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## 114th MAINE LEGISLATI

**SECOND REGULAR SESSION - 1990** 

Legislative Document

No. 2315

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H.P. 1673

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House of Representatives, February 14, 1990

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 27.

Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative SIMPSON of Casco. Cosponsored by Representative MAYO of Thomaston, Representative LARRIVEE of Gorham and Senator ESTY of Cumberland.

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## **RESOLUTION, Proposing an Amendment to the Constitution of** Maine to Allow Current Use Valuation for Children's Camps. $\mathbb{A} \cong$

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

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

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

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A. Farms and agricultural lands, timberlands and woodlands;

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

C. Lands used for game management or wildlife sanctuaries.

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D. Land used exclusively for children's camps.

Tax recovery on change to higher use. In implementing 26 paragraphs A, B and , C and D, the Legislature shall provide that any change of use higher than those set forth in paragraphs A, B 28 and , C and D, except when the change is occasioned by a transfer resulting from the exercise or threatened exercise of the power 30 of eminent domain, shall result in the imposition of a minimum penalty equal to the tax which would have been imposed over the 5 32 years preceding that change of use had that real estate been assessed at its highest and best use, less all taxes paid on that 34 real estate over the preceding 5 years, and interest, upon such reasonable and equitable basis as the Legislature shall determine. 36 Any statutory or constitutional penalty imposed as a result of a change of use, whether imposed before or after the 38 approval of this subsection, shall be determined without regard to the presence of minerals, provided that, when payment of the penalty is made or demanded, whichever occurs first, there is in 40 effect a state excise tax which applies or would apply to the 42 mining of those minerals.

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**Constitutional referendum procedure; form of question; effective date. Resolved:** That the city aldermen, town selectmen and plantation assessors of this State shall notify the inhabitants of their respective cities, towns and plantations to meet, in the manner prescribed by law for holding a statewide election, at the next general election in the month of November following passage of this resolution, to vote upon the ratification of the amendment proposed in this resolution by voting upon the following question: "Shall the Constitution of Maine be amended to authorize the Legislature to permit the current use valuation of property used exclusively for children's camps?"

The legal voters of each city, town and plantation shall 6 vote by ballot on this question, and shall designate their choice by a cross or check mark placed within the corresponding square 8 below the word "Yes" and "No." The ballots shall be received, 10 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 12 shall review the returns and, if it appears that a majority of 14 the legal voters are in favor of the amendment, the Governor shall proclaim that fact without delay and the amendment shall 16 become part of the Constitution on the date of the proclamation; and be it further

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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

28 The Constitution of Maine permits the provision of property tax benefits to owners of farmland and open space lands. The 30 purpose of this constitutional resolution is to permit the extension of similar tax relief for properties used exclusively 32 for children's camps.