

## **ARTICLE IV. PROPERTY TAX ASSISTANCE**

### **Sec. 8-121. Purpose.**

The purpose of this article is to establish a program pursuant to chapter 907-A of title 36 of the Maine Revised Statutes to provide property tax assistance to qualifying persons who reside in the Town of Brunswick. Under this program, the Town of Brunswick may provide tax rebate and rental rebate payments to those individuals who meet the criteria established by this article.

(Ord. of 12-3-18(1))

### **Sec. 8-122. Definitions.**

*Homestead.* For purposes of this article, "homestead" shall have the same meaning as defined in 36 M.R.S.A. § 5219-KK(1)(C). Generally, a homestead is a dwelling owned or rented by the person seeking tax assistance under this article or held in a revocable living trust for the benefit of that person. The dwelling must be a permanent residence, occupied by that person and that person's dependents as a home.

*Homestead exemption* means the State of Maine property tax exemption for all individuals who have owned a permanent residence in Maine for twelve (12) months as of April 1. Established by the State of Maine pursuant to 36 M.R.S.A. § 683, as may be amended from time to time.

*Program administrator* means the town manager or his/her designee.

*Property tax assistance program* means the program established by the Town of Brunswick under this article, and is also referred to as the "program."

*Property tax assistance program fund* means the special revenue fund established by the Town of Brunswick under this article, and is also referred to as the "program fund."

*Property tax fairness credit program* means the property tax credit established by the State of Maine pursuant to 36 M.R.S.A. § 5219-KK, as may be amended from time to time.

*Qualifying applicant* means a qualifying applicant is a person who is determined, after review of a complete application under section 8-124 of this article, to be eligible for a tax rebate or rental rebate payment under the terms of this article.

*Rent constituting property taxes* means the amount of annual rent paid which constitutes property tax, as calculated by the State of Maine Property Tax Fairness Credit Program.

(Ord. of 12-3-18(1))

### **Sec. 8-123. Funding of the program fund.**

A special revenue fund entitled the property tax assistance program fund as defined under the terms of this article shall be created to fund the payments under this program.

The town manager may propose to the town council as part of his/her annual budget recommendation an appropriation of monies to fund the program. Contributions and grants for the purpose of property tax and rent relief will be accepted and deposited into the property tax assistance program fund.

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Payments under this article shall be conditioned upon the existence of sufficient monies in the program fund for the fiscal year in which participation is sought. If there are not sufficient monies in the program fund to pay all qualifying applicants in full under this article, payments shall be limited to the amounts available in the program fund on a pro rata basis to each eligible participant based on the amount of the participant's calculated rebate under the program. In the event that a lack of funding results in no payment or less than the full payment to a qualifying applicant, the request will not carry over to the next year.

(Ord. of 12-3-18(1))

### **Sec. 8-124. Criteria for participation.**

To qualify for participation in the property tax assistance program, an applicant must demonstrate all of the following:

- (1) That the applicant has a homestead in the Town of Brunswick at the time of application and for ten (10) continuous years prior to the date of application.
- (2) That the applicant has received a tax credit under the provisions of the State of Maine Residents Property Tax Fairness Credit Program.
- (3) That the applicant is age ~~sixty-eight (68)~~sixty-five (65) years or older as of the application deadline of November 1.

Additionally, if the applicant is a property owner:

- (4) That the applicant has applied for and received the homestead exemption for the year for which the rebate is requested.
- (5) That the applicant has paid property taxes due as of the application deadline of November 1.

(Ord. of 12-3-18(1); Ord. of 12-6-21)

### **Sec. 8-125. Application procedures and determination of eligibility.**

Persons seeking to participate in the property tax assistance program shall submit a written request to the program administrator no later than November 1 of the year for which the rebate is sought. A new application shall be required for each year in which participation in the program is sought. The program administrator shall provide an application form for the program, which shall include, at a minimum, the applicant's name, homestead address and contact information.

The program is based on the state property tax fairness credit and relates to property taxes and rent paid in the preceding calendar year. As part of the application to the town, the applicant shall authorize the town to seek documentation from Maine Revenue Services of proof and dollar amount of the state property tax fairness credit received by applicant.

The program administrator shall review and determine if the application is complete and accurate, and if the applicant is otherwise eligible to participate in the program. The program administrator shall notify an applicant if an application is determined to be incomplete or inaccurate. Applications not deemed complete by November 1 shall not be considered. The program administrator's decision on eligibility to participate in the program shall be final.

(Ord. of 12-3-18(1))

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**Sec. 8-126. Determination of rebate.**

If the program administrator determines that the applicant is eligible to participate in the program, he/she shall determine the rebate. The rebate shall be the lesser of the following amounts:

- (1) The amount of credit qualified for under the property tax fairness credit program; or
- (2) A pro rata share of available monies in the program fund based on the calculated amount of the rebate.
- (3) Property taxes paid or rent constituting property taxes paid, less the state property tax fairness credit received.

The town manager shall report to the town council each year the projected payments and number of eligible applicants requesting assistance from the program fund.

(Ord. of 12-3-18(1))

**Sec. 8-127. Timing of rebate payments.**

A person who qualifies for payment under the program shall be mailed a check for the full rebate amount (or prorated amount of available funds) no later than December 31 of the year in which the application is submitted.

(Ord. of 12-3-18(1))

**Sec. 8-128. Limitations upon payments.**

Only one (1) qualifying applicant per homestead shall be entitled to payment under this program each year. The right to file an application and to receive a rebate under this article is personal to the applicant and does not survive the applicant's death, but such rights may be exercised on behalf of the applicant by the applicant's legal guardian, attorney-in-fact or personal representative.

(Ord. of 12-3-18(1))