



131st MAINE LEGISLATURE

FIRST REGULAR SESSION-2023

Legislative Document

No. 529

H.P. 334

House of Representatives, February 9, 2023

**An Act to Remove the Annual Filing Requirement in the Property
Tax Stabilization Laws**

Reference to the Committee on Taxation suggested and ordered printed.

Robert B. Hunt
ROBERT B. HUNT
Clerk

Presented by Representative POIRIER of Skowhegan.
Cosponsored by Representatives: COLLAMORE of Pittsfield, RUDNICKI of Fairfield,
UNDERWOOD of Presque Isle.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §6281, sub-§1, ¶A,** as enacted by PL 2021, c. 751, §1, is
3 amended to read:

4 A. "Eligible homestead" means a homestead occupied by an eligible individual who is
5 eligible for a homestead exemption under chapter 105, subchapter 4-B for the property
6 tax year during which ~~an application for stabilization is made~~ property taxes for that
7 individual are stabilized.

8 **Sec. 2. 36 MRSA §6281, sub-§2,** as enacted by PL 2021, c. 751, §1, is amended to
9 read:

10 **2. Application for stabilization.** An individual may apply by December 1st to the
11 municipality in which the individual's homestead is located requesting that the municipality
12 stabilize the property tax assessed on that individual's homestead for the property tax year
13 beginning on April 1st following the submission of the application and each property tax
14 year thereafter. A new application is required ~~for each year for which stabilization is~~
15 ~~requested~~ when an individual establishes a new homestead in the State. An individual or
16 the personal representative of the individual's estate shall notify the municipality when
17 there is a change in ownership of the individual's homestead.

18 **SUMMARY**

19 This bill amends the laws governing property tax stabilization for senior citizens to
20 eliminate the requirement for an annual application. It provides that a new application is
21 required when an individual establishes a new homestead in the State. It requires an
22 individual or the personal representative of the individual's estate to notify the municipality
23 when there is a change in ownership of the individual's homestead.