

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.

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 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 wish to appeal the assessor's decision under the abatement statute. (Title 36 MRSA Section 841)

Application for Homestead Exemption

Title 36 MRSA, §§ 681-689

▶ Section 1 ◀

Check all that apply

	Yes	No
A. I am a Legal Resident of the State of Maine.	<input type="checkbox"/>	<input type="checkbox"/>
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: _____	<input type="checkbox"/>	<input type="checkbox"/>
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 2 nd residences do not apply)	<input type="checkbox"/>	<input type="checkbox"/>

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 ◀

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

- Physical location of Homestead Property (i.e., 14 Maple St.): _____

- Mailing Address, if different from above: _____
City/Town _____ State _____ Zip _____

▶ Section 3 ◀

CLAIM OF RESIDENCY IN THE MUNICIPALITY, IN LINE 2 ABOVE, IS BASED ON ONE OR MORE OF THE FOLLOWING:			
	Yes	No	N/A
● I am a registered voter in the municipality.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
● I pay Motor Vehicle Excise Tax in the municipality.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
● The place of legal residence on my resident fishing and/or hunting license is the same as the above homestead address.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
● The address on my drivers license is the same as the above address.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(If you answer No to any questions, 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 _____

COMPLETED FORM MUST BE FILED WITH YOUR LOCAL ASSESSOR BY APRIL 1ST

Note: Forms filed after April 1 of any year will apply to the subsequent year tax assessment.