



May 6, 2025

Melissa Andrews, Peace Ridge Sanctuary, Testimony in Opposition to L.D. 438

Senator Grohoski, Representative Cloutier, and Members of the Joint Standing Committee on Taxation:

My name is Melissa Andrews, I am a resident of Palermo, and I co-manage Peace Ridge Sanctuary, a nonprofit operating animal shelters in Belfast, Brooks, and Freedom. I am testifying in strong opposition to L.D. 438.

Founded in 2001, Peace Ridge's state-licensed and internationally-accredited Maine shelters are home to over 650 animals rescued from municipal and state cruelty seizures and other local emergencies. Our work is active statewide, serving as a safety net for dogs, cats, farmed animals, and equines. We field calls from state and local officials and from fellow Mainers about animals in need every day, saving hundreds more each year.

Nonprofits fill government and private sector service gaps, and this charitable work directly benefits our State. For state and local agents to enforce anti-cruelty laws, they need shelters that can take seized animals, rehabilitate them, hold them as evidence, and testify in court. Without nonprofits to outsource this work to, the State could not do its job. Our work provides significant relief to the government, and in return, we are granted a property tax exemption so more of our funding can benefit the community.

As a longtime shelter manager, I know the stress of balancing a tight budget while meeting the needs of those we serve--a challenge municipalities also face. Nonprofits are particularly vulnerable in economic downturns, not only because struggling donors can't give, but the need for social services grows exponentially. Taking resources away from nonprofits hurts our communities when they need help the most.

Peace Ridge is strongly opposed to L.D. 438, which would allow municipalities to limit property tax exemptions if deemed to be "detrimental" to residents. The term "detrimental" is subjective and ambiguous, with no threshold for evaluation, and if this bill passes, any town would be given *carte blanche* to do as they chose. A nonprofit's ability to seek a property tax exemption should be uniformly applied, not contingent on where it is located.

Unfortunately, while applying for tax exemptions, we've had towns unlawfully reject our applications, not because Peace Ridge didn't qualify for the state exemption, but on a subjective claim that granting us the exemption would be "detrimental" to the town, even

Peace Ridge Sanctuary

when our nonprofit directly benefited the town economy, its residents, and made up a tiny fraction of the town's tax base.

For our shelter located in the Town of Brooks, our nonprofit was forced to divert hundreds of hours of time over the course of six years, with pro-bono legal representation also spending hundreds of hours, while the town forced taxpayers to spend significant money on legal fees, all to end up in Superior Court to validate what was clear from the beginning--that our exemption should have been granted in accordance with state law. The time and money wasted on this dispute could have instead been put into the care of animals and furthering our mission, but was instead spent on litigation all because the town selectboard unilaterally and arbitrarily decided that our work was "detrimental."

Nonprofit property tax exemptions benefit our community and should be applied uniformly. It would be unjust for towns to be able to make their own rules, but if L.D. 438 were to pass, that is exactly what will happen, placing an enormous burden on nonprofits and leading to reduced social services.

On behalf of myself, and everyone at Peace Ridge, we're urging the committee to oppose the bill.

An alternative path could be creating a system to allow municipalities to apply for state funding to offset tax exemptions, provided there was a clear metric for evaluation to ensure uniformity. If there is a proven need to change the law, shouldn't we be seeking a solution that doesn't remove one potential hardship by creating another?

Thank you.

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