

# MAINE STATE LEGISLATURE

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# 122nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2005

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Legislative Document

No. 1009

S.P. 349

In Senate, February 24, 2005

**RESOLUTION, Proposing an Amendment to the Constitution of  
Maine To Allow Real Estate To Be Valued Differently Based on the  
Residency of the Owner**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator TURNER of Cumberland.

Cosponsored by Senators: COURTNEY of York, DAMON of Hancock, WOODCOCK of  
Franklin, Representatives: CLOUGH of Scarborough, DAVIS of Falmouth.

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

5           **Constitution, Art. IX, §8, sub-§6** is enacted to read:

6           6. Valuation of Maine resident-owned property. The  
7 Legislature shall require municipalities to establish fixed  
8 valuations of property owned by permanent residents of Maine  
9 within those municipalities. The valuation of Maine  
10 resident-owned property may not increase for the time that the  
11 property is owned by that Maine resident. Upon transfer of the  
12 property to a non-Maine resident, the valuation may increase to  
13 the just value as determined by the assessors of the taxing  
14 municipality. If the property is transferred to another  
15 permanent Maine resident, the valuation of the property remains  
16 the same as when the property was last owned by the transferor.  
17 The valuation of property owned by a person who is not a  
18 permanent resident of Maine must continue to increase according  
19 to the just value of that property.

20  
21  
22 ; and be it further

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

31           "Do you favor amending the Constitution of Maine to require  
32 the Legislature to require municipalities to fix the value  
33 of property owned by a Maine resident at a level that does  
34 not change until the property is transferred to a non-Maine  
35 resident and to require the value of property owned by  
36 non-Maine residents to increase according to just value  
37 assessment?"

38  
39           The legal voters of each city, town and plantation shall  
40 vote by ballot on this question and designate their choice by a  
41 cross or check mark placed within the corresponding square below  
42 the word "Yes" or "No." The ballots must be received, sorted,  
43 counted and declared in open ward, town and plantation meetings  
44 and returns made to the Secretary of State in the same manner as  
45 votes for members of the Legislature. The Governor shall review  
46 the returns and, if it appears that a majority of the legal votes  
47 are cast in favor of the amendment, the Governor shall proclaim  
48 that fact without delay and the amendment becomes part of the  
49  
50

2 Constitution of Maine on the date of the proclamation; and be it  
further

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

10 **SUMMARY**

12 This resolution proposes to amend the Constitution of Maine  
to require the Legislature to require municipalities to fix the  
14 value of property owned by permanent residents of Maine; once the  
value is fixed, it does not increase until the property is  
16 transferred through sale or other means to a non-Maine resident  
or the owner is no longer considered a permanent Maine resident.  
18 At the time of transfer to a non-Maine resident, the valuation of  
the property increases to the amount of the true or just  
20 valuation. A Maine resident who purchased the property assumes  
the valuation in place on the date of the transfer.