



132nd MAINE LEGISLATURE

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Legislative Document

No. 934

H.P. 599

House of Representatives, March 11, 2025

**An Act to Provide 100 Percent of the Maine Resident Homestead
Property Tax Exemption Amount to Seniors and Veterans**

Received by the Clerk of the House on March 5, 2025. Referred to the Committee on
Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT

Clerk

Presented by Representative WOOD of Greene.
Cosponsored by Senator STEWART of Aroostook and
Representatives: CAMPBELL of Orrington, MASON of Lisbon, POMERLEAU of Standish,
RUDNICKI of Fairfield, SMITH of Palermo, WHITE of Ellsworth, Senators: FARRIN of
Somerset, HARRINGTON of York.

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

2 **Sec. 1. 36 MRSA §683, sub-§1-C** is enacted to read:

3 **1-C. Exemption for individuals 65 years of age or older and veterans.** For property
4 tax years beginning on or after April 1, 2026, a permanent resident of this State who is 65
5 years of age or older or is a veteran who served in the Armed Forces of the United States
6 is eligible for an exemption pursuant to this subsection.

7 A. As used in this subsection, unless the context otherwise indicates, the following
8 terms have the following meanings.

9 (1) "Eligible homestead" means a homestead occupied by an eligible individual.

10 (2) "Eligible individual" means an individual who, on April 1st of the property tax
11 year for which the individual is requesting an exemption, is a permanent resident
12 and is:

13 (a) Sixty-five years of age or older; or

14 (b) A veteran who served in the Armed Forces of the United States.

15 B. Notwithstanding the amount of the certified ratio provided to the bureau pursuant
16 to section 685, subsection 3, an eligible homestead is eligible for 100% of the
17 exemption amount specified in subsections 1 and 1-B.

18 **Sec. 2. 36 MRSA §685, sub-§2, ¶D**, as enacted by PL 2021, c. 398, Pt. PPPP, §3,
19 is amended to read:

20 D. For property tax years beginning on April 1, 2022, 73% of the taxes lost by reason
21 of the exemptions under section 683, subsections 1 and 1-B; ~~and~~

22 **Sec. 3. 36 MRSA §685, sub-§2, ¶E**, as amended by PL 2023, c. 412, Pt. II, §1, is
23 further amended to read:

24 E. For property tax years beginning on or after April 1, 2023, 76% of the taxes lost by
25 reason of the exemptions under section 683, subsections 1 and 1-B; and

26 **Sec. 4. 36 MRSA §685, sub-§2, ¶F** is enacted to read:

27 F. For property tax years beginning on or after April 1, 2026, 100% of the taxes lost
28 by reason of the exemptions under section 683, subsection 1-C.

29 SUMMARY

30 Under the Maine resident homestead property tax exemption, an eligible homestead is
31 entitled to an exemption of \$25,000 of the just value of the homestead. The actual amount
32 of the exemption is based on the certified assessment ratio provided by a municipality to
33 the Department of Administrative and Financial Services, Bureau of Revenue Services.
34 Unless the municipality has a certified assessment ratio of 100%, the exemption amount is
35 less than \$25,000.

36 This bill provides 100% of the exemption amount, regardless of the assessment ratio
37 of the municipality, to an individual who qualifies for the Maine resident homestead
38 property tax exemption and is either at least 65 years of age or a veteran who served in the
39 Armed Forces of the United States. This bill also requires the State to reimburse a

1 municipality for 100% of the revenue lost as a result of this full exemption. Currently, the
2 State reimburses municipalities 76% of the revenue lost due to the Maine resident
3 homestead property tax exemption.