

# APPLICATION FOR MAINE HOMESTEAD PROPERTY TAX EXEMPTION 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.

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## **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, state the municipality where located: \_\_\_\_\_
- c.  I declare the homestead in this municipality is my permanent residence and the only property for which I have claimed a homestead property tax exemption.  
(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. Name cooperative housing corporation: \_\_\_\_\_  
Name of shareholder(s): \_\_\_\_\_
- b. Physical location of your homestead (i.e. 14 Maple St., Unit #3): \_\_\_\_\_  
City/Town: \_\_\_\_\_ Telephone #: \_\_\_\_\_
- c. Mailing Address, if different from above: \_\_\_\_\_  
City/Town: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

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## **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.
- c.  The legal residence on my resident fishing and/or hunting license is the same as the above homestead location.
- 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 (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 property tax exemption is guilty of a criminal offense.

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. This form will be included with the cooperative housing corporation's homestead 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.

**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 name of the municipality you moved from on line b(1). Your ownership of a homestead must have been continuous for the 12-month period prior to application. If you did not check any 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 the name of the cooperative housing corporation, the name of the shareholder applying for exemption, the physical location of the home and the shareholder's mailing address.

**SECTION 3.** This section provides information that may be used to determine if you qualify for an exemption. 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 cooperative housing corporation.

### **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.