

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 915**

(Transmitted from the Revisor of Statutes Under Joint Order)

H. P. 1596

House of Representatives, February 19, 1941.

Referred to Committee on Taxation and sent up for concurrence. 1,000 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Sichel of Lisbon.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-ONE

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**AN ACT Exempting the Real Property of Persons Over Sixty-five Years  
of Age from Taxation.**

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

**Sec. 1. Real property of persons over the age of 65 exempt from taxation.** Real property legally assessed to the amount of \$2000 of persons above the age of 65 years who are legal residents of the state, shall be exempt from taxation to the amount of \$2000, whether such property be owned by such person or persons separately, or jointly, or as tenants in common; provided that such real property have a dwelling erected upon the premises and that such dwelling be used as a legal residence by the claimant; if the property of a person or persons entitled to such exemption is taxable in more than one town, or partly without the state only such proportion of the \$2000 exemption shall be made in any town as the value of the property taxable in such town bears to the whole of the taxable property of such person or persons. No property shall be so exempt which the assessors shall adjudge has been conveyed to such persons to evade taxation.

Any person desiring said exemption, prior to the 1st day of April in each year, shall file a claim therefor with the board of assessors of his town.

Such assessors shall give consideration to such claim, and, if deemed just, shall allow it, otherwise it shall be rejected before May 1st next following.

In case of rejection, such board of assessors shall file a copy of their decision with the clerk of the town, and another shall be given in hand or sent to the claimant by registered mail, on or before May 10th.

If the claimant is aggrieved by such decision he, within 30 days after such notice is so given or mailed, may appeal to any justice of the superior court, by presenting to him a petition therefor in term time or vacation. Such justice shall fix a time and place of hearing which may be in vacation and cause notice thereof to be given said board of assessors, and after hearing, such justice may affirm or reverse the decision of said board and his decision shall be final.

**Sec. 2. P. & S. L., 1937, c. 105, Title II, § 12, amended.** Section 12 of Title II of chapter 105 of the private and special laws of 1937, as amended, is hereby further amended to read as follows:

**'Sec. 12. Claims against estate of person assisted.** Upon the death of a beneficiary, the state shall have a claim against his estate, enforceable in the probate court, for all amounts paid to him under the provisions of this act. Such claims shall have priority over all unsecured claims against such estate, except (1) administrative expenses, including probate fees and taxes, ~~and~~ (2) expenses of the last sickness and burial expenses, **and (3) \$2000 which shall be allocated to the surviving spouse.** The attorney-general shall collect any claim which the state may have hereunder against such estate. Provided, that no such claim shall be enforced against any real estate while it is occupied as a home by the surviving spouse of the beneficiary and said spouse does not marry again. If the state participates in federal funds for the purposes of this act, one-half of the net amount collected from the estate of the beneficiary, with respect to old age assistance furnished him, shall be promptly paid by the treasurer of state to the United States as required by the laws of the United States.'