

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)



# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

---

Legislative Document

No. 276

S.P. 91

January 19, 2007

**RESOLUTION, Proposing an Amendment to the Constitution of  
Maine To Require the Legislature To Freeze the Valuation of Maine  
Primary Residence Land**

---

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 PERRY of Penobscot. (GOVERNOR'S BILL)  
Cosponsored by Representative PIOTTI of Unity and  
Senator: COURTNEY of York, Representatives: CROCKETT of Augusta, PERCY of  
Phippsburg, WOODBURY of Yarmouth.

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

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

5       **6. Valuation of primary residence land; penalty on transfer.** The Legislature  
6 shall provide for freezing the valuation of primary residence land in accordance with such  
7 conditions as the Legislature may enact, including adjustments in the frozen valuation  
8 based on inflation as measured by a reliable indicator.

9 In implementing this subsection, the Legislature shall provide that certain transfers of the  
10 primary residence land will result in the imposition of a minimum penalty equal to the tax  
11 that would have been imposed over the 5 years preceding the transfer of the primary  
12 residence land had the valuation not been frozen, less all taxes paid on that land over the  
13 preceding 5 years, plus interest, upon such reasonable and equitable basis as the  
14 Legislature determines.

15 Any freezing of taxable value under this subsection may not affect the determination of  
16 equalized just value of a municipality for any purpose.

17 ; and be it further

18       **Constitutional referendum procedure; form of question; effective date.**

19 **Resolved:** That the municipal officers of this State shall notify the inhabitants of their  
20 respective cities, towns and plantations to meet, in the manner prescribed by law for  
21 holding a statewide election, at a statewide election held in the month of November  
22 following the passage of this resolution, to vote upon the ratification of the amendment  
23 proposed in this resolution by voting upon the following question:

24       “Do you favor amending the Constitution of Maine to require the Legislature to  
25 provide for freezing the valuation of primary residence land?”

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

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

## SUMMARY

1  
2  
3  
4  
5  
6

This resolution proposes a constitutional amendment to require the Legislature to provide for freezing the valuation of primary residence land. As with existing constitutional provisions concerning current use valuation of farms, open space, forestland and waterfront land used for commercial fishing, the resolution proposes payment of a penalty for certain transfers of the primary residence land.