

Maine Legislature
Taxation Committee
2 State House Station
Augusta, Maine 04333

May 16, 2023

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

Chairpersons Grohoski and Perry, and honorable members of the Taxation Committee:

My name is Kerry Leichtman. I am a Certified Maine Assessor serving the jurisdictions of Camden, Rockport and Rockland. Thank you for the opportunity to address you on this bill. I am writing in support of LD 1648.

We have three significant current use programs – Tree Growth, Farmland and Open Space – which all seek to enhance our state’s natural resources by lowering property taxes in exchange for a public benefit. All three programs have honorable aspirations and all three need your attention from time to time to ensure they are changing with the times in a manner that serves the landowners, general public and their home communities.

In case anyone is wondering why I didn’t mention the fourth current use program – working waterfront – it’s because that program was enacted after the proverbial horse was out of the barn. In evidenced of that, I assess three coastal communities and have no enrollees in the program.

It is my view that the Open Space tax law in its current state is easily manipulated into being a tax break with few obligations. LD 1648 seeks to improve the Open Space tax law by creating realistic categories in which enrollees can truly contribute to the protection of resources in exchange for a property tax break.

I would also like to see Section 5.3.A-O edited down to a list of essential qualifications. As it reads now, the language is loose enough that just about any parcel of land would be seen as qualifying for Open Space. Perhaps this could be addressed during the work session.

This has been a very interesting Legislative session, with many bills worthy of consideration and discussion. Unfortunately, it is also the busiest time of the year for assessors, so I regret not being able to make the trip to Augusta to discuss this bill with you in person. But I do thank you for creating various alternate means of offering testimony and for taking the time to consider my opinion on this bill.