



# 131st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2023

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Legislative Document

No. 1335

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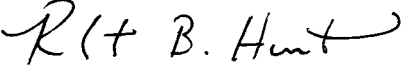
H.P. 849

House of Representatives, March 28, 2023

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

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Reference to the Committee on Taxation suggested and ordered printed.

  
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  
6 is occupied by the applicant as the applicant's permanent residence.

7 **Sec. 2. 36 MRSA §6281, sub-§2**, as enacted by PL 2021, c. 751, §1, is amended to  
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  
11 stabilize the property tax assessed on that individual's homestead for the property tax year  
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  
15 application must contain information indicating any additions or improvements that have  
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.