

## IMPORTANT NOTICE ABOUT PROPERTY TAXES FOR EXEMPT ENTITIES

1. Under Maine law payment of property taxes is the responsibility of the person who owns the property on April 1<sup>st</sup>.
2. The status of all taxpayers and of all taxable property is fixed as of April 1<sup>st</sup>, (the assessment date) according to 36 M.R.S.A §502, no change in ownership after April 1 will affect the assessment made in that year.
3. Maine law, under 36 M.R.S.A §652, provides property tax exemptions for certain property of institutions and organizations. Taxation is the rule and exemption the exception, meaning that property is taxable unless it is specifically exempt by Maine property tax law.
4. Entities looking for exemption must apply in writing, including proof of entitlement for each parcel, on or before april 1<sup>st</sup>, in the year in which the exemption is first requested.
5. Until proof of eligibility is furnished the assessor is justified in refusing the exemption.
6. Applications for exemptions are available by contacting the Orrington Tax Assessor's Office.
7. Individuals applying for the Homestead Exemption and Veteran's Exemption must have their applications filed by March 31<sup>st</sup>.