

# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

## FIRST REGULAR SESSION - 1989

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Legislative Document

No. 699

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S.P. 271

In Senate, March 8, 1989

Reference to the Committee on Taxation suggested and ordered printed.

*Joy J. O'Brien*

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator BALDACCI of Penobscot.

Cosponsored by Representative DUFFY of Bangor and Senator EMERSON of Penobscot.

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### STATE OF MAINE

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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND EIGHTY-NINE

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RESOLUTION, Proposing an Amendment to the Constitution of Maine to Base  
the Valuation of All Real Estate on the Current Use of the Real Estate .

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

5           **Constitution, Article IX, Section 8, sub-§2,** as amended by CR 1983,  
6 c. 2, is further amended to read:

7  
8           2. The Legislature shall have--power--to provide for the  
9 assessment of the--following--types--of all real estate wherever  
10 situated in accordance with a valuation based upon the current  
11 use thereof and in accordance with such conditions as the  
12 Legislature may enact+.

13           A.---Farms--and--agricultural--lands,--timberlands--and--weedlands,--

14           B.---Open--space--lands--which--are--used--for--recreation--or--the  
15 enjoyment--of--scenic--natural--beauty,--and  
16

17           C.---Lands--used--for--game--management--or--wildlife--sanctuaries.  
18

19  
20           In implementing paragraphs A, B, and C, this subsection, the  
21 Legislature shall provide that any change of use higher than  
22 those set forth in paragraphs A, B, and C this subsection, except  
23 when the change is occasioned by a transfer resulting from the  
24 exercise or threatened exercise of the power of eminent domain,  
25 shall result in the imposition of a minimum penalty equal to the  
26 tax which would have been imposed over the 5 years preceding that  
27 change of use had that real estate been assessed at its highest  
28 and best use, less all taxes paid on that real estate over the  
29 preceding 5 years, and interest, upon such reasonable and  
30 equitable basis as the Legislature shall determine. Any  
31 statutory or constitutional penalty imposed as a result of a  
32 change of use, whether imposed before or after the approval of  
33 this subsection, shall be determined without regard to the  
34 presence of minerals, provided that, when payment of the penalty  
35 is made or demanded, whichever occurs first, there is in effect a  
36 state excise tax which applies or would apply to the mining of  
37 those minerals.  
38

39           **Constitutional referendum procedure; form of question; effective**  
40 **date. Resolved:** That the city aldermen, town selectmen and  
41 plantation assessors of this State shall notify the inhabitants  
42 of their respective cities, towns and plantations to meet, in the  
43 manner prescribed by law for holding a statewide election, at a  
44 statewide election, on the Tuesday following the first Monday of  
45 November following the passage of this resolution, to vote upon  
46 the ratification of the amendment proposed in this resolution by  
47 voting upon the following question:  
48

49           "Shall the Constitution of Maine be amended to ensure that  
50 the valuation of all real estate is based on the current use  
51 of the real estate?"

The legal voters of each city, town and plantation shall vote by ballot on this question, and shall designate their choice by a cross or check mark placed within the corresponding square below the word "Yes" or "No." The ballots shall 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 and, if it appears that a majority of the legal voters are in favor of the amendment, the Governor shall proclaim that fact without delay and the amendment shall become part of the Constitution on the date of the proclamation.

**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.

## STATEMENT OF FACT

This constitutional resolution establishes the basis for the valuation of real estate as the current use rather than future or best use of the real estate. This resolution will help contain skyrocketing property taxes.