Town of Lisbon

Fern Larochelle Chair 2026
Christopher Camire, Vice Chair 2027
Mark Lunt 2025
Normand Albert 2025
Jo-Jean Keller 2025
Nick Craig 2027
[Vacant] 2027

MEMO

To: Town Council
From: Glenn Michalowski, Town Manager
Subject: **(Order 2025-118)** Senior Tax Relief Ordinance - *Second Reading*
Date: July 22, 2025

Summary

At the request of Council Vice Chair Camire and Councilor Craig, a draft ordinance has been included in your packet for first reading to establish a Senior Property Tax Assistance Program. This initiative responds to feedback from Lisbon residents concerned about the affordability of remaining in their homes on fixed incomes, especially in light of rising property tax burdens.

The ordinance, modeled after successful programs in other Maine communities and authorized under 36 M.R.S.A. Chapter 907-A, proposes the creation of a local tax rebate and rental assistance program for residents over age 65 who have lived in Lisbon for at least five continuous years and have qualified for the State's Property Tax Fairness Credit.

If there are substantial amendments proposed during this meeting, I recommend voting the ordinance down and reintroducing a revised version at a future meeting. If only minor revisions are needed, they can be incorporated ahead of a second reading.

Staff Review and Implementation Considerations:
Department heads are currently reviewing the ordinance and identifying options to streamline administration. Preliminary implementation considerations include:

Application Due Date: Aligning with the Homestead Exemption deadline of April 1st would simplify eligibility tracking and reduce the number of critical dates residents must remember. It also aligns with the State assessment date, improving records accessibility.

Residency Eligibility (Section 4): As drafted, the ordinance allows applicants who have moved within Lisbon in the past five years to remain eligible if they maintain continuous homestead status and apply for the Homestead Exemption at their new address by April 1st.

Rebate Timing & Administration: Staff are evaluating whether payments should be issued by check or credited directly to tax bills. A credit could reduce administrative burden and provide clearer documentation to taxpayers. For example, splitting the benefit across installments before bills are mailed would improve clarity and reduce refund processing when taxes are escrowed.

Recommendation

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Attachments

1. MEMO-SeniorTaxRelief_OrdinanceProposal
2. Property Tax Asssistance Ordinance