

Town of Hollis
Office of the Select Board
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POLICY #33

POVERTY ABATEMENT

Effective immediately, it shall be the Policy of the Town of Hollis to process poverty abatements in accordance with the laws governing the poverty abatement process (36 MRSA §841(2)).

36 MRSA §841(2) permits the municipal officers on their own knowledge, and requires the municipal officers on written application, to "make such abatements as they believe reasonable on the real and personal taxes on all persons who, by reason of infirmity or poverty, are in their judgment unable to contribute to the public charges." In order to comply with this law the following policy and procedures have been established:

1. All persons who have indicated an inability to pay all or part of their property taxes on their primary residence will be informed of their right to apply for a poverty abatement and to apply for General Assistance. (Applicants may apply for a poverty abatement for up to three years from the date of commitment.)
2. Upon request, the Select Board shall provide a Poverty Abatement Application which includes a statement that the municipal officers will issue a written decision to the applicant within 30 days of the date of application (attached). If requested, the Select Board will provide assistance to the applicant in completing the form as required by law. However, if assistance is provided, it does not alter or lessen the applicant's burden to provide the necessary proof and documentation that they are unable to contribute to the public charge.
3. Upon receipt of the Poverty Abatement Application the Select Board will:
 - A. Schedule an executive session to hear, deliberate and review the findings and facts of the application;
 - B. Notify the applicant in writing of the time, date, and place of the executive session (notification attached); and,
 - C. Prior to the deliberation, the GA administrator or another municipal official assigned to the task shall review the application ensure it is complete and will

inform the applicant of any documentation that has been omitted or that the town will require to support the application. This review should include an Applicant Summary Sheet (attached).

4. Conduct the Executive Session as scheduled using the guidelines provided:
 - A. A motion must be made "to enter into executive session to deliberate on an abatement request pursuant to 36 MRSA §841(2)." There may be no mention of the applicant's name or other information which would identify the applicant to the general public;
 - B. Hear, review, and deliberate if the applicant is able to contribute to the public charges. Applicable causes of the inability to contribute to the public charge are based on infirmity or poverty.
 - i. The Select Board will determine the applicant's annualized financial ability to pay the property tax both at the time of the application and during the tax years for which the abatement is being requested;
 - ii. The Select Board's determination of financial ability will also consider the Circuit Breaker Program; and,
 - iii. In the absence of illness or disability or any other obvious factor causing the applicant's impoverishment, the municipal officers will seek to ascertain not only if the applicant is impoverished but also why.
 - C. Return to public session and move "to (grant/deny/or partially grant) an abatement request made pursuant to 36 MRSA § 841(2) in the sum of \$_____ for the tax year 20____."
5. The Select Board will, as required by law, notify the applicant within 30 days of receipt of the application of their decision. This decision must include the following:
 - A. The decision made by the Select Board;
 - B. The specific reason or reasons for this decision; and,
 - C. The statement that any appeal request must be made within 60 days from the date the Municipal officers' decision was issued to the applicant; and,
 - D. The appeal must be made to the County Commissioners.

6. All application documentation and decision paperwork will be treated as confidential.
- A. If an abatement is granted, the Tax Collector will be issued a special certification identified as a confidential record which may not be released to the general public. The abatement may not be listed in the Abatement book that is kept for regular public inspection; and,
- B. All written documentation will be filed in the confidential General Assistance file cabinet.

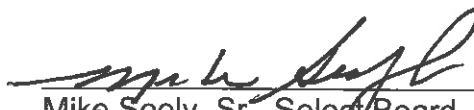
Adopted: July 1, 2010
Amended: October 3, 2016



River Payne, Select Board Chair



Roger Hicks, Select Board



Mike Seely, Sr., Select Board