



Committee on Taxation  
% Legislative Information Office  
100 State House Station  
Augusta, ME 04333

May 17, 2023

**RE: LD 1648, An Act to Make Changes to the Farm and Open Space Tax Law**

Dear Chair Grohoski, Chair Perry, and Members of the Taxation Committee:

Thank you for the opportunity to submit testimony in support of LD 1648, An Act to Make Changes to the Farm and Open Space Tax Law, on behalf of Maine Audubon and our 30,000 members, supporters, and volunteers. Maine Audubon supports this legislation as an important natural resource conservation and climate change mitigation strategy.

Maine's Open Space Law plays a key role in recognizing and incentivizing private landowners to manage their private land to provide public benefits. The law allows town assessors to lower property taxes for a landowner in exchange for maintaining and enhancing open space that conserves woods, waters, and wildlife, and that is often open to the public for hunting, fishing, and other types of recreation.

However, the current law is in need of a refresh to better support private landowners and better conserve a more complex set of open space values. Under the proposed bill, landowners who enroll in the program would immediately be eligible for a 50% tax deduction from the open space valuation if they agree to maintain that open space as open space for a ten-year time period (the open space valuation is set at twice the Tree Growth Tax Program valuation established for that county).

As proposed in LD 1648, a landowner could apply for an additional 25-50% reduction from the open space valuation if they agree to add one or two of the following:

- (1) Allow public access (25%).
- (2) Permanently protect that open space (25%).
- (3) Develop and implement a wildlife habitat management plan for the open space in collaboration with the Department of Inland Fisheries and Wildlife or Department of Agriculture, Conservation and Forestry (25%).
- (4) Develop and implement a carbon conservation plan that is signed by a licensed forester or soil scientist and submitted to the Department of Agriculture, Conservation and Forestry for approval (25%).

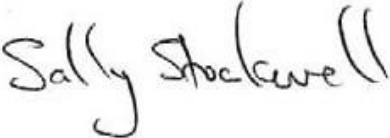
The bill calls for simplifying the valuation calculations, making them easier for both

landowners and assessors to understand and calculate; adds credit for developing a carbon conservation plan and simplifies requirements for the wildlife habitat management plan. At the end of any ten-year period, the landowner may re-enroll, add or subtract categories, and provide updated wildlife management plans and/or carbon conservation plans that spell out activities for the next ten-year time period.

As development pressures are increasing across the state, no trespassing signs are going up in places where they never existed before, numerous wildlife species and overall biodiversity are showing dramatic declines, and impacts from climate change are escalating, this is a great time to streamline and expand our program that recognizes landowners who are willing to protect open space and its various public values. As a wildlife conservation organization, we are especially excited and thankful for opportunities to recognize landowners who provide clean water, habitat for a myriad of fish and wildlife species, and increased carbon sequestration and storage. Providing permanent protection of open space and public access for nature-based recreation are additional key benefits.

This bill is a win-win-win for all. We urge the Committee to support this legislation. Thank you for your consideration.

Sincerely,



Sally Stockwell  
Director of Conservation