

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

RESOLUTION, Proposing an Amendment to the Constitution of Maine To Reduce Homestead Property Taxes

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 this Part of the amendment proposed in this Part 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 this Part of the amendment, the Governor shall proclaim that fact without delay and this Part of 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 constitutional resolution proposes 3 changes to the Constitution of Maine and provides that each change must be presented as a separate and independent questions to the voters.

Part A of this resolution proposes to amend the Constitution of Maine to allow the Legislature to authorize a local option homestead property tax exemption.

Part B of this resolution proposes to amend the Constitution of Maine to allow the Legislature to authorize a local option property tax refund or tax forgiveness program based on a resident's ability to pay.

Part C of this resolution proposes to amend the Constitution of Maine to allow the Legislature to permit or require municipalities to adopt a tax rate on secondary residential property that is higher than the rate on other property, provided that the rate on the secondary residential property does not exceed the statewide average rate applied to other taxable property.