

MAINE STATE LEGISLATURE

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N I N E T Y - S E V E N T H L E G I S L A T U R E

Legislative Document

No. 15

H. P. 4

House of Representatives, January 12, 1955.

Referred to Committee on Taxation. Sent up for concurrence and 750 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Lord of Augusta.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-FIVE

AN ACT Relating to Exemptions from Taxation of Veterans.

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

R. S., c. 92, § 6, sub-§ XI, amended. Subsection XI of section 6 of chapter 92 of the revised statutes is hereby amended by inserting between the 1st and 2nd paragraphs hereof 3 new blocked paragraphs to read as follows:

‘Any person otherwise qualified for exemption under the provisions of this subsection who is a purchaser of real estate under the terms of a bond for a deed purchase agreement shall be entitled to exemption hereunder, provided that such person shall file with the assessors of the place in which he resides, on or before the 1st day of April in the year in which the exemption is first requested, a written statement showing the terms of the bond for a deed agreement and that under said agreement the purchaser is liable for the payment of real estate taxes.

Any person who has previously been denied exemption under the provisions of this subsection solely because of his status as purchaser under a bond for a deed agreement shall, after he has filed the statement above required, be entitled, upon written request to the assessors of the municipality in which the exemption is claimed, to a refund of all taxes paid by him on such real estate; but such refund shall in no case be made for more than the 4 years next preceding August 1, 1955.

The penalty provisions of this subsection shall apply to all persons claiming exemption under the above 2 paragraphs.’