

Testimony of the Maine Municipal Association

In Support of

LD 1506, *An Act to Amend the Personal Property Tax Exemption for Individually Owned Personal Property*

May 1, 2025

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Senator Grohoski, Representative Cloutier and members of the Taxation Committee, my name is Kate Dufour, and I am submitting testimony in support of LD 1506 on behalf of MMA's Legislative Policy Committee, which establishes the association's positions on all municipally relevant legislation.

At the risk of appearing inconsistent on the issue of exemptions and the association's crusade to protect the property tax base from further erosion, there are good reasons for supporting the increase in the exemption for individually owned personal property. Not only is the expansion tremendously limited in nature, but for many communities the cost associated with assessing the property outweighs the collected revenue, thereby shifting additional burdens onto the municipalities.

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