

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 325

H.P. 252 House of Representatives, February 10, 1987
Reference to the Committee on Taxation suggested and
ordered printed.

EDWIN H. PERT, Clerk
Presented by Representative ROLDE of York.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-SEVEN

AN ACT to Double the Property Tax Exemption
for the Blind and Veterans.

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

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

C. The estates up to the just value of ~~\$4,000~~
\$8,000, 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 Cam-
paign and the Viet Nam War, when they shall have
reached the age of 62 years or when they are re-
ceiving any form of pension or compensation from
the United States Government for total disabili-

1 ty, service-connected or nonservice-connected, as
2 a veteran. The exemption provided in this para-
3 graph shall apply to the property of such veteran
4 including property held in joint tenancy with his
5 or her spouse.

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

8 C-1. The estates up to the just value of \$5,000
9 ~~for the 1978 tax year, and \$6,000 for each tax~~
10 ~~year thereafter~~ \$12,000, having a taxable situs
11 in the place of residence of veterans who served
12 in the Armed Forces of the United States during
13 any federally recognized war period during or be-
14 fore World War I and who would be eligible for an
15 exemption under paragraph C.

16 The exemption provided in this paragraph shall be
17 in lieu of any exemption under paragraph C to
18 which the veteran may be eligible and shall apply
19 to the property of such veteran, including prop-
20 erty held in joint tenancy with his or her
21 spouse.

22 Sec. 3. 36 MRSA §653, sub-§1, ¶D-1, as amended
23 by PL 1977, c. 407, is further amended to read:

24 D-1. The estates up to the just value of \$40,000
25 \$80,000, having a taxable situs in the place of
26 residence, for specially adapted housing units,
27 of veterans who served in the Armed Forces of the
28 United States during any federally recognized war
29 period and who are paraplegic veterans, so
30 called, within the meaning of the U.S. Code, Ti-
31 tle 38, chapter 21, section 801, and who received
32 a grant from the United States Government for
33 such specially adapted housing, or of the unre-
34 married widows of such veterans. The exemption
35 provided in this paragraph shall apply to the
36 property of such veteran including property held
37 in joint tenancy with his or her spouse.

38 Sec. 4. 36 MRSA §653, sub-§1, ¶J, as enacted by
39 PL 1969, c. 110, §1, is amended to read:

1 J. No person shall may be entitled to property
2 tax exemption under more than one paragraph of
3 this subsection.

4 Sec. 5. 36 MRSA §654, sub-§1, ¶E, as amended by
5 PL 1983, c. 777, §2, is further amended to read:

6 E. The estates up to the just value of ~~\$3,500~~
7 \$7,000 of all persons determined to be blind
8 within the definition provided by Title 22, chap-
9 ter 959, who are receiving aid under that chap-
10 ter.

11 The residential real estate up to the just value
12 of ~~\$4,000~~ \$8,000 of inhabitants of Maine who are
13 legally blind as determined by the Department of
14 Human Services. No person may be entitled to
15 property tax exemption under more than one para-
16 graph of this subsection.

17 STATEMENT OF FACT

18 The purpose of this bill is to double the proper-
19 ty tax exemptions for blind persons and veterans.
20 The bill does not increase the exemption for veter-
21 ans' dependents.

22

0717011387