

MAINE STATE LEGISLATURE

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*See Opinion of December 1, 1962
(John Dudley)*

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no

October 5, 1964

Kenneth A. Moore, Supervisor

Dept. of Veterans Services

George C. West, Deputy

Attorney General

Real Estate Tax Exemption

FACTS:

A veteran owning real property and entitled to tax exemption to the value of \$3500 died without a will. He left a widow and minor children who inherit the property according to the law of descent.

QUESTION:

Are the widow and minor children each entitled to the exemption of \$3500.00?

ANSWER:

Yes.

OPINION:

Revised Statutes, Chapter 91-A, section 10, III, D, provides in part:

"The estates up to the value of \$3,500, having a taxable situs in the place of residence, of the un-remarried 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."

This subsection sets forth the persons who are entitled to a \$3,500 tax exemption. This is an exemption that is personal to the individuals named. It is in contrast to section 10, I, which sets forth property which is exempt. Being an exemption to the individuals described, each is entitled to the exemption.

George C. West
Deputy Attorney General

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