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**RESOLUTION, Proposing an Amendment to the
Constitution of Maine To Cap the Property Tax on the
Primary Residence of a Person 65 Years of Age or Older**

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 65 years of age or older. The Legislature has the power, by proper enactment, to provide that real property owned and occupied as the primary residence by a person 65 years of age or older must be assessed and taxed at the same amount as the property was taxed and assessed during the property tax year in which the owner attains 65 years of age or purchases the property after attaining 65 years of age, whichever occurs later. 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 require real property owned and occupied as a primary residence by a person 65 years of age or older to be taxed at the same rate as in effect on that property for the property tax year during which the person attained 65 years of age or purchased such property, whichever is later?"

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 property taxes on property owned and occupied as a person's primary residence to be capped if that person is at least 65 years of age. The tax would be set at the amount assessed on the property on the date by which the person attained 65 years of age or purchased the property, whichever is later. 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.