

Property Tax Relief Ordinance



Town of York, Maine

Most Recently Amended: May 18, 2019

Prior Dates of Amendment:

May 21, 2016

May 20, 2006

Date of Original Enactment: May 22, 2004

ENACTMENT BY THE LEGISLATIVE BODY

Date of the vote to amend this Ordinance: May 18, 2019

Certified by the Town Clerk: May Anne Szwarczak on 5/21/19.
(signature) (date)

Property Tax Relief Ordinance

(Adopted May 21, 2016 to
replace the Property Tax
Fairness Credit Relief for
Low Income Circuit Breaker
Program Ordinance)

1. Purpose

The purpose of this Ordinance is to provide relief to York residents who earn low to modest incomes and are taxpayers or renters of the Town of York.

2. Definitions

Homestead. “Homestead” shall have the same meaning as in 36 M.R.S.A. § 5219-KK (1) (C), as may be amended from time to time.

3. Program Description

Under this program, the Town of York will provide a supplemental benefit to individuals who qualify as York residents and beneficiaries of the Maine Property Tax Fairness Credit Program established by Chapter 822, section 5219-KK of Title 36, M.R.S.A. (the “State Program”). Eligible persons who received a tax credit under the State Program may present proof of such tax credit and eligibility to the Town of York’s General Assistance Coordinator or designee (the “Town”) and shall automatically qualify for a supplemental benefit from the Town of York. The amount of the supplemental benefit shall be a percentage of the State Program tax credit, as prescribed herein.

4. Eligible Persons

In order to be eligible for a supplemental benefit from the Town of York under this Ordinance, an applicant must demonstrate all of the following:

- a. The applicant has a homestead in the Town of York at the time of application.
- b. The applicant pays property taxes on a homestead to the Town of York or pays rent for the rental of a homestead.
- c. The applicant has received a tax credit under the State Program for the prior year’s income tax.

However, an owner of multiple residences in the Town of York shall not be eligible for a benefit.

5. Eligible Amounts

York residents who qualify for a tax credit under the State Program shall be eligible for a benefit of up to 50% of the tax credit calculated under the State Program; provided, the benefit to be received by any applicant shall not exceed the sum of \$450.00 per household per year.

6. Application and Benefit Payment

York residents may fill out a Town application between February 1 and June 15 relative to the prior year's income tax for a benefit as prescribed in this ordinance. Each form must be accompanied by satisfactory evidence of eligibility and tax credit payment by the State of Maine under the State Program for the prior year's income tax, including a statement regarding the amount of the State Program tax credit. The Town shall review and determine if the application is complete and accurate and if the applicant is eligible for a benefit.

If the Town determines that the applicant is eligible for a benefit, the Town shall then determine the total benefit amount based on the formula set forth in Section 5 of this ordinance, and the Town shall pay this amount within thirty (30) days upon approval of the application if sufficient funds remain in the budgetary account.

7. Benefit Limits

Approved benefits shall be distributed by the Town on a first-come first-served basis until the budgetary account is exhausted. Approved benefits that remain unpaid after exhaustion of the budgetary account will not carry over to the next year.

8. Failure to Appropriate Funds

Failure of the voters of York to appropriate funds to pay for this program shall constitute a suspension of the program for that year.

9. Effective Date

This Ordinance shall apply to benefit applications filed with the Town on or after February 1, 2017, for a benefit relative to the 2016 income tax year and subsequent income tax years.