

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 927

H.P. 671

House of Representatives, February 2, 1999

An Act to Establish Property Tax Relief for the State's Senior Citizens.

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 SCHNEIDER of Durham.
Cosponsored by Senator MILLS of Somerset and
Representatives: BUCK of Yarmouth, CIANCHETTE of South Portland, DAVIDSON of
Brunswick, DAVIS of Falmouth, LEMONT of Kittery, MURPHY of Berwick,
SNOWE-MELLO of Poland.

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 relief 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 property tax relief for that portion of the property
16 for which relief is sought consisting of the homestead, as
18 defined in section 6250, subsection 3, but including all
20 contiguous acreage if the 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 other than that person's spouse domiciled with
30 that person are 65 years of age or 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
38 may file a claim for property tax relief with the tax assessor of
40 the municipality in which the property is located and, upon
approval, shall pay the tax levied on that property for the first
year a claim for relief is filed and, as long as the person
continues to meet the qualifications, may continue to pay in each
subsequent year the same amount of tax or such lesser amount as
may be levied against the real property.

SUMMARY

This bill stabilizes property taxes on certain homesteads.
Once a property owner reaches 65 years of age, the property tax
rate remains the same on the property occupied by that owner.