

MAINE STATE LEGISLATURE

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EIGHTY-SECOND LEGISLATURE

H. P. No. 851

H. D. No. 195

House of Representatives, Feb. 19, 1925.

Referred to Committee on Taxation and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Mills of St. Albans.

STATE OF MAINE

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

AN ACT to Amend Chapter Ten of the Revised Statutes,
Relating to Exemption of Estates of Soldiers, Sailors and
Marines.

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

Chapter ten of the revised statutes as amended by chapter
2 one hundred five of the public laws of nineteen hundred
3 nineteen as further amended by chapter four of the public
4 laws of nineteen hundred twenty-one and as further amend-
5 ed by chapter seventy-five of the public laws of nineteen
6 hundred twenty-three, is hereby further amended by add-
7 ing after the word "years" in the fifteenth line of para-
8 graph nine of section six thereof, the following: 'When

9 such estates are occupied exclusively as homesteads by such
10 soldier, sailor or marine his wife and minor children, or the
11 widow of such soldier, sailor or marine and her minor
12 children. But no such estates shall be exempt from taxa-
13 tion hereunder when occupied or used either in whole or in
14 part by any person other than such soldier, sailor or marine,
15 or by the wife, widow, or minor children of such soldier,
16 sailor or marine,' so that said paragraph, as amended, shall
17 read as follows:

'IX. The polls and the estates of persons who by rea-
2 son 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 from
7 such service; the polls of all soldiers, sailors and marines
8 who receive state pension; the polls of all disabled veterans
9 of the world war, namely, soldiers, sailors, and marines,
10 who are receiving compensation or vocational training from
11 the United States government on account of disabilities in-
12 curred in or aggravated by service in the world war; and
13 the estates to the value of five thousand dollars of all sol-
14 diers, sailors and marines, or the widows of soldiers, sailors,
15 or marines, who served in the war of eighteen hundred
16 and sixty-one and five, the war with Spain or the world
17 war, and were honorably discharged, who shall have reached
18 the age of seventy years, when such estates are occupied

19 exclusively as homesteads by such soldiers, sailor or ma-
20 rine, his wife and minor children, or the widow of such
21 soldier, sailor or marine and her minor children. But no
22 such estates shall be exempt from taxation hereunder when
23 occupied or used either in whole or in part by any person
24 other than such soldiers, sailor or marine, or by the wife,
25 widow or minor children of such soldier, sailor or marine;
26 provided, however, that any such soldier, sailor or marine,
27 or widow of such soldier, sailor or marine, who desires to
28 pay said tax may, on or before the first day of April in
29 each year, notify in writing the assessors of the city, town
30 or plantation in which he or she resides of his or her de-
31 sire to pay said tax, whereupon said assessors shall assess
32 said tax against said soldier, sailor or marine, or widow
33 of said soldier, sailor or marine, and said soldier, sailor or
34 marine or widow of said soldier, sailor or marine, shall be
35 legally holden to pay said tax; and provided further, that
36 no property conveyed to such soldier, sailor or marine, or
37 widow of such soldier, sailor or marine, for the purpose of
38 obtaining exemption from taxation under this section shall
39 be so exempt, and any attempt to obtain such exemption
40 by means of such fraudulent conveyance shall be punished
41 by a fine of not less than one hundred dollars.'