APPLICATION FOR MAINE HOMESTEAD PROPERTY TAX EXEMPTION

36 M.R.S. §§ 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 instructions.

SECTION 1: CHECK ALL THAT APPLY

1a. ☐ 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, enter the address (street number, street name, municipality):

_____

c. ☐ I declare the homestead in this municipality is my permanent residence and I am not claiming or receiving a homestead property tax exemption for any other property.

(Summer camps, vacation homes, and second residences do not qualify)

IF YOU HAVE NOT CHECKED ALL THREE BOXES, STOP HERE

You do not qualify for a Maine homestead property tax exemption

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SECTION 2: DEMOGRAPHIC INFORMATION

2a. Names of all property owners (names on your tax bill):

_____

b. Physical location of your homestead (i.e. 14 Maple St.): _____

City/Town: _____ Telephone #: _____

c. Mailing Address, if different from above: _____

City/Town: _____ State: _____ ZIP: _____

SECTION 3: MAINE RESIDENCY IS BASED ON ONE OR MORE OF THE FOLLOWING (check all that apply):

3a. ☐ I file a Maine resident income tax return.

b. ☐ The address on my driver's license is the same as the above address in Section 2.

c. ☐ The legal residence on my resident fishing and/or hunting license is the same as the above homestead location on line 2b.

d. ☐ I pay motor vehicle excise tax in this municipality.

e. ☐ I am a registered voter in this municipality.

(If you did not check any boxes, please attach an explanation that shows your residency.)

I hereby declare, aware of penalties for perjury, that the answers to the above are, to the best of my 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 check all three boxes 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 address of the homestead you moved from on line 1.b(1). Your ownership of a homestead must have been continuous for the 12-month period prior to application. If you did not check all boxes in this section, you do not qualify for the homestead property tax exemption. 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 Maine 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.

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

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 box 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. § 841.

DEFINITIONS

Homestead. "Homestead" means residential real property owned by an individual or individuals and occupied by those individuals as their permanent residence. Residential real property held in a revocable living trust for a beneficiary who occupies the property as his or her permanent residence also qualifies as a homestead.

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.

Permanent resident. "Permanent resident" means an individual who has established a permanent residence.

A cooperative housing corporation may apply for a homestead exemption to be applied against the valuation of property of the corporation that is occupied by qualifying shareholders. To qualify, the corporation must complete an Application for Maine Homestead Property Tax Exemption for Cooperative Housing Corporations.

Questions?
Call the City of Lewiston Assessor's Department
207-513-3122
Mail completed application by April 1 to:
City of Lewiston
Assessor's Department
27 Pine Street
Lewiston, ME 04240