

TOWN OF DEDHAM

PROPERTY TAX BENEFITS for MUNICIPAL VOLUNTEERS ORDINANCE

WHEREAS, the Town of Dedham wishes to encourage residents to volunteer in our community, and to show appreciation for those that do; and

WHEREAS, the Maine Legislature has provided municipalities with an option to extend property tax assistance to volunteers;

NOW, THEREFORE, be it ordained by the voters of the Town of Dedham, that the Property Tax Benefits for Municipal Volunteers is hereby enacted:

1. *Authority and Purpose:* This Ordinance is intended to provide Dedham residents an opportunity to reduce their property tax burden by providing volunteer services by the authority outlined in 36 M.R.S.A. § 6232, sub-§1 -1-C.
2. *Definitions:* As used in this ordinance, unless the context otherwise indicates, the following terms have the meanings stated below:
 - a. Eligible volunteer: a person who is at least 60 years old or a person who is a volunteer firefighter as defined in Title 30-A, section 3151, subsection 4 & 5.
 - b. Resident: Any person who has maintained a homestead in the Town of Dedham for the most recent 12 consecutive months or more.
 - c. Property owner: an individual who legally possesses and controls a property, holding rights to its use, and possession.
 - d. Board/Committee: Any group that has appointed members who are required to meet on a regular basis throughout the year.
 - e. Paid Call Firefighter/EMT: a member of a fire department who is compensated for their time responding to emergencies and participating in training, but is not a full-time, career firefighter. They are often members of the community who have full-time jobs elsewhere and respond when called upon for incidents and training.
 - f. Stipend: a form of compensation, often a nominal fixed sum, provided to individuals serving on a Board or Committee.
3. *Application:* Requests for the application of property tax benefits as outlined in this Ordinance shall be made to the Administrative Assistant to the Selectmen on or before April 1 of the tax year. Additional town officials will be contacted for verification of requirements being met prior to final approval. The application will be turned over to the Assessors' Agent to be applied to the property.
4. *Paid Call Firefighters/EMTs:* Pursuant to the requirements outlined in the governing law, paid call firefighters/EMTs may be eligible for property tax benefits in an amount equal to \$1,000 or 100 times the state minimum hourly wage, whichever is greater, if all of the following requirements are met:

- a. is considered a resident and an eligible volunteer;
 - b. attends more than, or equal to, 50 percent of weekly trainings offered;
 - c. responds to 50 percent of emergency calls requiring additional assistance; and
 - d. is paid less than 20 percent of the compensation of a worker employed 40 hours per week at the state minimum wage (per sub-§1 -1-B).
5. *Board and Committee Members:* Pursuant to the requirements outlined in the governing law, board/committee members may be eligible for property tax benefits in an amount equal to \$1,000 if all of the following requirements are met:
- a. is considered a resident and an eligible volunteer;
 - b. is 60 years of age or older as of April 1 of the current tax year;
 - c. attends 75 percent, or more, of meetings called within the previous calendar year; and
 - d. is paid less than 20 percent of the compensation of a worker employed 40 hours per week at the state minimum wage (per sub-§1 -1-B).
6. *Benefits Applied:* The value of the Property Tax Benefits as outlined in Sections 3 and 4 will be applied to the homestead property of qualified volunteers in the form of a Volunteer's Exemption on property taxes. The Exemption will be added in the commitment, and shown on the tax bills, following a full year of all requirements being met.

Each homestead is eligible for one Volunteer's Exemption.

7. *Exemption Removal:* The exemption may be removed as of April 1 or prior to tax commitment, in the following situations:
- a. Formal resignation from the position.
 - b. Failure to meet any of the requirements as outlined in Sections 3 and 4.

Adopted September 4, 2025.

