

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

AS PASSED BY THE

One Hundredth Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with  
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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the One Hundredth Legislature

**1961**

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## Chapter 112

### AN ACT to Simplify Exemption of Veteran's Property from Taxation.

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

Sec. 1. R. S., c. 91-A, § 10, sub-§ III, ¶ C, amended. Paragraph C of subsection III of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955 and as amended by chapter 285 of the public laws of 1959, is further amended to read as follows:

'C. The estates up to the value of \$3,500, having a taxable situs in the place of residence, of veterans who served in the armed forces of the United States during any federally recognized war period, including the Korean Campaign, when they shall have reached the age of 62 years or when they are receiving any form of pension or compensation from the United States Government for total disability, service connected or non-service connected, as a veteran. The exemption provided in this paragraph shall apply ~~in its entirety~~ to the ~~domicile~~ property of such veteran including ~~when said property is held in joint tenancy with his or her spouse notwithstanding the provisions of the end sentence of paragraph I.~~

Sec. 2. R. S., c. 91-A, § 10, sub-§ III, ¶ D, amended. Paragraph D of subsection III of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended to read as follows:

'D. The estates up to the value of \$3,500, having a taxable situs in the place of residence, of the unremarried widow or minor child of any veteran who would be entitled to such exemption if living, or who is in receipt of a pension or compensation from the Federal Government as the widow or minor child of a veteran.'

Sec. 3. R. S., c. 91-A, § 10, sub-§ III, ¶ G, amended. Paragraph G of subsection III of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended to read as follows:

'G. Any person who desires to secure exemption under ~~the provisions of~~ this subsection shall make written application and file written proof of entitlement on or before the ~~1st~~ first day of April, in the year in which the exemption is first requested, with the assessors of the place in which the person resides; ~~and the~~. The assessors shall thereafter grant such exemption to any person while he is so qualified and continues a resident of that place or until they are notified of reason or desire for discontinuance.'

Sec. 4. R. S., c. 91-A, § 10, sub-§ III, ¶ I, amended. Paragraph I of subsection III of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955 and as amended by chapter 155 of the public laws of 1957, is further amended to read as follows:

'I. No property conveyed to any person for the purpose of obtaining exemption from taxation under ~~the provisions of~~ this subsection shall be so exempt, excepting property conveyed between husband and wife, and the obtaining of

such exemption by means of fraudulent conveyance shall be punished by a fine of not less than \$100 and not more than ~~two~~ 2 times the amount of the taxes evaded by such fraudulent conveyance whichever amount is greater. ~~In case any person entitled to such exemption has property taxable in more than one place in the State, such proportion of such total exemption shall be made in each place as the value of the property taxable in such place bears to the value of the whole of the property of such person taxable in the State.~~

Effective September 16, 1961

## Chapter 113

### AN ACT Relating to Duty Upon Damaging Property by Motor Vehicles.

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

Sec. 1. R. S., c. 22, § 148-E, amended. Section 148-E of chapter 22 of the Revised Statutes, as enacted by section 2 of chapter 250 of the public laws of 1957, is amended to read as follows:

'Sec. 148-E. Duty upon striking fixtures or property. The driver of any vehicle involved in an accident resulting only in damage to fixtures or other property ~~legally upon or adjacent to a highway~~ shall take reasonable steps to locate and notify the owner or person in charge of such property of such fact and of his name and address and of the registration number of the vehicle he is driving and shall upon request and if available exhibit his operator's license and shall make report of such accident when and as required by ~~section 7 of~~ chapter 15, section 7.'

Sec. 2. R. S., c. 22, § 148-F, additional. Chapter 22 of the Revised Statutes is amended by adding a new section 148-F to read as follows:

'Sec. 148-F. Sections 148-A to 148-E apply throughout the State. Sections 148-A to 148-E shall apply upon any way or in any other place in the State.'

Effective September 16, 1961

## Chapter 114

### AN ACT Relating to Attending School in Administrative Units in Another State.

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

R. S., c. 41, § 93, amended. Section 93 of chapter 41 of the Revised Statutes, as amended, is further amended by adding after the first sentence, a new sentence, as follows:

'When an administrative unit adjacent to an administrative unit in another state has too few scholars for the profitable maintenance of an elementary school or when pupils live remote from any public elementary school in an administrative