

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

No. 1215

S.P. 396

In Senate, April 10, 1987

Reference to the Committee on Taxation suggested and ordered printed.

JOY J. O'BRIEN, Secretary of the Senate  
Presented by Senator RANDALL of Washington.  
Cosponsored by Senator TWITCHELL of Oxford, Representative JACKSON of Harrison, Representative ZIRNKILTON of Mount Desert.

STATE OF MAINE

IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND EIGHTY-SEVEN

AN ACT to Exempt a Homestead Percentage of  
Property Tax.

Be it enacted by the People of the State of Maine as follows:

36 MRSA §656-A is enacted to read:

§656-A. Homestead exemption

1. Exemption. The following estates are exempt from taxation:

A. Twenty percent of the just value of estates qualifying as homesteads under this section.

2. Definitions. For the purposes of this section, the following terms have the following meanings.

1 A. "Homestead" means the actual residence of the  
2 owner of record as of April 1st of the year for  
3 which the exemption is requested. The just value  
4 of the homestead includes the value of the dwell-  
5 ing, garage, barn and other outbuildings used by  
6 the resident and located on the property.

7 (1) Homesteads located outside the bounda-  
8 ries of cities and towns may include not  
9 more than 160 acres.

10 (2) Homesteads located within the bounda-  
11 ries of a city or town may include not more  
12 than 3 acres.

13 B. "Owner of record" means the person who is  
14 listed as the owner of the property as filed in  
15 the register of deeds in the county in which the  
16 property is located.

17 C. "Actual residence" means the principal place  
18 of abode of the owner of record.

19 3. Application. The owner of record is not dis-  
20 qualified from claiming a homestead exemption if the  
21 homestead is not the current place of abode because  
22 the owner of record or his family is in the Armed  
23 Forces of the United States in time of war or during  
24 a state of national emergency as declared by Congress  
25 or the President of the United States.

26 STATEMENT OF FACT

27 The bill provides a 20% property tax exemption  
28 for homesteads. The person claiming the exemption  
29 must be the owner of record as of the valuation date  
30 of April 1st and must reside there as his principal  
31 place of abode.

32 If a homestead is within a city or town, the ex-  
33 emption will apply to not more than 3 acres; home-  
34 steads outside the boundaries of cities and towns may  
35 include up to 160 acres. The dwelling, garage, barn  
36 and other outbuildings used by the resident will be  
37 included in the value of the homestead.

1 A person is not disqualified from claiming the  
2 exemption if he is not residing in the homestead be-  
3 cause of service in the Armed Forces of the United  
4 States in times of war or a national emergency.

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