

## 36 §6250. DEFINITIONS

### 36 §6250. DEFINITIONS

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [1989, c. 534, Pt. C, §1 (NEW).]

**1. Benefited property.**

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

**2. Bureau.** "Bureau" means the Bureau of Revenue Services.

[ 1989, c. 534, Pt. C, §1 (NEW); 1997, c. 526, §14 (AMD) .]

**3. Homestead.** "Homestead" means the owner-occupied principal dwelling, either real or personal property, owned by the taxpayer and up to 10 contiguous acres upon which it is located. If the homestead is located in a multi-unit building, the homestead is the portion of the building actually used as the principal dwelling and its percentage of the value of the common elements and of the value of the tax lot upon which it is built. The percentage is the value of the unit consisting of the homestead compared to the total value of the building exclusive of the common elements, if any.

[ 1989, c. 534, Pt. C, §1 (NEW) .]

**4. Tax-deferred property.** "Tax-deferred property" means the property upon which taxes are deferred under this chapter.

[ 1989, c. 534, Pt. C, §1 (NEW) .]

**5. Taxes.** "Taxes" or "property taxes" means ad valorem taxes, assessments, fees and charges entered on the assessment and tax roll.

[ 1989, c. 534, Pt. C, §1 (NEW) .]

**6. Taxpayer.** "Taxpayer" means an individual who has filed a claim for deferral under this chapter or individuals who have jointly filed a claim for deferral under this chapter.

[ 1989, c. 534, Pt. C, §1 (NEW) .]

#### SECTION HISTORY

1989, c. 534, §C1 (NEW). 1989, c. 713, §1 (AMD). 1997, c. 526, §14 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Special Session of the 124th Legislature, and is current through December 31, 2009, but is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.