

CHAPTER 907-A

MUNICIPAL PROPERTY TAX ASSISTANCE

§6231. Definitions

(REPEALED)

SECTION HISTORY

PL 2005, c. 395, §4 (NEW). PL 2013, c. 455, §1 (RP).

§6232. Municipal authority

The legislative body of a municipality may by ordinance adopt a program to provide benefits to persons with homesteads in the municipality. A municipality may choose to restrict the program to persons who meet minimum age requirements as long as the minimum is not less than 62 years of age. [PL 2019, c. 159, §1 (AMD).]

1. Conditions of program. Except as provided in subsection 1-A, a program adopted under this section must:

- A. Require that the claimant has maintained a homestead in the municipality for a certain period of time, as determined by the municipality; [PL 2019, c. 159, §2 (AMD).]
- B. Provide benefits for both owners and renters of homesteads; and [PL 2005, c. 395, §4 (NEW).]
- C. Calculate benefits in a way that provides greater benefits proportionally to claimants with lower incomes in relation to their property taxes accrued or rent constituting property taxes accrued. [PL 2005, c. 395, §4 (NEW).]

A program adopted under this section may impose additional standards of eligibility and procedures, as long as those standards are established by the municipality by ordinance. [PL 2019, c. 159, §2 (AMD).]

1-A. Volunteer program. A municipality may by ordinance adopt a program that permits claimants who are at least 60 years of age to earn benefits up to an annual maximum of \$1,000 or 100 times the state minimum hourly wage under Title 26, section 664, subsection 1, whichever is greater, by volunteering to provide services to the municipality. A program adopted under this subsection does not need to meet the requirements of subsection 1, paragraph B or C. Benefits provided under this subsection must be related to the amount of volunteer service provided. Benefits received under this subsection may not be considered income for purposes of Part 8. A municipality may by ordinance establish procedures and additional standards of eligibility for a program adopted under this subsection. [PL 2019, c. 607, Pt. A, §10 (AMD).]

2. Relationship to state program.

[PL 2013, c. 455, §2 (RP).]

3. Repeal of program. A municipality that has adopted a program under this section may repeal it through the same procedure by which the program was adopted. [PL 2005, c. 395, §4 (NEW).]

SECTION HISTORY

PL 2005, c. 395, §4 (NEW). PL 2007, c. 635, §§1, 2 (AMD). PL 2013, c. 455, §2 (AMD). PL 2019, c. 36, §1 (AMD). PL 2019, c. 159, §§1, 2 (AMD). PL 2019, c. 607, Pt. A, §10 (AMD).

§6233. Termination of program**(REPEALED)**

SECTION HISTORY

RR 2013, c. 1, §56 (COR). PL 2013, c. 368, Pt. L, §3 (NEW). PL 2013, c. 455, §3 (RP). PL 2013, c. 455, §4 (AFF).

§6234. Municipal authority; veterans

The legislative body of a municipality may by ordinance adopt a program to provide benefits to veterans owning or renting a permanent residence in the municipality. [PL 2021, c. 630, Pt. B, §5 (AMD).]

1. Definitions. For the purposes of this section, the following terms have the following meanings.

A. [PL 2021, c. 630, Pt. B, §5 (RP).]

A-1. "Permanent residence" has the same meaning as in section 681, subsection 3. [PL 2021, c. 630, Pt. B, §5 (NEW).]

B. "Veteran" has the same meaning as in section 653, subsection 1, paragraph E and includes any family members eligible for an exemption under that subsection. [PL 2021, c. 69, §1 (NEW).]
[PL 2021, c. 630, Pt. B, §5 (AMD).]

2. Conditions of program. A program adopted under this section must:

A. Require that the claimant has maintained a permanent residence in the municipality for a certain period of time, as determined by the municipality; [PL 2021, c. 630, Pt. B, §5 (AMD).]

B. Provide benefits for both owners and renters of permanent residences; and [PL 2021, c. 630, Pt. B, §5 (AMD).]

C. Calculate benefits in a way that provides that:

(1) If the claimant is the owner of the property, the benefit is equal to the difference between the reduction in property tax due to the exemptions provided in section 653 and the amount of property tax reduction that would have applied if the assessed value of the property was the same as the just value; and

(2) If the claimant is a renter, the benefit is equal to \$100. [PL 2021, c. 69, §1 (NEW).]
[PL 2021, c. 630, Pt. B, §5 (AMD).]

3. Repeal of program. A municipality that has adopted a program under this section may repeal it through the same procedure by which the program was adopted.
[PL 2021, c. 69, §1 (NEW).]

SECTION HISTORY

PL 2021, c. 69, §1 (NEW). PL 2021, c. 630, Pt. B, §5 (AMD).

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