

STATE OF MAINE

—  
IN THE YEAR OF OUR LORD  
TWO THOUSAND TWENTY-ONE

—  
S.P. 79 - L.D. 191

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

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

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

**§6234. Municipal authority; veterans**

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

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

A. "Homestead" has the same meaning as in section 681, subsection 2.

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

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

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

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

C. Calculate benefits in a way that provides that:

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

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

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