

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)



119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 519

H.P. 388

House of Representatives, January 19, 1999

**An Act to Eliminate the Local Property Tax on Homes for Individuals 65
Years of Age or Older.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative TRIPP of Topsham.
Cosponsored by Senator KILKELLY of Lincoln and
Representatives: CHIZMAR of Lisbon, DUGAY of Cherryfield, GOODWIN of Pembroke,
LOVETT of Scarborough, McALEVEY of Waterboro, O'NEAL of Limestone, SHOREY of
Calais, TRACY of Rome.

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

4 **Sec. 1. 36 MRSA §662 is enacted to read:**

6 **§662. Tax exemption for citizens 65 years of age or older.**

8 Beginning with the property tax year that starts April 1,
10 2000, any person having legal or beneficial title to real
12 property in this State and who is liable for property taxes is
14 entitled to an exemption from property tax for that portion of
16 the property for which the exemption is sought consisting of the
18 principal dwelling and no more than 10 contiguous acres if the
20 person:

22 1. Permanent resident. Is a permanent resident of this
24 State;

26 2. At least 65 years of age. Is 65 years of age or older
28 and any adults domiciled with that person are 65 years of age or
30 older; and

32 3. Occupies home. Occupies as a home the real property for
34 which the person seeks relief.

36 A person meeting the qualifications set out in this section
may file a claim for an exemption from the property tax with the
tax assessor of the municipality in which the property is located
and, upon approval, is exempt from the tax levied on that
property for each year a claim for exemption is filed.

SUMMARY

This bill exempts from taxation property owned and occupied
by a citizen of this State who is at least 65 years of age.