

## Maine Revised Statutes

### Title 36: TAXATION

#### Chapter 907-A: MUNICIPAL PROPERTY TAX ASSISTANCE

##### §6232. MUNICIPAL AUTHORITY

The legislative body of a municipality may by ordinance adopt a program to provide benefits to persons with homesteads in the municipality. A municipality may choose to restrict the program to persons who are at least 62 years of age. [ 2005, c. 395, §4 (NEW) . ]

**1. Conditions of program.** Except as provided in subsection 1-A, a program adopted under this section must:

A. Require that the claimant has a homestead in the municipality; [ 2005, c. 395, §4 (NEW) . ]

B. Provide benefits for both owners and renters of homesteads; and [ 2005, c. 395, §4 (NEW) . ]

C. Calculate benefits in a way that provides greater benefits proportionally to claimants with lower incomes in relation to their property taxes accrued or rent constituting property taxes accrued. [ 2005, c. 395, §4 (NEW) . ]

[ 2007, c. 635, §1 (AMD) . ]

**1-A. Volunteer program.** A municipality may by ordinance adopt a program that permits claimants who are at least 60 years of age to earn benefits up to a maximum of \$750 by volunteering to provide services to the municipality. A program adopted under this subsection does not need to meet the requirements of subsection 1, paragraph B or C. Benefits provided under this subsection must be related to the amount of volunteer service provided. Benefits received under this subsection may not be considered income for purposes of Part 8. A municipality may by ordinance establish procedures and additional standards of eligibility for a program adopted under this subsection.

[ 2007, c. 635, §2 (NEW) . ]

**2. Relationship to state program.**

[ 2013, c. 455, §2 (RP) . ]

**3. Repeal of program.** A municipality that has adopted a program under this section may repeal it through the same procedure by which the program was adopted.

[ 2005, c. 395, §4 (NEW) . ]

##### SECTION HISTORY

2005, c. 395, §4 (NEW). 2007, c. 635, §§1, 2 (AMD). 2013, c. 455, §2 (AMD) .

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