

Testimony in Opposition to  
LD 382: An Act to Provide Fair and Predictable Taxation  
for Landowners in the Unorganized Territory  
January 14, 2026

Good morning. Chairpersons Senator Grohoski and Representative Sayre, and honorable members of the taxation Committee.

My name is Kerry Leichtman. I am the assessor for the towns of Camden and Rockport and I'm testifying in opposition to LD 382

This bill is fundamentally offensive to the principle that all Maine taxpayers are entitled to equal treatment under the law. Between 2020 and 2024, taxpayers across the entire state experienced significant increases in property values and, consequently, property taxes. Yet LD 382 proposes to provide residents of the Unorganized Territory with special, extra-constitutional relief that is not available to any other taxpayers in Maine.

When taxpayers in one of my towns express concern about rising property values, I explain that assessors are bound by constitutional requirements: property must be assessed at just value, and municipalities must conduct revaluations at least once every ten years. These requirements apply uniformly—regardless of income, geography, or community type. Everyone follows the same rules, and everyone therefore bears a proportionate share of the tax burden.

To comply with these mandates, Camden underwent a statistical update in 2022 followed by a full measure-and-list revaluation in 2024. Rockport completed statistical updates in 2022 and 2023, followed by a full revaluation in 2025. Property values and taxes rose substantially with each step. The cost of these updates and revaluations—borne entirely by local taxpayers—exceeded \$700,000.

My towns are not unique. Communities throughout Maine experienced sharply rising values and tax bills. Understandably, this caused widespread concern. In response, the Legislature appropriately convened a task force to study Maine's property tax system and the forces affecting it.

LD 382, however, seeks to avoid both economic reality and constitutional requirements in order to provide relief to Unorganized Territory taxpayers that the rest of the state is not being offered. There are two primary reasons recent value increases were so dramatic: first, the real estate market surged during the COVID-19 pandemic; second, many municipalities, plantations, and townships across the state had not conducted revaluations within the constitutionally required ten-year cycle. As a result, many properties required significant market adjustments regardless of the pandemic. When those overdue corrections coincided with a rapidly escalating market, the resulting increases were understandably difficult for taxpayers to absorb.

LD 382 proposes not merely an exception for the Unorganized Territory, but an extreme one. It would roll assessed values back to 2024 levels and prohibit market adjustments until 2030. That approach does not resolve the underlying problem—it simply postpones it.

Providing relief from rising property taxes is a goal shared by every municipal government in Maine. But relief achieved through artificial restraints and accounting maneuvers does not fix anything; it only masks the issue. Come 2030, the accumulated disparity will not have disappeared. It will reemerge in a more disruptive form. Kicking the can down the road does not make the problem go away, it feeds it and the can only gets larger.

Thank you for your time and for considering my testimony.