

PROPOSED AMENDMENT TO CHAPTER 209, ARTICLE I
PROPERTY TAX ASSISTANCE

§ 209-2 Definitions.

BENEFIT BASE

Property taxes paid by a qualifying applicant during the tax year on the qualifying applicant's homestead or rent constituting property taxes paid by the resident individual during the tax year on a homestead not exceeding \$3,225.

HOMESTEAD

For purposes of this article, "homestead" shall have the same meaning as defined in 36 M.R.S.A. § 5219-KK, Subdivision 1C. Generally, a "homestead" is a dwelling owned or rented by the person seeking tax assistance under this article or held in a revocable living trust for the benefit of that person. The dwelling must be occupied by that person and that person's dependents as a home.

HOUSEHOLD INCOME

For purposes of this article, "household income" shall mean all income received by all persons of a household in a calendar year while members of the household, with "income" having the same meaning as that term's definition in 36 M.R.S.A. § 5219-KK, Subdivision 1D, as may be amended from time to time.

QUALIFYING APPLICANT

A person who is determined by the Town Manager or his designee, after review of a complete application under § 209-4 of this chapter, to be eligible for a refund payment under the terms of this article.

RENT CONSTITUTING PROPERTY TAX

Fifteen percent of the gross rent actually paid in cash or its equivalent during the tax year solely for the right of occupancy of a homestead. For the purposes of this article, "gross rent" means rent paid at arm's length solely for the right of occupancy of a homestead, exclusive of charges for any utilities, services, furniture, furnishings or personal property appliances furnished by the landlord as part of the rental agreement, whether or not expressly set out in the rental agreement.