

**TAX RELIEF INFORMATION
HOMESTEAD EXEMPTION**

A property tax exemption is available for permanent residents of this State who have owned a homestead in the State for the 12 consecutive months prior to the April 1st assessment date. Owners of mobile homes also qualify for this property tax exemption. For 2013, the exemption amount in Presque Isle was up to \$10,000 of just valuation. The 2013 certified ratio for Presque Isle was 95% of just valuation. **If any resident homeowner is not receiving the homestead exemption**, please contact the assessor's office @760 2714 for an application form or go online @ www.maine.gov/revenue. Application forms are required to be filed with the assessor prior to April 1st.

EXEMPTION FOR VETERANS AND WIDOWS OR WIDOWERS OF VETERANS

A property tax exemption is available for veterans, and widows or widowers of veterans, who served during a federally recognized war period and who have attained the age of sixty-two, as of April 1st, or who are receiving a pension or compensation as a veteran from the U. S. Government for total disability, either service or non-service connected. The exemption is available only in the place where the veteran is a legal resident. For 2013, the exemption amount in Presque Isle was up to \$6,000 of just valuation. (\$7,000 for veterans who served during any federally recognized war period prior to World War II) The 2013 certified ratio for Presque Isle was 95% of just valuation. **If any qualified veteran is not receiving the veteran's exemption**, please contact the assessor's office @760 2714 for an application form or go online @ www.maine.gov/revenue. Application forms are required to be filed with the assessor prior to April 1st.

EXEMPTION FOR THE LEGALLY BLIND

A property tax exemption is available for those individuals who are declared legally blind. The applicant must file certification from the individual's doctor with the assessor prior to April 1st. For 2013, the exemption amount in Presque Isle was up to \$4,000 of just valuation. The 2013 certified ratio for Presque Isle was 95% of just valuation.

MAINE RESIDENTS PROPERTY TAX AND RENT REFUND PROGRAM

The Maine Residents Property Tax and Rent Refund "Circuitbreaker" Program has been repealed as part of the enacted state budget for claims beginning on or after August 1, 2013. The Circuitbreaker Program has been replaced by a refundable Property Tax Fairness Credit that can be claimed on the Maine Individual Income Tax Form. The new credit will be available in **January 2014** on the 2013 Maine Individual Income Tax Form 1040ME. A worksheet will be included with Form 1040ME to calculate the amount of the credit.

BUSINESS EQUIPMENT TAX REIMBURSEMENT PROGRAM (BETR)

Unless there are legislative changes, business owners may be eligible under the Business Equipment Tax Reimbursement Program for reimbursement from the State for the local property tax paid on qualifying business personal property first placed in service in the State after April 1st, 1995. Application forms are anticipated to be available online @ www.maine.gov/revenue in August for the 2012 tax year reimbursement. **The applications must be filed with the State by December 31, 2013.** Beginning in 2008, for non retail business, BETE replaces BETR. For more information, call us at 760 2730 or contact Maine Revenue Services.