## MAINE STATE LEGISLATURE

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### ACTS AND RESOLVES

AS PASSED BY THE

# One Hundred and Fourth Legislature

OF THE

### STATE OF MAINE

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> The Knowlton and McLeary Company Farmington, Maine 1969

### PUBLIC LAWS

OF THE

## STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND FOURTH LEGISLATURE

1969

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#### § 2385. Persons exempted

The provisions of this chapter restricting the possession of Cannabis or Peyote shall not apply to public officers or their employees in the performance of their official duties requiring possession or control of Cannabis or Peyote; nor to temporary, incidental possession by persons who are aiding public officers in performing their official duties.

#### § 2386. Cannabis and Peyote; contraband

Cannabis or Peyote unlawfully in the possession or under the control of any person and which are kept and deposited in the State or intended for unlawful sale or sold in the State, and the vessels in which they are contained, are contraband and forfeited to the State of Maine at the time when they are seized.

Effective October 1, 1969

#### Chapter 444

AN ACT to Give Relief to Elderly Persons from the Increasing Property Tax.

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

R. S., T. 36, §§ 657-659, additional. Title 36 of the Revised Statutes is amended by adding 3 new sections to be numbered 657 to 659, to read as follows:

#### § 657. Purpose

Due to the tremendous rise in living costs during the past decade, including ever increasing property taxes, the failure of Federal Old Age and Survivors Insurance and similar types of pension systems to adequately reflect in their pension payments these costs, and because savings once deemed adequate for retirement living are now grossly inadequate, it is therefore deemed necessary that the Legislature grant people retired on fixed incomes some relief from real property taxes. This relief must be granted to insure that thousands of persons now retired on fixed incomes can remain in possession of their homes, thus not becoming a burden on state or local government.

#### § 658. Application

The following persons, as heads of households, shall have any increases in their property tax waived after application by reason of age.

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- 1. Male. A male head of a household shall be 65 years of age or older prior to February 15th of the year in which real property is assessed and the taxes levied thereon.
- 2. Female. A female head of a household shall be 62 years of age or older prior to February 15th of the year in which the real property is assessed and the taxes levied thereon.
- 3. Ownership, residency. The person claiming waiver shall have been a resident of the State of Maine for at least 10 years.
- 4. Single family dwelling. A claim for waiver can only be made for a single family dwelling which is occupied as the domicile of the person claiming waiver.
- 5. Limitation. Said single family dwelling, as provided in subsection 4, cannot be permanently occupied by anyone who is not solely dependent upon the head of the household for his support.
- 6. Income. The combined income of the head of the household and his spouse, from all sources whatsoever, shall not be in excess of \$4,000 for the calendar year immediately preceding the year in which the real property is assessed and the taxes levied thereon.
- 7. Claims filed. Any person who desires to secure waiver under this section shall make a written application and file notarized written proof of entitlement on or before the first day of April, annually, with the municipal assessors. Refusal to so apply and file shall constitute adequate reason for denial of such waiver. Any person signing a false claim shall be subject to civil or criminal perjury.
- 8. Annually. Claims for waiver shall be made annually and solely upon forms as prescribed by the municipal assessor.
- 9. Fraudulent conveyance. No real estate conveyed to any person for the purpose of obtaining waiver under this section shall be so exempt, excepting property conveyed between husband and wife, and the obtaining of such waiver by means of fraudulent conveyance shall be punishable by a fine of not less than \$500 and not more than 10 times the amount of the taxes evaded by such fraudulent conveyance, whichever amount is greater.

"Head of a household," as used in this section, may be any of the following: A married person, a single person, a widow or widower, a divorcé or divorcee, provided he is the sole support of the household.

#### § 659. Recovery by a municipality

1. Tax lien mortgage. Any waiver under section 658 may be recovered by a municipality by filing a tax lien mortgage in accordance with sections 942 and 943; provided that the period of redemption shall be extended for as long as the taxpayer lives in the dwelling and the owner and the dwelling meet the qualifications of section 658; provided that the notice to the taxpayer in accordance with section 942 shall include a statement to the effect that the taxpayer cannot be evicted for nonpayment of the waived amount

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for as long as the taxpayer and the dwelling meet the qualifications of section 658 and that the demand is merely for the purpose of validating the filing of the tax lien mortgage.

For the purposes of this subsection the lien established by section 552 shall not be defeated by the granting of a waiver under section 658.

- 2. Claim against decedent's estate. Upon the death of a person who has received a waiver under section 658, the municipality shall have a claim without interest against his estate, allowable in probate court, provided that the amount of the waiver has not been recovered under subsection 1.
- 3. Application. No such claim shall be enforced against any real estate while it is occupied as a home by the surviving spouse of the taxpayer.

Effective October 1, 1969

#### Chapter 445

#### AN ACT Relating to Poll Taxes Paid to Prentiss Plantation.

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

Sec. 1. R. S., T. 36, § 1421, amended. The 5th paragraph of section 1421 of Title 36 of the Revised Statutes, as enacted by section 2 of chapter 12 of the public laws of 1965, is amended to read as follows:

Poll taxes collected by the State Tax Assessor from the residents of Kingman Township in the year in which the biennial state election is held shall be paid by the State to Prentiss Plantation.

Sec. 2. Effective date. This Act as it applies to Prentiss Plantation shall become effective for the year 1969 and thereafter.