

MAINE STATE LEGISLATURE

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115th MAINE LEGISLATURE

FIRST REGULAR SESSION-1991

Legislative Document

No. 1620

S.P. 616

In Senate, April 24, 1991

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

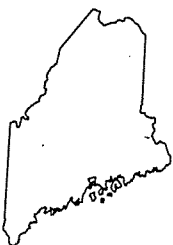
Presented by Senator TITCOMB of Cumberland

Cosponsored by Representative LORD of Waterboro and Representative GEAN of Alfred.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY-ONE

**An Act to Provide Property Tax Relief Benefits to an Estate through an
Executor, Administrator, Personal Representative or Heir When a
Taxpayer Has Died.**



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

2
36 MRSA §6202, as enacted by PL 1987, c. 516, §§3 and 6, is
4 amended to read:

6 **§6202. Claim**

8 The right to file claim under this chapter shall be personal
9 ~~to the claimant and shall not survive his death, but the right~~
10 may be exercised on behalf of a claimant by his a legal guardian
11 or attorney-in-fact. If a claimant dies before having filed a
12 timely claim, the right may be exercised in the claimant's behalf
13 by an heir, executor or personal representative. If a claimant
14 dies after having filed a timely claim, the amount thereof shall
15 of the claim must be disbursed to another member of the household
16 as determined by the State Tax Assessor.

18 If the claimant was the only member of his the household,
19 the claim may be paid to his the claimant's personal
20 representative, but if one is not appointed within 2 years of the
21 filing of the claim, the amount of the claim shall ~~escheat~~
22 escheats to the State. If the taxes have not been paid, the
23 amount of the claim escheats to the municipality.

24
26 **STATEMENT OF FACT**

28 This bill provides that if a claimant dies before having
29 filed a timely claim for property tax relief the claimant's right
30 to file a claim may be exercised by the claimant's heir, executor
or personal representative.