

# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

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Legislative Document

No. 1124

H.P. 812

House of Representatives, April 11, 1989

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative LAWRENCE of Kittery.

Cosponsored by Representative DiPIETRO of South Portland and Representative SWAZEY of Bucksport.

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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 Amend the Veterans' Property Tax Exemption.

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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 An amount not to exceed \$120 of the assessed  
7 property tax of the estates up-to-the-just-value-of-\$4,000,  
9 having a taxable situs in the place of residence, of  
11 veterans who served in the Armed Forces of the United States  
13 during any federally recognized war period, including the  
15 Korean Campaign and the ~~Viet-Nam~~ Vietnam War, when they  
17 shall have reached the age of 62 years or when they are  
19 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 veteran including property held in joint  
tenancy with ~~his-or-her~~ that veteran's spouse.

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

23 C-1. The An amount not to exceed \$150 of the assessed  
25 property tax of the estates up-to-the-just-value-of-\$5,000  
27 for the 1978 tax year, and ~~\$6,000~~ \$180 for each tax year  
29 thereafter, 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 veteran,  
including property held in joint tenancy with ~~his-or-her~~  
37 that veteran's spouse.

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

41 D. The An amount not to exceed \$120 of the assessed  
43 property tax of the estates up-to-the-just-value-of-\$4,000,  
45 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  
47 the widow or minor child of a veteran.

49 The An amount not to exceed \$120 of the assessed property  
51 tax of the estates up-to-the-just-value-of-\$4,000, 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

1 unremarried widow who is in receipt of a pension or  
2 compensation from the Federal Government based upon the  
3 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 An amount not to exceed \$1,200 of the assessed  
9 property tax of the estates up-to-the-just-value-of-\$40,000,  
10 having a taxable situs in the place of residence, for  
11 specially adapted housing units, of veterans who served in  
12 the Armed Forces of the United States during any federally  
13 recognized war period and who are paraplegic veterans, so  
14 called, within the meaning of the U.S. United States Code,  
15 Title 38, chapter Chapter 21, section Section 801, and who  
16 received a grant from the United States Government for such  
17 specially adapted housing, or of the unremarried widows of  
18 such these veterans. The exemption provided in this  
19 paragraph shall apply to the property of such veteran  
20 including property held in joint tenancy with his-or-her  
21 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 An amount not to exceed \$150 of the assessed  
27 property tax of the estates up-to-the-just-value-of-\$5,000  
28 for the 1978 tax year, and \$6,000 \$180 for each tax year  
29 thereafter, having a taxable situs in the place of residence  
30 of the unremarried widow or minor child of any veteran who  
31 would be entitled to an exemption under paragraph C-1, if  
32 living, or who is in receipt of a pension or compensation  
33 from the Federal Government as the widow or minor child of a  
34 veteran, and who is the unremarried widow or minor child of  
35 a veteran who served during any federally recognized war  
36 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 **Sec. 6. 36 MRSA §653, sub-§1, ¶D-3**, as amended by PL 1981, c.  
42 133, §2, is further amended to read:

43  
44 D-3. The An amount not to exceed \$150 of the assessed  
45 property tax of the estates up-to-the-just-value-of-\$5,000  
46 for the 1978 tax year, and \$6,000 \$180 for each tax year  
47 thereafter, having a taxable situs in the place of residence  
48 of the mother of a deceased veteran who is 62 years of age  
49 or older and is an unremarried widow who is in receipt of a  
50 pension or compensation from the Federal Government based  
51 upon the service-connected death of her son and who is

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

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

9 Sec. 7. 36 MRSA §653, sub-§1, ¶K, as amended by PL 1975, c.  
11 550, §4, is repealed.

13 **STATEMENT OF FACT**

15 The purpose of this bill is to change the veteran's property  
17 tax exemption from a straight dollar amount of the just value to  
a fixed amount of the assessed property tax.