

# MAINE STATE LEGISLATURE

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October 24, 1955

To Frederick O'Connell, Chief of the Division of Veterans' Affairs  
Re: Veteran's Exemption

I am informed that a veteran received a property exemption in his town for the year 1951; that in 1952 and 1953 he elected to pay his taxes in full; that in 1954 he again sought an exemption; that in no instance did he fill out any form; that the question is whether his 1951 formal application excused him from filing a fresh written application in 1954.

In my opinion he should have made a fresh application in 1954 for the reason that the law was rewritten in 1953, so that a person formerly entitled to an exemption might not be so entitled after the 1953 amendment went into effect. The principal change made by the 1953 amendment (Chapter 291, P. L. 1953) was to require that the veteran be a ten-year resident of Maine.

Nothing herein concerns the broader question whether a veteran must in any event make application every year. That question seems clearly answered by the statute itself, in that the statute requires only one application and one filing of written proof that the veteran is entitled to the exemption.

It may be added that the law has not simply been amended, but, rather, has been repealed and re-enacted, both in 1953 and in 1955. Certainly, in 1953, fresh application is required for the above mentioned reason that the requirement respecting qualification for exemption was changed by the 1953 statute.

Boyd L. Bailey  
Assistant Attorney General

cc: Hon. Seth Low