for a declaratory
 judgment or other appropriate proceeding. The failure of the
 taxpayer to appear before the municipal assessor or State Board
 of Property Tax Review or to file any paper other than the
 application as in section 675 shall not constitute any bar or
 defense to further proceedings.

43 §678. Lien imposed on property of person claiming exemption
45 although not permanent resident

45 1. Tax lien. When the estate of any person is being
47 probated or administered in another state under an allegation
49 that that person was a resident of that state and the estate of
51 that person contains real property situated in this State upon
 which a homestead exemption has been allowed pursuant to section
 675 for any year or years within 10 years immediately prior to
 the death of the person, then within 3 years after the death of

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HOUSE AMENDMENT "H" to COMMITTEE AMENDMENT "A" to H.P. 776, L.D. 1088

1 that person the assessor of the municipality where the real
2 property is located shall, upon knowledge of that fact, record a
3 notice of tax lien against the property among the public records
4 of that municipality and the property shall be subject to the
5 payment of all taxes previously found exempt, plus 15% interest
6 per year, unless the District Court having jurisdiction over the
7 ancillary administration in this State determines that the
8 decendent was a permanent resident of this State during the year
9 or years an exemption was allowed, in which case the lien shall
10 not be filed or, if filed, shall be canceled of record by the
11 municipal assessor of the municipality where the real estate is
12 located.

13 2. Property subject to tax. In addition to subsection 1,
14 upon determination by the municipal assessor that for any year or
15 years within the prior 10 years a person who was not entitled to
16 a homestead exemption was granted a homestead exemption from ad
17 valorem taxes, that person's property that is situated in this
18 State shall be subject to the taxes previously exempted, plus 15%
19 interest per year.

20 3. Collection. The collection of taxes provided in this
21 section shall be in the same manner as existing ad valorem taxes
22 and the procedure for recapturing taxes under this section shall
23 be supplemental to any existing provision under the laws of this
24 State.

25 4. Notice. The lien provided in this section does not
26 attach to the property until the notice of tax lien is filed
27 among the public records of the municipality where the property
28 is located. Prior to the filing of the notice of lien, any
29 purchaser for value of the subject property shall take free and
30 clear of the lien.

31 **Sec. 2. Review.** The State Tax Assessor shall review the
32 administrative, legal and technical requirements of this Part to
33 ensure compliance with existing administrative procedures. This
34 review may include discussions with other states that currently
35 operate homestead exemption programs and shall be completed prior
36 to January 1, 1990. The State Tax Assessor shall submit the
37 results of this review, together with any necessary implementing
38 or correcting legislation, to the Joint Standing Committee on
39 Taxation in the Second Regular Session of the 114th Legislature.

40 **Sec. 3. Allocation.** The following funds are allocated from the
41 Property Tax Relief Reserve Fund to carry out the purposes of
42 this Part.
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1990-91

FINANCE, DEPARTMENT OF

Bureau of Taxation - Homestead Exemption

All Other \$10,000,000

Provides funds for benefits for the homestead exemption program.

DEPARTMENT OF FINANCE TOTAL

\$10,000,000

TOTAL ALLOCATIONS - PART B

\$10,000,000

PART C

Sec. 1. 36 MRSA c. 908 is enacted to read:

CHAPTER 908

DEFERRED COLLECTION OF HOMESTEAD PROPERTY TAXES

§6250. Definitions

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

1. Benefited property. "Benefited property" means a lot or parcel of land which is benefited by sewer, water or natural gas and on which an assessment has been determined against the owner.

2. Bureau. "Bureau" means the Bureau of Taxation.

3. Homestead. "Homestead" means the owner-occupied principal dwelling, either real or personal property, owned by the taxpayer and up to 10 contiguous acres upon which it is located. If the homestead is located in a multi-unit building, the homestead is the portion of the building actually used as the principal dwelling and its percentage of the value of the common elements and of the value of the tax lot upon which it is built. The percentage is the value of the unit consisting of the homestead compared to the total value of the building exclusive of the common elements, if any.

1 4. Tax-deferred property. "Tax-deferred property" means
2 the property upon which taxes are deferred under this chapter.

3 5. Taxes. "Taxes" or "property taxes" means ad valorem
4 taxes, assessments, fees and charges entered on the assessment
5 and tax roll.

6 6. Taxpayer. "Taxpayer" means an individual who has filed
7 a claim for deferral under this chapter or individuals who have
8 jointly filed a claim for deferral under this chapter.

9 §6251. Deferral of tax on homestead; joint election; age
10 requirement; filing claim

11 1. Filing claim. Subject to section 6252, an individual,
12 or 2 or more individuals jointly, may elect to defer the property
13 taxes on their homestead by filing a claim for deferral with the
14 municipal assessor after January 1st and on or before April 1st
15 of the first year in which deferral is claimed if:

16 A. The individual or, in the case of 2 or more individuals
17 filing a claim jointly, each individual is 65 years of age
18 or older on April 1st of the year in which the claim is
19 filed; and

20 B. The individual has or, in the case of 2 or more
21 individuals filing a claim jointly, all of the individuals
22 together have, household income, as defined in section 6201,
23 subsection 7, of less than \$32,000 for the calendar year
24 immediately preceding the calendar year in which the claim
25 is filed.

26 The municipal assessor shall forward each claim filed under this
27 subsection to the bureau within 15 days of receipt, which shall
28 determine if the property is eligible for deferral.

29 2. Property tax deferral. When the taxpayer elects to
30 defer property taxes for any year by filing a claim for deferral
31 under subsection 1, it shall have the effect of:

32 A. Deferring the payment of the property taxes levied on
33 the homestead for the municipal fiscal year beginning on or
34 after April 1st of that year;

35 B. Continuing deferral of the payment by the taxpayer of
36 any property taxes deferred under this chapter for previous
37 years that have not become delinquent under section 6260; and

38 C. Continuing the deferral of the payment by the taxpayer
39 of any future property taxes for as long as the provisions
40 of section 6252 are met.

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3. Guardian compliance. If a guardian or conservator has been appointed for an individual otherwise qualified to obtain deferral of taxes under this chapter, the guardian or conservator may act for that individual in complying with this chapter.

4. Trustee compliance. If a trustee of an inter vivos trust which was created by and is revocable by an individual, who is both the trustor and a beneficiary of the trust and who is otherwise qualified to obtain a deferral of taxes under this chapter, owns the fee simple estate under a recorded instrument of sale, the trustee may act for the individual in complying with this chapter.

5. Spouse not required to claim. Nothing in this section may be construed to require a spouse of an individual to file a claim jointly with the individual even though the spouse may be eligible to claim the deferral jointly with the individual.

6. Appeal. Any person aggrieved by the denial of a claim for deferral of homestead property taxes or disqualification from deferral of homestead property taxes may appeal in the manner provided in chapter 101, subchapter II-A.

§6252. Property entitled to deferral

In order to qualify for tax deferral under this chapter, the property must meet all of the following requirements when the claim is filed and thereafter as long as the payment of taxes by the taxpayer is deferred.

1. Claimant's homestead. The property must be the homestead of the individual or individuals who file the claim for deferral, except for an individual required to be absent from the homestead by reason of health.

2. Fee simple estate. The person claiming the deferral must, solely or together with the person's spouse, own the fee simple estate or be purchasing the fee simple estate under a recorded instrument of sale, or 2 or more persons must together own or be purchasing the fee simple estate with rights of survivorship under a recorded instrument of sale if all owners live in the homestead and if all owners apply for the deferral jointly.

3. No prohibitions. There must be no prohibition to the deferral of property taxes contained in any provision of federal law, rule or regulation applicable to a mortgage, trust deed, land sale contract or conditional sale contract for which the homestead is security.

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1 §6253. Claim forms; contents

3 1. Administration. A taxpayer's claim for deferral under
5 this chapter shall be in writing on a form supplied by the bureau
7 and shall:

7 A. Describe the homestead;

9 B. Recite facts establishing the eligibility for the
11 deferral under the provisions of this chapter, including
13 facts that establish that the household income as defined in
15 section 6201, subsection 7, of the individual, or, in the
17 case of 2 or more individuals claiming the deferral jointly,
19 was less than \$32,000 for the calendar year immediately
21 preceding the calendar year in which the claim is filed; and

17 C. Have attached any documentary proof required by the
19 bureau to show that the requirements of section 6252 have
21 been met.

21 2. Statement verification. There shall be annexed to the
23 claim a statement verified by a written declaration of the
25 applicant making the claim to the effect that the statements
27 contained in the claim are true.

25 §6254. State liens against tax-deferred property

27 1. Lien. The bureau shall have a lien against the
29 tax-deferred property for the payment of the deferred taxes plus
31 interest thereon and any fees paid to the county clerk by the
33 bureau in connection with the recording, release or satisfaction
35 of the lien. The liens for deferred taxes shall attach to the
37 property on April 1st of the year in which the taxes were
39 assessed. The deferred property tax liens shall have the same
41 priority as other real property tax liens except that the lien of
43 mortgages or trust deeds that are recorded prior to the
45 attachment of the lien for deferred taxes shall be prior to the
47 liens for deferred taxes.

41 2. Foreclosure. The lien may be foreclosed by the bureau.
43 Reasonable attorney's fees at trial and on appeal and costs may
45 be granted the bureau in a suit for foreclosure of its lien.

43 3. Foreclosure receipts. Receipts from foreclosure
45 proceedings shall be credited in the same manner as other
47 repayments of deferred property taxes under section 6266.

47 §6255. Listing of tax-deferred property; interest accrual

49 1. Tax-deferred property list. If eligibility for deferral
51 of homestead property is established as provided in this chapter,

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HOUSE AMENDMENT "H" to COMMITTEE AMENDMENT "A" to H.P. 776, L.D.
1088

1 the bureau shall notify the municipal assessor and the municipal
2 assessor shall show on the current ad valorem assessment and tax
3 roll which property is tax-deferred property by an entry clearly
4 designating that property as tax-deferred property.

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6 2. Tax statement. When requested by the bureau, the
7 municipal tax collector shall send to the bureau as soon as the
8 taxes are extended upon the roll the tax statement for each
9 tax-deferred property.

10
11 3. Interest. Interest shall accrue on the actual amount of
12 taxes advanced to the municipality for the tax-deferred property
13 at the rate of 6% per annum.

14 §6256. Recording liens in county; recording constitutes notice
15 of state lien

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17 1. Recording of liens. For each municipality in which
18 there is tax-deferred property, the bureau shall cause to be
19 recorded in the mortgage records of the county, a list of
20 tax-deferred properties of that municipality. The list shall
21 contain a description of the property as listed on the assessment
22 roll together with the name of the owner listed thereon. The
23 list shall be corrected each time an additional deferral occurs
24 or partial payments are received.

25
26 2. Notice of recording. The recording of the tax-deferred
27 properties under subsection 1 is notice that the bureau claims a
28 lien against those properties in the amount of the deferred taxes
29 plus interest together with any fees paid to the county clerk in
30 connection with the recording, release or satisfaction of the
31 lien, even though the amount of taxes, interest or fees is not
32 listed.

33
34 §6257. Municipal tax collector to receive amount equivalent to
35 deferred taxes from State

36
37 1. Amount of deferred taxes. Upon determining the amount
38 of deferred taxes on tax-deferred property for the tax year, the
39 bureau shall pay to the respective municipal tax collectors an
40 amount equivalent to the deferred taxes. Payment shall be made
41 from the revolving account established under section 6266.

42
43 2. Accounts maintained. The bureau shall maintain accounts
44 for each deferred property and shall accrue interest only on the
45 actual amount of taxes advanced to the municipality.

46
47 §6258. Notice to taxpayer regarding duty to claim deferral
48 annually

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1 1. Annual deferral notice. On or before December 15th of
2 each year, the bureau shall send a notice to each taxpayer who
3 has claimed deferral of property taxes for the current tax year.
4 The notice shall:

5 A. Inform the taxpayer that the property taxes have been
6 deferred in the current year;

7 B. Show the total amount of deferred taxes remaining unpaid
8 since initial application for deferral and the interest
9 accruing therein to November 15th of the current year;
10

11 C. Inform the taxpayer that voluntary payment of the
12 deferred taxes may be made at any time to the bureau; and

13 D. Contain any other information that the bureau considers
14 necessary to facilitate administration of the homestead
15 deferral program including, but not limited to, the right of
16 the taxpayer to submit any amount of money to reduce the
17 total amount of the deferred taxes and interest.
18

19 2. Notice mailed. The bureau shall give the notice
20 required under subsection 1 by mail sent to the residence address
21 of the taxpayer as shown in the claim for deferral or as
22 otherwise determined by the bureau to be the correct address of
23 the taxpayer.
24

25 **§6259. Events requiring payment of deferred tax and interest**

26 Subject to section 6261, all deferred property taxes,
27 including accrued interest, become payable as provided in section
28 6260 when:

29 1. Death of claimant. The taxpayer who claimed deferment
30 of collection of property taxes on the homestead dies or, if
31 there was more than one claimant, the survivor of the taxpayers
32 who originally claimed deferment of collection of property taxes
33 under section 6251 dies;
34

35 2. Sale of property. The property with respect to which
36 deferment of collection of taxes is claimed is sold, a contract
37 to sell is entered into, or some person other than the taxpayer
38 who claimed the deferment becomes the owner of the property;
39

40 3. Claimant moves. The tax-deferred property is no longer
41 the homestead of the taxpayer who claimed the deferral, except in
42 the case of a taxpayer required to be absent from that
43 tax-deferred property by reason of health; or
44

45 4. Removal of home. The tax-deferred property, a mobile or
46 floating home, is moved out of the State.
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1 §6260. Time for payments; delinquencies

3 Whenever any of the circumstances listed in section 6259
5 occurs:

7 1. Continuation of assessment year. The deferral of taxes
9 for the assessment year in which the circumstance occurs shall
11 continue for that assessment year;

13 2. Deferred property taxes due. The amounts of deferred
15 property taxes, including accrued interest, for all years shall
17 be due and payable to the bureau April 15th of the year following
19 the calendar year in which the circumstance occurs, except as
21 provided in subsection 3 and section 6261;

23 3. Out-of-state move. Notwithstanding the provisions of
25 subsection 2 and section 6263, when the circumstance listed in
27 section 6259, subsection 4, occurs, the amount of deferred taxes
29 shall be due and payable 5 days before the date of removal of the
31 property from the State; and

33 4. Delinquency. If the amounts falling due as provided in
35 this section are not paid on the indicated due date or as
37 extended under section 6263, those amounts shall be deemed
39 delinquent as of that date and the property shall be subject to
41 foreclosure as provided in section 6254.

43 §6261. Election by spouse to continue tax deferral

45 1. Continuation by spouse. When one of the circumstances
47 listed in section 6259, subsections 1 to 3 occurs, the spouse who
49 did not or was not eligible to file a claim jointly with the
51 taxpayer may continue the property in its deferred tax status by
53 filing a claim within the time and in the manner provided under
55 section 6251 if:

57 A. The spouse of the taxpayer is or will be 65 years of age
59 or older not later than 6 months from the day the
61 circumstance listed in section 6259, subsections 1 to 3
63 occurs; and

65 B. The property is the homestead of the spouse of the
67 taxpayer and meets the requirements of section 6252,
69 subsection 2.

71 2. Continuation of deferral by spouse. A spouse who does
73 not meet the age requirements of subsection 1, paragraph A, but
75 is otherwise qualified to continue the property in its
77 tax-deferred status under subsection 1 may continue the deferral
79 of property taxes deferred for previous years by filing a claim

R. O. S.

1 within the time and in the manner provided under section 6251.
3 If a spouse eligible for and continuing the deferral of taxes
5 previously deferred under this subsection becomes 65 years of age
7 prior to April 1st of any year, the spouse may elect to continue
9 the deferral of previous years' taxes deferred under this
11 subsection and may elect to defer the current assessment year's
13 taxes on the homestead by filing a claim within the time and in
15 the manner provided under section 6251. Thereafter, payment of
17 the taxes levied on the homestead and deferred under this
19 subsection and payment of taxes levied on the homestead in the
21 current assessment year and in future years may be deferred in
23 the manner provided in and subject to this chapter.

25 3. Filing extension. Notwithstanding that section 6251
27 requires that a claim be filed no later than April 1st, if the
29 bureau determines that good and sufficient cause exists for the
31 failure of a spouse to file a claim under this section on or
33 before April 1st, the claim may be filed within 90 days after
35 notice of taxes due and payable under section 6260 is mailed or
37 delivered by the department to the taxpayer or spouse.

39 §6262. Voluntary payment of deferred tax and interest

41 1. Payments. All payments of deferred taxes shall be made
43 to the bureau.

45 2. Taxes and interest. Subject to subsection 3, all or
47 part of the deferred taxes and accrued interest may at any time
49 be paid to the bureau by:

51 A. The taxpayer or the spouse of the taxpayer; or

53 B. The next of kin of the taxpayer, heir at law of the
55 taxpayer, child of the taxpayer or any person having or
57 claiming a legal or equitable interest in the property.

59 3. Notice of payment. A person listed in subsection 2,
61 paragraph B, may make the payments only if no objection is made
63 by the taxpayer within 30 days after the bureau deposits in the
65 mail notice to the taxpayer of the fact that the payment has been
67 tendered.

69 4. Payment application. Any payment made under this
71 section shall be applied first against accrued interest and any
73 remainder against the deferred taxes. This payment does not
75 affect the deferred-tax status of the property. Unless otherwise
77 provided by law, this payment does not give the person paying the
79 taxes any interest in the property or any claim against the
81 estate, in the absence of a valid agreement to the contrary.

1 5. Lien discharge. When the deferred taxes and accrued
2 interest are paid in full and the property is no longer subject
3 to deferral, the bureau shall prepare and record in the county in
4 which the property is located a lien discharge.

5 §6263. Extension of time for payment upon death of claimant or
6 spouse

7 1. Payment extension. If the taxpayer who claimed
8 homestead property tax deferral dies, or if a spouse who
9 continued the deferral under section 6261 dies, the bureau may
10 extend the time for payment of the deferred taxes and interest
11 accruing with respect to the taxes becoming due and payable under
12 section 6260, subsection 2, if:

13 A. The homestead property becomes property of an individual
14 or individuals:

15 (1) By inheritance or devise; or

16 (2) If the individual or individuals are heirs or
17 devises in the course of settlement of the estate;

18 B. An individual or individuals commence occupancy of the
19 property as a principal residence on or before August 15th
20 of the calendar year following the calendar year of death; or

21 C. An individual or individuals make application to the
22 bureau for an extension of time for payment of the deferred
23 taxes and interest prior to August 15th of the calendar year
24 following the calendar year of death.

25 2. Extension terms. Subject to paragraph B, an extension
26 granted under this section shall be for a period not to exceed 5
27 years after August 15th of the calendar year following the
28 calendar year of death. The terms and conditions under which the
29 extension is granted shall be in accordance with a written
30 agreement entered into by the bureau and the individual or
31 individuals.

32 An extension granted under this section shall terminate
33 immediately if:

34 A. The homestead property is sold or otherwise transferred
35 by any party to the extension agreement;

36 B. All of the heirs or devisees who are parties to the
37 extension agreement cease to occupy the property as a
38 principal residence; or

2 of 8

1 C. The homestead property, a mobile or floating home is
3 moved out of the State.

5 3. Accrued interest. During the period of extension, and
7 until paid, the deferred taxes shall continue to accrue interest
9 in the same manner and at the same rate as provided under section
11 6255, subsection 3. No interest may accrue upon interest.

9 §6264. Limitations

11 Nothing in this chapter is intended to or may be construed
13 to:

15 1. Foreclosure. Prevent the collection, by foreclosure, of
17 property taxes which become a lien against tax-deferred property;

19 2. Benefited property. Defer payment of special
21 assessments to benefited property which do not appear on the
23 assessment and tax roll; or

25 3. Land provisions. Affect any provision of any mortgage,
27 or other instrument relating to land, requiring a person to pay
29 property taxes.

31 §6265. Deed or contract clauses preventing application for
33 deferral prohibited; clauses void

35 After the effective date of this chapter, it shall be
37 unlawful for any mortgage trust deed or land sale contract to
39 contain a clause or statement that prohibits the owner from
41 applying for the benefits of the deferral of homestead property
43 taxes provided in this chapter. Any such clause or statement in
45 a mortgage trust deed or land sale contract executed after the
47 effective date of this chapter shall be void.

49 §6266. Senior Property Tax Deferral Revolving Account; sources;
51 uses

53 1. Revolving account. This section establishes in the
55 State Treasury the Senior Property Tax Deferral Revolving Account
57 to be used by the bureau for the purpose of making the payments
59 to municipal tax collectors of property taxes deferred for tax
61 years beginning on or after April 1, 1990, as required by section
63 6257.

65 2. Advancement of funds. The funds necessary to make
67 payments under subsection 1 shall be advanced to the bureau from
69 time to time as necessary by the Treasurer of State as an
71 appropriation from the General Fund.

1 3. Payments credited. All sums of money received by the
 2 bureau under this chapter as repayments of deferred property
 3 taxes including the interest accrued under section 6255,
 4 subsection 3, shall, upon receipt, be credited to the revolving
 5 account and shall be available for the purposes of subsection 1.

7 4. Appropriation request. If there is not sufficient money
 8 in the revolving account to make the payments required by
 9 subsection 1, the State Tax Assessor shall request an
 10 appropriation from the General Fund which together with the money
 11 in the revolving account will provide an amount sufficient to
 12 make the required payments.

13 5. General Fund reimbursement. When the bureau determines
 14 that funds in sufficient amounts are available in the revolving
 15 account, the bureau shall repay to the General Fund the amounts
 16 advanced as appropriations under subsection 2, plus accrued
 17 interest.

19 **Sec. 2. Review.** The State Tax Assessor shall review the
 20 administrative, legal and technical requirements of this Part to
 21 ensure compliance with existing administrative procedures. This
 22 review may include discussions with other states that currently
 23 operate tax deferral programs and shall be completed prior to
 24 January 1, 1990. The State Tax Assessor shall submit the results
 25 of this review, together with any necessary implementing or
 26 correcting legislation, to the Joint Standing Committee on
 27 Taxation in the Second Regular Session of the 114th Legislature.

29 **Sec. 3. Allocation.** The following funds are allocated from the
 30 Property Tax Reserve Relief Fund to carry out the purposes of
 31 this Part.

	1989-90	1990-91
FINANCE, DEPARTMENT OF		
Bureau of Taxation -		
Elderly Tax Deferral		
Positions - Legislative Count	(2)	(2)
Personal Services	\$32,580	\$68,418
All Other	12,500	375,000
Capital Expenditures	10,000	
DEPARTMENT OF FINANCE		
TOTAL	<u>\$55,080</u>	<u>\$443,418</u>
TOTAL ALLOCATIONS - PART C	<u>\$55,080</u>	<u>\$443,418</u>

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PART D

Sec. 1. Commission established; membership. The Commission to Study Problems with the Municipal Assessment, Valuation and Collection of Property Taxes is established. The commission shall consist of 9 members, appointed in the following manner: 3 members of the House of Representatives appointed by the Speaker of the House of Representatives; 2 Senators appointed by the President of the Senate; the Director of the Property Tax Division, Bureau of Taxation, Department of Finance; one school official; and 2 municipal officials appointed jointly by the Speaker of the House of Representatives and the President of the Senate. The Speaker of the House of Representatives and the President of the Senate shall promptly notify the Legislative Council of the appointments. The President of the Senate and the Speaker of the House of Representatives shall ensure that at least 2 of the commission members represent communities which receive 0 to 25% of their school costs through the state education funding formula.

Sec. 2. Commission charged. The commission shall study taxpayers' general dissatisfaction with property taxes to find the reasons for property taxpayers' frustrations and the causes of local anti-property tax pressures. Specifically, the commission shall:

1. Examine the problems, if any, preventing municipalities from adopting the State of Maine Assessment Manual. The commission shall investigate ways to encourage municipalities that do not presently use the manual to adopt the manual for their assessment of property;

2. Examine the method municipalities use to collect property taxes and explore whether alternative methods, such as quarterly or more frequent payment schedules, would be more acceptable to taxpayers;

3. Study whether the state payment to low-income and elderly taxpayers under the tax circuit breaker programs could be credited to the property taxes owed rather than made as direct payments to the taxpayer. The commission should assess whether this would make a clearer connection between the circuit breaker and the property tax and give town officials some recognition that property taxes have been reduced; and

4. Study whether the inequities in the assessments of residential properties within a municipality and between residential and other types of property within a municipality can be reduced. For assessments to be equitable, each property should be assessed at the same percent of full value.

1 **Sec. 3. Convening of commission.** When the appointment of all
2 commission members is completed, the Chair of the Legislative
3 Council shall call the first meeting. The first meeting shall be
4 called on or before August 1, 1989. At the first meeting, the
5 members shall elect a chair and other officers.

7 **Sec. 4. Report.** The commission shall present its findings,
8 together with any recommended legislation, to the Second Regular
9 Session of the 114th Legislature.

11 **Sec. 5. Staff; compensation.** The commission may request
12 necessary staff assistance from the Legislative Council. The
13 members of the commission who are Legislators shall receive the
14 legislative per diem, as defined in the Maine Revised Statutes,
15 Title 3, section 2, for days in attendance at commission meetings
16 and subcommittee meetings. All members of the commission shall
17 receive reimbursement for expenses upon application to the
18 Executive Director of the Legislative Council.

19 **Sec. 6. Allocation.** The following funds are allocated from the
20 Property Tax Relief Reserve Fund to carry out the purposes of
21 this Part.

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1989-90

LEGISLATURE

Study Commissions - Funding

Personal Services	\$1,650
All Other	5,450

Provides funding for the
Commission to Study Problems
with Municipal Assessment,
Valuation and Collection of
Property Taxes.

**LEGISLATURE
TOTAL**

\$7,100

TOTAL ALLOCATIONS - PART D

\$7,100

PART E

Sec. 1. 20-A MRSA §2, sub-§3, as enacted by PL 1987, c. 821,
is amended to read:

3. Mandated programs. Any legislation containing a state
mandate enacted by the Legislature after January 1, 1989, which
requires additional funding, shall contain provisions for full

1 funding by the State for ~~2~~ years, ~~after which the legislation~~
2 ~~shall contain full funding through the School Finance Act of~~
3 ~~1985, as amended.~~ The funding requirements to implement the
4 mandate must be identified. Any such legislation for which full
5 state funding is not provided may not be enacted.

7 State mandates are defined as any state-initiated or statutory
8 action that requires a local school administrative unit to
9 establish, expand or modify its activities in such a way as to
10 necessitate additional expenditures from local revenues,
11 excluding any order issued by a state court or any legislation
12 necessary to comply with a federal mandate.

13

14 This chapter is repealed on June 30, 1992, unless reviewed and
15 extended by specific Act of the Legislature.

17 **Sec. 2. 20-A MRSA §6004, sub-§2, ¶C** is enacted to read:

19 C. For the purposes of section 15612, subsection 12 only, a
20 student who is eligible to receive a free or reduced price
21 meal under the National School Lunch Program shall be
22 counted as 1.2 students.

23

24 **Sec. 3. 20-A MRSA §15612, sub-§12** is enacted to read:

25

26 12. Low-income student adjustment; legislative intent. A
27 school administrative unit that receives less than the statewide
28 average subsidy of 56.65% shall be eligible for a low-income
29 student adjustment. Funds received by the unit shall be used to
30 reduce property tax collections required by the unit to meet its
31 local share of education costs.

32

33 A. A unit that receives between 0% and 24.99% state subsidy
34 shall receive an adjustment equal to \$100 times the student
35 count as adjusted by section 6004, subsection 2, paragraph C.

36

37 B. A unit that receives between 25% and 44.99% state
38 subsidy shall receive an adjustment equal to \$50 times the
39 student count as adjusted by section 6004, subsection 2,
40 paragraph C.

41

42 C. A unit that receives between 45% and 56.65% state
43 subsidy shall receive an adjustment equal to \$25 times the
44 student count as adjusted by section 6004, subsection 2,
45 paragraph C.

46

47 **Sec. 4. Allocation.** The following funds are allocated from the
48 Property Tax Relief Reserve Fund to carry out the purposes of
49 this Part.

	1989-90	1990-91	
1			
3	EDUCATIONAL AND CULTURAL SERVICES, DEPARTMENT OF		
5	Management Information Division		
7			
9	Block Grants to Municipalities - Low-income Student Adjustment		
11	All Other	\$5,523,000	\$5,523,000
13	EDUCATIONAL AND CULTURAL SERVICES, DEPARTMENT OF		
15	TOTAL	<u>\$5,523,000</u>	<u>\$5,523,000</u>
17	TOTAL ALLOCATIONS - PART E	\$5,523,000	\$5,523,000

19 **PART F**

21 **30-A MRSA §5683 is enacted to read:**

23 §5683. Property tax relief

25 1. Scope. This section establishes a revenue-sharing
27 program that distributes surplus funds from the General Fund
29 during times of prosperity to municipalities experiencing an
31 inordinate amount of growth. The revenue-sharing funds are
33 specifically dedicated to assisting these municipalities in
meeting the unusually high costs associated with the capital
construction and infrastructure necessary to accommodate growth
and development.

35 2. Definitions. For the purposes of computing the revenue
37 distributions from the Property Tax Relief Fund, the following
terms have the following meanings.

39 A. "Population" means the population as determined by the
41 latest federal decennial census or the population as
43 determined and certified by the Department of Human
45 Services, whichever is more recent. For the purposes of
this section, the department is authorized and required to
determine the population of each municipality at least once
every year.

47 3. Property Tax Relief Fund established. There is
49 established the Property Tax Relief Fund for the purpose of
51 distributing unanticipated surplus revenues accruing in the
General Fund to municipalities experiencing high rates of
population growth. The purpose of the fund is to assist
municipalities in meeting their infrastructure needs.

1
2 The State Controller shall at the close of each fiscal year
3 transfer from the unappropriated surplus of the General Fund to
4 the Property Tax Relief Fund an amount not to exceed 1/2 of the
5 balance remaining after all other required transfers have been
6 made from the excess of total General Fund revenues received over
7 accepted estimates in that fiscal year.

8
9 General Fund revenue estimates may be made once during the First
10 Regular Session of the Legislature and adjustments to these
11 accepted revenue estimates may be made once during the Second
12 Regular Session of the Legislature without mandatory transfer of
13 funds to the Property Tax Relief Fund. If adjustments are made
14 to those initial estimates presented to each regular session of
15 the Legislature, an amount equal to 1/2 of the excess of the
16 estimated revenue over the amounts required by law to be set
17 aside for other purposes must be appropriated to the Property Tax
18 Relief Fund.

19
20 The fund shall not exceed \$25,000,000 and shall not lapse, but
21 shall remain a continuing carrying account to carry out the
22 purpose of this section.

23
24 4. Distributions from Property Tax Relief Fund. Money
25 credited to the Property Tax Relief Fund shall be distributed to
26 each municipality in an amount equal to the ratio of the
27 population in each municipality to the population in the State as
28 a whole.

29
30 5. Restrictions on use of funds. Funds distributed to
31 municipalities pursuant to this section shall be expended only
32 after the municipal legislative body has authorized the
33 expenditure in the annual municipal budget. Funds shall be
34 expended only for the following purposes:

35
36 A. For capital construction and improvements, land
37 acquisitions, capital equipment acquisitions or other
38 nonrecurring purposes;

39
40 B. For purposes for which bonds have been previously
41 authorized but not yet issued, in order to eliminate the
42 need to incur the indebtedness; and

43
44 C. For the local share of state, federal or privately
45 financed capital construction and improvement projects.

46
47 6. Treasurer of State. The Treasurer of State shall
48 distribute the balance in the Property Tax Relief Fund as of July
49 1, 1989, on or before September 15, 1989, and thereafter the
50 balance in the fund on July 1st of each year shall be distributed
51 on or before September 15th of each following year.

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Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect on July 1, 1989, except as otherwise indicated.

FISCAL NOTE

If enacted, this bill would have the following effect on the General Fund.

Part A would require an allocation of \$9,673,402 in fiscal year 1989-90 and \$9,775,000 in fiscal year 1990-91.

Part B would require an allocation of \$10,000,000 in fiscal year 1990-91. This section also has a future cost.

Part C would require an allocation of \$55,080 in fiscal year 1989-90 and \$443,418 in fiscal year 1990-91.

Part D would require an allocation of \$7,100 in fiscal year 1989-90.

Part E would require an allocation of \$5,523,000 in both fiscal years.

Part F has a potential future cost.

The total effect of allocations from the Property Tax Relief Reserve Fund is as follows:

Fiscal Year 1989-90	Fiscal Year 1990-91	Biennium
\$15,258,632	\$25,741,418	\$41,000,000' '

STATEMENT OF FACT

Part A of this amendment replaces the Household Tax and Rent Refund Act with the Maine Residents Property Tax Program. Although many sections of the Household Tax and Rent Refund Act would remain unchanged, this amendment modifies the eligibility requirements, definitions and the benefit calculations provided by the Act.

Part B of the amendment creates a homestead exemption program.

Part C of the amendment alleviates property tax burdens on persons, age 65 years and older, by establishing provisions for a property tax deferral program.

HOUSE AMENDMENT "H" to COMMITTEE AMENDMENT "A" to H.P. 776, L.D.
1088

1 Part D of the amendment establishes the Commission to Study
2 Problems with the Municipal Assessment, Valuation and Collection
3 of Property Taxes. The general purpose is to study taxpayers'
4 dissatisfaction with property taxes to find the reasons for
5 property taxpayers' frustrations and the causes of local
6 antiproperty tax pressures.

7
8 Part E creates a low-income student adjustment program.

9
10 Part F establishes the Property Tax Relief Fund for the
11 purpose of providing property tax relief to municipalities. Each
12 year, an amount equal to 1/2 of unanticipated surplus revenues,
13 up to a ceiling of \$25,000,000, is allocated to the fund and
14 disbursed to municipalities on a per capita basis for the purpose
15 of financing municipal capital expenditures and thus reducing
16 local property taxes.

17

Filed by Rep. Cashman of Old Town
Reproduced and distributed under the direction of the Clerk of the
House
6/30/89

(Filing No. H-703)