

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)



122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 299

H.P. 224

House of Representatives, January 18, 2005

**RESOLUTION, Proposing an Amendment to the Constitution of
Maine To Permit the Legislature To Allow the Current Use
Valuation of Waterfront Land Used for or That Supports
Commercial Fishing Activities**

Reported by Representative WOODBURY of Yarmouth for the Joint Select Committee on
Property Tax Reform pursuant to Joint Order 2005, H.P. 108.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

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

4 **Constitution, Art. IX, §8, sub-§2** is amended to read:

6 **2. Assessment of certain lands based on current use;**
8 **penalty on change to higher use.** The Legislature shall have
power to provide for the assessment of the following types of
10 real estate whenever situated in accordance with a valuation
based upon the current use thereof and in accordance with such
12 conditions as the Legislature may enact:

14 A. Farms and agricultural lands, timberlands and woodlands;

16 B. Open space lands which are used for recreation or the
enjoyment of scenic natural beauty; and

18 C. Lands used for game management or wildlife sanctuaries;
20 and

22 D. Waterfront land used for or that supports commercial
fishing activities.

24 In implementing paragraphs A, B and, C and D, the
26 Legislature shall provide that any change of use higher than
those set forth in paragraphs A, B and, C and D, except when the
28 change is occasioned by a transfer resulting from the exercise or
threatened exercise of the power of eminent domain, shall result
30 in the imposition of a minimum penalty equal to the tax which
would have been imposed over the 5 years preceding that change of
32 use had that real estate been assessed at its highest and best
use, less all taxes paid on that real estate over the preceding 5
34 years, and interest, upon such reasonable and equitable basis as
the Legislature shall determine. Any statutory or constitutional
36 penalty imposed as a result of a change of use, whether imposed
before or after the approval of this subsection, shall be
38 determined without regard to the presence of minerals, provided
that, when payment of the penalty is made or demanded, whichever
40 occurs first, there is in effect a state excise tax which applies
or would apply to the mining of those minerals.

42
44 ; and be it further

46 **Constitutional referendum procedure; form of question; effective**
48 **date. Resolved:** That the municipal officers of this State shall
notify the inhabitants of their respective cities, towns and
50 plantations to meet, in the manner prescribed by law for holding
a

2 statewide election, at a statewide election, on the Tuesday
following the first Monday of November following the passage of
4 this resolution, to vote upon the ratification of the amendment
proposed in this resolution by voting upon the following question:

6 "Do you favor amending the Constitution of Maine to permit
the Legislature to authorize waterfront land used for
8 commercial fishing activities to be assessed based on the
land's current use in a manner similar to treatment now
10 available for farms, open space and forestland?"

12 The legal voters of each city, town and plantation shall
vote by ballot on this question and designate their choice by a
14 cross or check mark placed within the corresponding square below
the word "Yes" or "No." The ballots must be received, sorted,
16 counted and declared in open ward, town and plantation meetings
and returns made to the Secretary of State in the same manner as
18 votes for members of the Legislature. The Governor shall review
the returns and, if it appears that a majority of the legal votes
20 are cast in favor of the amendment, the Governor shall proclaim
that fact without delay and the amendment becomes part of the
22 Constitution of Maine on the date of the proclamation; and be it
further

24 **Secretary of State shall prepare ballots. Resolved:** That the
26 Secretary of State shall prepare and furnish to each city, town
and plantation all ballots, returns and copies of this resolution
28 necessary to carry out the purposes of this referendum.

30 **SUMMARY**

32 This resolution proposes to amend the Constitution of Maine
34 to allow the Legislature to provide for the assessment of
waterfront land that is used for or that supports commercial
36 fishing activities based on the current use of that property
similar to treatment now available for farms, open space and
38 forestland.

FISCAL NOTE REQUIRED
(See attached)



122nd MAINE LEGISLATURE

LD (not known)

LR 2161(01)

RESOLUTION, Proposing an Amendment to the Constitution of Maine To Permit the Legislature to Allow the Current Use Valuation of Waterfront Land Used for or That Supports Commercial Fishing Activities

Fiscal Note for Original Bill

Sponsor: Submitted by the Joint Select Committee on Property Tax Reform pursuant to Joint Order 2005, H.P. 108.

Fiscal Note Required: Yes

Fiscal Note

Referendum Costs

Month/Year	Election Type	Question	Length
Nov-05	General	Referendum	Standard

The Secretary of State's budget includes sufficient funds to accommodate one ballot of average length for the general election in November. If the number or size of the referendum questions increases the ballot length, an additional appropriation of \$8,000 or more may be required.