



MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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ADDITIONAL GUIDANCE ON EXTENSION OF TIME TO FILE HOMESTEAD EXEMPTION APPLICATIONS

As previously announced in [Maine Tax Alert March 2020 - #5](#), Governor Janet Mills signed Executive Order 31 FY 19/20 (“Executive Order”), effective March 31, 2020, which extended the April 1, 2020, application deadline for certain property tax exemptions, including the homestead exemption. The Executive Order was signed pursuant to the civil emergency proclamation, signed by the Governor on March 15, 2020, and may be viewed at: www.maine.gov/governor/mills/sites/maine.gov.governor.mills/files/inline-files/EO%2031.pdf.

Ordinarily, applications for the homestead property tax exemption must be submitted by April 1 to be effective for a municipality’s property tax commitment. The Executive Order extended the April 1, 2020, filing deadline found in 36 M.R.S. § 684(1) to either the commitment date of the municipality or 30 days after the termination of the declared emergency, whichever occurs first.

While the Executive Order extended the application deadline, it did not affect any of the other eligibility requirements for the exemption. Most importantly, the evaluation of eligibility must still be based on the status of the property as of April 1, 2020. Thus, to qualify for exemption, the applicant must be a permanent resident of Maine, the home must be their permanent residence, and they must have owned a home in Maine for the twelve months prior to April 1, 2020, regardless of the Executive Order’s extension to the application deadline.

If you have any questions about the extended deadline, please contact your municipal assessor or the Property Tax Division of Maine Revenue Services at prop.tax@maine.gov or (207) 624-5600.

Fraud Alert

If you believe you are a victim of identity theft or that a breach of personally identifiable information has occurred, contact MRS at (207) 624-7658 or email fraudalert.mrs@maine.gov as soon as possible. Timely notification assists MRS in preventing fraudulent tax refunds.

| <u>Department</u> | <u>Telephone Numbers</u> | <u>FAX Numbers</u> | <u>E-mail Addresses</u> |
|----------------------------------|--------------------------|--------------------|--|
| Taxpayer Service Center | (207) 626-8475 | (207) 287-5855 | |
| Central Registration | (207) 624-5644 | (207) 287-6975 | taxregistration@maine.gov |
| Collections & Compliance | (207) 624-9595 | (207) 287-6627 | compliance.tax@maine.gov |
| Corporate Tax | (207) 624-9670 | (207) 624-9694 | corporate.tax@maine.gov |
| E-file Help Desk (1040 ONLY) | (207) 624-9730 | (207) 287-6628 | efile.helpdesk@maine.gov |
| Electronic Funds Transfer | (207) 624-5625 | (207) 287-3618 | efunds.transfer@maine.gov |
| Estate & Fiduciary Tax | (207) 626-8480 | (207) 624-9694 | estatetax@maine.gov |
| Fuel & Special Taxes | (207) 624-9609 | (207) 287-6628 | fuel.tax@maine.gov |
| Forms Request Line | (207) 624-7894 | | |
| Individual Income Tax Assistance | (207) 626-8475 | (207) 624-9694 | income.tax@maine.gov |
| Insurance Premium Tax | (207) 624-9753 | (207) 624-9694 | |
| NexTalk (TTY Service) | (888) 577-6690 | | |
| Payment Plan/Income Tax | (207) 621-4300 | (207) 621-4328 | compliance.tax@maine.gov |
| Payment Plan/Other | (207) 624-9595 | (207) 287-6627 | compliance.tax@maine.gov |
| Practitioners' Hotline | (207) 626-8458 | (207) 624-9694 | |
| Property Tax | (207) 624-5600 | (207) 287-6396 | prop.tax@maine.gov |
| Public Communications | (207) 626-8478 | (207) 624-9694 | |
| Sales Tax | (207) 624-9693 | (207) 287-6628 | sales.tax@maine.gov |
| Tax Clearance Letters | (207) 624-9595 | (207) 287-6627 | |
| Office of Tax Policy | (207) 624-9677 | (207) 287-3618 | |
| Taxpayer Advocate | (207) 624-9649 | (207) 287-3618 | taxpayer.advocate@maine.gov |
| Withholding Tax | (207) 626-8475 | (207) 624-9694 | withholding.tax@maine.gov |
| Tax Violations Hot Line | (207) 624-9600 | | |

This publication is designed to keep taxpayers, tax practitioners and the general public informed of developments, problems, questions and matters of general interest concerning Maine tax law, policy and procedure. The articles in this newsletter are not designed to address complex issues in detail, and they are not a substitute for Maine tax laws and/or regulations.

Suggestions for the Tax Alert?

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