

## Maine Revenue Services

[Home](#) → [Tax Divisions](#) → [Property Tax](#) → Property Tax Exemptions

# Property Tax Exemptions

Certain classes of property are tax exempt by law.

**Fully exempt** property tax may include real estate or personal property owned by governmental entities, school systems, and other institutions.

**Partially exempt** property tax relates to the following categories:

**Homestead Exemption** - This program provides a measure of property tax relief for certain individuals that have owned homestead property in Maine for at least 12 months and make the property they occupy on April 1 their permanent residence. Property owners would receive an exemption of \$20,000.

- [Homestead Exemption Application](#)
- [Homestead Exemption FAQs](#)

**Veteran Exemption** - A veteran who served during a recognized war period and is 62 years or older; or, is receiving 100% disability as a Veteran; or, became 100% disabled while serving, is eligible for \$6,000.

- [Veteran Exemption Application](#)
- [Flowchart of Veteran's Exemption Qualifications](#)

**Paraplegic Veteran** - A veteran who received a federal grant for a specially adapted housing unit may receive \$50,000.

- [Veteran Exemption Application](#)

**Blind Exemption** - An individual who is determined to be legally blind receives \$4,000.

- [Blind Exemption Application](#)

**Business Equipment Tax Exemption** - [36 M.R.S. §§ 691 - 700-B](#).

- [More Information](#)

Partial exemptions must be adjusted by the municipality's certified assessment ratio.

All of the above exemptions require completion of an application to the local town office where the property is located. Exemption claims may require additional information to support the claim for exemption, and must be delivered to the Assessor's office no later than April 1.

For more information see [36 M.R.S. §§ 651 - 684](#).



## Credits

[DAFS Home](#)

Copyright © 2013  
All rights reserved