

Title 36: TAXATION
Part 9: TAXPAYER BENEFIT PROGRAMS
Chapter 907-A: MUNICIPAL PROPERTY TAX ASSISTANCE

§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 \(../26/title26sec664.html\)](#), 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).

The Revisor's Office cannot provide legal advice or interpretation of Maine law to the public.

If you need legal advice, please consult a qualified attorney.

[Office of the Revisor of Statutes \(mailto:webmaster_ros@legislature.maine.gov\)](mailto:webmaster_ros@legislature.maine.gov). 7 State House Station · State House Room 108 · Augusta, Maine 04333-0007

Data for this page extracted on 11/18/2021 08:05:59.