

MAINE STATE LEGISLATURE

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E I G H T Y - E I G H T H L E G I S L A T U R E

Legislative Document

No. 1044

H. P. 1873

House of Representatives, April 15, 1937.

Reported by Mr. Fellows from Committee on Taxation and laid on table to be printed under Joint Rules.

HARVEY R. PEASE, Clerk.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-SEVEN

AN ACT Relating to Exemption of Estates from Taxation.

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

R. S., c. 13, § 6, amended. Paragraph IX of section 6 of chapter 13 of the revised statutes, as amended by chapter 53 of the public laws of 1935, 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 receive state pension; 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 disability incurred in or aggravated by service in the world war; and the homes and personal property up to the value of \$5,000 of all soldiers, sailors and marines, or the widows of soldiers, sailors or 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 are receiving a pension or compensation from the pension bureau or United States Veterans' Bureau for total disability, and of all persons determined to be blind within the definition provided by sections ~~ten to nineteen, inclusive, of chapter 158~~ **218 to 226 inclusive of chapter 1 of the public laws of 1933** by the examiner of the blind provided by said sections **and are receiving aid under the provisions of said sections**; and in case any person entitled to such exemption has property taxable in more than one city or town of the state, such proportion of such total exemption shall be made in each city or town, as the value of the property taxable in such city or town bears to the value of the whole of the property of such person taxable in the state; provided, however, that no exemption shall be allowed hereunder in favor of any person who is not a legal resident of the state of Maine; and provided further, that any ~~such~~ soldier, sailor or marine, or blind person, or widow of such soldier, sailor or marine, or blind person, who desires to pay said tax may, on or before the 1st day of April in each year, notify in writing the assessors of the city, town or plantation in which he or she resides of his or her desire to pay said tax, whereupon the said assessors shall assess said tax against said soldier, sailor, or marine, or blind person, or widow of said soldier, sailor or marine, or blind person and said soldier, sailor or marine, or blind person, or widow of said soldier, sailor or marine, or blind person shall be legally holden to pay said tax; and provided further, that no property conveyed to such soldier, sailor or marine, or blind person, or widow of said soldier, sailor or marine, or blind person, for the purpose of obtaining exemption from taxation under this section shall be so exempt, and any attempt to obtain such exemptions by means of fraudulent conveyance shall be punished by a fine of not less than \$100. **The word "homes" as used in this paragraph shall mean the actual building, or such part or parts of a building as is occupied as a dwelling place by the person claiming exemption.'**