

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

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Legislative Document

No. 1172

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H. P. 1174

House of Representatives, March 25, 1975

Reported by Mr. Dam from the Committee on Taxation and printed under Joint Rules No. 18.

EDWIN H. PERT, Clerk

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STATE OF MAINE

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 just value of ~~\$3,500~~ \$7,000, 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 just value of ~~\$3,500~~ \$7,000, 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 just value of ~~\$3,500~~ \$7,000, 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;

Sec. 3. 36 MRSA § 653, sub-§ 1, ¶ D-1, first sentence, as last amended by PL 1971, c. 544, § 122-A, is further amended to read:

The estates up to the just value of \$20,000, having a taxable situs in the place of residence, for specially adapted housing units, of veterans who served in the Armed Forces of the United States during any federally recognized war period and who are paraplegic veterans, so called, within the meaning of the U. S. Code, Title 38, chapter 21, section 801, and who received a grant from the United States Government for such specially adapted housing, or of the unmarried widows of such veterans.

Sec. 4. 36 MRSA § 653, sub-§ 1, ¶ K is enacted to read:

**K.** In determining the local assessed value of the exemption the assessor shall multiply the amount of the exemption by the ratio of current just value upon which the assessment is based as furnished in the assessor's annual return to the State Director of Property Taxation.

#### FISCAL NOTE

If the proposed new draft of L. D. 64 is accepted as submitted except that the amount of just value as provided in sections 1 and 2 would be \$7,000 and \$20,000 in section 3, the estimated additional annual cost to the State would be \$15,000. The breakdown of cost would be \$10,000 for reimbursement to municipalities and \$5,000 loss of property tax revenue in the unorganized territory. Municipal reimbursement is on a biennial basis. The allocation between fiscal years would be as follows:

	1975-76	1976-77
Municipal Reimbursement for Veteran's Exemption	—	\$10,000
Property Tax Revenue Loss in the Unorganized Territory	\$5,000	5,000
	<u>\$5,000</u>	<u>\$15,000</u>