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**Testimony in Opposition to:**

**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”)**

**J. Andrew Cashman on behalf of the Maine Association of REALTORS®**

**April 9, 2025**

Senator Grohoski, Representative Cloutier and members of the Joint Standing Committee on Taxation, my name is Andy Cashman. I am the Founder of Resolve Government Relations. We represent the Maine Association of REALTORS®, a professional trade association established in 1936 with over 6,500 members statewide. REALTORS® protect private property rights, build Maine communities, and grow our state’s economy. Our members represent buyers and sellers involved in both residential and commercial real estate transactions. Our membership also includes industry affiliates, such as lenders, closing agents, title agents, appraisers, building inspectors, surveyors, etc. The Maine Association is chartered by the National Association of REALTORS® (NAR), the largest trade association in the country.

The Maine Association of REALTORS® opposes LD 1278 and LD 1325 because both bills seek to restrict a property owner’s ability to appeal their property tax valuation or abatement request. Both bills prohibit a property owner’s ability to appeal to the county or municipal officers and require appeals be made to the State Property Tax Review Board. This restriction is based only on whether the property is commercial in use or valued at over \$1 million.

MAR is committed to the protection and preservation of the constitutional right of every individual to acquire, occupy, and use their property as chosen within the law. Use and valuation of private property fall under the bundle of rights and ~~that~~ all avenues of appeal should be available to all property owners, regardless of the value of the property or use. Both LD 1278 and LD 1325 seek to unreasonably limit an owner’s options for appeals based on use and value.

For this reason, we respectfully urge you to vote Ought Not to Pass on LD 1278 and LD 1325. Thank you for your time and consideration.



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