

**TOWN OF POLAND  
PROPERTY TAX ASSISTANCE ORDINANCE**

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**SECTION 1. Title, Purpose, Authority**

Subsection 1.1 Purpose:

The purpose of this Ordinance is to establish a program to provide property tax relief assistance to persons **70 (seventy)** years of age and over who reside in Poland and have filed and received a refund under the Maine Property Tax Fairness Credit (MPTFC). Under this program, the Town of Poland will provide a tax credit rebate to those individuals who qualify pursuant to Chapter 907 of Title 36 of the Maine Revised Statutes and meet the criteria established by this Ordinance.

**SECTION 2. Definitions**

Subsection 2.1 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 the applicant's primary place of residence.

Subsection 2.2 Qualifying Applicant: After review of a complete application under Section 4 of this Ordinance, a qualifying applicant is a person who is determined by the Town Manager, or their designee, to be eligible for a tax credit rebate under the terms of this Ordinance.

**SECTION 3. Criteria for Participation**

Subsection 3.1 - In order to participate in the Property Tax Assistance Program, an applicant shall demonstrate all of the following:

- 3.1.1 The applicant shall be **70** (seventy) years of age or more at the time of application.
- 3.1.2 The applicant has had a homestead in the Town of Poland as their primary residence for at least 10 (ten) consecutive years immediately preceding the date of application for participation in the program.
- 3.1.3 The applicant must have filed for the prior year MPTFC and received a refund from that program.

**SECTION 4. Application and Tax Credit Rebate Procedures**

Subsection 4.1 - Person(s) seeking to participate in the Property Tax Assistance Program shall submit an application to the Town of Poland no later than **August 30<sup>th</sup>**. Applications are required annually to participate in this program and must be accompanied by a letter from the State stating the amount of their MPTFC refund. The Town Manager, or their designee, shall review and determine if the application is complete and accurate and if the applicant is eligible to participate in the Program. The Town Manager, or their designee, shall notify an applicant if an application is determined to be incomplete.

**SECTION 5. Determination of Eligibility and Amount of Tax Credit Rebate**

Subsection 5.1 - If the Town Manager, or their designee, determines that the applicant is eligible to participate in the Program, he/she shall determine the total amount of the credit rebate. The credit rebate shall be the following amount:

- 5.1.1 50% of the Maine Property Tax Fairness Credit received from the State for the prior tax year.

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Subsection 5.2 - The Town Manager, or their designee, shall report to the Select Board at the first meeting in October of each year the number of eligible applicants who requested assistance for the program and the total amount of credit rebates awarded.

**SECTION 6. Program Fund - Limitations Upon Credit Rebates**

Subsection 6.1 – Credit rebates 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, credits shall be limited to the amounts available in the Fund. In the event that a lack of funding results in no credit rebate or less than the full credit rebate to a qualifying applicant, the request will not carry over to the next year.

**SECTION 7. Creation of the Program Fund**

Subsection 7.1 - The Program Fund from which tax credit rebates shall be made under the terms of this Ordinance shall be created as follows:

As funds are available, the Select Board shall request at the Annual Town Meeting to appropriate monies from the undesignated fund to support this program. Any surplus monies available after all credit rebates have been made shall be retained in the Property Tax Credit Reserve Fund for future program use. If the Townspeople do not approve funding at the Annual Town Meeting and there is no rollover balance there will be no credit rebates issued for that fiscal year.

**SECTION 8. Timing of Tax Credits**

Subsection 8.1 - A person who qualifies for a tax credit rebate under this Program shall have their credit rebate mailed to their residence no later than **September 20<sup>th</sup>** for the year in which participation is sought.

**SECTION 9. Limitations Upon Tax Credit Rebates**

Subsection 9.1 - Only one qualifying applicant per household shall be entitled to a credit rebate 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 passes away after having filed a complete application that results in a determination of qualification, the amount determined by the Town Manager, or their designee, shall be disbursed to another member of the household. If the applicant was the only member of a household, then no tax credit rebate shall be made under this Ordinance.

**Enacted by the voters of Poland on April 6, 2019.**