

OFFICE OF FISCAL AND PROGRAM REVIEW

Date: April 12, 2013
To: Members, Joint Standing Committee on Taxation
From: Elizabeth Cooper, Legislative Analyst

LD 1164, An Act To Allow Cooperative Housing Owners Who Are Blind To Qualify for the Property Tax Exemption

Summary: Current law exempts from property tax the first \$4,000 of residential real estate owned and occupied by a person who is legally blind. This bill allows a person who is legally blind and who lives in cooperative housing to qualify for that same property tax exemption.

Public Hearing:

Proponents

- The sponsor presented the bill.
- Those testifying in support of the bill included: a co-sponsor, a representative of Highland Green Co-op in Topsham and a resident of Topsham.
- *Major points:* must have been oversight in law

Opposed - none

NFNA- none

Fiscal Information: The preliminary fiscal impact statement was not available at the time this analysis was finalized. The most current fiscal information on bills can be found online at: www.mainelegislature.org/LawMakerWeb/search.asp.