

MAINE STATE LEGISLATURE

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JAMES E. TIERNEY
ATTORNEY GENERAL



STATE OF MAINE
DEPARTMENT OF THE ATTORNEY GENERAL
STATE HOUSE STATION 6
AUGUSTA, MAINE 04401

April 21, 1983

Stanley N. Lowell, Appraiser
Town of Lisbon
Town Office, Box 8
Lisbon Falls, Maine 04252

Dear Mr. Lowell:

You have requested an opinion from this office regarding the interpretation of 36 M.R.S.A. §653(1)(C) which provides a veteran's exemption. The question you pose is whether a veteran of a federally recognized war period who is 100 percent disabled but does not receive a pension or compensation from the Veterans Administration because his Social Security benefit is greater than the VA pension would be thereby loses his exemption under §653.

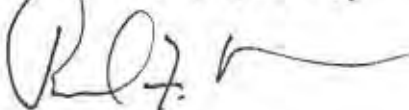
Our reading of the language of section 653, in light of its legislative history, suggests that the veteran's exemption is not barred if the governmental pension being received by the veteran is received "as a veteran." A 1947 amendment to the veteran's exemption law specifically excised language referring to a Veterans Administration pension and broadened the reference to include any pension received from the United States government. P.L. 1947, c. 29. In 1953, the veteran's exemption statute was further amended by adding the language "as a veteran." P.L. 1953, c. 291. In light of these two amendments, we conclude that the exemption was intended to extend to any veteran who receives some sort of governmental pension or disability benefit provided he is receiving it "as a veteran." As we understand it, however, a Social Security benefit is not received by virtue of a person's status as a veteran. Thus, under the circumstances you pose, the veteran would not be entitled to an exemption under §653(1)(C) because he would

not be receiving a pension "as a veteran." This is consistent with a long-standing position of the Bureau of Taxation.

I hope that this information is useful to you. Because it has not proceeded through the review process required of formal opinions, it should not be considered a formal opinion of the Attorney General's Office.

If you have any further comments or questions, please feel free to contact us.

Very truly yours,

A handwritten signature in cursive script, appearing to read "P. F. Macri", followed by a long horizontal flourish.

PAUL F. MACRI
Assistant Attorney General

PFM/ec