

Dear Resident,

You are receiving this letter and application form because you have applied for Scarborough's **"Property Tax Assistance Program"** in the past, or have requested an application.

To be eligible for this program, the three requirements below must be met:

1. **Age:** Applicant is age 62 or older as of the application deadline;
2. **Residency:** Applicant has been a town resident for at least ten (10) consecutive years as of the application deadline; and
3. **Income:** Applicant's total household Adjusted Gross Income (AGI) does not exceed \$60,000 (includes all adult members living in household).

As a reminder, please ensure that you have the necessary documents to show that you meet the qualifications for the program. When you submit your application, we will need to see identification and proof of income:

- Either 2025 Tax Return – OR – your Year-End 2025 Social Security Benefit Statement (SSA-1099) if you don't file a tax return;
- If you rent, we will also need a statement of rent paid between July 1, 2025 and June 30, 2026.

The Assessor's office will not keep any confidential records; however, we do need to see them for verification.

To receive a benefit from the Town of Scarborough's Property Tax Assistance Program, you must meet the eligibility criteria listed above and your property tax burden must exceed 5% of your Federal Adjusted Gross Income. For residents who rent, including owners of properties within a Manufactured Home Park, rent/lot rent paid is considered part of your property tax burden.

Please return the completed application to the Assessor's office no later than October 15, 2026. Checks are mailed by December 15, 2026.

If you have any questions, please call (207) 730-4060 or email mcellucci@scarboroughmaine.org.

Sincerely,

Susan Russo
Deputy Assessor
Town of Scarborough

[See Reverse Side for Property Tax Assistance Program Application]

Assessing Department

259 US Route One | PO Box 360 | Scarborough, Maine 04070 | P: 207.730.4060 | scarboroughmaine.org

Acct: _____
Dept Approval: _____

Property Tax Assistance Program – Owner

Determination of Eligibility and Benefits for Property Taxes Assessed as of April 1, 2025

Application Deadline – October 15, 2026

Name of Owner(s): _____ Phone: _____

Property Address: _____ E-Mail: _____

Mailing Address, if different: _____

NOTE: You must provide identification, and 2025 income for **ALL** adult household members, specifically an individual or joint **2025 Tax Return (Form 1040)** or, for non-filers, a **2025 Year-End Social Security Statement (SSA-1099)**. If applicable, please include a statement of rent/lot rent paid.

******* FOR ASSESSOR'S USE ONLY – LEAVE THIS AREA BLANK *******

Date of Birth: _____ (applicant is 62 as of 10/15/2026, born on/before 10/15/1964)

☐ ME Driver's License/ID ☐ Passport ☐ Other: _____

Proof of Residency: (applicant has been a resident of Scarborough for **10+ consecutive years** as of 10/15/2026)

☐ Assessing Record ☐ Rental Agreement ☐ Other: _____

Proof of Income:

☐ 2025 Tax Return ☐ 2025 Year-End Social Security Benefit Statement (SSA-1099) ☐ Other: _____

1. Federal Adjusted Gross Income _____
2. Income of Other Adults in Household*
*Includes **ALL** adults with income residing at the property address..... _____
3. Total Income
Line 1 plus Line 2..... _____
4. Income Limit
If Line 3 exceeds Line 4, not eligible \$60,000
5. Benefit Threshold
5% of Line 3..... _____
6. Real Estate Tax Assessed
July 1, 2025 through June 30, 2026..... _____
7. MH Park Rent Paid (If Applicable)
July 1, 2025 through June 30, 2026..... _____
8. Tax Attributed to Rent
18% of Line 7..... _____
9. Total Tax Attributable to Property
Line 6 plus Line 8..... _____
10. Excess of Tax Assessed over Benefit Threshold
Line 9 minus Line 5..... _____
If Line 9 does not exceed Line 5, not eligible
11. Benefit Cap \$1,200
12. Benefit Determined (Checks mailed by 12/15/2026)
Lesser of Line 10 or Line 11..... _____

Oath: *I certify that the information contained herein is accurate to the best of my knowledge and belief, under penalties of perjury.*

Signed: _____ Date: _____

Approved: _____ Date: _____