TOWN OF FRYEBURG
SENIOR PROPERTY TAX ASSISTANCE ORDINANCE



Section 1. Purpose

The Purpose of this Ordinance is to establish a program pursuant to Title 36, Section 6232 of the Maine Revised Statutes to provide property tax assistance to qualifying persons who reside in the Town of Fryeburg. Under this program, the Town of Fryeburg will provide supplemental cash refund payments to those individuals who qualify as Fryeburg resident beneficiaries of the State of Maine Residents Property Tax Fairness Credit pursuant to Chapter 822 of Title 36 of Maine Revised Statutes, as may be amended from time to time, and meet the criteria established by this Ordinance.

Section 2. Definitions

Homestead: A homestead is a dwelling owned 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.

Senior Property Tax Assistance Program: The program established by the Town of Fryeburg under this Ordinance. Also referred to as the "program".

Property Tax Fairness Credit Program: The Property tax credit established by the State of Maine pursuant to 36 MRSA 5219–kk as may be amended from time to time.

Qualifying applicant: A qualifying applicant is a person who is determined, 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.

Town Manager: The Town Manager or his/her designee.

Section 3. Criteria for Participation

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

a. That the applicant has lived in the homestead for at least 10 years as of the date of application.
b. That the applicant has received a tax credit under the provisions of the State of Maine Residents Property Tax Fairness Credit Program.
c. That the Applicant is at least 70 Years of age as of the date of application.

Section 4. Application and Payment Procedures

Persons seeking to participate in the Property Tax Assistance Program shall submit a written application to the Town Manager no later than June 1st of each year. Applications are required every year to participate in the Program. The Town Manager shall provide an application form for the Program, which shall include, at a minimum, the applicant's name, homestead address and contact information.

As part of the application the Town, the applicant shall authorize the Town of Fryeburg to seek documentation from Maine Revenue Services of proof and the dollar amount of State Property Fairness Credit received by applicant. The Program is based on the State Property Tax Fairness Credit and relates to property taxes assessed and paid in the preceding calendar year.

The Town Manager shall review and determine if the application is complete and accurate and if the applicant is otherwise eligible to participate in the Program. The Town Managers decision on eligibility to participate in the Program shall be final.

Section 5. Determination of eligibility and amount of eligibility

If the Town Manager determines that the applicant is eligible to participate in the Program, he/she shall determine the total amount of such eligibility. Eligibility shall be in the amount of:

a. A maximum award of $250.00; or
b. An equal share of available monies in the program fund divided by the total number of qualifying applicants with the maximum award to be capped at $250.00.

Section 6. Program Fund – Limitations upon payments

Payments under this Ordinance 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 Ordinance, 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 one's State credit under the Property Tax Fairness Credit Program. In the event that a lack of funding results in no payment or less that the full payment to a qualifying applicant, the request will not carry over to the next year. A separate application must be submitted each 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 Select Board shall propose to the Annual Town Meeting an appropriation of monies from the general fund or other sources to support this Program. Any surplus monies available after all payments have been made shall remain in the dedicated reserve account hereby established for this Program and shall not lapse in the Town's undesignated fund balance.

Section 8. Timing of payments

A person who qualifies for payment under the Program, and whose real estate taxes for the prior qualifying fiscal year are paid in full, shall be mailed a check for the full amount (or pro-rated amount if inadequate funds are available) no later than August 15th.

A person who qualifies for payment under the Program, and whose real estate taxes for the prior qualifying fiscal year are not paid in full, shall have the appropriate amount credited to their most outstanding unpaid real estate taxes for that particular property. Said credit will be issued no later than August 15th.

Section 9. Limitations upon payments

Only one qualifying applicant per homestead 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 the 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 determination of qualification, the amount determined by the Town Manager shall be disbursed to another member of the household as determined by the Town Manager. If the applicant was the only member of the household, then no payment shall be made under this Ordinance.