

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 521

H.P. 406

House of Representatives, February 6, 2003

**An Act To Clarify That the Application Process for the Homestead
Property Tax Exemption Is a One-time Process**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative DUNLAP of Old Town.
Cosponsored by Representatives: LEMOINE of Old Orchard Beach, PERRY of Bangor,
RICHARDSON of Brunswick.

2
3 **Be it enacted by the People of the State of Maine as follows:**

4 **Sec. 1. 36 MRSA §684, sub-§3**, as enacted by PL 1997, c. 643,
Pt. HHH, §3 and affected by §10, is amended to read:

6 **3. Continuation of eligibility.** The assessor shall
7 evaluate annually the ongoing eligibility of property for which a
8 homestead exemption has been approved under this subchapter. The
9 evaluation must be based on the status of the property on April
10 1st of the year on which the homestead exemption is based. The
11 evaluation must include, but is not limited to, a review of
12 whether the ownership of the property has changed in any manner
13 that would disqualify the property for an exemption under this
14 subchapter or whether the owner has ceased to use the property as
15 a homestead. Unless the assessor determines that the property is
16 no longer entitled to an exemption under this subchapter, the
17 owner is entitled to receive the exemption without having to
18 reapply. If the assessor determines that the property is no
19 longer entitled to an exemption under this subchapter, the
20 assessor shall notify the owner as provided in section 686 that
21 the property is no longer entitled to an exemption under this
22 subchapter.

24
25 **SUMMARY**

26
27 This bill clarifies that the application for the Maine
28 resident homestead property tax exemption is a one-time process;
29 the exemption continues for that owner until the assessor
30 determines that the property is no longer eligible for the
exemption.