

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 1557

H.P. 1082

House of Representatives, March 20, 2007

**RESOLUTION, Proposing an Amendment to the Constitution of
Maine To Cap the Property Tax on the Primary Residence of a
Person 65 Years of Age or Older**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative WHEELER of Kittery.
Cosponsored by Senator BOWMAN of York and
Representatives: BEAUDOIN of Biddeford, BURNS of Berwick, CAMPBELL of Newfield,
CARTER of Bethel, CONNOR of Kennebunk, HILL of York, JACKSON of Allagash,
MacDONALD of Boothbay, MIRAMANT of Camden, PERCY of Phippsburg, PINGREE of
North Haven, PRATT of Eddington, SCHATZ of Blue Hill, SIROIS of Turner, WEDDELL of
Frankfort, Senator: COURTNEY of York.

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 provide that municipalities must tax real property owned and occupied as the
11 primary residence by a person at least 65 years of age at the same rate as the tax was
12 assessed and apportioned on that property during the property tax year in which the
13 owner attains 65 years of age or purchases the property after attaining 65 years of age,
14 whichever occurs later. If title to the property is transferred to someone other than a
15 family member of the owner, the property assumes the just value at the time of transfer.

16 ; and be it further

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

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

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

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

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

1

SUMMARY

2 This resolution proposes to amend the Constitution of Maine to authorize the
3 Legislature to require municipalities to cap property taxes on property owned and
4 occupied as a person's primary residence if that person is at least 65 years of age. The
5 tax would be stabilized at the amount assessed on the property on the later of the date by
6 which the person attained 65 years of age or purchased the property. Upon transfer of the
7 property to someone other than a family member of the owner, the property would
8 assume the just value at the time of transfer.