

# MAINE STATE LEGISLATURE

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March 10, 1955

no

Honorable Milan Ross, House of Representatives  
Re: Veterans' Exemption

In response to your request for information in regard to the proof of entitlement to exemption to be filed by a veteran to entitle him to tax exemption I can report the following.

Subsection XI of Section 6 of Chapter 92, R. S. 1954, provides in part:

" . . . 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; . . . "

This paragraph has no provision setting forth any particular form of written proof of entitlement. I have, however, inquired of the Bureau of Taxation to determine if they have issued any forms or directions in regard to such written proof and find that, as a result of a 1953 law providing for reimbursement by the State to the towns of a percentage of the taxes lost by reason of the veterans' exemption, the State Tax Assessor has issued to the towns a form which the towns use and file with the State in order to secure reimbursement. This has no bearing upon the dealings between the town and the individual veteran.

On January 1, 1954, the State Tax Assessor sent to all local boards of assessors certain forms and a form letter which it was suggested be furnished by the assessors to the veterans for use in filing the required written proof of entitlement to exemption. The use of these forms would, of course, provide uniform information for all towns and would be useful to the assessors in keeping their records and making their claims to the State for reimbursement.

I am enclosing herewith the material which was submitted to me by the Bureau of Taxation in regard to this matter. I believe you will be able to see, particularly from the letter of the State Tax Assessor of January 1, 1954, that the use of the printed forms was a suggestion and not an order. The use of the forms was, and is still, optional rather than mandatory, and if some proof of entitlement other than the printed forms has been submitted, an exemption could be granted upon such proof of entitlement.

Frank F. Harding  
Attorney General

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