

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 Provide Property Tax Relief to the Elderly and Disabled**

**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, first ¶** is amended to read:

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

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

**. 6. Property owned by person 60 years of age or older or disabled.** The Legislature has the power to provide that municipalities must limit the rate of increase on the tax assessed on real property owned by a person at least 60 years of age or a person who is disabled and receiving federal assistance due to that disability. In either case, the limitation is available only after the person has occupied the property as that person's primary residence for at least 5 years prior to limitation. The rate of increase must be limited to no more than the rate of inflation as measured by an index of consumer prices as published by a federal agency. If title to the property is transferred to someone other than a family member of the owner, the property assumes the just value at the time of transfer.

; 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 authorize the Legislature to limit to the rate of inflation the rate of property tax increases on real property owned and occupied as a primary residence for at least 5 years by a person at least 60 years of age or who is disabled?”

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 authorize the Legislature to require municipalities to limit tax increases on property owned and occupied for at least 5 years as a person's primary residence if that person is at least 60 years of age or that person is disabled and receiving federal assistance due to the disability. The amount of the tax increase would be limited to the rate of inflation. Upon transfer of the property to someone other than a family member of the owner, the property would assume the just value at the time of transfer.