

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 1486

H.P. 1048

House of Representatives, March 19, 2007

### **An Act To Clarify the Property Tax Exemption for Family Burial Grounds**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative MILLS of Farmington.

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

2 **Sec. 1. 13 MRSA §1142**, as amended by PL 1991, c. 412, §1, is further amended  
3 to read:

4 **§1142. Family burying grounds**

5 When a person appropriates for a family burying ground a piece of land containing  
6 not more than 1/4 of an acre, causes a description of it to be recorded in the registry of  
7 deeds of the same county or by the clerk of the town where it is situated and substantially  
8 marks the bounds of the burying ground or encloses it with a fence, it is exempt from  
9 attachment, taxation and execution. No subsequent conveyance of it is valid while any  
10 person is interred in the burying ground; but it must remain to the person who  
11 appropriated, recorded and marked that burying ground and to that person's heirs as a  
12 burial place forever. If property surrounding a burying ground appropriated pursuant to  
13 this section is conveyed, the property is conveyed by the person who appropriated the  
14 property or by an heir of that person and the conveyance causes the burying ground to be  
15 inaccessible from any public way, the conveyance is made subject to an easement for the  
16 benefit of the spouse, ancestors and descendants of any person interred in the burying  
17 ground. The easement may be used only by persons to walk in a direct route from the  
18 public way nearest the burying ground to the burying ground at reasonable hours.

19 **Sec. 2. 36 MRSA §656, sub-§1, ¶K** is enacted to read:

20 K. Family burying grounds as described in Title 13, section 1142.

21 **Sec. 3. Application.** This Act applies to property tax years beginning on or after  
22 April 1, 2007.

23 **SUMMARY**

24 This bill exempts family burying grounds of 1/4 of an acre or less from property  
25 taxation.