

# MAINE STATE LEGISLATURE

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# N I N E T I E T H      L E G I S L A T U R E

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## Legislative Document

No. 298

H. P. 866

House of Representatives, January 30, 1941.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Cousins of Old Town.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-ONE

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### AN ACT Relating to Exemptions 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.** 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; all veterans having served 90 days or more during the civil war, Indian wars, the war with Spain, or the world war, in the army, navy and marine corps, and the United States Coast Guard, and have been honorably discharged; and the widows of above veterans as long as they remain unmarried are to henceforth be exempt from taxes on real estate and personal to the amount of \$2,000 and exemption of poll tax; **and the homes and personal property to the value of \$5,000 of said soldiers, sailors and marines or the widows of said soldiers, sailors and marines,** 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 10 to 19 inclusive of chapter 158 by the examiner of

the blind provided by 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, 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, 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.'

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