



BATH
MAINE *City of Ships*

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The State of Maine has enacted two new programs that provide property tax relief to eligible homeowners 65 years of age and older:

Property Tax Stabilization Program

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.

[Property Tax Stabilization Program Application](#) (Due December 1st)
[Stabilization Program FAQ](#) (Maine Revenue Services)

State Property Tax Deferral Program

The State Property Tax Deferral Program is a lifeline loan program that can cover the annual property tax bills of Maine people who are ages 65 and older or are permanently disabled and who cannot afford to pay them on their own.

Once you are accepted into the program, Maine Revenue Services (MRS) will pay the property taxes on your homestead directly to the municipality. **MRS will also place a lien on your homestead as security for the taxes we pay on your behalf, plus interest.** MRS will send you a notice each year with your current balance. You can continue to defer payment on the taxes and interest until certain repayment events occur. **You will be responsible for paying all the deferred taxes plus interest when the property is removed.** In addition, any of the following repayment events will also require removal of the property from the program and you or your estate will be required to repay the tax and interest on all deferred years:

- You pass away;
- You sell the homestead;
- You no longer use the property as your homestead, unless you are absent for health reasons; or
- In the case of a mobile or floating home, you remove the property from the State.

State Property Tax Deferral Program Application (Available January 1st, Due April 1st)
[Deferral Program FAQ](#) (Maine Revenue Services)