

TOWN OF GORHAM POVERTY TAX ABATEMENT

The Municipal officers of the Town of Gorham, within 3 years from commitment, may, on their own knowledge or on written application therefor, make such abatements as they believe reasonable on the real and personal taxes on the **primary residence** of any person who, by reason of hardship or poverty, is in their judgement unable to contribute to the public charge. To determine this, the Municipal Officers will look at the applicant's financial situation at the time the taxes were due and the financial situation since that date. Many different aspects of the applicant's situation will be assessed, including, but not limited to, available income, equity and other assets. The Municipal Officers must issue a written decision within 30 days of receipt of a completed application.

The application for Poverty Tax Abatement is attached. Please fill out all areas and return to Rene Daniel, Town of Gorham/Windham GA Administrator. Please call Rene at 207-892-1906 to make an appointment to discuss your application. DO NOT SIGN AND DATE THE APPLICATION UNTIL YOU MEET WITH THE GA ADMINISTRATOR.

After receipt of an application, the GA Administrator will review the application and upon final determination that all information is complete, will schedule the application on the next available Town Council agenda. The Town Council will go into Executive Session to review the application. The application and all application documentation and decision paperwork must be treated as confidential. The applicant has the right to be at the meeting to answer any questions that the Town Council may have.

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The Town has the responsibility of ensuring that all tax payers pay their fair share of property taxes. Granting abatements of taxes shifts that property tax burden onto all other tax payers. Therefore, it is the responsibility of an applicant to prove that they are unable to pay the property taxes levied against their property. In order for the Town to carry out its responsibility, the Town needs to verify the information provided by an applicant on their application for an abatement of taxes based on poverty.

Before the GA Administrator will consider applications complete and ready for processing, applicants need to provide verification for the following information:

ALL HOUSEHOLD INCOME:

- 1. Applicants shall provide complete copies of all household income.**
- 2. Photo copy of any W-2 forms for yourself and spouse/partner.**
- 3. A copy of any of you and your spouse's/partner's Social Security Benefit Statements, Veteran Benefit Statement, or the Benefit Statement from any other source of income, including SNAP benefits, LHEAP benefits, WIC benefits, and any other benefits you receive from the State.**

We may also request additional verification of these items or of any expenses listed on your application.



APPLICATION FOR ABATEMENT FOR INABILITY TO PAY - HARDSHIP OR POVERTY

36 M.R.S. §§ 841 - 849 and Property Tax Bulletin No. 10

The information entered on this form is confidential.

An application must be submitted each year for which abatement is requested. Pursuant to 36 M.R.S. § 841(2)(C), the municipality must provide a written decision within 30 days from the date they receive your completed application.

1. Name: _____
2. Mailing address: _____
3. Physical address (if different than mailing address): _____
4. Phone: _____ Email: _____
5. Your date of birth: _____ Is this your primary residence? Yes ___ No ___
6. Marital status: Single ___ Married ___ Separated ___ Divorced ___ Widow/widower ___
7. Your family (spouse and children; if none, enter your closest family member):

NAME	AGE	ADDRESS	RELATIONSHIP
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_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

8. Briefly explain where your income/support comes from: _____
- _____
- _____

9. Real estate (land and buildings) owned by you and your spouse, in addition to your home:

DESCRIPTION/LOCATION	ASSESSOR'S VALUE
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_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

10. Mortgage or other debts you owe on this property:..... \$ _____
11. Total value of bank accounts in your name and, if married,
in your spouse's name: \$ _____
12. Current cash value of securities or insurance you own:..... \$ _____
13. Brief description and value of other personal property you own, including cash:

- 14. Amount of annuity or pension you receive each year: \$ _____
- 15. Total annual cash income of applicant, and if married, of husband and wife, exclusive of annuity or pension on Item 14:..... \$ _____

16. Describe why you are requesting this abatement and why you feel you qualify:

17. Year for which you are requesting abatement: _____

I hereby apply for abatement of property taxes in accordance with 36 M.R.S. § 841(2), which permits municipal officers to make such abatements as they believe reasonable by reason of hardship or poverty.

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Date _____ Signature of Applicant _____

DO NOT WRITE BELOW THIS LINE

Property Tax for Year _____

Approved By: _____

Title: _____

INSTRUCTIONS

Line 1. Name. Enter the name of the property owner.

Line 2. Mailing address. Enter the address where the municipality should send all correspondence regarding this abatement request.

Line 3. Physical address. Enter the location of the property if this address is different than the mailing address above. If you know the map and lot for this property, enter that as well as the address.

Lines 4 and 5. Phone and email. Enter the best contact information for the municipality to get in touch with you.

Line 5. Your date of birth and Is this your permanent residence? Enter your birth date and whether this home is your permanent residence. A “permanent residence” means that place where an individual has a true, fixed, and permanent home and principal establishment to which the individual, whenever absent, has the intention of returning. An individual may have only one permanent residence at a time and, once a permanent residence is established, that residence is presumed to continue until circumstances indicate otherwise.

Line 8. Briefly explain where your income/support comes from. Describe your sources of income, such as social security, veteran pension, or part-time work.

Line 9. Real estate (land and buildings) owned by you and your spouse, in addition to your home. Enter the description, location, and value according to your tax bill for all property in Maine.

Line 10. Mortgage or other debts you owe on this property. If you make loan payments on this property to a bank or other financial institution, enter that information on this line.

Line 11. Total value of bank accounts in your name and, if married, in your spouse’s name. Enter information from your most recent account statements.

Line 12. Current cash value of securities or insurance you own. Enter the current value for all your investments, such as individual retirement accounts and life insurance policies. If you receive a fixed payment from a retirement account, enter that amount on line 14.

Line 13. Brief description and value of other personal property you own, including cash. Enter a description and the value of any assets you own that aren’t included on lines 9-12.

Line 14. Amount of annuity or pension you receive each year. Enter the amount of any fixed payment you received during the previous calendar year. Examples of pensions and annuities are retirement payments from State employment, social security payments, or payments from a winning lottery ticket.

Line 15. Total annual cash income of applicant, and if married, of husband and wife, exclusive of annuity or pension of Item 14. Enter the amount of money you earned last year from working or any other source other than the amounts on line 14.

Line 16. Describe why you are requesting this abatement and why you feel you qualify. Describe, in your own words, the reasons you are unable to pay your property taxes.

Line 17. Year for which you are requesting abatement. Enter the year you are requesting an abatement of taxes.