



HOMESTEAD PROPERTY TAX EXEMPTION APPLICATION FOR COOPERATIVE HOUSING SHAREHOLDERS

36 M.R.S. §§ 681-689

File this application with the cooperative housing corporation in which you are a shareholder.
Do not file this application directly with your municipality.

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 12-month period ending April 1.
If you owned a homestead in another municipality in Maine 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

SECTION 2: DEMOGRAPHIC INFORMATION

- 2a. Name cooperative housing corporation: _____
Name of shareholder(s): _____ Ownership percentage: _____
- b. Physical location of your homestead (i.e. 14 Maple St., Unit #3): _____
Municipality: _____
Email: _____ Telephone #: _____
- c. Mailing Address, if different from above: _____
Municipality: _____ 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 homestead location on line 2b.
- 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 and evidence that shows your residency.)

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. A person who knowingly files false information for the purpose of obtaining a homestead property tax exemption is guilty of a Class E crime.

Signature of Homestead Owner(s) _____ Date: _____

_____ Date: _____

INSTRUCTIONS

Completed forms must be filed with your cooperative housing corporation along with satisfactory evidence to show exemption eligibility. Your cooperative housing corporation must file for the homestead exemption with the municipal assessor no later than April 1. The due date was extended for 2020 – check with your municipal assessor for details. This form will be included with the cooperative housing corporation's homestead exemption application

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). Your ownership of a homestead must have been continuous for the 12-month period ending on April 1. If you did not check any all boxes in this section, you do not qualify for the homestead property tax exemption.

Line 1a: "Permanent resident" means an individual who has established a permanent residence. A "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.

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.

Line 1b: "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.

An owner of a life estate is considered the owner of the property for purposes of the homestead exemption; however, the owner of a life lease is not. A resident homeowner who is subject to foreclosure and subsequently purchases the home back from the municipality is considered to have no interruption in homeownership for purposes of this exemption.

SECTION 2. Enter the name of the cooperative housing corporation, the name of the shareholder applying for exemption, the percentage of the cooperative housing corporation that the shareholder owns, the physical location of the home, the shareholder's telephone number, email address, and mailing address.

SECTION 3. This section gives the local assessor information that may be used to determine if you qualify for an exemption and should support the answers in Section 1. Please check the appropriate box for each of the applicable statements in this section.

At least one of the owners of the homestead must sign this document. Please file the application with your cooperative housing corporation.