

§707. Exempt property; inventory required

Assessors shall include in their inventory, but not in the tax list, every 5 years beginning in 1963:

1. Neat cattle.

[PL 1981, c. 706, §10 (RP).]

2. Property of veterans. The value of the real property of veterans, their widows, widowers and minor children not taxed;

[PL 2005, c. 218, §9 (AMD).]

3. Houses of religious worship. The value of the real estate of all houses of religious worship and parsonages not taxed;

4. Property of benevolent and charitable institutions. The value of all real property of benevolent and charitable institutions not taxed;

5. Property of literary institutions. The value of all real property of literary and scientific institutions not taxed;

6. Property of governmental units. The value of the real property of the United States, the State of Maine and any public municipal corporation;

7. Other property. The value of all other real property not taxed.

SECTION HISTORY

PL 1981, c. 706, §10 (AMD). PL 2005, c. 218, §9 (AMD).

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