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Legislative Document

No. 10

H.P. 14

House of Representatives, January 15, 2013

An Act To Provide a Property Tax Exemption for Family Burying Grounds

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative HARVELL of Farmington.

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

2 **Sec. 1. 13 MRSA §1142**, as amended by PL 1991, c. 412, §1, is further amended
3 to read:

4 **§1142. Family burying grounds**

5 When a person appropriates for a family burying ground a piece of land containing
6 not more than 1/4 of an acre, causes a description of it to be recorded in the registry of
7 deeds of the same county or by the clerk of the town where it is situated and substantially
8 marks the bounds of the burying ground or encloses it with a fence, it is exempt from
9 attachment, taxation and execution. No subsequent conveyance of it is valid while any
10 person is interred in the burying ground; but it must remain to the person who
11 appropriated, recorded and marked that burying ground and to that person's heirs as a
12 burial place forever. If property surrounding a burying ground appropriated pursuant to
13 this section is conveyed, the property is conveyed by the person who appropriated the
14 property or by an heir of that person and the conveyance causes the burying ground to be
15 inaccessible from any public way, the conveyance is made subject to an easement for the
16 benefit of the spouse, ancestors and descendants of any person interred in the burying
17 ground. The easement may be used only by persons to walk in a direct route from the
18 public way nearest the burying ground to the burying ground at reasonable hours.

19 **Sec. 2. 36 MRSA §656, sub-§1, ¶K** is enacted to read:

20 K. Family burying grounds. For the purposes of this section, "family burying
21 grounds" means an area appropriated as a family burying ground in accordance with
22 Title 13, section 1142 where human remains are known to be buried.

23 **Sec. 3. Application.** This Act applies to property tax years beginning on or after
24 April 1, 2014.

25 **SUMMARY**

26 This bill exempts family burying grounds of 1/4 of an acre or less from property
27 taxation.