

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 1731

H.P. 1214

House of Representatives, March 26, 2007

**RESOLUTION, Proposing an Amendment to the Constitution of  
Maine To Tax Nonprimary Residences at a Higher Rate**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative SAVIELLO of Wilton.

Cosponsored by Senators: HOBBS of York, TURNER of Cumberland.

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, first ¶** is amended to read:

5       **Section 8. Taxation.** All taxes upon real and personal estate, assessed by authority  
6 of this State, shall be apportioned and assessed equally according to the just value thereof,  
7 except as provided in this section.

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

9       **6. Property of higher value not a homestead.** A municipality may impose a  
10 greater assessment on real property that has an assessed value of more than \$500,000 and  
11 that is not occupied as the primary residence of the owner of that property than on  
12 property that does not meet these criteria. The assessed value threshold specified in this  
13 subsection must be indexed annually to a cost-of-living index as published by a federal  
14 agency. The Legislature shall enact legislation to implement the provisions of this  
15 subsection.

16 ; and be it further

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

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

23       “Do you favor amending the Constitution of Maine to allow a municipality to impose  
24 a greater assessment on real property that has an assessed value of more than  
25 \$500,000 and that is not occupied as the primary residence of the owner of that  
26 property and providing for the annual indexing of the assessed threshold value to the  
27 cost of living?”

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

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

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## SUMMARY

2        This resolution amends the Constitution of Maine to allow a municipality to impose a  
3 greater assessment of property taxes on real property that has an assessed value of more  
4 than \$500,000 and that is not occupied as the primary residence by the owner of that  
5 property. The threshold amount of \$500,000 would be adjusted annually to reflect the  
6 cost of living, as published in a federal publication.