

Testimony in Support of LD 2162

An Act Regarding the Homestead Property Tax Exemption and the Property Value Reassessment Process

Before the Joint Standing Committee on Taxation
February 7, 2024

Honorable Senator Grohoski, Representative Perry, distinguished members of the Joint Standing Committee on Taxation: my name is B Lauer. While I am a conservation professional currently residing in Michigan, from the summer of 2021 to the summer of 2023 I was a resident of Orono, Maine. During that time, I was a graduate student in the Department of Communication and Journalism at the University of Maine, a trainee in the National Science Foundation Research Traineeship for Conservation Science and Practice, the Fisheries Policy Coordinator for the Maine Shellfish Learning Network, and a member of the Coastal Access Resource Exchange, a diverse group of collaborators working to preserve working waterfronts in all their forms and taking creative approaches to increasing coastal access. My comments today do not reflect the positionality of any of the entities with which I was formerly associated but instead reflect the knowledge and experience of someone who worked in and researched access to wild intertidal shellfish fisheries and coastal spaces for two years. I would like to testify in support of LD 2162.

My research and work in Maine focused on the vital importance of ensuring access to Maine's natural resources, particularly those on which livelihoods depend. I spent my two years in Maine learning about and dedicated to finding solutions to issues of coastal access for intertidal shellfish harvesters within the state. Upon arriving in the state and beginning to attune to wild, intertidal shellfish fisheries, I realized that while those engaged with the fishery did not always agree on what "access" meant or how they were experiencing it being restricted, that the restriction of access to the intertidal was, in fact, a ubiquitous issue.

In my preparation of this testimony, I considered many different forms of evidence I could present that underpin the necessity of this bill. I could share numerous accounts of being told that mudflats are not working waterfronts, a perspective that unjustly omits individuals involved in Maine's second-largest economic fishery from being recognized as part of the community contributing to Maine's Blue Economy. Additionally, I could recount tales from harvesters who have witnessed their access to the intertidal vanish as private coastal properties change hands, compounded by the absence of incentives for new owners to allow walk-in access. These are stories that highlight the crisis that many wild intertidal shellfish harvesters face every day as they experience loss of access to their workplace, the intertidal zone. Instead, I want to tell you a story of care. One that highlights what happens when our questions begin with "what becomes possible if..."

Throughout my research, I began asking folks about the definition of a "working waterfront" and where the legal definition was housed. This led me to the Working Waterfront Tax Law, a 2006 piece of legislation that provides incentives for coastal property owners to maintain and preserve access for commercial fishing purposes, thus helping protect the rapidly shrinking working waterfront in Maine as well as providing a definition of the term *working waterfront* for tax and assessment purposes, thus creating a usable legal definition of the term *working waterfront*. An introduction to this legislation led my collaborators and me to ask, if the

Working Waterfront Tax Law was a viable option to protect and preserve walk-in access for wild intertidal fisheries and if the definition of *working waterfront* was being operationalized in a way that included mudflats and intertidal spaces. After one summer of calls to the Maine State Revenue Services, days spent engulfed in tax code and statute revision reports, and information synthesis, we had some answers and a path forward toward solutions.

It became clear that the legal definition of a *working waterfront* did not explicitly include intertidal mudflats and the walking paths needed to access them. The proposed legislation, LD2162, addresses these challenges head-on by expanding the definition of "working waterfront land" to include land located in the intertidal zone used predominantly to provide access to or support the conduct of commercial fishing activities. This change is not merely semantic; it is a recognition of the integral role that the intertidal zone and land that provides access to intertidal spaces play in our state's marine economy and the need to protect and preserve access to this vital resource.

Furthermore, my research showed that while there was tax legislation that was intended to provide incentives for private coastal landowners to provide access to the coast for fishermen and harvesters, the existing laws are not functioning in a way that supports wild intertidal shellfishing. Not only do the number of parcels enrolled in the Working Waterfront Tax Program, pale in comparison to the other Current Land Use programs, but the program was not designed for small plots of land such as those used for walk-in intertidal access. Thus, the existing tax incentives were not a functional tool for supporting walk-in access to the intertidal. LD 2162 proposes to increase the tax incentives for private landowners who allow access across their property to the intertidal zone. By doing so, we can encourage a collaborative approach to conservation and resource management, one that recognizes the rights of property owners while also ensuring the long-term sustainability of our marine resources.

While the need for this legislation is urgent, it does not represent a hasty approach to solving a problem. This legislation is the product of years of relationship building, conversations, solution brainstorming, and collaboration. While I testify in support of the piece of legislation before you, your support of this proposed bill also affirms intentional, collaborative, and equitable methods of resilience building in the face of changing ecological and economic environments.

With your support of LD2162, the State of Maine and those working to support the marine economy and environments of Maine can not only wonder but answer the questions of "What becomes possible if mudflats are working waterfronts?" and "What becomes possible if private coastal landowners had incentives to provide walk-in access to those who rely on the intertidal for their livelihoods?"

Thank you for considering my testimony on this critical issue. I am confident that, together, we can take meaningful steps to preserve Maine's working waterfronts, in an inclusive, equitable, sustainable, and resilient manner for current and future generations who call the coast of The Dawnland home.

Sincerely,
B. Lauer