

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 electronic originals
(may include minor formatting differences from printed original)



132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

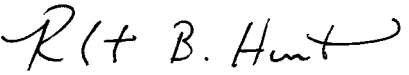
No. 1591

H.P. 1049

House of Representatives, April 10, 2025

An Act to Grant a Municipality Authority to Tax Property According to Use

Reference to the Committee on Taxation suggested and ordered printed.


ROBERT B. HUNT
Clerk

Presented by Representative ANKELES of Brunswick.

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §566 is enacted to read:

§566. Allowance of differential mill rates and classification ratios of property according to use

If an amendment to the Constitution of Maine allows such an assessment, a municipality may assess differential mill rates, classification ratios or other means of differential taxation of property according to use, including:

1. Homestead residences. Homestead residences;

2. Nonhomestead residential property. Nonhomestead residential property; and

3. Property for commercial use. Property for commercial use.

Property must be taxed consistently across all types of property used for similar purposes. If property is used for commercial purposes constituting more than 25% of the property, property tax must be calculated for that portion according to use.

For purposes of this section, "classification ratio" means a comparison of the effective tax rates for 2 types of property.

SUMMARY

This bill provides that if an amendment to the Constitution of Maine allows such an assessment, a municipality may assess differential mill rates, classification ratios or other means of differential taxation of property according to use, including homestead residences, nonhomestead residential property and property for commercial use. Property must be taxed consistently across all types of property used for similar purposes.