

MAINE STATE LEGISLATURE

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STATE OF MAINE

Inter-Departmental Memorandum Date August 10, 1962

To Ernest H. Johnson, State Tax Assessor Dept. Bureau of Taxation

From Ralph W. Harris, Asst. Atty. General Dept. " " "

Subject Property Tax Exemption of Veterans' Widows.

Your request for advice, of August 8, 1962, upon the above subject received in which you quote paragraph D of subsection III of section 10 of Chapter 91-A, R.S., as amended, relating to the unmarried widow of a veteran being entitled to a pension under this subsection.

You also quote paragraph F of the same subsection relating to the qualification of the veteran making the claim for exemption under this statute.

You state that the question has arisen as to whether the widow of a veteran, who is claiming exemption because her husband, if living, would have been over sixty-two years of age, would be entitled to exemption if she herself meets the residence requirements, although her deceased husband did not meet the residence requirements. The widow lived in Maine for more than ten years as a child before going elsewhere and marrying the veteran who neither entered service from Maine nor had ten years residence in Maine before his death. You state that the question resolves around the language in paragraph D which reads "The unmarried widow . . . 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.

It is my opinion that the widow in question cannot secure an exemption upon her husband's death, as he was not entitled to such exemption when living, as provided in paragraph D of section 10, but in case she, as a widow of the veteran, was receiving a pension in her own right as such widow she would be entitled to such an exemption under paragraph D.

She should apply to the Department of Veterans Affairs, of the State, or to the Veterans Administration, at Togus, and see about her eligibility for a widow's pension based on the death of her nonresident husband."

I feel that under paragraph F stating that the survivor of the veteran must have qualified in Maine to be entitled before his widow could claim exemption under said paragraph F of section 10, III.

Ernest H. Johnson, State Tax Assessor

August 10, 1962

We must read the whole paragraph F to interpret this language in 1, 2 and 3 of the paragraphs and see what is provided in D, as it appears that the widow must show that the deceased veteran under whom she claims exemption would have been eligible for exemption as required above, and I do not feel that the word "or" in section 2 of paragraph F makes ten years residence a factor in determining her eligibility for a widow's exemption up to the value of \$3500.

RWF:epd

STATE OF MAINE

Inter-Departmental Memorandum Date August 8, 1962

To Ralph W. Ferris, Assistant Attorney General Dept. Bureau of Taxation
From Ernest H. Johnson, State Tax Assessor Dept. Bureau of Taxation
Subject Property tax exemption of veterans' widows

Paragraph D of subsection III of section 10 of chapter 91-A provides in part for property tax exemption of "the estates up to the value of \$3500, having a taxable situs in the place of residence, of the unmarried 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."

Paragraph F of the same subsection provides in part that a veteran must have been a resident of this State at the time of his entry into service, or have been a resident of this state for at least 10 years prior to claiming exemption, in order "to be eligible for exemption under the provisions of this subsection." This paragraph also provides that a survivor of a deceased veteran must have been a resident of this state for at least 10 years prior to making the claim for exemption, or must show that the deceased veteran under whom the survivor claims would have been eligible for exemption as required in paragraph F.

The question has arisen as to whether the widow of a veteran, who is claiming exemption because her husband, if living, would have been over 62 years of age, would be entitled to exemption if she herself meets the residence requirements, although her deceased husband did not meet the residence requirements. In the case in question the woman was born in this State and lived in Maine for more than 10 years as a child before going elsewhere and marrying the veteran who neither entered service from Maine nor had 10 years residence in Maine before his death. The question revolves around the language in paragraph D which reads "the unmarried widow . . . of any veteran who would be entitled to such exemption if living. . . ." Literally, this would appear to mean that the widow in question could not qualify, since her deceased husband, not satisfying the residence requirements, would not in fact be entitled to such exemption if living. On the other hand, it is possible that the language of paragraph F stating that the survivor must have been a resident for at least 10 years, or must show that her deceased husband met the residence requirements, would permit the widow in question to claim the exemption.

Will you please advise.

EHJ:J

