

Title 36: TAXATION

Chapter 907-A: MUNICIPAL PROPERTY TAX ASSISTANCE

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Maine Revised Statutes

Title 36: TAXATION

Chapter 907-A: MUNICIPAL PROPERTY TAX ASSISTANCE

§6231. DEFINITIONS

(REPEALED)

SECTION HISTORY

2005, c. 395, §4 (NEW). 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 are at least 62 years of age. [2005, c. 395, §4 (NEW).]

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

A. Require that the claimant has a homestead in the municipality; [2005, c. 395, §4 (NEW).]

B. Provide benefits for both owners and renters of homesteads; and [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. [2005, c. 395, §4 (NEW).]

[2007, c. 635, §1 (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 a maximum of \$750 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.

[2007, c. 635, §2 (NEW).]

2. Relationship to state program.

[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.

[2005, c. 395, §4 (NEW).]

SECTION HISTORY

2005, c. 395, §4 (NEW). 2007, c. 635, §§1, 2 (AMD). 2013, c. 455, §2 (AMD).

§6233. TERMINATION OF PROGRAM

(REPEALED)

SECTION HISTORY

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

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