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STATE OF MAINE
MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
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ADMINISTRATIVE & FINANCIAL SERVICES

RICHARD W. ROSEN
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JEROME D. GERARD
EXECUTIVE DIRECTOR

SENIOR CITIZEN MUNICIPAL PROPERTY TAX DEFERRAL NOTICE

The property tax deferral program allows you to delay paying the property taxes on your home. This does not mean that your property taxes go away. Your town will keep track of the taxes due while you are in the program. Each year, the town will send you a report showing the amount of tax deferred and the interest accrued.

The town has the right to put a lien on your home in order to collect the amount due. Each year, the town sends a list of people in the program to the county registry of deeds. This list states your name, a description of your home, the tax due and any payments you made. This list is notice that the town has a lien against your property. The lien is for the amount of the deferred taxes, interest and fees. The lien may make it hard to get a loan on your home or to sell it.

The town will send you a bill for the total amount of deferred taxes, interest and fees if you move or sell your home. If you pass away while you are in the program, the town will send the bill to your heirs. The bill must be paid within 45 days to avoid enforcement of the lien. You will still have up to 18 months to pay the bill.

This notice is not a substitute for discussions with town officials or trusted advisors. This notice meets the requirement found in 36 M.R.S. § 6271(4).