

TOWN OF LISBON
Property Tax Assistance Program

Section 1. Purpose.

The purpose of this ordinance is to establish a program pursuant to Chapter 907-A of Title 36 of the Maine Revised Statutes to provide property tax assistance to qualifying persons who reside in the Town of Lisbon. Under this program, the Town of Lisbon may provide tax relief to those individuals who meet the criteria established by this ordinance.

Sec 2. Definitions.

Homestead: For the purposes of this ordinance, "homestead" shall have the same meaning as defined in 36 M.R.S.A. § 5219-KK(1)(C). Generally, 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 a permanent residence, occupied by that person and that person's dependents as a home.

Homestead Exemption: The State of Maine property tax exemption for all individuals who have owned a permanent residence in Maine for 12 months as of April 1. Established by the State of Maine pursuant to 36 M.R.S.A. § 683, as may be amended from time to time.

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

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

Property Tax Assistance Program Fund: The special revenue fund established by the Town of Lisbon under this ordinance. Also referred to as the "program fund."

Property Tax Fairness Credit Program: The property tax credit established by the State of Maine pursuant to 36 M.R.S.A. § 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 tax relief under the terms of this ordinance.

Sec 3. Funding of the Program Fund

A special revenue fund entitled the Property Tax Assistance Program Fund - as defined under the terms of this ordinance - shall be created to fund this program.

The Town Manager may propose to the Town Council as part of the annual budget recommendation an appropriation of monies to fund the program. Contributions and

grants for the purpose of property tax relief will be accepted and deposited into the property tax assistance program fund.

Credits applied to tax bills 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 provide credits to all qualifying applicants in full under this ordinance, credits shall be limited to the amounts available in the program fund and may be prorated accordingly. 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.

Sec 4. Criteria for Participation

To qualify for participation in the property tax assistance program, an applicant must demonstrate all of the following:

1. That the applicant has a homestead in the Town of Lisbon at the time of application and for five continuous years prior to the date of application.
2. That the applicant has received a tax credit under the provisions of the State of Maine Residents Property Tax Fairness Credit Program.
3. That the applicant is age 65 years or older as of the application deadline of April 1.
4. That the applicant has applied for and received the Homestead Exemption for the year for which the credit is requested.
5. That there are no liens on the property for which tax relief is being sought.

Sec 5. Application Procedures and Determination of Eligibility

Persons seeking to participate in the property tax assistance program shall submit a written request to the program administrator no later than April 1 of the year for which the rebate is sought. A new application shall be required for each year in which participation in the program is sought.

The program administrator 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 to the town, the applicant shall authorize the town to seek documentation from Maine Revenue Services of proof and dollar amount of the state property tax fairness credit received by applicant.

The program administrator shall review and determine if the application is complete and accurate, and if the applicant is otherwise eligible to participate in the program. The program administrator shall notify an applicant if an application is determined to be incomplete or inaccurate. Applications not deemed complete by April 1 shall not be considered. The program administrator's decision on eligibility to participate in the program shall be final.

Sec 6. Determination of Credit

If the program administrator determines that the applicant is eligible to participate in the program, he/she shall determine the credit amount. The credit shall be the lesser of the following amounts:

1. The amount of credit qualified for under the property tax fairness credit program; or
2. A maximum relief credit of \$1,000; or
3. The total amount of the upcoming tax bill of the applicant seeking relief; or
4. A pro rata share of available monies in the program fund based on the calculated amount of the rebate.

The town manager shall report to the town council each year the projected credits and number of eligible applicants requesting assistance from the program fund.

Sec 7. Timing of Tax Bill Credits

A person who qualifies for relief under the program shall have their tax bill credited for the full relief amount (or pro-rated amount of available funds) no later than August 31 of the year in which the application is submitted.

Sec 8. Limitations Upon Credits

Only one qualifying applicant per homestead shall be entitled to a tax credit under this program each year. The right to file an application and to receive a credit under this ordinance is personal to the applicant and does not survive the applicant's death, but such rights may be exercised on behalf of the applicant by the applicant's legal guardian, attorney-in-fact, or personal representative.

This ordinance approved by Town Council on 7/22/25.
Minutes can be found at <https://lisbonme.portal.civicclerk.com/event/739/files/agenda/1537>