

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 1428**

H. P. 1234

House of Representatives, April 7, 1953

Reported by Mr. Low from the Committee on Taxation, Printed under  
Joint Rules No. 10.

HARVEY R. PEASE, Clerk

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**STATE OF MAINE**

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-THREE

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**AN ACT Relating to Exemptions from Taxation of Veterans.**

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

**Sec. 1.** R. S., c. 81, § 6, sub-§ X, repealed and replaced. Subsection X of section 6 of chapter 81 of the revised statutes, as amended, is hereby repealed and the following enacted in place thereof:

‘X. The polls and estates of all persons who by reason of age, infirmity or poverty are in the judgment of the assessors unable to contribute toward the public charges; the estates up to the value of \$3,500 of all persons determined to be blind within the definition provided by sections 275 to 293, inclusive, of chapter 22 who are receiving aid under the provisions of said sections; but no property conveyed to any person for the purpose of obtaining exemption from taxation under this subsection shall be so exempt, and the obtaining of such exemption by means of fraudulent conveyance shall be punished by a fine of not less than \$100 and not more than two times the amount of the taxes evaded by such fraudulent conveyance whichever amount is greater; and in case any person entitled to such exemption has property taxable in more than 1 city or town of the state, such proportion of such total exemption shall be made in each city or town, as the value of the property taxable in such city or town bears to the value of the whole of the property of such person taxable in the state.’

Sec. 2. R. S., c. 81, § 6, sub-§ X - A, additional. Section 6 of chapter 81 of the revised statutes, as amended, is hereby further amended by adding thereto a new subsection to be numbered X-A, to read as follows:

'X-A. The polls of all soldiers, sailors and marines who served in the army or navy of the United States in the Philippine Insurrection or any federally recognized war period prior thereto, or who receive state pension; the polls of all soldiers, sailors or marines who served in World Wars I or II or the Korean Campaign who are receiving pension or retirement pay or compensation or vocational training from the United States government on account of disability incurred in or aggravated by service in said wars; and the estates up to the value of \$3,500 of veterans who served in the armed forces of the United States during any federally recognized war period, including the Korean Campaign, who were honorably discharged or honorably separated and retired to the reserve, when they shall have reached the age of 62 years or are receiving any form of pension or compensation from the United States government for total disability, service connected or non-service connected, as a veteran; and the estates up to the value of \$3,500 of the unremarried widow or minor child of any veteran who would be entitled to such exemption if living, or who is in receipt of a pension or compensation from the federal government as the widow or minor child of a veteran; provided, however, that no person shall qualify for such exemption unless the veteran upon whose record the exemption is claimed was a legal resident of this state when he entered the military service of the United States or unless such veteran or his widow has been a legal resident of this state for at least 10 years prior to making the claim for exemption; and provided further that any person hereinbefore enumerated who desires to secure this exemption shall file written proof of entitlement on or before the 1st day of April with the assessors of the town in which he resides, whereupon the assessors shall grant such exemption to such person while so qualified or until notified of reason or desire for discontinuance; but no property conveyed to any person for the purpose of obtaining exemption from taxation under this subsection shall be so exempt, and the obtaining of such exemption by means of fraudulent conveyance shall be punished by a fine of not less than \$100 and not more than two times the amount of the taxes evaded by such fraudulent conveyance whichever amount is greater; and in case any person entitled to such exemption has property taxable in more than 1 city or town of the state, such proportion of such total exemption shall be made in each city or town, as the value of the property taxable in such city or town bears to the value of the whole of the property of such person tax-

able in the state. City and towns granting such exemptions shall have a valid claim against the state to recover 70% of the taxes lost by reason of this exemption as exceeds 3% of the total local tax levy, upon proof of the facts in form satisfactory to the commissioner of finance; and such claims shall be presented to the legislature next convening.'