

# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

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Legislative Document

No. 381

H.P. 269

House of Representatives, February 23, 1989

Reference to the Committee on Taxation suggested and ordered printed.

Handwritten signature of Edwin H. Pert in cursive.

EDWIN H. PERT, Clerk

Presented by Representative NADEAU of Saco.

Cosponsored by Representative BREWER of Boothbay Harbor, Representative AULT of Wayne and Senator CLARK of Cumberland.

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STATE OF MAINE

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

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**An Act to Add Uniformity to the Veterans' Property Tax Exemption Law.**

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

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

5 C. The estates, up to the just value of \$4,000, and, for  
7 the 1989 tax year and subsequent years, up to 5% of their  
9 assessed value, having a taxable situs in the place of  
11 residence, of veterans who served in the Armed Forces of the  
13 United States during any federally recognized war period,  
15 including the Korean Campaign and the Viet-Nam Vietnam War,  
17 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 nonservice-connected, as a veteran. The  
exemption provided in this paragraph shall apply to the  
property of such that veteran including property held in  
joint tenancy with ~~his-er-her~~ that veteran's spouse.

19 Sec. 2. 36 MRSA §653, sub-§1, ¶C-1, as enacted by PL 1977, c.  
21 569, §1, is amended to read:

23 C-1. The estates, up to the just value of \$5,000 ~~for the~~  
25 ~~1978 tax year, and~~ \$6,000 ~~for each tax year thereafter,~~ and,  
27 for the 1989 tax year and subsequent years, up to 5.5% of  
their assessed value, 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  
during or before World War I and who would be eligible for  
an exemption under paragraph C.

31 The exemption provided in this paragraph shall be in lieu of  
33 any exemption under paragraph C to which the veteran may be  
35 eligible and shall apply to the property of such that  
veteran, including property held in joint tenancy with his  
er-her that veteran's spouse.

37 Sec. 3. 36 MRSA §653, sub-§1, ¶D, as amended by PL 1975, c.  
39 550, §2, is further amended to read:

41 D. The estates, up to the just value of \$4,000, and, for  
43 the 1989 tax year and subsequent years, up to 5% of their  
assessed value, having a taxable situs in the place of  
45 residence, of the unmarried widow or minor child of any  
veteran who would be entitled to such exemption if living,  
47 or who is in receipt of a pension or compensation from the  
Federal Government as the widow or minor child of a veteran.

49 The estates, up to the just value of \$4,000, and, for the  
51 1989 tax year and subsequent years, up to 5% of their  
assessed value, having a taxable situs in the place of  
residence, of the mother of a deceased veteran who is 62

1 years of age or older and is an unremarried widow who is in  
2 receipt of a pension or compensation from the Federal  
3 Government based upon the service-connected death of her son.

5 **Sec. 4. 36 MRSA §653, sub-§1, ¶D-1**, as amended by PL 1977, c.  
6 407, is further amended to read:

7  
8 D-1. The estates, up to the just value of \$40,000, and, for  
9 the 1989 tax year and subsequent years, up to 40% of their  
10 assessed value having a taxable situs in the place of  
11 residence, for specially adapted housing units, of veterans  
12 who served in the Armed Forces of the United States during  
13 any federally recognized war period and who are paraplegic  
14 veterans, so called, within the meaning of the U.S. United  
15 States Code, Title 38, chapter Chapter 21, section Section  
16 801, and who received a grant from the United States  
17 Government for such specially adapted housing, or of the  
18 unremarried widows of such these veterans. The exemption  
19 provided in this paragraph shall apply to the property of  
20 such that veteran including property held in joint tenancy  
21 with ~~his-or-her~~ that veteran's spouse.

23 **Sec. 5. 36 MRSA §653, sub-§1, ¶D-2**, as amended by PL 1981, c.  
24 133, §1, is further amended to read:

25  
26 D-2. The estates, up to the just value of \$5,000-for-the  
27 1978-tax-year,-and \$6,000 for-each-tax-year-thereafter, and,  
28 for the 1989 tax year and subsequent years, up to 5.5% of  
29 their assessed value, having a taxable situs in the place of  
30 residence of the unremarried widow or minor child of any  
31 veteran who would be entitled to an exemption under  
32 paragraph C-1, if living, or who is in receipt of a pension  
33 or compensation from the Federal Government as the widow or  
34 minor child of a veteran, and who is the unremarried widow  
35 or minor child of a veteran who served during any federally  
36 recognized war period during or before World War I.

37  
38 The exemption provided in this paragraph shall be in lieu of  
39 any exemption under paragraph D to which the person may be  
40 eligible.

41  
42 **Sec. 6. 36 MRSA §653, sub-§1, ¶D-3**, as amended by PL 1981, c.  
43 133, §2, is further amended to read:

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45 D-3. The estates, up to the just value of \$5,000-for-the  
46 1978-tax-year,-and \$6,000 for-each-tax-year-thereafter, and,  
47 for the 1989 tax year and subsequent years, up to 5.5% of  
48 their assessed value, having a taxable situs in the place of  
49 residence of the mother of a deceased veteran who is 62  
50 years of age or older and is an unremarried widow who is in  
51 receipt of a pension or compensation from the Federal  
Government based upon the service-connected death of her son

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and who is receiving the pension or compensation from the Federal Government based upon the service-connected death of her son during any federally recognized war period during or before World War I.

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

**STATEMENT OF FACT**

The purpose of this bill is to change the veterans' property tax exemption basis from a straight dollar amount to a percentage of the local assessed value.