

Testimony of the Maine Municipal Association  
In Support of

LD 1591, *An Act to Grant a Municipality Authority to Tax Property According to Use*

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 1591 on behalf of MMA's Legislative Policy Committee, which establishes the association's positions on all municipally relevant legislation.

Municipal officials support this bill as a companion piece to LD 432 and other legislation seeking to amend the constitution to allow for the assessment of property based on classification. As provided in LD 1591, municipalities would be authorized to assess differential mil rates on homestead, non-homestead residential property, and commercial property. While the differential mil rate approach may not work in all municipalities, it warrants inclusion as part of a comprehensive solution providing towns and cities with a list of options for reducing the burdens placed on property taxpayers.

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