

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

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Legislative Document

No. 1045

H.P. 741

House of Representatives, March 12, 1991

Received by the Clerk of the House on March 8, 1991. Referred to the Committee on Taxation and 1400 ordered printed pursuant to Joint Rule 14.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative LIPMAN of Augusta.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY-ONE

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**RESOLUTION, Proposing an Amendment to the Constitution of Maine  
to Provide for a Uniform Property Tax.**

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

4 Constitution, Art. IX, §8, sub-§5 is enacted to read:

6  
8 5. Uniform property tax. The following provisions apply to  
taxes on real and personal estate assessed by authority of this  
State.

10  
12 A. By July 1, 1993, all property, other than property  
valued under subsection 2, must be valued at 100% of just  
value.

14  
16 B. By January 1, 1994 and annually thereafter, the State  
shall establish a statewide property tax mill rate  
calculated to raise the total amount of all municipal  
property tax commitments for the previous tax year.

18  
20 C. Beginning with property taxes assessed in 1994, the  
statewide property tax mill rate must be applied to all  
taxable property that is assessed at just value.

22  
24 D. A municipality may raise an additional amount not to  
exceed 10% of the amount raised in that municipality under  
paragraph C.

26  
28 E. Municipalities must administer and collect the tax and  
send all revenues, other than any additional amount  
collected under paragraph D, to the State.

30  
32 F. The State shall distribute all property taxes collected  
under this section to municipalities, based on population.

34  
36 G. For the purposes of this subsection, the unorganized  
territory must be treated as if it were one municipality.

38  
40 H. The Legislature may enact legislation to carry out the  
purposes of this subsection.

42 ; and be it further

44 **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 a  
48 statewide election, on the Tuesday following the first Monday of  
November following the passage of this resolution, to vote upon  
50 the ratification of the amendment proposed in this resolution by  
voting upon the following question:

2 "Shall the Constitution of Maine be amended to provide for a  
uniform statewide property tax?"

4 The legal voters of each city, town and plantation shall  
vote by ballot on this question, and shall designate their choice  
6 by a cross or check mark placed within the corresponding square  
below the word "Yes" or "No." The ballots shall be received,  
8 sorted, counted and declared in open ward, town and plantation  
meetings and returns made to the Secretary of State in the same  
10 manner as votes for members of the Legislature. The Governor  
shall review the returns and, if it appears that a majority of  
12 the legal voters are in favor of the amendment, the Governor  
shall proclaim that fact without delay and the amendment shall  
14 become part of the Constitution on the date of the proclamation;  
and be it further

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

22 **STATEMENT OF FACT**

24 This resolution provides for a uniform statewide property  
26 tax.