

MAINE STATE LEGISLATURE

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(New Draft of H.P. 252, L.D. 325)
(New Title)
FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 1720

H.P. 1260 House of Representatives, June 2, 1987
Reported by Representative NADEAU from the Committee on
Taxation and printed under Joint Rule 2.

EDWIN H. PERT, Clerk
Original bill sponsored by Representative ROLDE of York.

STATE OF MAINE

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

1 AN ACT Concerning Property Tax Exemptions for
2 the Blind, Veterans and Disabled
3 Veterans.
4

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

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

9 C. The estates up to the just value of ~~\$47,000~~
10 \$8,000, having a taxable situs in the place of
11 residence, of veterans who served in the Armed
12 Forces of the United States during any federally
13 recognized war period, including the Korean Cam-
14 paign and the Viet Nam War, when they shall have

1 reached the age of 62 years or when they are re-
2 ceiving any form of pension or compensation from
3 the United States Government for total disabili-
4 ty, service-connected or nonservice-connected, as
5 a veteran. The exemption provided in this para-
6 graph shall apply to the property of such veteran
7 including property held in joint tenancy with his
8 or her spouse. Notwithstanding the percentage in
9 section 661, the State shall reimburse municipal-
10 ities, according to the process provided in sec-
11 tion 661, for 100% of the revenue lost as a re-
12 sult of the exemption above \$4,000 of the just
13 value of the estate.

14 **Sec. 2. 36 M RSA §653, sub-§1, ¶C-1, as enacted**
15 **by PL 1977, c. 569, §1, is amended to read:**

16 C-1. The estates up to the just value of \$5,000
17 ~~for the 1978 tax year, and \$6,000 for each tax~~
18 ~~year thereafter \$8,000~~, having a taxable situs in
19 the place of residence of veterans who served in
20 the Armed Forces of the United States during any
21 federally recognized war period during or before
22 World War I and who would be eligible for an ex-
23 emption under paragraph C. Notwithstanding the
24 percentage in section 661, the State shall reim-
25 burse municipalities, according to the process
26 provided in section 661, for 100% of the revenue
27 lost as a result of the exemption above \$6,000 of
28 the just value of the estate.

29 The exemption provided in this paragraph shall be
30 in lieu of any exemption under paragraph C to
31 which the veteran may be eligible and shall apply
32 to the property of such veteran, including prop-
33 erty held in joint tenancy with his or her
34 spouse.

35 **Sec. 3. 36 M RSA §653, sub-§1, ¶J, as enacted by**
36 **PL 1969, c. 110, §2, is amended to read:**

37 J. No person shall may be entitled to property
38 tax exemption under more than one paragraph of
39 this subsection.

40 **Sec. 4. 36 M RSA §653, sub-§2 is enacted to read:**

1 2. Disabled veterans. As an alternative to the
2 exemption provided in subsection 1, paragraph C, dis-
3 abled veterans eligible under that paragraph may
4 elect to receive an exemption calculated by reducing
5 the just value of the veteran's estate according to
6 the following formula: The percentage disability as
7 determined by the Veterans Administration multiplied
8 by \$25,000. The exemption may not exceed \$25,000.

9 A. The exemption provided in this subsection
10 shall be in lieu of any exemption under subsec-
11 tion 1, to which the person may be eligible.

12 B. Notwithstanding the percentage in section
13 661, the State shall reimburse municipalities,
14 according to the process provided in section 661,
15 for 100% of the difference between the revenue
16 loss as a result of this subsection and the reve-
17 nuue loss that would result in the absence of this
18 subsection.

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

21 E. The estates up to the just value of \$3,500
22 \$7,000 of all persons determined to be blind
23 within the definition provided by Title 22, chap-
24 ter 959, who are receiving aid under that chap-
25 ter. Notwithstanding the percentage in section
26 661, the State shall reimburse municipalities,
27 according to the process provided in section 661,
28 for 100% of the revenue lost as a result of the
29 exemption above \$3,500 of the just value of the
30 estate.

31 The residential real estate up to the just value
32 of ~~\$4,000~~ \$8,000 of inhabitants of Maine who are
33 legally blind as determined by the Department of
34 Human Services. No person may be entitled to
35 property tax exemption under more than one para-
36 graph of this subsection. Notwithstanding the
37 percentage in section 661, the State shall reim-
38 burse municipalities, according to the process
39 provided in section 661, for 100% of the revenue
40 lost as a result of the exemption above \$4,000 of
41 the just value of the estate.

