

# MAINE STATE LEGISLATURE

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January 24, 1943

Honorable Clarence V. Harrington  
House of Representatives  
Buxton, Maine

Dear Representative Harrington:

You have inquired of this office concerning the effect of L. D. 217, an act relating to exemption of veteran's property from taxation. Section 1 of this proposed law raises the exemption on real estate from \$3,500 to \$7,500. In other words, the present law gives certain veterans an exemption up to \$3,500. Under the new act, their real estate up to the value of \$7,500 will be exempt.

Under the present law, veterans who have reached the age of 63 years, or are receiving a pension or compensation from the United States Government for total disability, whether service connected or non-service connected, are entitled to \$3,500 exemption.

Under the amendment, only those veterans receiving pensions or compensation from the United States Government for service connected total disability will receive an exemption. The exemption will be \$7,500.

You also asked about the relationship between L. D. 217 and L. D. 234 (a resolve reimbursing certain municipalities on account of property tax exemptions of veterans.). This is more or less a guess on my part, but I would believe that if L. D. 217 were adopted, that in the future a resolve similar to 234 would be in a similar amount. Actually, the passage of L. D. 217 would in no way affect L. D. 234 as the latter resolve covers the years 1941 and 1942.

L. D. 234 is based on the provisions of chapter 91-A, section 10, subsection III, paragraph 2, which provides that any municipalities granting exemptions under subsection III may recover from the State 70 % of the taxes lost by

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reason of such exemptions as exceeds 3% of the total local tax levy. It follows that if the amount of taxes lost is decreased, that future resolves like L. D. 234 would be for lesser amounts.

I hope I have not confused you. If you have any further questions, call in my office next week and I will be glad to discuss the matter with you.

Very truly yours,

George C. West  
Deputy Attorney General

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