

Testimony of the Maine Municipal Association
In Conditional Support of
LD 1278, *An Act to Change the Property Tax Appeal Process*
&
LD 1325, *An Act to Create Clarity in the Laws Regarding Property Tax Abatement Appeals*

April 9, 2025

Senator Grohoski, Representative Cloutier and members of the Taxation Committee, my name is Kate Dufour, and I am providing testimony in conditional support for LD 1278 and LD 1325, until MMA's Legislative Policy Committee establishes the association's official position at its April 16 meeting.

However, based on the responses to a poll of policy committee members, it is likely municipal leaders will support the clarification sought in both LD 1278 and LD 1325. As proposed, any non-residential property owner or owner of property with an equalized assessed value of \$1 million or more, must appeal a municipal level decision regarding an abatement to the State Board of Property Tax Review. Under current law, the property owner has the right to appeal the decision either to the county commissioners or the state board.

Simply, the policy committee members participating in the survey support these bills as they seek to place the final decision over an abatement determination in the hands of those with the necessary experience to make such a decision.

Should MMA's official position on these bills vary from the testimony provided above, staff will submit supplemental testimony for the committee's consideration.

Thank you for your time and consideration of the municipal perspective on this issue.