

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 1412

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H.P. 995

House of Representatives, March 14, 2007

### **RESOLUTION, To Amend the Constitution of Maine To Protect Senior Property Owners**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative EDGECOMB of Caribou.  
Cosponsored by Representatives: LANSLEY of Sabattus, McFADDEN of Dennysville,  
SUTHERLAND of Chapman.

1       **Constitutional amendment. Resolved:** Two thirds of each branch of the  
2 Legislature concurring, that the following amendment to the Constitution of Maine be  
3 proposed:

4       **Constitution, Art. IX, §8, first ¶** is amended to read:

5       **Section 8. Taxation.** All taxes upon real and personal estate, assessed by authority  
6 of this State, shall be apportioned and assessed equally according to the just value thereof,  
7 except as provided in this section.

8       **Constitution, Art. IX, §8, sub-§6** is enacted to read:

9       **6. Property owned by person 65 years of age or older.** The Legislature has the  
10 power to require municipalities to tax real property owned and occupied as the primary  
11 residence by a person at least 65 years of age at the same rate as the tax was assessed and  
12 apportioned on that property during the property tax year in which the owner attains 65  
13 years of age or purchases the property after attaining 65 years of age, whichever is later.  
14 If title to the property is transferred to someone other than a family member of the owner,  
15 the property assumes the just value at the time of that transfer. A municipality may  
16 choose not to participate by notifying the State Tax Assessor of this choice.

17 ; and be it further

18       **Constitutional referendum procedure; form of question; effective date.**

19 **Resolved:** That the municipal officers of this State shall notify the inhabitants of their  
20 respective cities, towns and plantations to meet, in the manner prescribed by law for  
21 holding a statewide election, at a statewide election held in the month of November  
22 following the passage of this resolution, to vote upon the ratification of the amendment  
23 proposed in this resolution by voting upon the following question:

24       “Do you favor amending the Constitution of Maine to authorize the Legislature to  
25 require real property owned and occupied as a primary residence by a person 65 years  
26 of age or older to be taxed at the same rate as in effect for the property tax year  
27 during which the person attained 65 years of age or the year a person at least 65 years  
28 of age purchases such property, whichever is later, and to allow a municipality to opt  
29 out of participating?”

30       The legal voters of each city, town and plantation shall vote by ballot on this question  
31 and designate their choice by a cross or check mark placed within the corresponding  
32 square below the word “Yes” or “No.” The ballots must be received, sorted, counted and  
33 declared in open ward, town and plantation meetings and returns made to the Secretary of  
34 State in the same manner as votes for members of the Legislature. The Governor shall  
35 review the returns. If it appears that a majority of the legal votes are cast in favor of the  
36 amendment, the Governor shall proclaim that fact without delay and the amendment  
37 becomes part of the Constitution of Maine on the date of the proclamation; and be it  
38 further

**Secretary of State shall prepare ballots. Resolved:** That the Secretary of State shall prepare and furnish to each city, town and plantation all ballots, returns and copies of this resolution necessary to carry out the purposes of this referendum.

## SUMMARY

This resolution proposes to amend the Constitution of Maine to authorize the Legislature to require municipalities to cap property taxes on property owned and occupied as a person's primary residence if that person is at least 65 years of age. The tax would be stabilized at the amount assessed on the property on the later of the property tax year in which the person attained 65 years of age or the year the person purchased the property. Upon transfer of the property to someone other than a family member of the owner, the property would assume the just value at the time of transfer. A municipality could choose not to participate by informing the State Tax Assessor of its choice.