

MAINE STATE LEGISLATURE

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A. FORMAL OPINION

yes

April 23, 1974

Ernest H. Johnson, State Tax Assessor

Bureau of Taxation

John M. Dudley, Asst. Atty. Gen.

Bureau of Taxation

Property Tax Exemption of Veterans

SYLLABUS:

36 M.R.S.A. SECTION 653(1)(C) PROVIDES A PROPERTY TAX EXEMPTION OF \$3,500.00 FOR QUALIFIED VETERANS, EITHER MALE OR FEMALE AND TO JOINTLY OWNED PROPERTY WHEN THE JOINT OWNERS ARE SPOUSES. A HUSBAND AND WIFE, BOTH QUALIFIED VETERANS AND JOINT OWNERS ARE EACH ENTITLED TO THIS EXEMPTION.

FACTS:

Both husband and wife are veterans eligible for property tax exemption under 36 M.R.S.A. Section 653(1)(C) and own the real estate in joint tenancy.

QUESTION:

Is each veteran entitled to a \$3,500.00 exemption with respect to his proportionate interest in the real estate?

ANSWER:

Yes.

REASONS:

We look to the statute for the answer to this question.

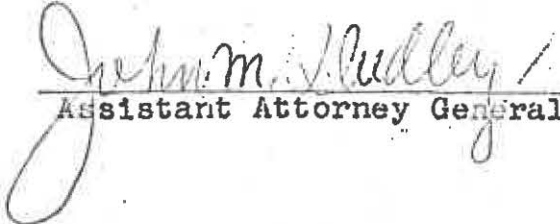
36 M.R.S.A. Section 653(1)(C) reads as follows:

"The estates up to the value of \$3,500. having a taxable situs in the place of residence of veterans who served in the Armed Forces of the United States during any federally recognized war period, including the Korean Campaign and the Viet Nam War, when they shall have reached the age of 62 years or when they are receiving any form of pension or compensation from the United States Government for total disability, service connected or non-service connected, as a veteran. The exemption provided in this paragraph shall apply to the property of such veteran including property held in joint tenancy with his or her spouse."
(Emphasis supplied)

April 23, 1974

To: Ernest H. Johnson, State Tax Assessor
Re: Property Tax Exemption of Veterans
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The last sentence of this paragraph states "such veteran." We have two such veterans who are owners as joint tenants. They are spouses. Under the facts in this case, each veteran is entitled to the exemption of up to \$3,500. on his or her proportionate share in the real estate.


Assistant Attorney General

JMD:gr