

### LAWS

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#### OF THE

## STATE OF MAINE

#### AS PASSED BY THE

#### ONE HUNDRED AND NINTH LEGISLATURE

#### FIRST REGULAR SESSION

January 3, 1979 to June 15, 1979

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notify the municipal officers thereof in writing, under oath, stating the reason why that tax cannot be collected. The municipal officers, after due inquiry, may abate that tax or any part thereof.

4. Veteran's widow or minor child. Notwithstanding failure to comply with section 706 or section 1181, the assessors, on written application within one year from the date of commitment, may make such abatement as they think proper in the case of the unremarried widow or minor child of a veteran, which widow or child would be entitled to an exemption under section 653, subsection 1, paragraph D, except for her or his failure to make application and file proof within the time set by section 653, subsection 1, paragraph G, provided that the veteran died during the 12-month period preceding the April 1st for which the tax was committed.

5. Certification, record. Whenever an abatement is made, other than by the State Tax Assessor, the abating authority shall certify it in writing to the collector, and that certificate shall discharge the collector from further obligation to collect the tax so abated. When the abatement is made, a record setting forth the name of the party or parties benefited, the amount of the abatement and the reasons for the abatement shall, within 30 days, be made and kept in suitable book form open to the public at reasonable times; and a report of it shall be made to the municipality at its annual meeting, or to the mayor and aldermen of cities by the first Monday in each March.

6. Appeals. The decision of a chief assessor of a primary assessing area or the State Tax Assessor shall not be deemed "final agency action" under the Maine Administrative Procedure Act, Title 5, chapter 375.

7. Assessors defined. For the purposes of this section the word "assessors" shall include assessor, chief assessor of a primary assessing area and State Tax Assessor for the unorganized territory.

8. Approval of the Governor. The State Tax Assessor may abate taxes under this section only with the approval of the Governor.

Effective September 14, 1979

#### **CHAPTER 74**

#### H. P. 326 – L. D. 403

#### AN ACT Relating to Identification of Motor Vehicles used to Transport Handicapped Persons.

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

29 MRSA § 252, first  $\P$ , as last amended by PL 1977, c. 194, § 1, is further amended to read:

On annual application to the Secretary of State, with the payment of \$1, any handicapped person or the spouse, parents or legal guardian of a handicapped person who has registered a motor vehicle as the motor vehicle of principal use by the handicapped person shall be issued a set of special designating plates to be used in place of the regular registration plates or placard to be fixed to the sun visor of a motor vehicle registered by such a person. Such placard shall be so affixed that the information thereon shall be clearly legible from outside the motor vehicle. Such placard issued under this section shall include the motor vehicle registration plate number of the vehicle registered in the name of the handicapped person or the spouse, parents or legal guardian of the handicapped person. When the Secretary of State deems it appropriate, a placard may be issued to any handicapped person who does not have a duly registered motor vehicle. In such cases the placard may be displayed on any motor vehicle properly registered in this State but it may only be so displayed during the time when the handicapped person is a passenger in the vehicle, when the driver of the vehicle is transporting the handicapped person or when the driver is waiting for a service to be rendered to the handicapped person.

Effective September 14, 1979

#### **CHAPTER 75**

#### H. P. 419 – L. D. 532

#### AN ACT Raising the Amount of the Homestead Exemption in Attachment and Bankruptcy Proceedings.

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

Sec. 1. 14 MRSA § 4551, first sentence, as amended by PL 1977, c. 453, § 5, is further amended to read:

Except as provided in section 4552, a homestead whenever acquired shall be exempt from attachment, execution or forced sale under process of any court, and no judgment, decree or execution shall be a lien thereon; provided that only so much of such property as does not exceed \$5,000 \$6,500 in value is exempt.

Sec. 2. 14 MRSA § 4553, first  $\P$  and subsection 1, as amended by PL 1977, c. 453, § 6, are further amended to read:

If the interest of a householder in his homestead exceeds \$5,000 \$6,500, it may be subjected to a forced sale. The householder may set off such part thereof which is