



## **131st MAINE LEGISLATURE**

## FIRST REGULAR SESSION-2023

**Legislative Document** 

No. 1335

H.P. 849

House of Representatives, March 28, 2023

## An Act to Amend the Property Tax Stabilization for Senior Citizens Law

Reference to the Committee on Taxation suggested and ordered printed.

R(+ B. Hunt

ROBERT B. HUNT Clerk

Presented by Representative BOYER of Poland. Cosponsored by Senator BRAKEY of Androscoggin and Representatives: BLIER of Buxton, CARLOW of Buxton, COLLINGS of Portland, PERKINS of Dover-Foxcroft, PERRY of Bangor, SUPICA of Bangor, WHITE of Waterville, Senator: FARRIN of Somerset.

- 1 Be it enacted by the People of the State of Maine as follows: 2 Sec. 1. 36 MRSA §6281, sub-§1, ¶C, as enacted by PL 2021, c. 751, §1, is 3 amended to read: 4 C. "Homestead" has the same meaning as under section 681, subsection 2 and also 5 includes property that has been placed in trust for the benefit of the applicant and that is occupied by the applicant as the applicant's permanent residence. 6 Sec. 2. 36 MRSA §6281, sub-§2, as enacted by PL 2021, c. 751, §1, is amended to 7 8 read: 9 2. Application for stabilization. An individual may apply by December 1st to the 10 municipality in which the individual's homestead is located requesting that the municipality stabilize the property tax assessed on that individual's homestead for the property tax year 11 12 beginning on April 1st following the submission of the application. Eligible individuals 13 who are married to each other may not receive stabilization for more than one property. A 14 new application is required for each year for which stabilization is requested, and each new application must contain information indicating any additions or improvements that have 15 16 been made to the eligible homestead since the previous application. 17 SUMMARY 18 This bill provides that eligible individuals who are married to each other may not 19 receive property tax stabilization for more than one homestead, allows homesteads held in 20 trust to qualify for stabilization and requires each application after the application upon 21 which the stabilization was originally based to contain information indicating any additions 22 or improvements that have been made to the eligible homestead since the previous
- 23 application.