

# MAINE STATE LEGISLATURE

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**EIGHTY-FIRST LEGISLATURE**

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**HOUSE**

**NO. 323**

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House of Representatives, March 7, 1923.

Referred to Committee on Taxation and five hundred copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Overlock of Washington.

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**STATE OF MAINE**

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IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND TWENTY-THREE

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AN ACT to Amend Paragraph Nine of Section Six, Chapter Ten of the Revised Statutes, as Amended by Chapter One Hundred and Five, Public Laws of Nineteen Hundred and Nineteen, and by Chapter One Hundred and Nineteen, Public Laws of Nineteen Hundred and Twenty-one, Relating to Exemption from Taxation of the Estates of War Veterans.

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

Paragraph nine of section six of chapter ten of the re-  
2 vised statutes, as amended by chapter one hundred five of  
3 the public laws of nineteen hundred nineteen and by chap-  
4 ter one hundred nineteen of the public laws of nineteen

5 hundred twenty-one, is hereby further amended so that said  
6 paragraph, as amended, shall read as follows:

IX. The polls and the estates of persons who by reason  
2 of age, infirmity, or poverty, are in the judgment of the  
3 assessors unable to contribute toward the public charges;  
4 the polls of all soldiers and sailors who served in the army  
5 or navy of the United States in the war of eighteen hun-  
6 dred sixty-one and five, and were honorably discharged  
7 from such service; the polls of all soldiers, sailors and  
8 marines who receive state pension; and the estates to the  
9 value of five thousand dollars of all soldiers, sailors and  
10 marines, or the widows of soldiers, sailors, or marines, who  
11 served in the war of eighteen hundred sixty-one and five,  
12 the war with Spain or the world war, and were honorably  
13 discharged, who shall have reached the age of seventy years;  
14 provided, however, that any such soldier, sailor or marine,  
15 or widow of such soldier, sailor or marine, who desires to  
16 pay said tax may, on or before the first day of April in  
17 each year, notify in writing the assessors of the city, town  
18 or plantation in which he or she resides of his or her desire  
19 to pay said tax, whereupon said assessors shall assess said  
20 tax against said soldier, sailor or marine, or widow of said  
21 soldier, sailor or marine, and said soldier, sailor or marine,  
22 or widow of said soldier, sailor or marine, shall be legally  
23 holden to pay said tax; and provided further, that no prop-  
24 erty conveyed to such soldier, sailor or marine, or widow  
25 of such soldier, sailor or marine, for the purpose of ob-

26 taining exemption from taxation under this section shall  
27 be so exempt, and any attempt to obtain such exemption  
28 by means of such fraudulent conveyance shall be punished  
29 by a fine of not less than one hundred dollars. Assessors  
30 of cities, towns and plantations shall on the first day of  
31 each April, ascertain the nature, amount and value of the  
32 estates of soldiers, sailors and marines or the widows of  
33 soldiers, sailors and marines, exempted from taxation by  
34 the provisions of this paragraph, and on or before the first  
35 day of August, shall file with the board of state assessors  
36 certified lists of such estates, together with the amount of  
37 tax exempted, thereon; and all cities, towns and planta-  
38 tions, granting such exemptions, shall annually be reim-  
39 bursed by the treasurer of state for the amount of tax so  
40 exempt.'