

MAINE STATE LEGISLATURE

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February 7, 1955

To Hon. Arthur William Seaward, House of Representatives
Re: Veteran's Exemption

. . . Your constituent inquires concerning the property tax exemption (Chapter 92, Sec. 6, Subsec. XI). This, of course, provides for a veteran's exemption up to \$3,500 for "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" (Underlining supplied). Your constituent is apparently not receiving a pension for total disability and asks whether he should not be deemed to have reached the age of 62 years, which age he will attain on April 12. In brief, the question he raises is whether a veteran is entitled to an exemption who will reach the required age after April 1 but before the tax bills are sent out.

The statute does not expressly state when the veteran must reach age 62. Nevertheless, it is impossible to administer the law without conceiving that the legislature intended some definite date. I find clear implication in the following language copied from the same section and immediately after the description of the qualifications for tax 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."

There is a clear implication in this language that the veteran must be fully entitled to his exemption on April 1.

There is the further consideration that the legislature nowhere expressed any intention respecting any different date. There is no fixed date when tax bills must be sent out.

April 1 is a definitive date for many other purposes in the tax law. For example, the owner may sell his house on April 2 or it may be torn down on April 2. Nevertheless, the property is theoretically taxable to him because he owned it on April 1. Obviously, if a fully qualified veteran bought property on April 2, his exempt status would in no way affect tax liability for that year.

It is my conclusion that the tax assessors are right (to refuse exemption for this year.)

Boyd L. Bailey
Assistant Attorney General

BLB:gd