

Information regarding the repeal of the Property Tax Stabilization for Senior Citizens Program

The LD 290 “Property Tax Stabilization for Senior Citizens” program, enacted in August 2022 was **repealed** by the Maine Legislature on July 6, 2023, with an effective date of October 11, 2023. The program had allowed Maine seniors 65 and older who owned a permanent residence for at least 10 years and were receiving (or eligible for) a homestead exemption, to freeze taxes at the previous year’s level regardless of income. The State realized that the Stabilization law disproportionately favored the wealthy, and the cost of the program would balloon out of control.

- Any taxpayer whose application was submitted prior to December 1, 2022, and approved, will still receive the “freeze” on their 2023 property tax bill.
- Since the program has ended, there will be no re-application process.
- To help lower-income seniors avoid higher property taxes and be able to remain in their homes, these taxpayers may qualify for the expanded **Property Tax Fairness Credit** and the **Senior Property Tax Deferral** programs.
 - **The Property Tax Fairness Credit**, which currently allows eligible Mainers to take a \$1,500 credit, has increased to \$2,000; it also loosens limits on the program in a way that allows the benefits to remain constant for a Mainer whose spouse passes away.
Note: This program is **not** administered by the Town of Union; to claim the credit, you must file Form 1040ME and Schedule PTFC/STFC for the tax year during which the property tax or rent was paid. For help, call 207-624-9784. For more info, please visit: [Property Tax Fairness Credit Summary](#).
 - **The State Property Tax Deferral Program**, a lifeline loan program that covers the annual property tax bills of Maine seniors age 65 and older who cannot afford to pay them on their own, has been expanded. It doubles the income limit on that program to \$80,000 and also raises asset limits. Taxes must be paid back when the home is sold or becomes part of an estate.
Note: This program is **not** administered by the Town of Union; questions on this State managed program can be referred to Maine Revenue Services, Property Tax Division, at 207-624-5600 or email prop.tax@maine.gov. For more info, please visit: [State Property Tax Deferral Program](#)