

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-fifth Legislature

OF THE

STATE OF MAINE

1931

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Published by the Secretary of State, in conjunction with the Revisor of Statutes  
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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the Eighty-fifth Legislature

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[supplied from page 1 of volume]

Sec. 2. R. S., c. 155, secs. 31 and 32; repealed. Sections thirty-one and thirty-two of chapter one hundred fifty-five of the revised statutes are hereby repealed, and section one of this act is hereby numbered section thirty-one of chapter one hundred fifty-five of the revised statutes.

Approved March 16, 1931.

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## Chapter 36.

### AN ACT Relating to the Exemptions of Estates from Taxation.

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

R. S., c. 13, sec. 6, paragraph 9; relating to polls and estates of soldiers, sailors and marines and others, amended. That paragraph nine of section six of chapter thirteen of the revised statutes is hereby amended by striking out the words "residence of this state" in the sixteenth and seventeenth lines thereof, and by inserting in line nineteen after the words "said sections" the words '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 by striking out the words "provided, however," in the nineteenth line thereof, and substituting in place thereof, the words 'and provided, further,' so that said paragraph of said section as amended shall read as follows:

**'IX.** When property taxable is in more than one city or town the proportion of total exemption to be made accordingly; no exemption shall be allowed any person not a legal resident of the state. 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 eighteen hundred sixty-one and five, 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 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 estates to the value of five thousand dollars of all soldiers, sailors and marines, or the widows of soldiers, sailors or marines

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who served in the war of eighteen hundred sixty-one and five, the war with Spain or the world war, and were honorably discharged, who shall have reached the age of sixty-two 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 one hundred fifty-eight 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, or widow of such soldier, sailor or marine, or blind person, who desires to pay said tax may, on or before the first 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 one hundred dollars.'

Approved March 16, 1931.

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**Chapter 37.****AN ACT Providing Appeals in Certain Tax Cases.**

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

R. S., c. 12, sec. 13; relating to filing with the secretary of state biennially, a state valuation, amended; appeals from certain assessed valuations. Section thirteen of chapter twelve of the revised statutes is hereby amended by adding thereto the following: 'If any owner or owners of a township, or a lot or parcel of land in any unorganized township, or lot or parcel of land not included in any township in either case with or without improve-