

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 1559

H.P. 1084

House of Representatives, March 20, 2007

**RESOLUTION, Proposing an Amendment to the Constitution of
Maine To Freeze Property Tax Bills for Certain Residents 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 TUTTLE of Sanford.

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 may not increase the tax imposed on real property
11 owned by a person who is at least 65 years of age and occupied as that person's primary
12 residence for at least 10 years. The rate of the property tax is set at the rate in effect on
13 the property as of the date the owner meets both the length of residence and age
14 requirements and remains at that rate until title to the property is transferred. If title to the
15 property is transferred, the property assumes the just value at the time of that 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 prohibit a municipality from increasing the rate of property tax imposed on real
25 property owned by a person at least 65 years of age who has occupied that property
26 as a primary residence for at least 10 years?”

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

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

SUMMARY

1

2 This resolution proposes to amend the Constitution of Maine to authorize the
3 Legislature to prohibit municipalities from increasing the taxes imposed on property
4 owned by a person who is at least 65 years of age who has occupied that property for at
5 least 10 years as that person's primary residence.