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## **An Act To Allow a Municipality To Adopt a Program To Provide Property Tax Benefits to Senior Citizens**

**Be it enacted by the People of the State of Maine as follows:**

**Sec. 1. 36 MRSA §6232, sub-§1**, as enacted by PL 2005, c. 395, §4, is amended to read:

**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;
- B. Provide benefits for both owners and renters of homesteads; and
- 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.

**Sec. 2. 36 MRSA §6232, sub-§1-A** is enacted to read:

**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.

Effective July 18, 2008