

Maine Revised Statutes

Title 36: TAXATION

Chapter 908: DEFERRED COLLECTION OF HOMESTEAD PROPERTY TAXES

§6251. DEFERRAL OF TAX ON HOMESTEAD; JOINT ELECTION; AGE REQUIREMENT; FILING CLAIM

1. Filing claim. Subject to section 6252, an individual or 2 or more individuals jointly may elect to defer the property taxes on their homestead by filing a claim for deferral with the municipal assessor after January 1st but no later than April 1st of the first year in which deferral is claimed if:

A. The individual or each individual, in the case of 2 or more individuals filing a claim jointly, is 65 years of age or older on April 1st of the year in which the claim is filed; and [1993, c. 395, §31 (RPR) .]

B. The individual or, in the case of 2 or more individuals filing a claim jointly, all the individuals together have household income, as defined in section 6201, subsection 7, of less than \$32,000 for the calendar year immediately preceding the calendar year in which the claim is filed. [1993, c. 395, §31 (RPR) .]

The municipal assessor shall forward each claim filed under this subsection to the bureau within 30 days of receipt and the bureau shall determine if the property is eligible for deferral.

Claims from new applicants may not be filed pursuant to this chapter prior to January 1, 1994. For purposes of this section, "new applicants" means any person or persons that have not filed claims prior to April 1, 1991.

[1993, c. 395, §31 (RPR) .]

2. Property tax deferral. When the taxpayer elects to defer property taxes for any year by filing a claim for deferral under subsection 1, it shall have the effect of:

A. Deferring the payment of the property taxes levied on the homestead for the municipal fiscal year beginning on or after April 1st of that year; [1989, c. 534, Pt. C, §1 (NEW) .]

B. Continuing deferral of the payment by the taxpayer of any property taxes deferred under this chapter for previous years that have not become delinquent under section 6260; and [1989, c. 534, Pt. C, §1 (NEW) .]

C. Continuing the deferral of the payment by the taxpayer of any future property taxes for as long as the provisions of section 6252 are met. [1989, c. 534, Pt. C, §1 (NEW) .]

[1989, c. 534, Pt. C, §1 (NEW) .]

3. Guardian compliance. If a guardian or conservator has been appointed for an individual otherwise qualified to obtain deferral of taxes under this chapter, the guardian or conservator may act for that individual in complying with this chapter.

[1989, c. 534, Pt. C, §1 (NEW) .]

4. Trustee compliance. If a trustee of an inter vivos trust which was created by and is revocable by an individual, who is both the trustor and a beneficiary of the trust and who is otherwise qualified to obtain a deferral of taxes under this chapter, owns the fee simple estate under a recorded instrument of sale, the trustee may act for the individual in complying with this chapter.

[1989, c. 534, Pt. C, §1 (NEW) .]

5. Spouse not required to claim. Nothing in this section may be construed to require a spouse of an individual to file a claim jointly with the individual even though the spouse may be eligible to claim the deferral jointly with the individual.

[1989, c. 534, Pt. C, §1 (NEW) .]

6. Appeal. Any person aggrieved by the denial of a claim for deferral of homestead property taxes or disqualification from deferral of homestead property taxes may file an appeal of the State Tax Assessor's determination, within 30 days of notification of denial or disqualification by the State Tax Assessor, with the State Board of Property Tax Review as provided in chapter 101, subchapter II-A.

[1989, c. 534, Pt. C, §1 (NEW); 1989, c. 713, §3 (AMD) .]

SECTION HISTORY

1989, c. 534, §C1 (NEW). 1989, c. 713, §§2,3 (AMD). 1989, c. 875, §E50 (AMD). 1993, c. 395, §31 (AMD).

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