



117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 892

S.P. 311

In Senate, March 21, 1995

An Act Amending the Maine Residents Property Tax Program Allowing Persons Having Sole Responsibility for Property Maintenance the Entire Exemption.

Reference to the Committee on Taxation suggested and ordered printed.

Jus May M. ?

MAY M. ROSS Secretary of the Senate

Presented by Senator McCORMICK of Kennebec. Cosponsored by Representative: WATSON of Farmingdale.

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

Sec. 1. 36 MRSA §6201, sub-§2, as amended by PL 1993, c. 395, $\S27$, is further amended to read:

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Claimant. "Claimant" means an individual who has filed 2. a claim under this chapter and was domiciled in this State and owned or rented a homestead in this State during the entire 8 calendar year preceding the year in which claim for relief under When-2-individuals-of-a-household-are 10 this chapter is filed. able--to--meet--the--qualifications--for--a-claimant,--they--may determine-between them as to who the claimant is . - If they are 12 unable-to-agreer-the-matter-must-be-referred-to-the-State-Tax Assessor-whose-decision-is-final---If-a-homestead -is -occupied-by 142-or-more - individuals, - and more - than-one - individual - is - able - to qualify-as-a-claimant-the-individuals may determine -among-them-as 16 to-who-the-claimant-is.-If--they-are-unable-to-agree,--the-matter must-be-referred-to-the-State-Tax-Assessor-whose-decision-is 18 final.---Ownership-of----homestead--under--this--chapter--may-be-by 20 fee,-by-life-tenancy,-by-bond-for-deed,-as-mortgagee-or-any-other pessessory-interest-in-which-the-owner-is-personally-responsible for-the-tax-for-which-a-refund-is-claimed, Regardless of how 22 many individuals' names appear on the property deed, the person who meets the qualifications described in this subsection and 24 proves sole responsibility for the payment of the property taxes on the subject property is the claimant for that property. If 2 26 or more individuals meet the qualifications in this subsection and share the payment of the property taxes, they may decide 28 among them who the claimant is or each individual may apply. 30 When 2 or more individuals claim the same property, the matter must be referred to the State Tax Assessor whose decision is 32 final. Ownership of a homestead under this chapter may be by fee, by life tenancy, by bond for deed, as mortgagee or any other 34 possessory interest in which the owner is personally responsible for the tax for which a refund is claimed. 36 38

STATEMENT OF FACT

This bill modifies the definition of "claimant" under the Maine Residents Property Tax Program so that the person proving 42 sole responsibility for paying taxes on the property is the person eligible to receive the entire exemption. 44