

# MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION  
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3 ONE HUNDRED AND THIRTEENTH LEGISLATURE  
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5 Legislative Document

NO. 79

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7 H.P. 76 House of Representatives, January 26, 1987  
8 Reference to the Committee on Taxation suggested and  
ordered printed.

9 EDWIN H. PERT, Clerk

10 Presented by Representative Jalbert of Lisbon.

Cosponsored by Representative Paul of Sanford and Senator  
Erwin of Oxford.

11  
12 STATE OF MAINE  
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14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-SEVEN  
16

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17 AN ACT to Increase the Property Tax Exemption  
18 for Veterans.  
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20 Be it enacted by the People of the State of Maine as  
21 follows:

22 Sec. 1. 36 MRSA §653, sub-§1, ¶C, as amended by  
23 PL 1975, c. 550, §1, is further amended to read:

24 C. The estates, up to the just value of \$4,000,  
25 having a taxable situs in the place of residence,  
26 of veterans who served in the Armed Forces of the  
27 United States during any federally recognized war  
28 period, including the Korean Campaign and the  
29 Viet Nam War, when they shall have reached the  
30 age of 62 years or when they are receiving any  
31 form of pension or compensation from the United  
32 States Government for total disability, service-  
33 connected or nonservice-connected, as a veteran.

1 The exemption provided in this paragraph shall  
2 apply to the property of such veteran including  
3 property held in joint tenancy with his or her  
4 spouse.

5 The exemption established in this paragraph shall  
6 be \$6,000 for the 1988 tax year, \$8,000 for the  
7 1989 tax year and \$10,000 for each tax year  
8 thereafter.

9 Sec. 2. 36 MRSA §653, sub-§1, ¶C-1, as enacted  
10 by PL 1977, c. 569, §1, is amended to read:

11 C-1. The estates, up to the just value of ~~\$5,000~~  
12 ~~for the 1978 tax year,~~ and \$6,000 for the 1987  
13 tax year, \$8,000 for the 1988 tax year, \$10,000  
14 for the 1989 tax year and \$12,000 for each tax  
15 year thereafter, having a taxable situs in the  
16 place of residence, of veterans who served in the  
17 Armed Forces of the United States during any fed-  
18 erally recognized war period during or before  
19 World War I and who would be eligible for an ex-  
20 emption under paragraph C.

21 The exemption provided in this paragraph shall be  
22 in lieu of any exemption under paragraph C to  
23 which the veteran may be eligible and shall apply  
24 to the property of such veteran, including prop-  
25 erty held in joint tenancy with his or her  
26 spouse.

27 Sec. 3. 36 MRSA §653, sub-§1, ¶D, as amended by  
28 PL 1975, c. 550, §2, is further amended to read:

29 D. The estates up to the just value of \$4,000,  
30 having a taxable situs in the place of residence,  
31 of the unremarried widow or minor child of any  
32 veteran who would be entitled to such exemption  
33 if living, or who is in receipt of a pension or  
34 compensation from the Federal Government as the  
35 widow or minor child of a veteran.

36 The estates up to the just value of \$4,000, hav-  
37 ing a taxable situs in the place of residence, of  
38 the mother of a deceased veteran who is 62 years  
39 of age or older and is an unremarried widow who  
40 is in receipt of a pension or compensation from

1 the Federal Government based upon the service-  
2 connected death of her son.

3 Any exemption established in this paragraph shall  
4 be \$6,000 for the 1988 tax year, \$8,000 for the  
5 1989 tax year and \$10,000 thereafter.

6 Sec. 4. 36 MRSA §653, sub-§1, ¶D-2, as amended  
7 by PL 1981, c. 133, §1, is further amended to read:

8 D-2. The estates up to the just value of \$5,000  
9 ~~for the 1978 tax year~~, and \$6,000 for the 1987  
10 tax year, \$8,000 for the 1988 tax year, \$10,000  
11 for the 1989 tax year and \$12,000 for each tax  
12 year thereafter, having a taxable situs in the  
13 place of residence of the unremarried widow or  
14 minor child of any veteran who would be entitled  
15 to an exemption under paragraph C-1, if living,  
16 or who is in receipt of a pension or compensation  
17 from the Federal Government as the widow or minor  
18 child of a veteran, and who is the unremarried  
19 widow or minor child of a veteran who served dur-  
20 ing any federally recognized war period during or  
21 before World War I.

22 The exemption provided in this paragraph shall be  
23 in lieu of any exemption under paragraph D to  
24 which the person may be eligible.

25 Sec. 5. 36 MRSA §653, sub-§1, ¶D-3, as amended  
26 by PL 1981, c. 133, §2, is further amended to read:

27 D-3. The estates up to the just value of \$5,000  
28 ~~for the 1978 tax year~~, and \$6,000 for the 1987  
29 tax year, \$8,000 for the 1988 tax year, \$10,000  
30 for the 1989 tax year and \$12,000 for each tax  
31 year thereafter, having a taxable situs in the  
32 place of residence of the mother of a deceased  
33 veteran who is 62 years of age or older and is an  
34 unremarried widow who is in receipt of a pension  
35 or compensation from the Federal Government based  
36 upon the service-connected death of her son and  
37 who is receiving the pension or compensation from  
38 the Federal Government based upon the service-  
39 connected death of her son during any federally  
40 recognized war period during or before World War  
41 I.

1 The exemption provided in this paragraph shall be  
2 in lieu of any exemption under paragraph D to  
3 which the person may be eligible.

4 STATEMENT OF FACT

5 The purpose of this bill is to provide for in-  
6 creases in the property tax exemptions for veterans  
7 and their dependants. Beginning in tax year 1988,  
8 World War I veterans' benefits will increase from  
9 \$6,000 to \$8,000 and will increase by \$2,000 each  
10 year until tax year 1990 and thereafter, when the ex-  
11 emption will be \$12,000 for World War I veterans.  
12 The increase for all other veterans will be increased  
13 from the current amount of \$4,000 to \$6,000 for tax  
14 year 1988, \$8,000 for tax year 1989 and \$10,000 for  
15 tax year 1990 and thereafter.

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