

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 1157

H. P. 860

House of Representatives, February 10, 1965

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

JEROME G. PLANTE, Clerk

Presented by Mr. Lane of Waterville.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-FIVE

AN ACT Increasing Property Tax Exemptions for Veterans.

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

R. S., T. 36, § 653, sub-§ 1, ¶¶ C, D, amended. Paragraphs C and D of subsection 1 of section 653 of Title 36 of the Revised Statutes are amended to read as follows:

'C. The estates up to the value of ~~\$3,500~~ **\$5,000**, 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, 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.

D. The estates up to the value of ~~\$3,500~~ **\$5,000**, having a taxable situs in the place of residence, of the unremarried 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.

The estates up to the value of ~~\$3,500~~ **\$5,000**, having a taxable situs in the place of residence, of the mother of a deceased veteran who is 62 years of age or older and is an unremarried widow who is in receipt of a pension or compensation from the Federal Government based upon the service-connected death of her son.'