

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

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

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

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

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

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

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

; and be it further

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

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

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

The legal voters of each city, town and plantation shall vote by ballot on this question and designate their choice by a cross or check mark placed within the corresponding square below the word “Yes” or “No.” The ballots must be received, sorted, counted and declared in open ward, town and plantation meetings and returns made to the Secretary of State in the same manner as votes for members of the Legislature. The Governor shall review the returns. If it appears that a majority of the legal votes are

cast in favor of the amendment, the Governor shall proclaim that fact without delay and the amendment becomes part of the Constitution of Maine on the date of the proclamation; and be it 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.