



**PROPERTY TAX EXEMPTION APPLICATION**  
**For veterans of the Armed Forces of the United States**  
36 M.R.S. § 653 and Property Tax Bulletin No. 7

1. Name: \_\_\_\_\_ 2. Telephone: \_\_\_\_\_  
3. Date of birth: \_\_\_\_\_ Email: \_\_\_\_\_  
4. Mailing address: \_\_\_\_\_  
5. Description of the property for which exemption is being claimed (map, lot, location, etc.): \_\_\_\_\_

6. Municipality in which you maintain your permanent residence: \_\_\_\_\_  
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7. Date of entry into armed forces: \_\_\_\_\_ 8. Service Number/SSN: \_\_\_\_\_  
8. Permanent residence on date of entry into armed forces: \_\_\_\_\_  
9. Date of discharge or separation from armed forces: \_\_\_\_\_  
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10. Check the boxes that apply:

- ☐ I am 62 or older and served in the U.S. Armed Forces during a federally recognized war period.  
☐ I am 62 or older and received the Armed Forces Expeditionary Medal.  
☐ I receive a non-service-connected total disability pension from the U.S. Government and served in the U.S. Armed Forces during a federally recognized war period.  
☐ I receive a non-service-connected total disability pension from the U.S. Government and received the Armed Forces Expeditionary Medal.  
☐ I receive a service-connected total disability pension from the U.S. Government for injury or disease incurred or aggravated in the line of duty during active military service.

VA disability pension Claim Number: C- \_\_\_\_\_  
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11. Did you receive a grant from the U.S. Government for specially adapted housing as a paraplegic?

- ☐ Yes ☐ No  
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12. Is the property you are requesting an exemption for in a revocable living trust with you as the beneficial owner of that trust? ☐ Yes ☐ No

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

## GENERAL INSTRUCTIONS

You must file this application along with any supporting documents with the municipal assessor by April 1. If you live in the unorganized territory, file this application with the State Tax Assessor at: Maine Revenue Services, Property Tax Division, P.O. Box 9106, Augusta, ME 04332-9106. Exemption applications and supporting documents are confidential.

If you are a Maine resident and a veteran who served on active duty in the U.S. Armed Forces, you may be eligible for a limited exemption from property tax on real estate or personal property. In addition to being a Maine resident, to qualify for exemption you must meet one of the following two conditions:

- 1) You served in the U.S. Armed Forces during a federally recognized war period or you received the Armed Forces Expeditionary Medal and:
  - You will be at least 62 years old on April 1, or
  - You are receiving a total disability pension from the U.S. Government.
- 2) You are receiving a service-connected total disability pension from the U.S. Government

Proof of eligibility is generally covered by a copy of your Certificate of Release or Discharge from Active Duty (DD Form 214 or similar form issued by the Department of Defense) or the benefit summary letter issued by the Department of Veterans Affairs ("VA"). A copy of VA Form 20-5455 may be used if you do not have a benefit summary letter.

Maine law allows municipalities to offer an additional, smaller exemption to veterans, if adopted by municipal ordinance. The law also provides a motor vehicle excise tax exemption for veterans who are receiving benefits based on total, service-connected disability. Ask your municipality if either of these benefits applies to you.

FEDERALLY RECOGNIZED WAR PERIOD—"Federally recognized war period" means:

1. World War I - April 6, 1917 through November 11, 1918;
2. World War I - (service in Russia) - April 6, 1917 through March 31, 1920;
3. World War II - December 7, 1941 through December 31, 1946;
4. Korean Conflict - June 27, 1950 through January 31, 1955;
5. Vietnam Era – February 1, 1955 through May 7, 1975. While federal law recognizes the period from February 28, 1961, through August 4, 1964, as a war period only for those veterans who served in the Republic of Vietnam, Maine's property tax exemption applies to any veteran who served during the period February 1, 1955, to May 7, 1975, regardless of where that veteran served;
6. Persian Gulf War – August 2, 1990 to the date that the U.S. Government recognizes as the end of the Persian Gulf War. This period also includes Operation Enduring Freedom, Operation Iraqi Freedom, and Operation New Dawn; and
7. Other recognized service periods:
  - a. August 24, 1982 through July 31, 1984
  - b. December 20, 1989 through January 31, 1990; and
  - c. Service as a member of the American Merchant Marines in Oceangoing Service between December 7, 1941, and August 15, 1945.

## SPECIFIC INSTRUCTIONS

**Line 6. Permanent residence.** Enter the municipality where you maintain your permanent residence. "Permanent residence" means that place where an individual has a true, fixed, and permanent home and 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.

**Line 8. Service Number/SSN.** If you were issued a service number, enter that number. Otherwise, enter your Social Security Number ("SSN").

**FOR ASSESSOR USE ONLY - CERTIFICATE OF APPROVAL OF APPLICANT'S EXEMPT STATUS**

The applicant has applied for the following exemption amount:

☐ \$6,000 Post W.W.I

☐ \$7,000 W.W.I

☐ \$50,000 Paraplegic

In determining the local assessed value of the exemption, the assessor must multiply the full amount of the exemption by the certified ratio.

Date approved: \_\_\_\_\_ Effective date: \_\_\_\_\_

Approved by: \_\_\_\_\_ Title: \_\_\_\_\_

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