

Order 59-21/22
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**CITY OF PORTLAND
IN THE CITY COUNCIL**

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NICHOLAS M. MAVODONES, JR (A/L)

AMENDMENT TO PORTLAND CITY CODE CHAPTER 2

Re: ADDITIONAL SENIOR TAX RELIEF

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PORTLAND,
MAINE IN CITY COUNCIL ASSEMBLED AS FOLLOWS:**

1. *That Sections 2-452, 2-453, 2-455, 2-456, and 2-457 are hereby amended to read as follows:*

Sec. 2-452. Purpose of program; program description.

The purpose of this article is to establish a Program to provide property tax assistance ~~in the form of a refund payment~~ to income-eligible persons at least sixty-two (62) years of age who have a homestead in the City of Portland and who qualify for a tax credit under the state program.

Sec. 2-453. Eligible applicant.

In order to be an eligible applicant for a benefit from the City under the Program, an applicant must demonstrate all of the following:

(a) The applicant must be 62 years of age or older and have a homestead in the City at the time of application.

~~(b) If the applicant owns his or her homestead, the applicant paid in full all property taxes for the year for which the refund is requested. If the applicant rents his or her homestead, the applicant paid rent during the year for which the refund is requested.~~

(eb) The applicant has received a tax credit under the state program for the prior year.

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Sec. 2-455. Determination of eligibility; amount of program benefit.

If the Director determines that an applicant is an eligible applicant, the Director shall then determine the applicant's program benefit, which shall be the lesser of the following amounts:

(a) The amount of credit the applicant qualified for under the state program;

(b) ~~Nine~~ Twelve-hundred dollars (~~\$900~~1200.00); or

(c) A pro rata share of available monies in the Program fund based on the amount of each eligible applicant's credit under the state program.

For applications received in 2022 only the Director is authorized to double the program benefit, up to the amount of Fiscal Year 2022 property taxes due, for eligible applicants who own a homestead in the City and who qualify for the State of Maine property tax deferral program as outlined in LD 1638 An Act To Help Seniors and Certain Persons with Disabilities Remain in Their Homes by Providing for the Deferral of Property Taxes.

Sec. 2-456. ~~Creation of program fund~~ Program funding; limitation on payments.

Upon presentation of the budget to the City Council, the City Manager shall propose an appropriation of funds to support this Program program. ~~If the Council approves the appropriation of such funds, they shall be placed in the Program Fund. Any surplus monies available after all payments have been made in a given year shall remain in the Program Fund.~~ In the event that the City Council fails to appropriate funds for the Program Fund program, the Director may search for other available sources of funding to support approved applications. ~~or~~ if there are insufficient funds in ~~the Program Fund~~ to pay any eligible applicant all or part of the applicant's program benefit, the applicant's request for a benefit under the Program program will not carry over to the next year.

Sec. 2-457. Payments.

An eligible applicant shall be mailed a check for the program benefit within thirty days after the City receives satisfactory

documentation that the applicant has received a tax credit under the state program for the prior year if they have no property taxes due. For eligible applicants who have property taxes due the payments will be directly applied to property taxes due.

~~, but no later than September 30th of the year in which the applicant files and application.~~