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**RESOLUTION, Proposing an Amendment to the Constitution of
Maine To Authorize the Legislature To Allow Municipalities To
Exempt from Property Tax a Portion of the Value of Homesteads**

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, sub-§6 is enacted to read:

. **6. Municipal homestead exemption.** The Legislature may authorize municipalities to exempt from taxation a portion of the just value of real property that is the principal residence of the owner of the property. The exemption of a portion of just value under this subsection may not affect the determination of the equalized just value of taxable property in the municipality for any purpose.

; 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 allow the Legislature to authorize municipalities to adopt a local homestead property tax exemption?”

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 allow the Legislature to allow a municipality to establish a local homestead property tax exemption program by exempting a portion of the just value of an owner's principal residence from taxation.