

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 1087

S.P. 405

In Senate, March 17, 2009

**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.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator DAVIS of Cumberland.
Cosponsored by Senators: GERZOFSKY of Cumberland, SHERMAN of Aroostook,
Representatives: GIFFORD of Lincoln, HARLOW of Portland.

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
6 authority of this State, shall be apportioned and assessed equally according to the just
7 value thereof, 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
10 the power, by proper enactment, to provide that real property owned and occupied as
11 the primary residence by a person 65 years of age or older must be assessed and taxed
12 at the same amount as the property was taxed and assessed during the property tax
13 year in which the owner attains 65 years of age or purchases the property after
14 attaining 65 years of age, whichever occurs later. If title to the property is transferred
15 to someone other than a family member of the owner, the property assumes the just
16 value at the time of transfer.

17 ; and be it further

18 **Constitutional referendum procedure; form of question; effective**
19 **date. Resolved:** That the municipal officers of this State shall notify the inhabitants
20 of their respective cities, towns and plantations to meet, in the manner prescribed by
21 law for holding a statewide election, at a statewide election held in the month of
22 November following the passage of this resolution, to vote upon the ratification of the
23 amendment 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
26 years of age or older to be taxed at the same rate as in effect on that property for
27 the property tax year during which the person attained 65 years of age or
28 purchased such property, whichever is later?"

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

38 **Secretary of State shall prepare ballots. Resolved:** That the Secretary of
39 State shall prepare and furnish to each city, town and plantation all ballots, returns
40 and copies 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 property taxes on property owned and occupied as a person's
4 primary residence to be capped if that person is at least 65 years of age. The tax
5 would be set at the amount assessed on the property on the date by which the person
6 attained 65 years of age or purchased the property, whichever is later. Upon transfer
7 of the property to someone other than a family member of the owner, the property
8 would assume the just value at the time of transfer.

9