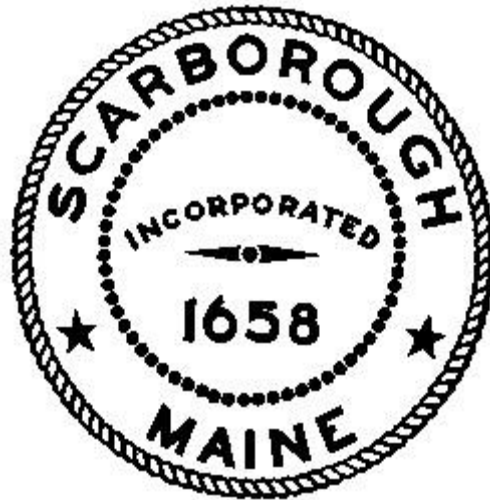


**CHAPTER 313-A**

**TOWN OF SCARBOROUGH**

**PROPERTY TAX ASSISTANCE**

**ORDINANCE**



**Adopted November 4, 2015**  
**Amended June 7, 2017**  
**Amended November 1, 2017**  
**Amended April 18, 2018**  
**Amended June 24, 2020**  
**Amended March 20, 2024**

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**CHAPTER 313-A**  
**TOWN OF SCARBOROUGH PROPERTY TAX ASSISTANCE ORDINANCE**

**Section 1. Purpose**

The purpose of this Ordinance is to establish a program to provide property tax assistance to persons 62 years of age and over who reside in the Town of Scarborough.

**Section 2. Definitions**

Homestead: A homestead is a dwelling owned or rented 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 occupied by that person as a home.

Qualifying applicant: A qualifying applicant is a person who is determined by the Tax Assessor or her/his designee, after review of a complete application submitted under Section 4 of this Ordinance, to be eligible for a payment under the terms of this Ordinance. [Amended 11/01/17]

**Section 3. Criteria for Participation**

In order to participate in the Property Tax Assistance Program, an applicant shall demonstrate all of the following:

- a. The applicant shall be 62 years of age or more by last day on which an application may be filed under Section 4 of this Ordinance.
- b. The applicant shall have been a resident of the Town of Scarborough with a Homestead therein for the ten years immediately preceding the last day on which an application may be filed under Section 4 of this Ordinance.
- c. The federal adjusted gross income of the applicant (plus that of any other adult members of the applicant's household) does not exceed \$60,000.

**Section 4. Application and Payment Procedures**

Persons seeking to participate in the Property Tax Assistance Program shall submit a written request to the Tax Assessor no later than October 15th. Applications are required every year to participate in this program. The Tax Assessor shall provide an application form for the program, which shall include the applicant's name, homestead address and contact information. At the time of application, Applicants must provide adequate evidence of eligibility. The Assessor may accept a statement under oath. No confidential income records, including tax returns, will be kept by the Town. The Tax Assessor shall review and determine if the application is complete and accurate and if the applicant is eligible to participate in the Program. The Tax Assessor shall notify an applicant if an application is determined to be incomplete. The Tax Assessor's decision on eligibility to participate in the Program shall be final.

**Section 5. Determination of eligibility and amount of eligibility [Amended 11/07/17 - 06/07/17 – 04/18/18]**

1. Eligibility for Homeowners

If the Tax Assessor determines that the applicant is eligible to participate in the Program, he/she shall determine the amount of the benefit paid. The amount shall be the least of the following:

- a. The amount, if any, by which (i) the taxes assessed for fiscal year of the Town beginning on July 1 of the preceding calendar year exceeds (ii) 5% of the federal adjusted gross

income of the applicant (plus that of any other adult members of the applicant's household); or

- b. A pro-rata share of the available monies in the Program Fund, including any amount in the Property Tax Assistance Reserve Account, allocated based on the amount of the refunds determined under sub-section a for all eligible applicants; or
- c. \$1,000. [Amended 06/07/17; 06/24/2020; 03/21/2024]

In the case of applicants who did not file federal income tax returns, the Tax Assessor, upon presentation of adequate information returns and other information, shall calculate the federal adjusted gross income.

## 2. Eligibility for Renters

In the case of renters, the tax assessed for purposes of Section 5.1.a(i) shall be deemed to include 18% of the rent payable from own funds by applicant (and other adult members of applicant's household) in the preceding calendar year. The Tax Assessor, upon presentation of adequate documents and other information, shall determine the amount of rent. [Amended 04/18/18]

## **Section 6. Annual Report to the Town Council**

The Tax Assessor shall report in writing to the Town Council no later than their first regular meeting in December each year the projected payments and number of eligible applicants requesting assistance for the program fund.

## **Section 7. Program Fund - Limitations On Payments**

In the event that a lack of funding results in no payment or less than the full payment to a qualifying applicant, the request will not carry over to the next year.

## **Section 8. Creation of the Program Fund**

The Program Fund from which payments shall be made under the terms of this Ordinance shall be created as follows:

As funds are available, the Town Council shall annually appropriate monies from the general fund or other sources to support this program. Any surplus monies available after all payments have been made shall revert to the Property Tax Assistance Reserve Account.

## **Section 9. Timing of Payments**

A person who qualifies for payment under this Program shall be mailed a check for the full amount no later than December 15th for the year in which participation is sought.

## **Section 10. Limitations upon payments**

Only one qualifying applicant per household shall be entitled to payment under this Program each year. The right to file an application under this Ordinance is personal to the applicant and does not survive the applicant's death, but the right may be exercised on behalf of an applicant by the applicant's legal guardian or attorney-in-fact. If an applicant dies after having filed a timely complete application that results in a determination of qualification, the amount determined by the Tax Assessor shall be disbursed to another member of the household as determined by the Town Assessor in consultation with the Town Manager. If the applicant was the only member of a household, then no payment shall be made under this Ordinance.

## **Section 11. Effective Date and Repeal of Prior Ordinance**

This ordinance repeals and replaces Chapter 313, the Town of Scarborough Property Tax Assistance Ordinance adopted on April 18, 2007 as amended such that this Chapter applies to applications for property tax assistance received after October 15, 2015 under this chapter for payments paid beginning in calendar year 2016 related to taxes assessed in fiscal year July 1, 2015 through June 30, 2016, and thereafter.