



120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 1113

H.P. 841

House of Representatives, February 22, 2001

RESOLUTION, Proposing an Amendment to the Constitution of Maine to Permit a Parcel of Land to be Withdrawn from the Maine Tree Growth Tax Program after 20 Years Without Penalty.

Reference to the Committee on Taxation suggested and ordered printed.

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MILLICENT M. MacFARLAND, Clerk

Presented by Representative WESTON of Montville. Cosponsored by Senator DAVIS of Piscataquis and Representatives: FOSTER of Gray, GOOLEY of Farmington, GREEN of Monmouth, MENDROS of Lewiston. **Constitutional amendment. Resolved:** Two thirds of each branch of the Legislature concurring, that the following amendment to the Constitution of Maine be proposed:

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Constitution, Art. IX, §8, sub-§2 is amended to read:

Assessment of certain lands based on current use;
 penalty on change to higher use. The Legislature shall have power to provide for the assessment of the following types of
 real estate whenever situated in accordance with a valuation based upon the current use thereof and in accordance with such
 conditions as the Legislature may enact:

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

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

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C. Lands used for game management or wildlife sanctuaries.

In implementing paragraphs A, B and C, the Legislature shall provide that any change of use higher than those set forth in 22 paragraphs A, B and C, except when the change is occasioned by a transfer resulting from the exercise or threatened exercise of 24 the power of eminent domain, shall result in the imposition of a 26 minimum penalty equal to the tax which would have been imposed over the 5 years preceding that change of use had that real estate been assessed at its highest and best use, less all taxes 28 paid on that real estate over the preceding 5 years, andinterest, upon such reasonable and equitable basis as the 30 Legislature shall determine. Notwithstanding this subsection, a 32 penalty may not be imposed against a person who owns real estate that has been valued based upon the current use of that real estate as timberland or woodland for at least 20 years when that 34 real estate ceases to be so valued. Any statutory or 36 constitutional penalty imposed as a result of a change of use, whether imposed before or after the approval of this subsection, 38 shall be determined without regard to the presence of minerals, provided that, when payment of the penalty is made or demanded, 40 whichever occurs first, there is in effect a state excise tax which applies or would apply to the mining of those minerals.

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; and be it further

46 Constitutional referendum procedure; form of question; effective date. Resolved: That the municipal officers of this State shall
 48 notify the inhabitants of their respective cities, towns and plantations to meet, in the manner prescribed by law for holding
 50 a statewide

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

6 "Do you favor amending the Constitution of Maine to permit a parcel of land to be withdrawn from the Maine Tree Growth 8 Tax Program after 20 years without penalty?"

10 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 12 the word "Yes" or "No." The ballots must be received, sorted, counted and declared in open ward, town and plantation meetings 14 and returns made to the Secretary of State in the same manner as votes for members of the Legislature. The Governor shall review 16 the returns and, if it appears that a majority of the legal votes are cast in favor of the amendment, the Governor shall proclaim 18 that fact without delay and the amendment becomes part of the Constitution on the date of the proclamation; and be it further 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 necessary to carry out the purpose of this referendum.

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SUMMARY

30 This constitutional resolution permits a person to withdraw a parcel of land that has been enrolled in the Maine Tree Growth 32 Tax Program for at least 20 years without penalty.