

**Maine Revised Statute Title 36, Chapter 907-
A: MUNICIPAL PROPERTY TAX ASSISTANCE**

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36 §6231. DEFINITIONS

For the purposes of this chapter, unless the context otherwise indicates, the terms used in this chapter have the same meaning as in chapter 907. [2005, c. 395, §4 (NEW).]

SECTION HISTORY

2005, c. 395, §4 (NEW).

36 §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. Benefits received under a program adopted by a municipality under this section are in addition to benefits provided under chapter 907. A municipality may, but is not required to, provide that:

- A. Benefits under the program are equal to a percentage of the benefits received by the claimant under chapter 907; [2005, c. 395, §4 (NEW).]
- B. The amount of benefits received under the program may not exceed 50% of property taxes or rent constituting property taxes paid on a homestead; or [2005, c. 395, §4 (NEW).]
- C. The amount of benefits received under the program together with benefits received under chapter 907 may not exceed 60% of property taxes or rent constituting property taxes paid on a homestead. [2005, c. 395, §4 (NEW).]

[2005, c. 395, §4 (NEW).]

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).

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