

18 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES

125 MAINE REVENUE SERVICES

Chapter 211: DEFERRED COLLECTION OF HOMESTEAD PROPERTY TAXES

SUMMARY: The Deferred Collection of Homestead Property Taxes Program, 36 M.R.S. §§ 6250-6266, (the “Deferral Program”) allows seniors and disabled resident homeowners to defer property tax on their primary residence if they meet certain criteria. This rule explains the disability qualification portion of the Deferral Program.

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.01 Definitions

- A. Disability.** “Disability,” as defined in 36 M.R.S. § 6250(2-A), means a permanent and total impairment or condition that prevents an individual from being employed as determined by an agency of this State or of the Federal Government or pursuant to routine technical rules adopted by the State Tax Assessor.
- B. Physician.** “Physician” means an individual authorized by law to practice medicine or osteopathic medicine within this State or any other state.

.02 Disability Documentation

Among other criteria, to qualify for the Deferral Program an individual must be either 65 years old or older or unable to be employed by reason of disability, within the meaning of subsection .01(A) above, as of April 1 of the year the claim is filed. An individual who is not 65 years or older must document that they are unable to be employed by reason of disability, within the meaning of subsection .01(A) above, as follows:

- A.** For a veteran, the individual must provide a copy of a letter or other documentation from the United States Department of Veterans Affairs (“VA”) stating that the individual is totally and permanently disabled or is receiving compensation from the VA for disability based on a 100% disability rating or at the 100% disability level; or
- B.** For all other individuals, including veterans without a disability designation by the VA as provided in subsection .02(A) above, the individual must provide both a letter from a physician stating the individual has a total and permanent impairment or condition and a

copy of a benefits letter or other documentation stating that the individual is disabled issued by:

1. The United States Social Security Administration;
2. The Workers' Compensation Board of this State or a similar board or agency of another state;
3. The United States Department of Labor, Office of Workers' Compensation Programs; or
4. Any other State of Maine or federal board or agency, at the discretion of the State Tax Assessor.

STATUTORY AUTHORITY: 36 M.R.S. §§ 112, 305, 6250

EFFECTIVE DATE (EMERGENCY):
May 9, 2022

EFFECTIVE DATE:
August 24, 2022 – filing 2022-155