

# MAINE STATE LEGISLATURE

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# ONE HUNDRED AND SEVENTH LEGISLATURE

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**Legislative Document**

**No. 64**

H. P. 52

Office of the Clerk of the House

Filed January 2, 1975 under Joint Rule 6 by Mr. Maxwell of Jay. To be printed and delivered to the House of Representatives of the 107th Legislature.

EDWIN H. PERT, Clerk

Presented by Mr. Maxwell of Jay.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-FIVE

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### AN ACT to Increase the Veteran's Property Tax Exemption.

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

**Sec. 1.** 36 MRSA, § 653, sub-§ 1, ¶ C, 1st sentence, as last amended by PL 1967, c. 67, § 5, is further amended to read:

The estates up to the value of ~~\$3,500~~ \$12,000, 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 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.

**Sec. 2.** 36 MRSA, § 653, sub-§ 1, ¶ D, is amended to read:

**D.** The estates up to the value of ~~\$3,500~~ \$12,000, 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~~ \$12,000, 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;

## FISCAL NOTE

It is estimated that passage of this bill would result in a loss to the State of \$..... during the next fiscal year following passage.

## STATEMENT OF FACT

When the original veteran's property tax exemption was passed, "\$3,500" was a reasonable valuation for a home. With constant inflation since, the \$3,500 exemption no longer covers a significant part of the value of an average home. This Act will raise the value of the exemption to \$12,000.