

**CITY OF ROCKLAND
ROCKLAND CITY COUNCIL'S POLICY REGARDING
PROPERTY TAX ABATEMENTS**

FINDINGS:

DATE: MARCH 9, 1998

Whereas: Maine Law, Title 36, M.R.S.A., Sec. 841.2 permits the municipal officers "on their own knowledge or in written application (to) make such abatements as they believe reasonable in the real judgment unable to contribute to the public charges."

Whereas: The City desires an alternative to forcing the sale of property in order to collect taxes from those otherwise unable to pay.

Now therefore, be it resolved:

The Rockland City Council hereby outlines the conditions upon which poverty abatements will be granted:

1. Applicants seeking a poverty abatement have the burden of proving that they are eligible for the abatement; it is not the Council's responsibility to prove that the applicant is not entitled to an abatement.
2. Persons desiring an abatement must complete an Application for Abatement of Property Taxes, and must complete General Assistance application forms. Applicants who are requesting abatements for previous tax years must demonstrate no ability to contribute to the public charge, both currently and during the tax year or years for which the abatement is being requested. Persons desiring an abatement will be given the options of applying for General Assistance and the poverty abatement process. People who meet annualized General Assistance eligibility standards are eligible for a poverty abatement if there are no mitigating factors, such as projected income, excess real or personal property, or unreasonable expenses; and, eligibility determination will subtract annualized household income from annual need.
3. The Council will review applicant's income and expenses. Factors to take into consideration include the applicant's income, both current and projected; assets such as an excessively expensive single vehicle, plus extra cars, recreational vehicles, boats, real estate, etc.; actual expenses which may not be reasonable or necessary and which may be reduced or eliminated; and other sources of income or methods to alleviate their financial distress such as relatives. The Council will evaluate the information presented by the applicant and determine if the applicant has met his/her burden of proof and the eligibility standards. A denial could issue if Council are unable to determine eligibility because the applicant failed to produce necessary documentation. A denial could issue if Council assess a resource (General Assistance) is available.
4. When an application is filed, the Council will ask the applicant to permit them to delay action on the request. The Council prefer to wait to make their final decision until just prior to when the lien forecloses. This policy is based on the Council's hope that the applicant's financial condition will have improved by that time so that the abatement is not needed. If applicant agrees with the proposed delay, he/she should sign and return the "Postponement Notice" within 14 days.
5. If applicants are clearly poor and have little likelihood of any prospects which would enable them to pay the taxes, the Council are obligated to grant an abatement. A partial abatement is appropriate in those cases where the applicant can pay part of the taxes or will be able to pay a portion of the taxes prior to the tax lien expiring. Council may consider abating only fees and interest that would accrue as a result of the lien.

**CITY OF ROCKLAND
PROPERTY TAX ABATEMENT REQUEST
FINANCIAL STATEMENT**

1. **INCOME:** Please list amounts of ALL family/household income from EVERY source and note whether this income is received weekly, monthly or yearly.

#	SOURCE	SELF	OTHER	TOTAL
1.	SOCIAL SECURITY BENEFITS	\$	\$	\$
2.	SUPPLEMENTAL SECURITY INCOME	\$	\$	\$
3.	VETERAN'S PENSION	\$	\$	\$
4.	TANF	\$	\$	\$
5.	UNEMPLOYMENT COMPENSATION	\$	\$	\$
6.	NET INCOME FROM EMPLOYMENT EMPLOYER:	\$	\$	\$
7.	RECEIVED CHILD SUPPORT PAYMENTS	\$	\$	\$
8.	RECEIVED ALIMONY PAYMENTS	\$	\$	\$
9.	INCOME FROM: Renters, Boarders, Roomers	\$	\$	\$
10.	EDUCATIONAL GRANTS/SCHOLARSHIPS	\$	\$	\$
11.	RETIREMENT	\$	\$	\$
12.	ANNUITY / TRUST FUND	\$	\$	\$
13.	SECURITIES OR INVESTMENTS	\$	\$	\$
14.	GIFTS	\$	\$	\$
15.	ANY OTHER INCOME PLEASE SPECIFY: _____	\$	\$	\$

2. **ASSETS:** (Please list cash value)

1.	REAL ESTATE: (A.) Home (B.) Other Land or Buildings	\$ _____ \$ _____
2.	VEHICLES: Make: _____ Year _____ Mileage _____ Make: _____ Year _____ Mileage _____ Make: _____ Year _____ Mileage _____	\$ _____ \$ _____ \$ _____
3.	SAVINGS ACCOUNT & TRUST FUNDS	\$ _____
4.	STOCKS, BONDS, IRA, ETC;	\$ _____
5.	LIFE INSURANCE	\$ _____
6.	CHECKING ACCOUNT	\$ _____
7.	CASH ON HAND	\$ _____
8.	VALUABLE PERSONAL PROPERTY (Other than necessary household furnishings) guns, jewelry, boats, motors, snowmobiles, etc: Please specify: _____ _____	\$ _____ \$ _____ \$ _____
9.	OTHER (Including all items for which you are making payments)	\$ _____ \$ _____

3. ALTERNATE SOURCES ATTEMPTED: Please indicate which alternate sources of aid you have sought to enable you to meet your tax / debt obligation.

		YES	NO
1.	HOME EQUITY LOAN		
2.	BORROW AGAINST LIFE INSURANCE		
3.	TAKE OUT A PERSONAL LOAN		
4.	HELP FROM FRIENDS/FAMILY		
5.	A SECOND JOB		
6.	MAINE RESIDENTS PROPERTY TAX REFUND PROGRAM		
7.	SALE OF ASSETS		
8.	SOCIAL ASSISTANCE: TANF, SNAP etc;		
9.	REQUEST MORTGAGE HOLDER TO PAY TAX		

4. LIST ALL HOUSEHOLD MEMBERS

NAME	AGE	OCCUPATION

Under penalty of law, I acknowledge that ALL of the statements made in this document are true and accurate.

APPLICANT'S SIGNATURE

DATE

The City Council will issue a decision within 30 days of the application, and that decision will give the reasons for the abatement decision.

Applicants who have had their request for abatement denied have the right to appeal the denial within 60 days to the Board of Assessment Review. Further appeal of the decision of the Board of the Assessment Review may be made to the Supreme Court.

Council's decision on application: _____ Granted _____ Denied

If denied, the reasons for the denial are:

**CITY OF ROCKLAND
PROPERTY TAX ABATEMENT
POSTPONEMENT NOTICE**

In accordance with section 4 of the City of Rockland's City Council Policy regarding Property Tax Abatements, the applicant accepts the City Council's preference to wait to make its final decision until just prior to when the lien forecloses. This policy is based on the City Council's hope that the applicant's financial condition will have improved by that time so that an abatement is not needed.

I have read the above statement and agreed to it

APPLICANTS SIGNATURE

DATE

**CITY OF ROCKLAND
270 PLEASANT STREET
ROCKLAND, MAINE 04841**

Application for Abatement of Taxes from Rockland City Council.

Maine Law, Title 36, Section 841, allows the municipal officers to make an abatement in the case of an error or mistake for two years prior to the current tax year. This authority to grant an abatement is limited to only correcting an error or a mistake, such as the property being taxed to the incorrect owner. It does not extend to the municipal officers authority to grant an abatement in case of a disagreement over the valuation of a property.

Name of Applicant: _____

Address: _____

MAP _____ **BLOCK** _____ **LOT** _____

Location: _____

Abatement Requested:

	YEAR	YEAR	YEAR
Due Date	\$	\$	\$
Land Value	\$	\$	\$
Building Value	\$	\$	\$
Personal Property	\$	\$	\$
Total Value	\$	\$	\$
Total Taxes	\$	\$	\$

Reason for Request: _____

Date Received: _____

Action by Rockland City Council on: _____

By: _____

Town/City of _____

APPLICATION FOR GENERAL ASSISTANCE

Administrator: Please read the following to the applicant or have the applicant read it in your presence.

PENALTY FOR FALSE REPRESENTATION. Any person who knowingly and willfully makes any written or oral false statement of a material fact to the administrator for the purpose of causing himself/herself to be granted assistance will be ineligible for assistance for 120 days and may be prosecuted for committing a Class E crime, which carries a penalty of up to a \$1,000 fine and one year in jail (22 M.R.S.A. § 4315).

1. HOUSEHOLD (Please type or print)

Name of Applicant (Last name, First name, Middle Initial)		DOB	Social Security Number	Telephone Number
Mailing Address (Street, City, State, ZIP code)				Length of Residence
Applicant's Most Recent Previous Address(Street, City, State, ZIP code)				Length of Residence
Applicant is:	Has the applicant ever applied for General Assistance from this or another municipality?		Type of assistance granted	When
<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed <input type="checkbox"/> Separated	<input type="checkbox"/> Yes <input type="checkbox"/> No		Municipality	
Number in household:	How many are related?	How many are not related?	Total number of people for whom applicant is seeking assistance:	
PEOPLE LIVING WITH THE APPLICANT		RELATIONSHIP	BIRTHDATE	SOCIAL SECURITY #
1	Name			
2	Name			
3	Name			
4	Name			
5	Name			

NAMES AND ADDRESSES OF SPOUSE, EX-SPOUSE, PARENTS, GRANDPARENTS AND CHILDREN'S PARENTS WHO ARE NOT MEMBERS OF THE HOUSEHOLD

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2. EMPLOYMENT INFORMATION

A. Is applicant currently employed? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, type of job:		
If Yes, Name of Employer	Address of Employer	Length of Employment
LIST THREE PREVIOUS EMPLOYERS		
1	Name	Address
		Length of Employment
2	Name	Address
		Length of Employment
3	Name	Address
		Length of Employment
Under what circumstances did the Applicant leave his/her last place of employment?		Date of separation from employment
If unemployed, has applicant registered with the CareerCenter? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, when?	Highest level of education completed	Was applicant in the military? <input type="checkbox"/> Yes <input type="checkbox"/> No Branch _____
Job Skills		

B. Are any other members of the household employed? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes , who and where? (List below)		
HOUSEHOLD MEMBER	EMPLOYER	TOWN/CITY
1 Name		
2 Name		

3. ASSISTANCE REQUESTED

ASSISTANCE REQUESTED: Place a check mark next to each type of assistance being requested. Enter the amounts being requested, if known.			
<input checked="" type="checkbox"/>	ASSISTANCE	AMOUNT	
	1. Food	\$	
	2. Rent	\$	
	3. Mortgage	\$	
	4. Electricity	\$	
	5. LP Gas	\$	
<input checked="" type="checkbox"/>	ASSISTANCE	AMOUNT	
	6. Heating Fuel	\$	
	7. Household/Personal Supplies	\$	
	8. Other (specify)	\$	
	9. Other (specify)	\$	
	TOTAL ASSISTANCE REQUESTED	\$	

4. INCOME

INCOME: Check YES or NO for each type of income. Enter the amount of all money to be received (in the next 30 days) by: (1) the applicant; (2) the applicant's family; and (3) unrelated household members, if they pool their income. Check how often income is received.								
TYPE OF INCOME	YES NO	MONEY APPLICANT RECEIVES		MONEY FAMILY RECEIVES		MONEY OTHERS RECEIVE		OFFICE USE ONLY
		AMOUNT	HOW OFTEN	AMOUNT	HOW OFTEN	AMOUNT	HOW OFTEN	MONTHLY TOTAL
A. Employment	<input type="checkbox"/> <input type="checkbox"/>		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$	<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$
B. TANF	<input type="checkbox"/> <input type="checkbox"/>		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$	<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$
C. Social Security	<input type="checkbox"/> <input type="checkbox"/>		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$	<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$
D. Military/ Veterans Benefits	<input type="checkbox"/> <input type="checkbox"/>		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$	<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$
E. Retirement or Pension Plan	<input type="checkbox"/> <input type="checkbox"/>		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$	<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$
F. Unemployment Benefits	<input type="checkbox"/> <input type="checkbox"/>		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$	<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$
G. Worker's Compensation	<input type="checkbox"/> <input type="checkbox"/>		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$	<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$
H. Child Support/ Alimony	<input type="checkbox"/> <input type="checkbox"/>		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$	<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$
I. SSI- Supplemental Security Income	<input type="checkbox"/> <input type="checkbox"/>		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$	<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$
J. Bank Accounts & Cash on Hand	<input type="checkbox"/> <input type="checkbox"/>		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$	<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$
K. Income from Relatives	<input type="checkbox"/> <input type="checkbox"/>		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$	<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$
L. Other (please specify)	<input type="checkbox"/> <input type="checkbox"/>		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$	<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other		<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> other	\$
For Repeat Applicants Only:								
M. Investment Asset(s) Value (See Section 5, C)								\$
N. Misspent Income & Unverified Expenditures (during the last 30 days)								\$
SUBTOTAL – MONTHLY HOUSEHOLD INCOME								\$
O. LESS: Total monthly work-related expenses (i.e., actual work-related travel up to ordinance maximums, work-related child care, etc.)								\$
TOTAL – MONTHLY HOUSEHOLD INCOME								\$

5. ASSETS

Assets: Check yes or no for each asset owned and enter the value. Enter who in the household owns the asset.			
TYPE OF ASSET	YES	NO	ASSET OWNED BY
A. Home	<input type="checkbox"/>	<input type="checkbox"/>	
B. Real Estate (<i>other than home</i>)	<input type="checkbox"/>	<input type="checkbox"/>	
C. Investments: Stocks, Bonds, Retirement Account(s), Life Insurance, etc.	<input type="checkbox"/>	<input type="checkbox"/>	
D. Vehicle(s) (<i>e.g., car, truck, motorcycle</i>)	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	
E. Recreational Vehicle(s) (<i>e.g., camper, ATV, snowmobile, boat</i>)	<input type="checkbox"/>	<input type="checkbox"/>	
F. Other	<input type="checkbox"/>	<input type="checkbox"/>	

6. EXPENSES

MONTHLY EXPENSES	ACTUAL COST FOR NEXT 30 DAYS	ALLOWED AMOUNT	OFFICE USE ONLY
1. Food	\$	\$	
2. Rent	NAME AND ADDRESS OF LANDLORD:		
	\$	\$	
3. Mortgage – MORTGAGE HOLDER:	\$	\$	
4. Electricity	\$	\$	
5. LP Gas	\$	\$	
6. Heating Fuel	TYPE: (i.e., oil, electricity, etc.)	\$	
7. Household/Personal Supplies	\$	\$	
8. Other Basic Needs (please specify)	\$	\$	
	\$	\$	
TOTAL MONTHLY HOUSEHOLD EXPENSES:	\$	\$	

7. OTHER EXPENSES

NOTE: The administrator should be aware of the following to gain an understanding of the applicant's financial situation.			
A. Do you have any debts (e.g., bank loans, car payments, credit cards)? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If Yes , give: (1) name; (2) purpose money was borrowed; and (3) amount (list below)			
NAME	PURPOSE	AMOUNT	
1		\$	
2		\$	
B. Do you owe any doctors, or have any medical bills? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If Yes , give name and amount (list below)			
DOCTOR'S NAME	AMOUNT	DOCTOR'S NAME	AMOUNT
1	\$	2	\$

8. DEFICIT

A. Overall Maximum Level of Assistance Allowed (See GA Ordinance Appendix A)	\$
B. Income (See Section 4)	\$
C. Result (Line A minus line B)	\$

D. Deficit (If line A is greater than line B)	\$
E. *Surplus (If line B is greater than line A)	\$
* NOTE: If a surplus exists, applicant is not eligible for regular GA. Proceed to Section 9 to determine if "unmet need" results in eligibility for "emergency" GA.	

9. UNMET NEED

A. Allowed Expenses (See Section 6)	\$
B. Income (See Section 4)	\$
C. Result (Line A minus line B)	\$

D. Unmet Need (Amount from line C, but <u>only</u> if line A is greater than line B)	\$
E. Deficit (See Section 8, line D)	\$
F. Amount of GA Eligibility (The lower of line D and line E)	\$

INSTRUCTIONS:

- 1) If Section 8, line B (income) is greater than line A (overall maximum), then applicant has a surplus of \$ _____ and will not be eligible for General Assistance **unless** the GA administrator determines there is need for emergency assistance.
- 2) If Section 9, line A (allowed expenses) is greater than line B (income), the result will be an "Unmet Need" (line D).
- 3) If there is both an "Unmet Need" (Section 9, line D) and a "Deficit" (Section 9, line E), the applicant will be eligible for the **lower** of the two amounts. This lower amount is the amount of assistance the applicant is eligible for in the next 30-day period, or a proportionate amount for a shorter period of eligibility (e.g., if the applicant needs one week's worth of GA assistance, they should receive 1/4 of the 30-day amount).

Administrator: Please read the following to the applicant or have the applicant read it in your presence.

In accordance with Maine law (22 M.R.S.A. § 4321) you have the right to be given a written decision concerning your application within 24 hours of submitting a completed application. If you disagree with the administrator's decision on the application, you have the right to a fair hearing before an impartial hearing authority. If you believe that the municipality has violated state law with respect to your application, you have the right to notify the State Department of Human Services in Augusta (1-800-442-6003).

STATEMENT BY APPLICANT: I hereby affirm that the facts in this application are true, correct and complete, and that I have not knowingly withheld any information. I understand the Administrator has the right to verify any information necessary to determine my eligibility and hereby give my consent. I understand if I refuse to give my consent it may result in my not being eligible to receive assistance; therefore, I hereby give my express permission for the Administrator to contact the following specific sources or persons to verify any or all information material to the determination of General Assistance eligibility for my household:

- employer(s) (past/present);
- persons, organizations or businesses referenced in this application;
- past, present and/or future landlord;
- bank(s) or financial institutions;
- the Department of Human Services or any department of the State of Maine;
- the area CAP agency;
- relatives, specify: _____
- persons/vendors to whom I owe money (e.g., utility company, fuel dealer, car dealership);
- physician(s) with information related to my ability to work or receive other benefits: _____
- the following specific sources of information: _____

Applicant's Signature: _____	Date: _____
Administrator's Signature: _____	Date: _____