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TOWN OF KITTERY PROPERTY TAX STABILIZATION PROGRAM FREQUENTLY ASKED QUESTIONS

Q: What is the Property Tax Stabilization for Senior Citizens, also known as the Property Tax Stabilization Program?

A: Property Tax Stabilization for Senior Citizens, also known as the Property Tax Stabilization Program (the “Program”), is a State program that allows certain senior-citizen residents to stabilize, or freeze, the property taxes on their homestead. As long as you qualify and file a timely application each year, the tax billed to you for your homestead will be frozen at the amount you were billed in the prior tax year. Eligible residents who move, may transfer the fixed tax amount to a new homestead, even if that new homestead is in a different Maine municipality.

Q: Who qualifies for the Program?

A: To be eligible for the Program, an individual must meet all of the following as of April 1 of the property tax year for which they are requesting stabilization (so for applications due December 1, 2022, qualifications must be met as of April 1, 2023):

- At least 65 years old
- A permanent resident of Maine
- Have owned a Maine homestead for at least ten years
- Be eligible for a homestead exemption on the property they are placing in the Program

Q: How do I apply for the Program?

A: Complete a Program application and submit it with any required documentation to the Kittery Tax Collector’s Office, located at 200 Rogers Road, Kittery, ME 03904 by December 1, 2022.

The Town of Kittery will review each application and make a determination based on eligibility.

Q: Where can I find the application?

A: Applications are available at the Kittery Town Hall Customer Service Center, Monday through Thursday from 8:00 AM – 6:00 PM. Applications can also be obtained at the Kittery Community Center and Rice Public Library during their regular business hours.

Applications can also be found online at www.kitteryme.gov/taxpaymentassistance or by [clicking here](#).

Q: How do I find out if I have a homestead exemption?

A: If you don't know whether you've previously filed for a homestead exemption, please contact the Town of Kittery Assessor's Office at 207-475-1306 or assessing@kitteryme.org.

Q: If I don't have a homestead exemption, how can I apply for one?

A: If on April 1 of the current year, you are a permanent resident of Maine, have owned a homestead in Maine for the past 12 months and declare your homestead in the Town of Kittery as your permanent residence, you can apply for a homestead exemption.

To apply for a homestead exemption, a completed application must be submitted to the Town of Kittery Assessor's Office by April 1. Applications are available at the Assessor's Office at the Kittery Town Hall, Monday through Thursday, from 8:00 AM – 6:00 PM or can be obtained online at www.kitteryme.gov/taxpaymentassistance or by [clicking here](#).

Q: I'd like to include a copy of my Maine resident income tax return (Form 1040ME) as part of my documentation, but I don't have a copy of it. Where can I get a copy of that information?

A: If you filed taxes in Maine, your tax return included the 1040ME form. You can obtain a copy from your completed return.

If you cannot find your tax return, but utilized an accountant or a tax preparation service to assist you with filing your taxes, you can contact them for a copy.

If you're still unsure of how to obtain your 1040ME, please contact the State of Maine Revenue Service Office at 207-624-9694 or visit their website by [clicking here](#).

Q: When is the application due?

A: Applications are due to the Kittery Tax Collector's Office by 6:00 PM on December 1, 2022.

Q: Will you still accept my application after the deadline?

A: By law, applications cannot be accepted after the December 1, 2022 deadline. There are no allowed exceptions.

Q: When will I see the property tax stabilization take effect on my tax bill?

A: The Program will be effective for FY24 property taxes. It does not apply to the current year's tax bills (FY23).

Q: How is this tax program being paid for?

A: The legislation requires the State of Maine to reimburse municipalities 100% for the uncollected taxes on eligible properties. Reimbursement to municipalities is expected to come from the State's General Fund.

Q: Do I have to apply every year to continue to have my property tax amount frozen?

A: Yes. You must reapply each year by December 1 deadline. There are no allowed exceptions. Late applications will be denied, even if the applicant received the benefit the year prior.

Q: What happens if I do not reapply or can no longer prove eligibility?

A: If you do not reapply by the deadline each year, and/or are unable to prove eligibility, your property tax obligation will revert to the standard model:

Assessed value of property – applicable exemptions X mil rate = property tax obligation