



Property Tax Highlights & Homestead Exemption

Stephen Sullivan
Acting Director, Property Tax Division
Maine Revenue Services

<https://www.maine.gov/revenue/taxes/property-tax>



Homestead/Veterans Exemption as of 4/1/2026

Homestead exemption: Up to \$25,000 of just value.

Veteran's Exemption: Up to \$6,000 of just value.

Must be over 62 to qualify and have served in a recognized war period or be 100% service-related disabled.

Veteran up to \$25,000 for specially adapted housing.

Poll Question #1





Homestead/Veterans Exemption as of 4/1/2027

Base Homestead exemption; Up to \$25,000 of just value.

Additional exemptions for qualified veterans.

Additional exemptions for blind.



Veterans' Exemption Effective 4/1/2027

Any veteran other than dishonorably discharged: up to \$5,000 of just value.

Any veteran other than dishonorably discharged 62 years of age or older: up to \$6,000 of just value.

Any veteran other than dishonorably discharged who served during or before World War I: up to the just value of \$7,000.

36 MRS § 683-A

P.L. 2025, ch. 650



Disabled Veteran Effective 4/1/2027

Veteran with service-connected disability rating of 60%-
up to \$10,000 of just value

Veteran with service-connected disability rating of 70%-
up to \$20,000 of just value

Veteran with service-connected disability rating of 80%-
up to \$30,000 of just value



Disabled Veteran Effective 4/1/2027

Veteran with service-connected disability rating of 90%-
up to \$40,000 of just value

Veteran with service-connected disability rating of 100%-
up to \$50,000 of just value

Poll Question #2





Disabled Veteran Effective 4/1/2027

Veteran that received a grant for a specially adapted housing unit-
up to \$50,000 of just value



Individual who is legally blind Effective 4/1/2027

An individual determined to be blind by a qualified medical professional –
up to \$5,000 of just value



Example of Homestead/Veteran/Blind Exemption

Base homestead	\$25,000
Veteran 100% disability	\$50,000
Blind	\$5,000
Total exemption	\$80,000 (up to)*

*Exemption amounts are adjusted by local certified ratio



Who needs to apply and when

Current holders of the exemption do not need to apply, unless they qualify for a higher exemption amount under the new criteria.

Applications must be made to the local assessor prior to April 1, 2027.

An application form is available at

<https://www.maine.gov/revenue/tax-return-forms/property-tax>



Excise Tax for Camper Trailers Effective July 29, 2026

Excise tax prior to 7/29/2026 was based on MSRP of the camper trailer.

P.L. 2025, ch. 523, effective 7/29/2026 bases the excise tax for camper trailers on the length of the trailer.

Example: Trailer 25' in length, excise tax \$56.

Poll Question #3





Current Property Tax Relief Programs

- State Property Tax Deferral Program
- Property Tax Fairness Credit



State Property Tax Deferral Program

To Qualify you must be:

- At least 65 years of age, or
- Unable to work due to permanent disability

Income and Asset Limits

- Household income must be less than \$80,000
- Liquid Assets must be less than \$100,000 (less than \$150,000 if there are multiple owners)

(Liquid assets include assets that can be turned into cash readily. It does not include your house or car. Qualified retirement accounts are not considered liquid assets)



Property Tax Fairness Credit

Who is eligible? Homeowners and renters that:

1. Were Maine Residents during any part of the year
2. Owned or rented a home in Maine and lived in that home as a primary residence
3. Paid property tax or rent during the tax year.
4. Meet certain income and property tax and/or rent limitations
5. Are not married filing separately



Questions?

Thank you.



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