

# MAINE STATE LEGISLATURE

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DATE: 1/15/05

(Filing No. H- 4 )

**PROPERTY TAX REFORM**

*MINORITY*

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
122ND LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 221, L.D. 296, "RESOLUTION, Proposing an Amendment to the Constitution of Maine To Allow the Legislature To Authorize or Require a Growth Limitation on the Taxable Value of Small Business Land"

Amend the resolution by striking out everything after the title and before the summary and inserting in its place the following:

**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-§6** is enacted to read:

6. Small business land value. The Legislature may limit the rate of increase in the taxable value of small business land. The Legislature may permit municipalities to choose whether to adopt such a limitation. In implementing this subsection, the Legislature shall provide that any change in ownership or use of the small business land must result in the restoration of the land to taxation at just value and the imposition of a minimum penalty equal to the tax that would have been imposed over the 5 years preceding the change of ownership or use had the small business land not been subject to a limitation on increases in taxable value under this subsection and interest, as determined by the Legislature. Any limitation on increases in taxable value under this subsection may not affect the determination of equalized just value of a municipality for any purpose.

; and be it further

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

10           "Do you favor amending the Constitution of Maine to permit  
11 limiting the taxable value of small business land?"

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

24           **Secretary of State shall prepare ballots. Resolved:** That the  
25 Secretary of State shall prepare and furnish to each city, town  
26 and plantation all ballots, returns and copies of this resolution  
27 necessary to carry out the purposes of this referendum.'

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31           **SUMMARY**

32           This is the minority report of the Joint Select Committee on  
33 Property Tax Reform.

34           This resolution removes the Legislature's discretion to  
35 specify which changes in ownership or use of small business land  
36 must result in restoration to taxation at just value and a  
37 penalty.