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

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

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

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

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

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

; and be it further

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

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

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

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

### **SUMMARY**

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.