



Map \_\_\_\_\_ Lot \_\_\_\_\_

Assessor's Signature \_\_\_\_\_

Effective date of approval: April 1, \_\_\_\_\_

## STATE OF MAINE HOMESTEAD EXEMPTION APPLICATION

Completed forms must be filed with the City of Brewer Assessor's Office by April 1. Forms filed after April 1, of any year will apply to the subsequent year tax assessment. See reverse for instructions.

Name: \_\_\_\_\_  
(First) (Middle) (Last)

Name: \_\_\_\_\_  
(First) (Middle) (Last)

Homestead Street Location: # \_\_\_\_\_ Street Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ City: \_\_\_\_\_  
(If different from above)

State: \_\_\_\_\_ Zip: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

1. I am a legal resident of the State of Maine Yes or No
2. I declare this house is my permanent place of residence and the only property I claim as a Homestead. Yes or No  
(Summer camps, vacation homes and second residences do not qualify)
3. I have owned this property since: (date on deed) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_
- 3a. 12 Months added to that date would be Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_
4. I understand that to qualify I must have owned a home in Maine for the 12 preceding months and it must be my permanent residence Yes or No
5. If you own, or have owned a permanent residence prior to this home, please list:
  - a. Town: \_\_\_\_\_
  - b. Did you claim a Homestead Exemption there? Yes or No
  - c. Do you continue to claim a Homestead Exemption there? Yes or No
6. I file a Maine Resident Income Tax Return? Yes or No
7. Do you register your vehicles in Brewer? Yes or No
8. The primary residence on my Maine driver's license is Brewer? Yes or No
9. Are you a registered voter in Brewer? Yes or No  
(if you circled NO to questions 6,7,8 or 9 , please explain on the back of this form)

I do hereby declare, that the answers to the above are true, correct and complete. I understand that providing false information is a criminal offense. I do hereby declare that when or if I cease or discontinue my permanent residence at this home, I will contact the Assessor to discontinue this exemption.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**INSTRUCTIONS**

Complete your Name, Street location (of Homestead Property), Mailing Address, phone number and email address (if you have one).

**Questions 1 & 2-** must be answered **Yes** to qualify for the Maine Homestead Exemption program.

**Questions 3 & 3a.** – require the date for ownership and permanent residency.

**Question 4-** requires that you demonstrate your understanding that you have to have owned a permanent residence and said residence must be your permanent residence to qualify.

**Question 5-** complete this section if you have previously owned a primary residence.

**Question 6, 7,8, & 9-** please answer by circling either **Yes or No** and explain below if you have answered any of the questions NO.

- 6. \_\_\_\_\_
- 7. \_\_\_\_\_
- 8. \_\_\_\_\_
- 9. \_\_\_\_\_

**Signature:** Please sign and date your application before submitting it to the Assessor’s Office.

**DEFINITIONS** (36 MSRA Section 681. Definitions)

As used in this subchapter, unless the context otherwise indicates, the following terms have the following meanings.

**Name/Applicant:** "Applicant" means an individual who has applied for a Homestead property tax exemption.

**Homestead:** "Homestead" means any residential property in the State of Maine assessed as real property owned by the applicant or held in a revocable living trust for the benefit of the applicant and occupied by the applicant as the applicant's permanent residence. A "homestead" does not include any real property used solely for commercial purposes.

**Permanent resident:** "Permanent resident" means an individual who has established a permanent residence.

**Permanent residence:** "Permanent residence" means that place where an individual has a true fixed and permanent home and a 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.

Please do not hesitate to call if you should have any questions regarding this form.