**§1762. Property tax provisions**

**1. Property not tax-exempt.**  Notwithstanding any provision of law to the contrary, cooperative property does not qualify for property tax exemption under Title 36, section 652, subsection 1, paragraph A.

[PL 1993, c. 300, §1 (NEW).]

**2. Eligibility for property tax relief.**  Without limiting the eligibility of members of any other corporation or unincorporated association that provides housing on a cooperative basis for tax relief, a member of a cooperative affordable housing corporation is eligible for any relief afforded to property taxpayers under law.

[PL 1993, c. 300, §1 (NEW).]

**3. Homestead exemption from attachment and execution.**  Title 14, section 4422 applies to cooperative interests in cooperative affordable housing corporations.

[PL 1993, c. 300, §1 (NEW).]

SECTION HISTORY

PL 1993, c. 300, §1 (NEW).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Legislature and is current through October 15, 2024
 . The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.