



PROPERTY TAX EXEMPTION APPLICATION
for veteran cooperative housing corporation shareholders
36 M.R.S. § 653 and Property Tax Bulletin No. 7
This application is confidential.

1. Name: _____ 2. Telephone: _____

3. Mailing address: _____

4. Legal residence: _____ Date of birth: _____

6. Date of entry into armed forces: _____ 7. Service Number/SSN: _____

8. Legal residence on date of entry into armed forces: _____

9. Date of discharge or separation from armed forces: _____

10. Check the box that applies:

- ☐ I am 62 or older (or receiving a nonservice-connected total disability pension) and served in the U.S. Armed Forces during an accepted war period.
- ☐ I am 62 or older (or receiving a nonservice-connected total disability pension) and received the Armed Forces Expeditionary Medal.
- ☐ I receive a service-connected total disability pension from the U.S. Government for:
____ Service in the U.S. Armed Forces during any Federally recognized War Period.
____ Injury or disease incurred in the line of duty during active military service.

VA disability pension Claim Number: C- _____

11. Did you receive a grant from the U.S. Government for specially adapted housing as a paraplegic?

☐ Yes ☐ No

12. Is the property for which you are requesting an exemption in a revocable living trust with you as the beneficial owner of that trust? ☐ Yes ☐ No

13. Enter a description of the property (map, lot, location, etc.): _____

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.

Signature: _____ Date: _____ Email: _____

You must file this application, including all required attachments, with the cooperative housing corporation in which you are a shareholder.

GENERAL INSTRUCTIONS

File this application with your cooperative housing. Attach all required proof of eligibility. Your cooperative housing corporation must file for the veteran exemption with the municipal assessor no later than April 1. This form will be included with the cooperative housing corporation's Veteran Exemption application which must be filed by April 1. Forms filed after April 1 of any year will be applied to the subsequent year tax assessment.

If you are a Maine resident and a veteran who served on active duty in the U.S. Armed Forces, you may be eligible for a limited exemption from property tax on real estate or personal property. You qualify for an exemption if:

- 1) You served in the U.S. Armed Forces during a recognized war period or other recognized service period or you received the Armed Forces Expeditionary Medal; and
- 2) You will be at least 62 years old on April 1 or you are receiving a total disability pension from the U.S. Government.

Proof of eligibility is generally covered by a copy of your Certificate of Release or Discharge from Active Duty (DD Form 214 or similar form issued by the Department of Defense) or the benefit summary letter issued by the Department of Veterans Affairs ("VA"). A copy of VA Form 20-5455 may be used if you do not have a benefit summary letter.

Maine law allows municipalities to offer an additional, smaller exemption to veterans, if adopted by municipal ordinance. The law also provides a motor vehicle excise tax exemption for veterans who are receiving benefits based on total, service-connected disability. Ask your municipality if either of these benefits applies to you.

RECOGNIZED WAR PERIODS

World War I - April 6, 1917 through November 11, 1918;

World War I - (service in Russia) - April 6, 1917 through March 31, 1920;

World War II - December 7, 1941 through December 31, 1946;

Korean Conflict - June 27, 1950 through January 31, 1955;

Vietnam Era – February 1, 1955 through May 7, 1975. While federal law recognizes the period from February 28, 1961, through August 4, 1964, as a war period only for those veterans who served in the Republic of Vietnam, Maine's property tax exemption applies to any veteran who served during the period February 1, 1955, to May 7, 1975, regardless of where that veteran served

Persian Gulf War – August 2, 1990 to the date that the U.S. Government recognizes as the end of the Persian Gulf War. This period also includes Operation Enduring Freedom, Operation Iraqi Freedom, and Operation New Dawn.

OTHER RECOGNIZED SERVICE PERIODS

August 24, 1982 through July 31, 1984; and
December 20, 1989 through January 31, 1990.

SPECIFIC INSTRUCTIONS

Line 4. Legal residence. Enter the municipality where your primary home is. You can have only one legal residence.

Line 7. Service Number/SSN. If you were issued a service number, enter that number. Otherwise, enter your Social Security Number ("SSN").

FOR ASSESSOR USE ONLY - CERTIFICATE OF APPROVAL OF SHAREHOLDER'S EXEMPT STATUS

The cooperative housing corporation is eligible for the following exemption amount:

- ☐ \$6,000 Post W.W.I ☐ \$7,000 W.W.I ☐ \$50,000 Paraplegic

In determining the local assessed value of the exemption, the assessor must multiply the full amount of the exemption by the certified ratio.

Date approved: _____ Effective date: _____

Approved by: _____ Title: _____