



125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 305

H.P. 247

House of Representatives, February 3, 2011

**RESOLUTION, Proposing an Amendment to the Constitution of
Maine To Allow Land and Buildings To Be Assessed Differently**

Reference to the Committee on State and Local Government suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Clerk

Presented by Representative CHIPMAN of Portland.

Cosponsored by Representatives: BERRY of Bowdoinham, KNIGHT of Livermore Falls.

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 that land may be assessed at a rate different from the rate at which buildings
8 located on that land are assessed.

9 ; and be it further

10 **Constitutional referendum procedure; form of question; effective date.**
11 **Resolved:** That the municipal officers of this State shall notify the inhabitants of their
12 respective cities, towns and plantations to meet, in the manner prescribed by law for
13 holding a statewide election, at a statewide election held in the month of November
14 following the passage of this resolution, to vote upon the ratification of the amendment
15 proposed in this resolution by voting upon the following question:

16 "Do you favor amending the Constitution of Maine to allow municipalities to assess
17 land at a rate different from the rate at which they assess buildings on the land?"

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

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

30 **SUMMARY**

31 This resolution proposes to amend the Constitution of Maine to allow land to be
32 assessed at a rate different from the rate at which buildings located on that land are
33 assessed.