

# MAINE STATE LEGISLATURE

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# 117th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1995

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Legislative Document

No. 286

S.P. 110

In Senate, January 27, 1995

**RESOLUTION, Proposing an Amendment to the Constitution of Maine  
to Allow Local Tax Assessors to Assess Land at Current Use Value.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "May M. Ross".

MAY M. ROSS  
Secretary of the Senate

Presented by President BUTLAND of Cumberland. (BY REQUEST).

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, first ¶** is amended to read:

6

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

12

; and be it further

14

**Constitutional referendum procedure; form of question; effective  
date. Resolved:** That the municipal officers of this State shall  
16 notify the inhabitants of their respective cities, towns and  
plantations to meet, in the manner prescribed by law for holding  
18 a statewide election, at a statewide election, on the Tuesday  
following the first Monday of November following the passage of  
20 this resolution, to vote upon the ratification of the amendment  
proposed in this resolution by voting upon the following question:

22

24           "Do you favor amending the Constitution of Maine to require  
that taxes upon real and personal property be assessed  
according to the current use value of the property?"

26

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

38

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

44

## STATEMENT OF FACT

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4       This resolution proposes to amend the Constitution of Maine  
to require that property tax assessment be based on current use  
value rather than just value.