



127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 1169

S.P. 416

In Senate, March 31, 2015

**RESOLUTION, Proposing an Amendment to the Constitution of
Maine To Permit 25 Acres or Less To Be Withdrawn from Taxation
as Timberland and Woodland without Penalty**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read "Heather J.R. Priest".

HEATHER J.R. PRIEST
Secretary of the Senate

Presented by Senator DAVIS of Piscataquis.

Cosponsored by Representative SKOLFIELD of Weld and

Senators: BRAKEY of Androscoggin, BURNS of Washington, Representatives: CHACE of
Durham, CRAFTS of Lisbon, WOOD of Sabattus.

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, sub-§2, last ¶** is amended to read:

5 In implementing paragraphs A, B, C and D, the Legislature shall provide that any
6 change of use higher than those set forth in paragraphs A, B, C and D, except when the
7 change is occasioned by a transfer resulting from the exercise or threatened exercise of
8 the power of eminent domain or, in the case of timberland and woodland described in
9 paragraph A, when the change of use is to 25 acres or less, shall result in the imposition
10 of a minimum penalty equal to the tax which would have been imposed over the 5 years
11 preceding that change of use had that real estate been assessed at its highest and best use,
12 less all taxes paid on that real estate over the preceding 5 years, and interest, upon such
13 reasonable and equitable basis as the Legislature shall determine. Any statutory or
14 constitutional penalty imposed as a result of a change of use, whether imposed before or
15 after the approval of this subsection, shall be determined without regard to the presence
16 of minerals, provided that, when payment of the penalty is made or demanded, whichever
17 occurs first, there is in effect a state excise tax which applies or would apply to the
18 mining of those minerals.

19 ; and be it further

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

26 "Do you favor amending the Constitution of Maine to authorize the
27 withdrawal of 25 acres or less of timberland and woodland from current
28 use valuation for purposes of property taxation without payment of a
29 penalty?"

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

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

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SUMMARY

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This resolution proposes to amend the Constitution of Maine to permit a person to withdraw 25 acres or less of timberland and woodland from current use valuation without incurring a penalty.