

# MAINE STATE LEGISLATURE

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# 132nd MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2025

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Legislative Document

No. 1481

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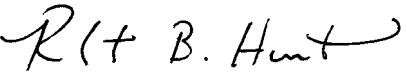
H.P. 973

House of Representatives, April 3, 2025

### **An Act to Amend the Law Governing Stabilization of Property Taxes on Homesteads of Individuals 65 Years of Age or Older**

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Reference to the Committee on Taxation suggested and ordered printed.

  
ROBERT B. HUNT  
Clerk

Presented by Representative PARRY of Arundel.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §6281, first ¶,** as enacted by PL 2023, c. 412, Pt. S, §10, is  
3 amended to read:

4 This chapter applies ~~only~~ to the property tax year beginning April 1, 2023 and to  
5 property tax years beginning on or after April 1, 2025.

6 **Sec. 2. 36 MRSA §6281, sub-§1, ¶B,** as amended by PL 2023, c. 441, Pt. D, §1,  
7 is further amended to read:

8 B. "Eligible individual" means an individual who, on April 1<sup>st</sup> of the property tax  
9 year for which the individual is requesting stabilization:

10 (1) Is 65 years of age or older; ~~and~~

11 (2) Is a permanent resident of the State as defined in section 681, subsection 4 and  
12 has owned a homestead in the State for at least ~~40~~ 20 years; ~~and~~

13 (3) Has federal adjusted gross income not exceeding \$75,000.

14 **Sec. 3. 36 MRSA §6281, sub-§2,** as enacted by PL 2021, c. 751, §1, is amended to  
15 read:

16 **2. Application for stabilization; continuation.** An individual may apply by  
17 December 1st to the municipality in which the individual's homestead is located requesting  
18 that the municipality stabilize the property tax assessed on that individual's homestead for  
19 the property tax year beginning on April 1st following the submission of the application.  
20 ~~A new application is required for each year for which stabilization is requested. If an~~  
21 individual whose property tax is stabilized for a homestead pursuant to this chapter wants  
22 the stabilization to continue, that individual shall file, for each subsequent property tax year  
23 for which a continuation is desired, a request, in writing, indicating that the homestead is  
24 still an eligible homestead.

25 **Sec. 4. 36 MRSA §6281, sub-§4,** as enacted by PL 2021, c. 751, §1, is amended to  
26 read:

27 **4. Transfer of eligibility.** If an eligible individual has been eligible for stabilization  
28 under this section and establishes a new homestead in the State, the individual continues to  
29 be eligible for stabilization. If an eligible individual establishes a new homestead in a  
30 different municipality, ~~at the request of the eligible individual, the municipality where~~  
31 ~~eligibility was first established shall notify the new municipality of the eligible individual's~~  
32 ~~previous eligibility and the amount at which the property taxes were stabilized. The~~  
33 ~~new municipality shall bill the eligible individual at the stabilized amount~~ stabilize the  
34 property tax assessed on that individual's homestead for the property tax year beginning on  
35 April 1st following the establishment of the new homestead, and the new municipality is  
36 eligible for state compensation under subsection 5.

37 **Sec. 5. Application.** This Act applies to property tax years beginning on or after  
38 April 1, 2025.

## 39 SUMMARY

40 This bill amends the property tax stabilization program for senior citizens to make the  
41 following changes.

- 1           1. It extends the program to property tax years beginning on or after April 1, 2025.
- 2           2. It changes the eligibility requirements to require an individual to have been a
- 3 permanent Maine resident for at least 20 years and have a household income of no more
- 4 than \$75,000 of federal adjusted gross income.
- 5           3. It simplifies the renewal of stabilization requirements, retaining the requirement in
- 6 current law that a request for stabilization be done annually, but requiring only that it be a
- 7 written statement that the household is still eligible under the program for stabilization.
- 8           4. It removes the ability of an individual who moves from one municipality to another
- 9 to retain the same stabilized property taxes assessed on the old property. Instead, the
- 10 individual's stabilized amount will be determined as of the date the individual moves to the
- 11 new homestead.