



116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

No. 984

H.P. 725

House of Representatives, March 22, 1993

An Act Concerning Disbursement of Property Tax Relief Payments.

Reference to the Committee on Taxation suggested and ordered printed.

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JOSEPH W. MAYO, Clerk

Presented by Representative KERR of Old Orchard Beach. Cosponsored by Senator: TITCOMB of Cumberland.

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

Sec. 1. 36 MRSA §§6202 and 6203, as enacted by PL 1987, c. 516, §§3 and 6, are amended to read:

6 §6202. Claim is personal

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8 The right to file claim under this chapter shall--be is personal to the claimant and shall does not survive his a 10 claimant's death, but the right may be exercised on behalf of a claimant by hic that claimant's legal quardian or attorney-in-fact. 12 If a claimant dies after having filed a timely claim, the amount thereof-shall of that claim must be disbursed 14 to the assessing authority for any outstanding property taxes owed by the claimant. Any remaining funds must be paid to 16 another member of the household as determined by the State Tax Assessor.

If the claimant was the only member of his that household, the claim may must be paid to his the assessing authority for any outstanding property taxes owed by the claimant. Any remaining funds must be paid to the claimant's personal representative, but if one is not appointed within 2 years of the filing of the claim, the amount of the claim shall-escheat escheats to the State.

§6203. Claim to be paid from General Fund

The amount of the claim after certification by the State Tax Assessor may be paid to <u>the assessing authority on behalf of a</u> claimant from the General Fund. No interest may-be <u>is</u> allowed on any payment made te <u>on behalf of</u> a claimant pursuant to this chapter. <u>An assessing authority that receives a payment on</u> <u>behalf of a claimant shall apply the payment to any outstanding</u> <u>property taxes owed the assessing authority by the claimant. Any</u> <u>36 remaining funds must be paid to the claimant.</u>

STATEMENT OF FACT

This bill requires the State Tax Assessor to pay any benefits from the Maine Residents Property Tax Program to the assessing authority. The assessing authority must use that payment to pay any outstanding property taxes owed by a claimant. Any remaining funds must be paid to the claimant.

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