

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 1494

S.P. 521

March 19, 2007

**RESOLUTION, Proposing an Amendment to the Constitution of  
Maine To Reform Property Taxes by Limiting Increases**

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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 SNOWE-MELLO of Androscoggin.  
Cosponsored by Senator COURTNEY of York, Representative LANSLEY of Sabattus and  
Representatives: CEBRA of Naples, HOTHAM of Dixfield, ROBINSON of Raymond.



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

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

6 **SUMMARY**

7 This resolution proposes to amend the Constitution of Maine to establish the base  
8 property value for real property as the just value of the property as of April 1, 2008.  
9 Increases in the value of real property are limited to the just value of any improvements  
10 or degradations to the property and the lower of the rate of inflation and the actual  
11 increase in value of the real property, unless there is a change of ownership. If there is a  
12 change of ownership, the value of the property may be changed to the higher of the actual  
13 purchase price and the just value of the property on the April 1st preceding the change in  
14 ownership.