ACCOUNT # _____
TELE. # _____

APPLICATION FOR HOMESTEAD PROPERTY TAX EXEMPTION

36 M.R.S.A. §§ 681-689

Completed forms must be filed with your local assessor by April 1. Forms filed after April 1 of any year will apply to the subsequent year tax assessment. See reverse for additional instructions.

SECTION 1: CHECK ☑ ALL THAT APPLY

	YES	NO
A. I am a permanent resident of the State of Maine	❑	❑
B. I have owned a homestead in Maine for the past 12 months.	❑	❑
(1) If you owned a homestead in another municipality within the past 12 months, state the municipality where located: _____		
C. I declare the homestead in this municipality is my permanent place of residence and the only property for which I have claimed a homestead property tax exemption. (Summer camps, vacation homes and second residences do not qualify)	❑	❑

IF YOU HAVE NOT CHECKED YES FOR ALL THREE QUESTIONS, STOP HERE

You must meet all three of these requirements to qualify for a homestead property tax exemption

SECTION 2:

1. Names of all Property Owners (names on your tax bill): _____ _____
   _____ _____
2. Physical location of your homestead (i.e. 14 Maple St.): _____ _____
   City/Town: _____ _____ Telephone #: _____ _____
3. Mailing Address, if different from above: _____ _____ _____
   City/Town: _____ _____ State: _____ ZIP: _____

SECTION 3: CLAIM OF RESIDENCY IN THE STATE IS BASED ON ONE OR MORE OF THE FOLLOWING:

	YES	NO	N/A
❖ I am a registered voter in this municipality.	❑	❑	❑
❖ I pay motor vehicle excise tax in this municipality.	❑	❑	❑
❖ The legal residence on my resident fishing and/or hunting license is the same as the above homestead location.	❑	❑	❑
❖ The address on my driver's license is the same as the above address.	❑	❑	❑

(If you answer "No" to any question, please explain on a separate sheet. N/A means Not Applicable)

I (we) hereby declare, aware of penalties for perjury, that the answers to the above are, to the best of my/our knowledge and belief, true, correct and complete. A person who knowingly files false information for the purpose of obtaining a homestead property tax exemption is guilty of a criminal offense.

Signature of Homestead Owner(s) _____ Date: _____ _____

_____ _____ Date: _____

INSTRUCTIONS

SECTION 1. Check the appropriate box related to each question. You must answer "Yes" to all three questions in order to qualify for the Maine homestead property tax exemption. If you have moved during the year and owned a homestead in Maine prior to your move, enter the name of the municipality you moved from on line B(1). Your ownership of a homestead must have been continuous for the 12-month period prior to application. If you answer "No" to any question in this section you do not qualify for the homestead property tax exemption.

SECTION 2. Enter your full name(s) as shown on your property tax bill, the physical location of your home and your mailing address.

SECTION 3. This section gives the local assessor information which may be used to determine if you qualify and should support your answers to the questions in SECTION 1. Please check the appropriate answer for each of the statements in this section.

At least one of the owners of the homestead must sign this document. Please file the application with your local municipal assessor. If, for any reason, you are denied exemption by the assessor, you may appeal the assessor's decision under the abatement statute, 36 M.R.S.A. § 841.

DEFINITIONS

36 M.R.S.A. § 681. Definitions

As used in this subchapter, unless the context otherwise indicates, the following terms have the following meanings.

1. **Applicant.** "Applicant" means an individual who has applied for a homestead property tax exemption.

2. **Homestead.** "Homestead" means any residential property in Maine assessed as real property owned by an applicant or held in a revocable living trust for the benefit of the applicant and occupied by the applicant as the applicant's permanent residence. A homestead does not include any real property used solely for commercial purposes.

3. **Permanent residence.** "Permanent residence" means that place where an individual has a true, fixed and permanent home and principal establishment to which the individual, whenever absent, has the intention of returning. An individual may have only one permanent residence at a time and, once a permanent residence is established, that residence is presumed to continue until circumstances indicate otherwise.

4. **Permanent resident.** "Permanent resident" means an individual who has established a permanent residence. A person on active duty serving in the Armed Forces of the United States who is permanently stationed at a military or naval post, station or base in this state is deemed to be a permanent resident. A person on active duty serving in the Armed Forces of the United States does not include a member of the National Guard or the Reserves.

5. **Qualifying shareholder.** "Qualifying shareholder" means a person who is a shareholder in a cooperative housing corporation that owns a homestead in this state, a shareholder for the preceding 12 months in that cooperative housing corporation and a permanent resident of Maine.

36 M.R.S.A. § 683(5):

Determination of exemption for cooperative housing corporation. A cooperative housing corporation may apply for an exemption under this subchapter to be applied against the valuation of property of the corporation that is occupied by qualifying shareholders. The application must include a list of all qualifying shareholders and must be updated annually to reflect changes in the ownership and residency of qualifying shareholders. The exemption is equal to the amount specified in subsection 1 multiplied by the number of units in the cooperative property occupied by qualifying shareholders. A cooperative housing corporation that receives an exemption pursuant to this section shall apportion the property tax reduction resulting from the exemption among the qualifying shareholders on a per unit basis. Any supplemental assessment resulting from disqualification for exemption must be applied in the same manner against the qualifying shareholders for whom the disqualification applies.