

Testimony of the Maine Municipal Association

In Opposition to

*LD 1304, RESOLUTION, Proposing an Amendment to the Constitution of Maine to Limit  
Property Tax Increases for Individuals 65 Years of Age or Older and Shift the Tax Burden to  
State Gaming Revenues*

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 opposition to LD 1304 on behalf of MMA's Legislative Policy Committee, which establishes the association's positions on all municipally relevant legislation.

While municipal leaders appreciate that the bill includes a self-funding mechanism to cover losses in property tax revenue, they oppose the use of age as an indicator for the ability to pay. The state's overreliance on the property tax to fund school, county, municipal and unfunded state mandates, places burdens on homeowners of all ages and incomes. If the Legislature is going to advance an amendment to Maine's constitution the resulting impact should deliver property tax relief to all homeowners. It might be argued that older residents have paid their fair share of taxes. However, when it comes to the assessment of property taxes, all homeowners should be treated similarly, as special treatment will lead to requests and pressures being placed on decisionmakers to extend exceptions to other property taxpayers.

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