

**APPLICATION FOR BLIND PERSONS EXEMPTION  
FROM LOCAL PROPERTY TAXES**  
(Title 36 M.R.S.A. Section 654)

1. Name of Applicant: \_\_\_\_\_
2. Mailing Address: \_\_\_\_\_
3. Legal Residence: \_\_\_\_\_
4. Telephone Number: \_\_\_\_\_
5. Eligibility:

a. Has the applicant been determined to be blind by a licensed Doctor of Medicine, Doctor of Osteopathy or Doctor of Optometry? (Please attach appropriate documentation to prove eligibility).

Yes                       No

**NOTE:** No property conveyed to any person for the purpose of obtaining exemption from taxation under this provision shall be so exempt, and the obtaining of such exemption by means of fraudulent conveyance shall be punished by a fine of not less than \$100 and not more than 2 times the amount of taxes evaded by such fraudulent conveyance, whichever amount is greater. In case any person entitled to such exemption has property taxable in more than one place in the State, such proportion of such total exemption shall be made in each place as the value of the property taxable in such place bears to the value of the whole of the property of such person taxable in the State.

Date	Signature of Applicant
Date	Signature of Guardian or Authorized Agent if Applicant is unable to sign

**FOR ASSESSOR(S) USE ONLY**

APPROVED    \$4,000 times certified ratio = \_\_\_\_\_

DENIED        Grounds for denial: \_\_\_\_\_

Date: \_\_\_\_\_ Assessor(s) \_\_\_\_\_

## §654-A. ESTATES OF LEGALLY BLIND PERSONS

**1. Exemption.** The residential real estate up to the just value of \$4,000 of inhabitants of the State who are legally blind as determined by a properly licensed Doctor of Medicine, Doctor of Osteopathy or Doctor of Optometry is exempt from taxation.

[ 2013, c. 416, §2 (NEW) .]

**2. Revocable living trust.** The exemption provided by subsection 1 also applies to residential real estate held in a revocable living trust for the benefit of and occupied as a permanent residence by a person who is legally blind.

[ 2013, c. 416, §2 (NEW) .]

**3. Cooperative housing.** A cooperative housing corporation is also entitled to an exemption under subsection 1 to be applied against the valuation of property of the corporation that is occupied by qualifying shareholders. An application for exemption must include a list of all qualifying shareholders and any information required by the municipality to verify eligibility of qualifying shareholders and the applicable exemption amount. The application must be updated annually to reflect changes in eligibility. The exemption is equal to the total amount calculated under subsection 1 as if the qualifying shareholders were owners of the property. A cooperative housing corporation that receives an exemption pursuant to this subsection shall apportion the property tax reduction resulting from the exemption among the qualifying shareholders according to the proportion of the total exemption that each qualifying shareholder would be entitled to if the qualifying shareholder were the owner of the property. Any supplemental assessment resulting from disqualification for exemption must be applied in the same manner against the qualifying shareholders for whom the disqualification applies. For the purposes of this subsection, the following terms have the following meanings

A. "Cooperative housing corporation" means an entity organized for the purpose of owning residential real estate in which residents own shares that entitle them to inhabit a designated space within a residential dwelling. [2013, c. 416, §2 (NEW) .]

B. "Qualifying shareholder" means a person who is a shareholder in a cooperative housing corporation who would qualify for an exemption under subsection 1 if the person were the owner of the property. [2013, c. 416, §2 (NEW) .]

[ 2013, c. 416, §2 (NEW) .]

**4. Multiple properties.** If a person entitled to the exemption under this section has property taxable in more than one place in this State, the proportion of the total exemption must be made in each place as the value of the property taxable in that place bears to the value of the whole of the property of that person taxable in the State.

[ 2013, c. 416, §2 (NEW) .]

**5. Fraudulent transfer.** Property conveyed to a person for the purpose of obtaining exemption from taxation under this section is not exempt. A person who makes a conveyance for the purpose of obtaining the exemption commits fraud and is subject to a fine of not less than \$100 and not more than 2 times the amount of the taxes evaded by such fraudulent conveyance, whichever amount is greater.

[ 2013, c. 416, §2 (NEW) .]

### SECTION HISTORY

2013, c. 416, §2 (NEW) .