



# 130th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2021

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Legislative Document

No. 191

S.P. 79

In Senate, January 27, 2021

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**An Act To Permit Municipalities To Provide Assistance to Veterans  
in Paying Property Taxes**

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Received by the Secretary of the Senate on January 25, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator BAILEY of York.  
Cosponsored by Representative GRAMLICH of Old Orchard Beach and  
Senators: CURRY of Waldo, President JACKSON of Aroostook, MAXMIN of Lincoln,  
RAFFERTY of York.

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

2 **Sec. 1. 36 MRSA §6234** is enacted to read:

3 **§6234. Municipal authority; veterans**

4 The legislative body of a municipality may by ordinance adopt a program to provide  
5 benefits to veterans with homesteads in the municipality.

6 **1. Definitions.** For the purposes of this section, the following terms have the following  
7 meanings.

8 A. "Homestead" has the same meaning as in section 6201, subsection 5.

9 B. "Veteran" has the same meaning as in section 653, subsection 1, paragraph E and  
10 includes any family members eligible for an exemption under that subsection.

11 **2. Conditions of program.** A program adopted under this section must:

12 A. Require that the claimant has maintained a homestead in the municipality for a  
13 certain period of time, as determined by the municipality;

14 B. Provide benefits for both owners and renters of homesteads; and

15 C. Calculate benefits in a way that provides that:

16 (1) If the claimant is the owner of the property, the benefit is equal to the difference  
17 between the reduction in property tax due to the exemptions provided in section  
18 653 and the amount of property tax reduction that would have applied if the  
19 assessed value of the property was the same as the just value; and

20 (2) If the claimant is a renter, the benefit is equal to \$100.

21 **3. Repeal of program.** A municipality that has adopted a program under this section  
22 may repeal it through the same procedure by which the program was adopted.

23 **SUMMARY**

24 This bill authorizes municipalities to adopt a program that provides benefits to veterans  
25 and their eligible family members who own or rent a homestead in the municipality. The  
26 benefit for owners is based on the impact of property tax equalization on the amount  
27 received as a property tax exemption compared to the amount that would have applied if  
28 no equalization was applied. The benefit for renters is \$100.