

Testimony in Opposition of

LD 934: An Act to Provide 100 Percent of the Maine Resident Homestead Property Tax
Exemption Amount to Seniors and Veterans

March 19, 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 934.

I've written a lot of testimony today and wish I could spare the time to come to Augusta to speak
with you or at least zoom in, but I have too much on my plate to participate in those manners, so
thank you for accepting written testimony.

Much of the testimony is in opposition to ideas for increasing the Homestead Exemption. I want
the exemption to be increased but LD 934 simply cannot work. It is administratively impossible
and violates the state Constitution. Article 9 section 8 requires that, "All taxes upon real and
personal estate, assessed by authority of this State, shall be apportioned and assessed equally
according to the just value thereof." LD 934 would assess the Homestead Exemption for the
property of seniors and veterans at 100% while everyone else in the municipality would be
assessed according to just value.

Thank you for considering my testimony.