**An Act To Increase Property Tax Relief for Veterans**

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

**Sec.** **1. 36 MRSA §653, sub-§1, ¶L** is enacted to read:

L. For property tax years beginning on or after April 1, 2022, the following exemptions are increased or expanded:

(1) The exemptions under paragraphs C, C-1, D, D-1, D-2 and D-3 are expanded to include otherwise eligible veterans who served during the period from February 1, 1955 to February 27, 1961; and

(2) The exemptions provided under paragraphs C, C-1, D, D-2 and D-3 are increased to $10,000.

**Sec.** **2. 36 MRSA §653, sub-§1, ¶M** is enacted to read:

M. Notwithstanding paragraph H, a municipality granting increased or expanded exemptions under paragraph L is entitled to reimbursement from the State equal to 100% of the property tax revenue loss suffered by that municipality during the previous calendar year as a result of increased or expanded exemption authorized under paragraph L. Application for and processing of reimbursement due under this paragraph must be made in the manner provided in section 661.

**Sec.** **3. Application.** This Act applies to property taxes based on the status of property on or after April 1, 2022.

**SUMMARY**

This bill increases to $10,000, beginning on or after April 1, 2022, the property tax exemption for all categories of eligible veterans other than paraplegic veterans receiving a $50,000 exemption for specially adapted housing units. It also expands the dates of federally recognized war periods to include February 1, 1955 to February 27, 1961. State reimbursement is provided for 100% of the property tax revenue loss to municipalities as a result of the increase and expansion of exemptions.