

Testimony in Opposition to
LD 565: An Act to Amend the Definition of "Homestead" Under the Homestead Property Tax
Exemption Laws
March 5, 2025

Chairpersons Senator Grohoski and Representative Cloutier and honorable members of the
Taxation Committee:

My name is Kerry Leichtman. I am a Certified Maine Assessor serving the jurisdictions of
Camden and Rockport and am writing you today in opposition to LD 565.

The current definition of Homestead Exemption, found at 36 MRS §681 refers to “an individual”
and “permanent resident.”

While the person who creates the trust may be a Maine resident, the beneficiary of an irrevocable
trust can be anyone, regardless of where they live or how old they are. A corporation or LLC can
be the beneficiary. An out-of-state resident can be the beneficiary.

The Homestead Exemption is a benefit to permanent residents of Maine, who have a, “fixed and
permanent home,” here. I urge you to keep it that way by opposing LD 565.

Thank you for considering these comments.