

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

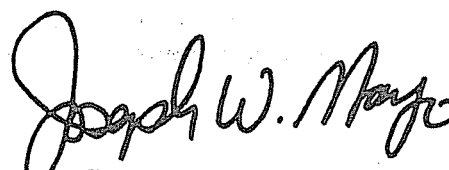
No. 1298

H.P. 967

House of Representatives, April 22, 1993

An Act Regarding Real Estate Tax Relief for Property Held in Trust.

Received by the Clerk of the House on April 20, 1993. Referred to the Committee on Taxation and 1200 ordered printed pursuant to Joint Rule 14.


JOSEPH W. MAYO, Clerk

Presented by Representative LIBBY of Kennebunk.

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

2 Sec. 1. 36 MRSA §6201, sub-§2, as enacted by PL 1987, c. 516,
4 §§3 and 6, is amended to read:

6 2. **Claimant.** "Claimant" means a person who has filed a
8 claim under this chapter and was domiciled in this State and
10 owned or rented a homestead in this State during the entire
12 calendar year preceding the year in which he that person files
14 claim for relief under this chapter. When 2 individuals of a
16 household are able to meet the qualifications for a claimant,
18 they may determine between them ~~as-to~~ who the claimant shall ~~be~~
20 is. If they are unable to agree, the matter shall must be
22 referred to the State Tax Assessor ~~and-his~~ whose decision shall
24 be is final. If a homestead is occupied by 2 or more individuals,
26 and more than one individual is able to qualify as a claimant,
28 the individuals may determine among them ~~as-to~~ who the claimant
30 shall ~~be~~ is. If they are unable to agree, the matter shall must
 be referred to the State Tax Assessor ~~and-his~~ whose decision
 shall ~~be~~ is final. Ownership of a homestead under this chapter
 may be by fee, by life tenancy, by bond for deed, as mortgagee or
 any other possessory interest in which the owner is personally
 responsible for the tax for which he the owner claims a refund.
 A trust owning a homestead may be a claimant under this chapter
 if the beneficiaries meet the guidelines of section 6206 or 6207.

STATEMENT OF FACT

30 The purpose of this bill is to allow beneficiaries of trusts
 owning homesteads tax relief if guidelines are met.