

Committee on Taxation
% Legislative Information Office
100 State House Station
Augusta, ME 04333

April 24, 2025

RE: LD 1630, An Act to Amend the Open Space Tax Law

Dear Sen. Grohoski, Rep. Cloutier, and Members of the TAX Committee:

My name is Francesca “Ches” Gundrum and I am Maine Audubon’s Director of Advocacy. Maine Audubon is a wildlife conservation non-profit – we fulfill our mission to “conserve Maine wildlife and wildlife habitat” by engaging people of all ages in nature through a science-based approach to education, conservation, and advocacy. On behalf of Maine Audubon and our 30,000 members, supporters, and volunteers, thank you for the opportunity to submit testimony in support of LD 1630, *An Act to Amend the Open Space Tax Law*.

Maine’s Open Space Tax Law plays a key role in recognizing and incentivizing private landowners to manage their private land to provide public benefits. The law allows town assessors to lower property taxes for a landowner in exchange for maintaining and enhancing open space that conserves woods, waters, and wildlife, and that is often open to the public for hunting, fishing, and other types of recreation.

However, the current law is in need of a refresh to better support private landowners and better conserve a more complex set of open space values. Over the last several years, wildlife biologists at my organization have worked closely with stakeholders from all kinds of sectors and state agencies to figure out how best to modernize this program. In the 131st Legislature, a similar effort to accomplish this goal – LD 1648, *An Act to Make Changes to the Farm and Open Space Tax Law* – was enacted, but did not ultimately advance given the special appropriations table outcome last year.

LD 1630 is our opportunity to *finally* update this program. Under the proposed bill, landowners who enroll in the program would immediately be eligible for a 45% tax deduction from the open space valuation if they agree to maintain their land as open space. A landowner could apply for an additional 25% reduction from the open space valuation if they agree to add one or two of the following:

- (1) Permanently protect that open space (25%).
- (2) Allow public access (25%).

- (3) Develop and implement an expert-approved wildlife habitat management plan for the open space in collaboration with the Department of Inland Fisheries and Wildlife or Department of Agriculture, Conservation and Forestry (25%).
- (4) Develop and implement a carbon conservation plan that is signed by a licensed forester (25%).

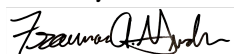
This bill implements recommendations from the Maine Forest Carbon Task Force (2021) and advances one of the goals of the Maine Climate Council's Natural and Working Lands Working Group (2024). I am fortunate to be a member of this group where a subgroup focused primarily on the goal of increasing forest carbon sequestration and storage in Maine forests helped craft and deliver our updated recommendations for the state's climate action plan. Within the recent *Maine Won't Wait* update, "... expanding Maine's Open Space Current Use taxation program to include incentives for climate-friendly land management" was officially listed as a key recommendation to help us develop new incentives to increase forest carbon storage.¹

LD 1630 calls for updating the valuation calculations, making them more attractive and easier for both landowners and assessors to understand and calculate; adds credit for developing an expert-approved forest climate resilience and carbon management plan; and simplifies requirements for an expert approved wildlife habitat management plan. At the end of any ten-year period, landowners may re-enroll, add or subtract categories, and provide updated wildlife management plans and/or carbon conservation plans that spell out activities for the next ten-year time period.

As development pressures are increasing across the state, no trespassing signs are going up in places where they never existed before, numerous wildlife species and overall biodiversity are showing dramatic declines, and impacts from climate change are escalating, this is a great time to streamline and expand our state's program that recognizes landowners who are willing to protect open space and its various public values. As a wildlife conservation organization, we are especially excited and thankful for opportunities to recognize landowners who provide clean water, habitat for a myriad of fish and wildlife species, and increased carbon sequestration and storage. Providing permanent protection of open space and public access for nature-based recreation are additional key benefits.

This bill is a win-win-win for all. We urge the Committee to support this legislation. Thank you for your consideration.

Sincerely,



Francesca "Ches" Gundrum
Director of Advocacy

¹ Maine Climate Council. *Maine Won't Wait* (2024), p. 112:
https://www.maine.gov/climateplan/sites/maine.gov.climateplan/files/2024-11/MWW_2024_Book_112124.pdf