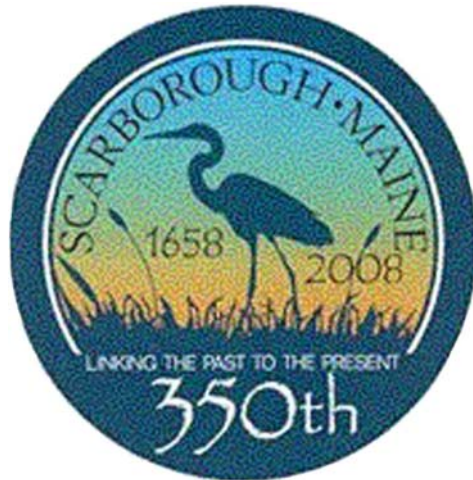


**CHAPTER 313**

**TOWN OF SCARBOROUGH**

**PROPERTY TAX ASSISTANCE**

**ORDINANCE**



**Adopted April 18, 2007**

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**CHAPTER 313  
TOWN OF SCARBOROUGH  
PROPERTY TAX ASSISTANCE ORDINANCE**

**Section 1. Purpose**

The purpose of this Ordinance is to establish a program to provide property tax assistance to persons 65 years of age and over who reside in the Town of Scarborough. Under this program, the Town of Scarborough will provide supplemental cash refund payments to those individuals who qualify as Scarborough resident beneficiaries of the State of Maine Residents Property Tax Program pursuant to Chapter 907 of Title 36 of the Maine Revised Statutes and meet the criteria established by this Ordinance.

**Section 2. Definitions**

**Homestead:** A homestead is a dwelling owned or rented by the person seeking tax assistance under this Ordinance or held in a revocable living trust for the benefit of that person. The dwelling must be occupied by that person and that person's dependents as a home.

**Qualifying applicant:** A qualifying applicant is a person who is determined by the Tax Assessor or his designee, after review of a complete application under Section 4 of this Ordinance, to be eligible for a refund payment under the terms of this Ordinance.

**Section 3. Criteria for Participation**

In order to participate in the Property Tax Assistance Program, an applicant shall demonstrate all of the following:

- a. The applicant shall be 65 years of age or more at the time of application.
- b. The applicant has received a refund under the provisions of Chapter 907 of 36 M.R.S.A.
- c. The applicant has been a resident of the Town of Scarborough for at least ten years immediately proceeding the date of application for participation in the Program.

**Section 4. Application and Payment Procedures**

Persons seeking to participate in the Property Tax Assistance Program shall submit a written request to the Tax Assessor no later than September 15<sup>th</sup>. Applications are required every year to participate in this program. The Tax Assessor shall provide an application form for the program, which shall include, at a minimum, the applicant's name, homestead address and contact information. Attached to all applications shall be proof and dollar amount (copy of check) of State Refund under Chapter 907 of Title 36 (State Circuit Breaker Program). The Tax Assessor shall review and determine if the application is complete and accurate and if the applicant is otherwise eligible to participate in the Program. The Tax Assessor shall notify an applicant if an

application is determined to be incomplete. The Tax Assessor's decision on eligibility to participate in the Program shall be final.

### **Section 5. Determination of eligibility and amount of eligibility**

If the Tax Assessor determines that the applicant is eligible to participate in the Program, he shall determine the total amount of such eligibility. Eligibility shall be the lesser of the following amounts:

- a. The amount of the refund awarded by the State under Chapter 907, Title 36 M.R.S.A. (Maine Circuit Breaker Program) or;
- b. Available monies in the Town Circuit Breaker fund or;
- c. \$500.00.

The Tax Assessor shall report to the Town Council at their first meeting in October each year the projected payments and number of eligible applicant requesting assistance for the program fund.

### **Section 6. Program Fund - Limitations upon payments**

Payments under this Ordinance shall be conditioned upon the existence of sufficient monies in the Program Fund the year in which participation is sought. If there are not sufficient monies in the Program Fund to pay all qualifying applicants under this Ordinance, payments shall be limited to the amounts available in the Fund. 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.

### **Section 7. Creation of the Program Fund**

The Program Fund from which payments shall be made under the terms of this Ordinance shall be created as follows:

As funds are available, the Town Council shall annually appropriate monies from the general fund or other sources to support this program. Any surplus monies available after all payments have been made shall revert to the general fund.

### **Section 8. Timing of Payments**

A person who qualifies for payment under this Program shall be mailed a check for the full amount (or pro-rated amount if inadequate funds are available) no later than December 15<sup>th</sup> for the year in which participation is sought.

### **Section 9. Limitations upon payments**

Only one qualifying applicant per household shall be entitled to payment under this Program each year. The right to file an application under this Ordinance is personal to the applicant and does not survive the applicant's death, but the right may be exercised on behalf of an applicant

by the applicant's legal guardian or attorney-in-fact. If an applicant dies after having filed a timely complete application that results in a determination of qualification, the amount determined by the Tax Assessor shall be disbursed to another member of the household as determined by the Town Assessor or the Town Manager. If the applicant was the only member of a household, then no payment shall be made under this Ordinance.