

CHAPTER 908-B

PROPERTY TAX STABILIZATION FOR SENIOR CITIZENS

§6281. Stabilization of property taxes on homesteads of individuals 65 years of age or older

This chapter applies only to the property tax year beginning April 1, 2023. [PL 2023, c. 412, Pt. S, §10 (NEW).]

1. Definitions. As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings.

A. "Eligible homestead" means a homestead occupied by an eligible individual who is eligible for a homestead exemption under chapter 105, subchapter 4-B for the property tax year for which the individual is requesting stabilization. [PL 2023, c. 441, Pt. D, §1 (AMD).]

B. "Eligible individual" means an individual who, on April 1 of the property tax year for which the individual is requesting stabilization:

(1) Is 65 years of age or older; and

(2) Is a permanent resident of the State as defined in section 681, subsection 4 and has owned a homestead in the State for at least 10 years. [PL 2023, c. 441, Pt. D, §1 (AMD).]

C. "Homestead" has the same meaning as under section 681, subsection 2. [PL 2021, c. 751, §1 (NEW).]

D. "Stabilize" means to maintain the property tax billed to an eligible individual for the individual's eligible homestead at the amount billed for that homestead for the property tax year preceding the property tax year for which the individual is requesting stabilization. [PL 2023, c. 441, Pt. D, §1 (AMD).]

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2. Application for stabilization. An individual may apply by December 1st to the municipality in which the individual's homestead is located requesting that the municipality stabilize the property tax assessed on that individual's homestead for the property tax year beginning on April 1st following the submission of the application. A new application is required for each year for which stabilization is requested.

[PL 2021, c. 751, §1 (NEW).]

3. Stabilization for eligible individual. If a municipality determines that an applicant for stabilization under subsection 2 is an eligible individual and that the individual's homestead is an eligible homestead, the municipality shall stabilize the property tax on the individual's homestead billed for the property tax year for which stabilization was requested.

[PL 2021, c. 751, §1 (NEW).]

4. Transfer of eligibility. If an eligible individual has been eligible for stabilization under this section and establishes a new homestead in the State, the individual continues to be eligible for stabilization. If an eligible individual establishes a new homestead in a different municipality, at the request of the eligible individual, the municipality where eligibility was first established shall notify the new municipality of the eligible individual's previous eligibility and the amount at which the property taxes were stabilized. The new municipality shall bill the eligible individual at the stabilized amount and is eligible for state compensation under subsection 5.

[PL 2021, c. 751, §1 (NEW).]

5. State compensation. A municipality that has stabilized property tax for an eligible individual under this chapter may recover from the State 100% of the amount by which the property tax assessed on the homestead of an eligible individual in the usual manner exceeds the stabilized amount of property tax billed under subsection 3. A municipality claiming compensation under this subsection shall submit a claim to the bureau on the annual return required by section 383. The bureau shall review claims and determine the total amount to be paid to each municipality. The bureau shall certify and the Treasurer of State shall pay the amount due to each municipality by January 15th of the year following the year for which the claim for compensation was submitted or within 60 days of the date the claim was filed, whichever is later.

[PL 2023, c. 441, Pt. D, §2 (AMD).]

6. Audits; determinations of bureau. The bureau may audit the records of a municipality to ensure compliance with this chapter. The bureau may independently review the records of a municipality to determine if applications under this section have been properly approved. If the bureau determines that an application was improperly approved, the bureau shall ensure, either by setoff against other payments due the municipality or otherwise, that the municipality is not compensated for that application. A municipality that is aggrieved by a determination of the bureau under this subsection may appeal pursuant to section 151.

[PL 2023, c. 441, Pt. D, §3 (NEW).]

SECTION HISTORY

PL 2021, c. 751, §1 (NEW). PL 2023, c. 412, Pt. S, §10 (AMD). PL 2023, c. 441, Pt. D, §§1-3 (AMD).

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