

## ONE HUNDRED AND FIRST LEGISLATURE

## Legislative Document

H. P. 1079 Reported by Mr. Wood from Committee on Taxation and printed under Joint Rules No. 10.

HARVEY R. PEASE, Clerk

## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SIXTY-THREE

AN ACT Relating to Tax Exemption of Property of Veterans Not Located in Place of Residence.

Be it enacted by the People of the State of Maine, as follows:

**R. S., c. 91-A, § 10, sub-§ III, ¶ J, additional.** Subsection III of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, as amended, is further amended by adding a new paragraph J, to read as follows:

'J. Paragraph C notwithstanding, in the event the person eligible for exemption does not have taxable property in the place of his residence, he may claim the exemption in some other place of his own choosing but not in more than one such other place. To obtain exemption under this paragraph the person seeking exemption must comply with the requirements of paragraph G. The assessors of the place in which the person resides, if they find him qualified, will provide him with a certificate to that effect stating that he owns no taxable property in the place of residence. This certificate must then be filed by the person seeking exemption with the assessors of the place in which exemption is claimed, on or before April 1st of the year in which exemption is claimed. Only one such certificate shall be furnished by the assessors of the place of residence to any person for any one year. Such certificate must be obtained by the person seeking exemption and filed by him with the assessors of the place in which exemption is claimed, annually.'

## No. 1546