

**Town of Paris - Assessor’s Office**  33 Market Square, South Paris, ME 04281

 207-743-2501/207-743-6718

 Cindy Namer, CMA assessor@parismaine.org

Dear Property Taxpayer,

I am writing to let you know that the Maine Legislature repealed the Senior Property Tax Stabilization law (LD290) because they realized it disproportionally favored higher value properties and without recognition of a resident’s ability to pay. Because of this the program’s costs would have ballooned out of control. The repeal of this program means there will be *no application process* and no need to follow-up with the Assessor’s Office. It is important to note that these are State programs and the Town is not responsible for the changes of these programs. Any questions or concerns owners have regarding these programs should be directed to your legislative representative. To find your representative, please visit; https://legislature.maine.gov/senate/

The Stabilization law has been replaced by LD130, which expands the **Senior Property Tax Deferral Program**. Now residents over the age of 65 with an annual income of $80,000 or less and liquid assets of $100,000 or less will qualify. This is a loan program that covers the annual property tax bills of Maine residents who are ages 65 and older and meet income requirements or are permanently disabled. The loan program requires repayment of the loan once the property is sold or becomes part of an estate. **Applications must be submitted between January 1 and April 1 to the Assessor.**

LD130 also expands the maximum beneﬁt in the **Property Tax Fairness Credit** program to $2,000. Eligible Maine taxpayers may receive a portion of the property tax or rent paid during the tax year on the **Maine individual income tax return** whether they owe Maine income tax or not. If the credit exceeds the amount of your individual income tax due for the tax year, the excess amount of credit will be refunded to you.

The Senior Property Tax Deferral Program is administered by Maine Revenue Services and the Property Tax Fairness Credit program is applied for on your income tax form.

As information becomes available, we will make sure to communicate that via our town website so that you can take the necessary steps to participate in these expanded taxpayer focused programs.

Thank you,

Cindy Namer, CMA Assessor

**Senior Tax-Relief FAQ’s**

### Q: What’s happening with the Stabilization law?

**A:** The Legislature has repealed and replaced it. It will remaining effect for just this one tax year.

So, if you applied last year, you’ll get the benefit of the “Freeze” on this year’s bills. Since the program has ended, there is no re-application.

### Q: Why did it get repealed/replaced?

**A:** The State realized that the Stabilization law disproportionately favored the wealthy and the cost of the program would balloon out of control.

### Q: What is the new law?

**A:** It consists of an expanded Senior Property Tax Deferral program and an expanded Property Tax Fairness credit (instead of the freeze on property taxes). People can be enrolled in both.

### Q: How does one apply for these other programs?

**A:** There will be no application at Town offices. Instead, the application process will flow through Maine Revenue Services and is administered by the State.

 ***How to Apply…***

## PROPERTY TAX FAIRNESS CREDIT

### Q: How does one apply?

**A:** This program is administered by the State, not the Town; to claim the credit you have file certain income tax forms.

### Q: How can I get more information?

**A:** MRS – Taxpayer Contact Center, Phone: 207-624-9784, Email: taxpayerassist@maine.gov MRS – Income Tax Division, Phone: 207-626-8475, Email: income.tax@maine.gov

[www.maine.gov/revenue/taxes/tax-relief-credits-programs/income-tax-credits/property-tax-fairness-credit](http://www.maine.gov/revenue/taxes/tax-relief-credits-programs/income-tax-credits/property-tax-fairness-credit)

## PROPERTY TAX DEFERRAL PROGRAM

### Q: How does one apply?

**A:** This program is administered by the State; however, applications must be filed with the Assessor's Office between January 1 and April 1 each year. Applications are forwarded to Maine Revenue Services who review and make the determination for acceptance and approval.

### Q: How can I get more information?

**A:** MRS - Property Tax Division, Phone: 207-624-5600, Email: prop.tax@maine.gov

[www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/deferral-program](http://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/deferral-program)