

**TOWN OF NORTH YARMOUTH  
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 assistance to persons **70 (seventy)** years of age and over, whose household income is **\$40,000** or less, who reside in the Town of North Yarmouth. Under this program, the Town of North Yarmouth will provide a tax credit to those individuals who qualify as North Yarmouth 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**

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: A qualifying applicant is a person who is determined by the Town Manager, after review of a complete application under Section 4 of this Ordinance, to be eligible for a tax credit 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 shall have a homestead in the Town of North Yarmouth at the time of the application and for the entire year prior to the date of application.
- 3.1.3 The applicant has been a resident of the Town of North Yarmouth for at least 10 (ten) years immediately preceding the date of application for participation in the Program.

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

Subsection 4.1 - Person(s) seeking to participate in the Property Tax Assistance Program shall submit an application to the Town Manager no later than **June 30<sup>th</sup>**. Applications are required every year to participate in this 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. Attached to all applications shall be proof of household income. 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 Manager shall notify an applicant if an application is determined to be incomplete. The Town Manager's decision on eligibility to participate in the Program shall be final.

**SECTION 5. Determination of Eligibility and Amount of Eligibility**

Subsection 5.1 - 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 the lesser of the following amounts:

- 5.1.2 Available monies in the Town Tax Assistance Program fund or;

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5.1.3 \$1,000.00 per household.

Subsection 5.2 - The Town Manager shall report to the Select Board at the first meeting in August of each year, the projected credits and number of eligible applicants requesting assistance for the program fund.

**SECTION 6. Program Fund - Limitations Upon Credits**

Subsection 6.1 - Credits 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 or less than the full credit 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 credits shall be made under the terms of this Ordinance shall be created as follows:

Subsection 7.2 - As funds are available, the Select Board shall request from the Annual Town Meeting to appropriate monies from the general fund or other Town sources to support this program. Any surplus monies available after all credits have been made shall be retained in the specified fund for future years program use.

**SECTION 8. Timing of Tax Credits**

Subsection 8.1 - A person who qualifies for a tax credit under this Program shall have their credit applied to their outstanding real estate taxes no later than **October 1st** for the year in which participation is sought.

**SECTION 9. Limitations Upon Tax Credits**

Subsection 9.1 - Only one qualifying applicant per household shall be entitled to credit 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 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 a household, then no tax credit shall be made under this Ordinance.

ADOPTED: May 30, 2009

AMENDED: June 18, 2011

AMENDED: April 8, 2017