



# 129th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2019

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Legislative Document

No. 645

H.P. 466

House of Representatives, February 7, 2019

**RESOLUTION, Proposing an Amendment to the Constitution of  
Maine To Cap the Property Tax on the Primary Residence of  
Certain Residents Who Are 65 Years of Age or Older**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative CRAVEN of Lewiston.  
Cosponsored by Representatives: BRYANT of Windham, CLOUTIER of Lewiston, FAY of  
Raymond, HANDY of Lewiston, MAREAN of Hollis, PERRY of Calais.

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

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

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

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

9           **6. Certain property owned by person 65 years of age or older.** The  
10 Legislature has the power to provide that municipalities may not increase the taxes  
11 imposed on real property that is owned and occupied as the primary residence by a person  
12 at least 65 years of age if the income for all persons living in that residence does not  
13 exceed 400% of the federal poverty level. The rate of tax that may be imposed is the rate  
14 in effect during the property tax year in which the owner attains 65 years of age or  
15 purchases the property after attaining 65 years of age, whichever occurs later. If title to  
16 the property is transferred to someone other than a family member of the owner, the  
17 property assumes the tax rate at the time of that transfer. Revenue lost by a municipality  
18 due to the operation of this subsection must be reimbursed by the State.

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

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

25           “Do you favor amending the Constitution of Maine to authorize the Legislature to  
26 require real property that is owned and occupied as a primary residence by a person  
27 65 years of age or older and at which the residents of that property have a household  
28 income that does not exceed 400% of the federal poverty level to be taxed at the same  
29 rate as the tax imposed on that property on the later of the property tax year during  
30 which the person attains 65 years of age or a person at least 65 years of age purchases  
31 such property and to require the State to reimburse municipalities for revenue lost due  
32 to the operation of this program?”

33           The legal voters of each city, town and plantation shall vote by ballot on this question  
34 and designate their choice by a cross or check mark placed within the corresponding  
35 square below the word “Yes” or “No.” The ballots must be received, sorted, counted and  
36 declared in open ward, town and plantation meetings and returns made to the Secretary of  
37 State in the same manner as votes for members of the Legislature. The Governor shall  
38 review the returns. If it appears that a majority of the legal votes are cast in favor of the  
39 amendment, the Governor shall proclaim that fact without delay and the amendment  
40 becomes part of the Constitution of Maine on the date of the proclamation.

