



CITY OF BANGOR

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INFORMATION SHEET APPLICATION FOR PROPERTY TAX ABATEMENT FOR INFIRMITY OR POVERTY UNDER 36 M.R.S.A. § 841(2)

1. A taxpayer may apply for an abatement of property taxes, on their primary residence only, due to infirmity or poverty. All owners of the property must be included on the application and provide all requested information. If any owner of the property is able to pay the tax, the abatement for infirmity or poverty will not be granted. If approved the abatement may be in whole or in part. The applicant(s) will not be required to pay any amount that is abated. **Application forms can be obtained from the Treasury Office, located on the first floor of City Hall at 73 Harlow Street, Bangor, Maine 04401, (207) 992-4290.**
2. The abatement can only be requested on the “primary residence”. If the residence is used for any commercial use the application will be denied.
3. The City will not grant any abatements in advance of the tax due dates. If application is being made for the current tax year the applicant(s) must wait until the September installment comes due. The applicant(s) will have to reapply for the March installment if their financial situation remains unchanged. If filing for prior year taxes the applications are limited to three years from the commitment date. The Finance Committee may extend the period of time for good cause. The City may require proof of the applicant(s) financial status for each year being requested for abatement. Inability to pay the taxes at the present time may not reflect the applicant(s) ability in prior years.
4. Before applying for the abatement the applicant(s) must have first applied for other forms of assistance such as the Homestead Exemption and if applicable the Veterans Exemption, Widows or Children of Wartime Veterans Exemption or the Exemption for the Legally Blind. If any of the assessed owners are 65 or older the applicant(s) **MUST** file for the State Property Tax Deferral Program first between the months of January 1 through April 1.
5. If filed, all owners must submit a copy of their Federal and State annual tax filings along with all schedules for each tax year being requested for abatement. The State filing should include a copy of Schedule PTFC (Property Tax Fairness Credit), if filed. The PTFC allows for a tax credit based upon income and the payment of property taxes. If a tax credit was allowed without the required property tax payments the hardship abatement may not be processed or any awarded abatement may be reduced by the amount of the credit.
6. Upon verification that the applicant(s) are not receiving the Homestead Exemption, an application form will be provided by the Treasury Office. An application may also be obtained from the Assessing Office at (207) 992-4215. Whereas the Homestead Exemption is specifically designed for primary residences, failure to qualify for the Homestead Exemption may prevent the consideration of the hardship application.
7. Applications for the other exemptions, as well as, information on how to qualify for such exemptions should be directed to the Assessing Department at (207) 992-4215.



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APPLICATION FOR PROPERTY TAX ABATEMENT
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- 8. Completed applications should be returned to the Tax Collector, Bangor City Hall, 73 Harlow Street, Bangor, Maine, 04401.** Assistance in completing the form is available. Upon receipt of the application, the Treasury Office will notify the applicant(s) in writing that the application was received and that the applicant(s) must now contact the Director of Health & Community Services.
- 9.** All applicant(s) are required to meet with the Director of Health & Community Services for a review of the applicant's financial circumstances and possible General Assistance payment of the amounts due. Applications will not be deemed complete until reviewed by the Director of Health & Community Services. **The telephone number for the Director of Health & Community Services is 992-4530.**
- 10.** The Director of Health & Community Services will then forward the application to the Finance Director who will review the information and make a preliminary determination as to the potential eligibility for the abatement.
- 11.** The Finance Director will contact the applicant(s) and inform them of the preliminary determination, outline alternatives available to the applicant(s) and upon request schedule a hearing before the Finance Committee of the City Council. Any such hearings should be scheduled within twenty-one (21) days from the date the application is received from the applicant(s).
- 12.** At the hearing the applicant(s) will have the opportunity to discuss the application with the Finance Committee in executive session. If the applicant(s) chose not to appear, the application will be considered based upon the information provided and the determination made by the Finance Director.
- 13.** The City will notify the applicant(s), in writing, usually within ten (10) days of the date the decision is made. That notification will include the applicant(s) right to appeal if the abatement is denied.
- 14.** The Finance Committee may deny any abatement request where the applicant(s) are unwilling or unable to provide reasonably requested financial information.
- 15.** All application information is confidential.
- 16.** Sewer charges are not eligible for abatement under the infirmity or poverty process. Any request for an abatement of sewer charges for billing errors or circumstances beyond the applicant's control (for example, an undetected water leak) should be directed to the Director of the Wastewater Treatment Plant at (207) 992-4470.



Application for Abatement of Taxes

CITY OF BANGOR

CONFIDENTIAL

Name (Please print) _____

Contact Phone number _____

This statement is for use only by the City of Bangor and the City Council of the City of Bangor and is not intended for nor considered public information.

To: Finance Committee of the Bangor City Council

I am unable to contribute to the public charge by reason of my infirmity or poverty and respectfully request an abatement of my taxes for the year(s) _____ as follows:

Real Estate: Account Number: _____ Assessed Value: \$ _____

Tax Amount: \$ _____ Fiscal Year: _____

Tax Amount: \$ _____ Fiscal Year: _____

Tax Amount: \$ _____ Fiscal Year: _____

Have you applied for:

The Homestead Exemption (please circle) YES or NO

If you answered no your application will not be processed. You must apply before your abatement application will be considered. Please contact the Assessing Office at (207) 992-4215 for a Homestead Exemption application.

If applicable, have you applied for:

The Veterans Exemption

The Widows and Children of Wartime Veterans Exemption

The Legally Blind Exemption

Please contact the Assessing Office at (207) 992-4215 for additional information regarding these exemptions.

Personal Information: *Date of Birth(s): _____

***Please note:** If any of the assessed owners are 65 or older you **MUST** apply for the State Property Tax Deferral Program first through the Assessing office between the months of January 1 through April 1 each year. The website to get the application is below.

Occupation: _____

Employer: _____

<https://www.maine.gov/revenue/tax-return-forms/property-tax>

Income for last calendar year \$ _____ (Attach copy of last Federal and State Income Tax Returns)

Other Sources of Income: _____

Assets:

A: Real Estate _____ (Location)

Estimated Value: \$ _____

B: Personal Property (securities, automobile, etc.)

_____ Estimated Value: \$ _____

_____ Estimated Value: \$ _____

_____ Estimated Value: \$ _____

C: Bank Accounts: _____ Bank _____ Amount

_____ Bank _____ Amount

D: Other Assets: _____

Expenses (per month):

Please list expenses on a monthly basis. For expenses paid other than monthly please divide by the appropriate factor to obtain the monthly share. For example a payment made once a year would be divided by 12.

A: Mortgage(s)/Rent _____

Are your taxes escrowed (please circle) Yes or No

If yes, please list the name of your mortgage holder _____

B: Credit Cards: MasterCard _____ Amount

 Visa _____ Amount

 Discover _____ Amount

 Other (please list)

_____ Amount

_____ Amount

_____ Amount

C: Insurance(s): Health _____ Amount

 Car _____ Amount

 Homeowner's _____ Amount

 Other _____ Amount (please list)

D: Taxes: Real Estate _____ Amount

 Personal Property _____ Amount

 Other _____ Amount (please list)

E: Medical: Prescriptions _____ Amount

 Hospital Bills _____ Amount

 Other _____ Amount (please list)

F: Miscellaneous:

Electricity _____ Amount
Food _____ Amount
Gas _____ Amount
Oil _____ Amount
Sewer/Water _____ Amount
Telephone _____ Amount
Television _____ Amount
Internet _____ Amount
Vehicle: Registration _____ Amount
Vehicle: Gasoline _____ Amount
Vehicle: Loan _____ Amount
Other (please list)
_____ Amount
_____ Amount
_____ Amount

Did you file Federal and State annual tax filings for the year(s) requested in this application. Please circle yes even if all you did was the Maine Property Tax Fairness Credit.
(please circle) YES or NO

If you answered yes, you must provide a copy of each filing with this application. Failure to provide a copy will result in the application being returned.

All applicants must sign and provide financial information.

Date: _____ Applicant: _____

Date: _____ Applicant: _____

Date: _____ Applicant: _____

Date: _____ Applicant: _____