

**TOWN OF ALNA  
PROPERTY TAX ASSISTANCE ORDINANCE**

**Section 1. Establishment**

The Town of Alna Property Tax Assistance Ordinance (this “Ordinance”) is adopted pursuant to Article VIII, Part Second, of the Maine Constitution, 30-A M.R.S.A. § 3001 *et seq.*, 36 M.R.S.A. § 6232 *et seq.*, and any other enabling statutes.

**Section 1. Purpose**

The purpose of this Ordinance is to establish a municipal tax credit program pursuant to 36 M.R.S.A. Ch. 907-A to provide property tax assistance to qualifying persons who reside in the Town of Alna (the “Town”). Under this program, the Town will provide supplemental cash refund payments to those individuals who qualify as Alna resident beneficiaries of the State of Maine property tax fairness credit and meet the criteria established by this Ordinance.

**Section 2. Definitions**

**Homestead:** A homestead is a dwelling owned or rented by the taxpayer seeking tax assistance under this Ordinance or held in a revocable living trust for the benefit of the taxpayer. The dwelling must be occupied by the taxpayer and the taxpayer’s dependents as a home. The dwelling may consist of a part of a multidwelling or multipurpose building and a part of the land, up to 10 acres, upon which it is built. For the purpose of this definition, “owned” includes a vendee in possession under a land contract, one or more joint tenants or tenants in common, and possession under a legally binding agreement that allows the owner of the dwelling to transfer the property but continue to occupy the dwelling as a home until some future event stated in the agreement.

**Town Property Tax Assistance Program:** The program established by the Town under this Ordinance. Also referred to as the “Program.”

**State of Maine Property Tax Fairness Credit Program:** The property tax credit program established by the State of Maine pursuant to 36 M.R.S.A. §§ 5219-KK, as may be amended from time to time.

**Qualifying Applicant:** A person who is determined, after review of a complete application under Section 4 of this Ordinance, to be eligible for a refund payment under the terms of this Ordinance.

**Section 3. Criteria for Participation**

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

1. That the applicant has a homestead in the Town of Alna at the time of application and for ten years prior to the date of application. Furthermore, before a rebate is given, verification must be made that it is the primary residence of the applicant.

2. That the applicant has received a tax credit under the provisions of the State of Maine Property Tax Fairness Credit Program.
3. That the applicant has paid property taxes to the Town in full for the year for which the refund is requested.

#### **Section 4. Application and Payment Procedures**

Persons seeking to participate in the Town Property Tax Assistance Program shall submit a written application to the Town's Clerk or a duly authorized designee of the Town Clerk ("representative"), on forms provided by the Town, no later than November 1st of each year.

Applications are required every year to participate in the Town Property Tax Assistance Program. The application form for the Program shall include, at a minimum, the applicant's name, homestead address, and contact information. As part of the application to the Town, the applicant shall authorize the Town to seek documentation from Maine Revenue Services of proof and dollar amount of the tax credit received by the applicant under the State of Maine Property Tax Fairness Credit Program.

The Town Property Tax Assistance Program is based on the State of Maine Property Tax Fairness Program, and relates to property taxes assessed and paid in the preceding calendar year. The Town Clerk/representative shall review and determine if the application is complete and accurate, and if the applicant is otherwise eligible to participate in the Town Property Tax Assistance Program. The Town Clerk/representative shall notify an applicant in writing if an application is determined to be incomplete or inaccurate or if the applicant is not a qualifying applicant. The Town Clerk/representative's decision on eligibility to participate in the Town Property Tax Assistance Program shall be final.

#### **Section 5. Determination of eligibility and amount of eligibility**

If the Town Clerk/representative determines that the applicant is eligible to participate in the Program, the Town Clerk/representative shall determine the total amount of such eligibility. Eligibility shall be the *lesser* of the following amounts, but in no case shall the Town's refund exceed the property taxes assessed and paid less the credit received by the applicant under the State of Maine Property Tax Fairness Credit Program:

1. The amount of credit qualified for under the State of Maine Property Tax Fairness Credit Program;
2. A pro rata share of available monies in the Town Property Tax Assistance Program Fund based on the amount of the credit received by the applicant under the State of Maine Property Tax Fairness Credit Program; or
3. \$1,000.00, which shall be the maximum reimbursement amount under the Town Property Tax Assistance program

The Town Clerk/representative shall report to the Select Board each year the projected payments and number of eligible applicants requesting assistance from the Town Property Tax Assistance Program fund.

### **Section 6. Program Fund – Limitations upon payments**

Payments under this Ordinance shall be conditioned upon the existence of sufficient monies in the Town Property Tax Assistance Program Fund for the fiscal year in which participation is sought. If there are not sufficient monies in the Program Fund to pay all qualifying applicants in full under this Ordinance, payments shall be limited to the amounts available in the Program Fund on a pro rata basis to each qualifying applicant based on the amount of each applicant's credit under the State of Maine Property Tax Fairness Credit Program. 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 7. Creation of the Program Fund**

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

The Select Board may, in its sole discretion, request at an annual or special meeting of the legislative body of the Town an appropriation of monies to support the Town Property Tax Assistance Program. Any surplus monies available after all the credit rebates have been made pursuant to the Town Property Tax Assistance Program shall be retained in a Property Tax Credit Reserve Fund established by the legislative body of the Town for future program use. If the legislative body of the Town does not appropriate funds to support the Town Property Tax Assistance Program and there is no balance in the Property Tax Credit Reserve Fund, there will be no credit rebates issued for that fiscal year.

### **Section 8. Timing of Payments**

A person who qualifies for payment under the Town Property Tax Assistance Program shall be mailed a check for the designated amount (or prorated amount if inadequate funds are available) no later than December 1st for the year in which an application is filed pursuant to Section 4 of this Ordinance.

### **Section 9. Limitations upon payments**

Only one qualifying applicant per homestead shall be entitled to payment under the Town Property Tax Assistance 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 the 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 Town Clerk/representative shall be disbursed to another member of the household as determined by the Town Clerk. If the applicant was the only member of a household, then no payment shall be made under this Ordinance.

**Section 10. Effective Date**

The effective date of this Ordinance is immediately upon its adoption by a majority vote of the legislative body of the Town. This Ordinance may be amended by the legislative body of the Town in accordance with applicable state law.

**Section 11. Severability**

The parts of this Ordinance are severable. If any portion of this Ordinance is declared unconstitutional, invalid, or unenforceable by a court of competent jurisdiction, the remainder shall remain in full force and effect.

Adopted at Town Meeting on \_\_\_\_\_, 2026

A true copy, attest:

\_\_\_\_\_  
Town Clerk  
Town of Alna