



132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1610

H.P. 1064

House of Representatives, April 15, 2025

**RESOLUTION, Proposing an Amendment to the Constitution of
Maine to Apportion Differentiated Tax Rates on Real Property
According to Use**

Received by the Clerk of the House on April 11, 2025. Referred to the Committee on
Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative ANKELES of Brunswick.
Cosponsored by Representatives: ARFORD of Brunswick, GEIGER of Rockland, MALON of
Biddeford, SAYRE of Kennebunk, SHAGOURY of Hallowell.

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** 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 **1. Intangible property.** The Legislature shall have power to levy a tax upon
8 intangible personal property at such rate as it deems wise and equitable without regard to
9 the rate applied to other classes of property.

10 **2. Assessment of certain lands based on current use; penalty on change to higher**
11 **use.** The Legislature shall have power to provide for the assessment of the following types
12 of real estate whenever situated in accordance with a valuation based upon the current use
13 thereof and in accordance with such conditions as the Legislature may enact:

14 A. Farms and agricultural lands, timberlands and woodlands;

15 B. Open space lands which are used for recreation or the enjoyment of scenic natural
16 beauty;

17 C. Lands used for game management or wildlife sanctuaries; and

18 D. Waterfront land that is used for or that supports commercial fishing activities.

19 In implementing paragraphs A, B, C and D, the Legislature shall provide that any
20 change of use higher than those set forth in paragraphs A, B, C and D, except when the
21 change is occasioned by a transfer resulting from the exercise or threatened exercise of the
22 power of eminent domain, shall result in the imposition of a minimum penalty equal to the
23 tax which would have been imposed over the 5 years preceding that change of use had that
24 real estate been assessed at its highest and best use, less all taxes paid on that real estate
25 over the preceding 5 years, and interest, upon such reasonable and equitable basis as the
26 Legislature shall determine. Any statutory or constitutional penalty imposed as a result of
27 a change of use, whether imposed before or after the approval of this subsection, shall be
28 determined without regard to the presence of minerals, provided that, when payment of the
29 penalty is made or demanded, whichever occurs first, there is in effect a state excise tax
30 which applies or would apply to the mining of those minerals.

31 **3. School districts.** The Legislature shall have power to provide that taxes, which it
32 may authorize a School Administrative District or a community school district to levy, may
33 be assessed on real, personal and intangible property in accordance with any cost-sharing
34 formula which it may authorize.

35 **4. Watercraft.** Beginning with the property tax year 1984, all watercraft as defined
36 by the Legislature shall be exempt from taxation as personal property, provided that certain
37 watercraft as defined by the Legislature shall be subject to an excise tax to be collected and
38 retained by the municipalities.

39 **5. Historic and scenic preservation.** The Legislature shall have the power to provide
40 that municipalities may reduce taxes on real property if the property owner agrees to
41 maintain the property in accordance with criteria adopted by the governing legislative body

1 of the municipality to maintain the historic integrity of important structures or to provide
2 scenic view easements of significant vistas.

3 **6. Homestead property and commercial use.** The Legislature has the power to
4 provide that municipalities may apportion differentiated tax rates on real property
5 according to the following uses:

6 A. As homestead residences;

7 B. As nonhomestead residences; and

8 C. As property for commercial use.

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

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

15 "Do you favor amending the Constitution of Maine to allow the Legislature
16 to provide that municipalities may apportion differentiated tax rates on real
17 property according to the following uses: as homestead residences, as
18 nonhomestead residences and as property for commercial use?"

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

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 of
29 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 the Legislature
32 to provide that municipalities may apportion differentiated tax rates on real property
33 according to the following uses: as homestead residences, as nonhomestead residences and
34 as property for commercial use.