

# MAINE STATE LEGISLATURE

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Legislative Document

No. 166

H. P. 499

House of Representatives, January 28, 1937.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Paul of Portland by request.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
THIRTY-SEVEN

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**AN ACT Relating to Exemption of Estates from Taxation.**

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

**R. S., c. 13, § 6, ¶ IX, amended.** The following part of paragraph IX of section 6 of chapter 13 of the revised statutes, as amended is hereby further amended to read as follows:

'IX. The polls and the estates of persons who by reason of age, infirmity or poverty, are in the judgment of the assessors unable to contribute toward the public charges; the polls of all soldiers and sailors who served in the army or navy of the United States in the war of 1861-1865, and were honorably discharged from such service; the polls of all soldiers, sailors and marines who served in the Indian wars; the polls of all soldiers, sailors and marines who served in the war with Spain; the polls of all disabled veterans of the world war, namely soldiers, sailors and marines who are receiving compensation or vocational training from the United States government on account of disabilities incurred in or aggravated by service in the world war; and the homes and personal property up to value of \$5,000 of all soldiers, sailors and marines who served in the war of 1861-1865, the Indian wars, the war with Spain or the world war, and

were honorably discharged, who shall have reached the age of 62 years, **or who are disabled, either partially or totally and** are receiving a pension or compensation from the pension bureau or United States Veterans' Bureau for ~~total~~ such disability, **and the percentage of exemptions shall equal the percentage of disability,** and of all persons determined to be blind within the definition provided by sections 218 to 226 inclusive of chapter 1 of the public laws of 1933 by the examiner of the blind provided by said sections;'