APPLICATION FOR HOMESTEAD EXEMPTION

Title 36 MRSA Sections 681-689

INSTRUCTIONS: 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 legal resident of the State of Maine	❑	❑
B. I have owned homestead property in Maine for at least 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 this homestead is my permanent place of residence and the only property for which I have claimed a homestead exemption. (Summer camps, vacation homes and 2nd residences do not qualify)	❑	❑

IF YOU HAVE NOT ANSWERED YES TO ALL QUESTIONS, STOP HERE

You must meet all three of these requirements to qualify for a homestead exemption under the terms of the homestead exemption statute

SECTION 2

1. Names of all Property Owners (names on your tax bill):_____

   _____

2. Physical location of Homestead property (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 MUNICIPALITY IS BASED ON ONE OR MORE OF THE FOLLOWING:

	YES	NO	N/A
❖ I am a registered voter in the municipality.	❑	❑	❑
❖ I pay Motor Vehicle Excise Tax in the municipality.	❑	❑	❑
❖ The place of legal residence on my resident fishing and/or hunting license is the same as the above homestead address.	❑	❑	❑
❖ 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 exemption is guilty of a criminal offense.

Signature of Homestead Owner(s) _____ Date: _____

_____ Date:_____

INSTRUCTIONS

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

Section 2. Indicate 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.

One or more of the owners of the homestead property may 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, Title 36 MRSA Section 841.

DEFINITIONS

36 MRSA Section 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 pursuant to this subchapter.

2. **Homestead.** "Homestead" means any residential property, in this State 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. For purposes of this subchapter, 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 member of the Armed Forces of the United States stationed in the State who applies for an exemption shall present certification from the commander of the member's post, station or base or from the commander's designated agent that the member is permanently stationed at that post, station or base. For purposes of this subsection, "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 of the United States Armed Forces. Permanent resident. "

5. **Qualifying shareholder.** "Qualifying shareholder" means a person who is a:

   A. Shareholder in a cooperative housing corporation that owns a homestead in this State;

   B. Shareholder for the preceding 12 months in the cooperative housing corporation specified in paragraph A; &

   C. Permanent resident of this State.

36 MRSA Section 683, subsection 5

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.