

MAINE STATE LEGISLATURE

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125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 1401

S.P. 433

In Senate, April 5, 2011

**RESOLUTION, Proposing an Amendment to the Constitution of
Maine To Restrict Property Revaluations**

Reference to the Committee on Taxation suggested and ordered printed.

Joseph G. Carleton Jr.

JOSEPH G. CARLETON, JR.
Secretary of the Senate

Presented by Senator COLLINS of York.
Cosponsored by Representative CEBRA of Naples and
Senator: SNOWE-MELLO of Androscoggin, Representatives: EBERLE of South Portland,
LIBBY of Waterboro, WATERHOUSE of Bridgton.

- 1 1. Allow for the change in valuation of real property and the buildings on that real
2 property only upon a change in ownership, a change in type of land use or the
3 expansion of the land use to increase income;
- 4 2. Limit the change in valuation to the greater of the just value and the appraised just
5 value of the taxable real property as may be required by the local tax assessor;
- 6 3. Require the equalized just value of a municipality to equal 100%; and
- 7 4. Require that the change in value be subject to the real estate transfer tax, which
8 must be paid solely by the seller if there is a change in ownership, or by the owner if
9 there is a change or expansion in land use, and require that the tax be paid to the
10 municipality and used only for the purpose of property tax relief?"

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

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

23 **SUMMARY**

24 This resolution proposes to amend the Constitution of Maine to:

- 25 1. Allow for the change in valuation of real property and the buildings on that real
26 property only upon a change in ownership, a change in type of land use or the expansion
27 of the land use to increase income;
- 28 2. Limit the change in valuation to the greater of the just value and the appraised just
29 value of the taxable real property as may be required by the local tax assessor;
- 30 3. Require the equalized just value of a municipality to equal 100%; and
- 31 4. Require that the change in value be subject to the real estate transfer tax, which
32 must be paid solely by the seller if there is a change in ownership, or by the owner if there
33 is a change or expansion in land use, and require that the tax be paid to the municipality
34 and used only for the purpose of property tax relief.