

# MAINE STATE LEGISLATURE

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# 132nd MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2025

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Legislative Document

No. 1610

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H.P. 1064

House of Representatives, April 15, 2025

**RESOLUTION, Proposing an Amendment to the Constitution of  
Maine to Apportion Differentiated Tax Rates on Real Property  
According to Use**

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Received by the Clerk of the House on April 11, 2025. Referred to the Committee on  
Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in black ink, reading "R B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative ANKELES of Brunswick.  
Cosponsored by Representatives: ARFORD of Brunswick, GEIGER of Rockland, MALON of  
Biddeford, SAYRE of Kennebunk, SHAGOURY of Hallowell.

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

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

5       **Section 8. Taxation.** All taxes upon real and personal estate, assessed by authority  
6       of this State, shall be ~~apportioned and~~ assessed ~~equally~~ according to the just value thereof.

7       **1. Intangible property.** The Legislature shall have power to levy a tax upon  
8       intangible personal property at such rate as it deems wise and equitable without regard to  
9       the rate applied to other classes of property.

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

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

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

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

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

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

31       **3. School districts.** The Legislature shall have power to provide that taxes, which it  
32       may authorize a School Administrative District or a community school district to levy, may  
33       be assessed on real, personal and intangible property in accordance with any cost-sharing  
34       formula which it may authorize.

35       **4. Watercraft.** Beginning with the property tax year 1984, all watercraft as defined  
36       by the Legislature shall be exempt from taxation as personal property, provided that certain  
37       watercraft as defined by the Legislature shall be subject to an excise tax to be collected and  
38       retained by the municipalities.

39       **5. Historic and scenic preservation.** The Legislature shall have the power to provide  
40       that municipalities may reduce taxes on real property if the property owner agrees to  
41       maintain the property in accordance with criteria adopted by the governing legislative body

1 of the municipality to maintain the historic integrity of important structures or to provide  
2 scenic view easements of significant vistas.

3 **6. Homestead property and commercial use.** The Legislature has the power to  
4 provide that municipalities may apportion differentiated tax rates on real property  
5 according to the following uses:

6 A. As homestead residences;

7 B. As nonhomestead residences; and

8 C. As property for commercial use.

9 **Constitutional referendum procedure; form of question; effective date.**

10 **Resolved:** That the municipal officers of this State shall notify the inhabitants of their  
11 respective cities, towns and plantations to meet, in the manner prescribed by law for holding  
12 a statewide election, at a statewide election held in the month of November following the  
13 passage of this resolution, to vote upon the ratification of the amendment proposed in this  
14 resolution by voting upon the following question:

15 "Do you favor amending the Constitution of Maine to allow the Legislature  
16 to provide that municipalities may apportion differentiated tax rates on real  
17 property according to the following uses: as homestead residences, as  
18 nonhomestead residences and as property for commercial use?"

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

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

## 30 SUMMARY

31 This resolution proposes to amend the Constitution of Maine to allow the Legislature  
32 to provide that municipalities may apportion differentiated tax rates on real property  
33 according to the following uses: as homestead residences, as nonhomestead residences and  
34 as property for commercial use.