



## ASSESSOR'S OFFICE

Brenda Cummings, CMA

Assessor (207) 443-8336

*bcummings@cityofbath.com*

### **Testimony in Opposition to LD 1630: An Act to Amend the Open Space Tax Law April 24, 2025**

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

My name is Brenda Cummings. I am a Certified Maine Assessor and the Assessor for the City of Bath, Maine. I am testifying today in reluctant opposition to LD 1630.

The Open Space current use program suffers from a lack of purpose and specific requirements for exemption that has allowed savvy taxpayers to move acreage into this tax break program without sufficient requirements to meet specific public purposes. In some ways, LD 1630 is a laudable effort to provide specificity to the Open Space program's goals, through the addition of climate resilience and carbon management and wildlife habitat categories, along with requirements for specific management plans for properties enrolled in the program. I support these efforts.

Unfortunately, this bill then undermines these very goals in the following ways:

- Management plans submitted under LD 1630's new categories are deemed confidential, with no rationale for this secrecy included in the bill. Without access to these management plans, the public and the legislature have no basis to determine the effectiveness of the Open Space program.

- Unlike forestry plans, the open space management plans described in this bill do not have a commercial reason to remain confidential.
- Specific elements that require confidentiality (such as the specific locations of endangered species, for example) can be designated as confidential without designating the entire management plan as confidential. **Transparency should be the rule and confidentiality the exception in tax legislation.**
- LD 1630 increases the percentage reduction in value for “ordinary” open space to 45% from the existing 20% reduction. Note that such ordinary open space is not required to meet the climate resilience and carbon management or the wildlife habitat management criteria – it need only be scenic under the criteria in §1102 Subsection 6.
  - Ordinary open space, without public access to its benefits, or at least a measurable and reportable benefit to the public, is perhaps the biggest concern that assessors have with the current Open Space program; this bill creates even more costs to all taxpayers to support an aspect of the Open Space current use program with arguably the least public benefit.
  - **There does not appear to be language in LD 1630 that would provide state reimbursement for the increased local costs this expansion would inevitably create.**
- Generally speaking, “forever wild” open space land (sub-paragraph 3-B of §1106-A) is more or less similar to the public benefits provided by land that is permanently protected open space (sub-paragraph 3-A of §1106-A). However, forever wild lands do provide a substantial public benefit, as itemized in the exceptions provided in the existing statute for land use such as fishing, hunting, harvesting shellfish, preventing fires or disease, and providing low-impact outdoor recreation and study. Such wild lands benefits are important elements of the Open Space program and should be retained (perhaps combined with sub-paragraph A).

In summary: the Open Space current use program is in need of study and reform. However, this bill as written is, unfortunately, not the reform that is needed.

- Forest resilience and carbon planning, as well as wildlife habitat planning, are useful features of an open space program. But public trust in the program requires as much transparency as possible, so that public benefits can be clearly measured. Management plans should be public whenever possible.
- Not every piece of land enrolled in the Open Space program needs to provide the complex and well-documented benefits described in the forest climate resilience and carbon

management or wildlife habitat sections. Indeed, not all landowners with lands that provide Open Space benefits would be able to afford to apply for the program or for an increased exemption under these two new criteria proposed in LD 1630.

- Lands enrolled in the program today as “forever wild” and permanently protected can also provide important public benefits, including access for hunting, fishing, and recreation, core elements of Maine’s land ethos.
- Lands enrolled in “ordinary” open space, on the other hand, provide limited public benefits, and it is especially difficult for the assessor to measure or quantify these benefits.

**Ordinary open space should not receive a 45% reduction in value.**

- Any increase in the exempt valuation of an Open Space property under this bill, and any increase in the exempt valuation of newly enrolled Open Space properties over the present-day rules for the Open Space program must be reimbursed by the State of Maine and not added to the local municipal tax burden.

I urge the Taxation Committee to vote “ought not to pass” to this bill, and substitute instead the convening a stakeholder group to study the Open Space current use program and make legislative recommendations for reform in a future legislative session.

Sincerely,

A handwritten signature in blue ink, appearing to read "Brenda Cummings", with a long horizontal flourish extending to the right.

Brenda Cummings  
City Assessor  
Bath, Maine