

**LD 264, An Act to Remove the 12-month Waiting Period for the Maine Resident
Homestead Property Tax Exemption**
Before the Joint Standing Committee on Taxation
Testimony in Support

Good morning members of the Taxation Committee. My name is Justin Hennessey, I am a Certified Maine Assessor with eighteen years of experience assisting residents with questions regarding property tax exemptions.

I am here today to speak in support of **LD 264, An Act to Remove the 12-month Waiting Period for the Maine Resident Homestead Property Tax Exemption.**

Passage of this bill would make qualification for Homestead Exemption equitable with existing standards for Veteran and Blind Exemptions. Under existing law, only the Homestead requires a waiting period.

As an assessor each year I am required to deny Homestead applications from residents, for their primary residence, who simply have not owned a home for twelve consecutive months. Those residents are understandably frustrated.

Current law with the waiting period results in situations which are neither equitable nor rational. Simple examples.

- A lifelong resident seeking to downsize to a smaller home which had to rent after the sale of their original home, while they wait for the delivery of a new mobile home. Due to the gap in ownership, they do not qualify for Homestead in the current year.
- A homeowner who purchased in March 2024 will qualify as of April 1, 2025. Their neighbor who purchased in April 2024 will not qualify until April 2026.

The waiting period does result in residents missing property tax relief they should have qualified for. There is often a perception by the public, there must be twelve months in the home being applied for. Each year I encounter residents who did not understand their prior residence would have counted toward the requirement for twelve months of ownership. They miss a full year of property tax relief by failing to apply when they would have qualified. Passage of this bill would eliminate this point of confusion.

Thank you for your time. I welcome any questions you may have.