

# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

## SECOND REGULAR SESSION - 1990

Legislative Document

No. 2044

S.P. 793

In Senate, December 28, 1989

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 26.

Received by the Secretary of the Senate on December 28, 1989. Referred to the Committee on State and Local Government and 1,600 ordered printed pursuant to Joint Rule 14.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator HOLLOWAY of Lincoln.

Cosponsored by Representative MAYO of Thomaston, Representative FOSTER of Ellsworth and Representative SWAZEY of Bucksport.

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STATE OF MAINE

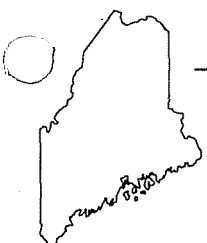
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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY

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RESOLUTION, Proposing an Amendment to the Constitution of Maine to Provide Property Tax Relief for Marine-related Industries .

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

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

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

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

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

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

18           D. Waterfront properties used exclusively for  
19 marine-related industries.

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

38           **Constitutional referendum procedure; form of question; effective**  
39 **date. Resolved:** That the city aldermen, town selectmen and  
40 plantation assessors of this State shall notify the inhabitants  
41 of their respective cities, towns and plantations to meet, in the  
42 manner prescribed by law for holding a statewide election, at the  
43 next general election in the month of November following passage  
44 of this resolution, to vote upon the

2 ratification of the amendment proposed in this resolution by  
voting upon the following question:

4 "Shall the Constitution of Maine be amended to authorize the  
Legislature to tax waterfront properties used exclusively  
6 for marine-related industries at a rate different than that  
levied on other properties?"

8  
10 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  
12 below the word "Yes" and "No." The ballots shall be received,  
sorted, counted and declared in open ward, town and plantation  
14 meetings and returns made to the Secretary of State in the same  
manner as votes for members of the Legislature. The Governor  
16 shall review the returns and, if it appears that a majority of  
the legal voters are in favor of the amendment, the Governor  
18 shall proclaim that fact without delay and the amendment shall  
become part of the Constitution on the date of the proclamation.

20  
22 **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  
24 necessary to carry out the purposes of this referendum.

26

28

### STATEMENT OF FACT

30 The Constitution of Maine permits the provision of property  
tax benefits to owners of farmland and open space lands. The  
32 purpose of this constitutional resolution is to permit the  
extension of similar tax relief for waterfront properties used  
34 exclusively for marine-related industries, such as fish piers and  
lobster pounds.

36