

Kat Taylor  
Argyle Twp. ME

**Testimony in Support of LD 382 “An Act to Provide Fair and Predictable Property Taxation for Landowners in the Unorganized Territory”**

Wednesday, January 14, 2026

Good Morning Esteemed Members of the Taxation Committee:

My name is Kat Taylor and I am a resident and property owner in Argyle Twp. a small UT located about 20 miles north of Bangor in Penobscot County.

The following are my comments on LD 382:

LD 382 reverts our valuation back to 2024 which is a fair step since it was in 2020 when the MRS increased our valuation by 40-50%. Our assessments hadn't been done for 10 years so even though the increases of 40 – 50% was abrupt it was to be expected.

But the MRS did it again last year for a total of 100%> increase on property value (within 5 years) on properties that have seen little to no improvement during a pandemic. So mandating a 10 year cycle between assessments forces the MRS to use the longest cycle instead of the shortest (5 years). I would like to see incremental increases or at least an interest free payoff period if landowners can prove economic hardship when taxes are due.

As an Emergency Preamble the bill would take effect immediately so I believe filing tax returns for 2025 would be effected returning more revenue to the taxpayer since all UT owners saw an increase in taxes in spite of lowering the mill rate. It would be nice if the MRS could provide some clarity on this.

The current high value of land still poses a risk of future tax increases so rolling back and freezing the valuation (up to 50%) until 2030 gives us another 5 years of grace to try to figure this all out.

Different Mill Rates for different counties is also fair since there are waterfront properties which are more desirable to own and are closer to services in the surrounding municipalities. Those of us in the vast areas of forested land do not have those benefits.

UT's should only be taxed on the actual Cost of Services and no more since those services are essential not optional. Just Value should be based upon how much land is improvable and improvements that are not necessary or essential modifications that replace existing. For instance, it should not increase a property's assessment for having a well, or replacing a roof or siding to preserve, not improve, the Just Value of a property.

I would like to see this bill amended to pertain to only Homeowner Exemption properties as without this requirement investment groups, seasonal and commercial owners wouldn't be paying their fair share of taxes which include other forms of taxation we, who live here year round, contribute to.

Otherwise we will see a takeover of UT property by entities looking to flip property using the low tax benefits to solicit buyers and pad their profits; the less profitable the land, the better chance of property being affordable for residents of Maine wishing to buy local.

The Homeowner's Exemption should be modified in the UT's to residency of 5 years before eligible except when transferring the exemption from another property in Maine where the owner lived for at least 5 years. If the property sells outside the family within an additional 5 years, the seller would have to pay back taxes based on the Just Value without the exemption (similar to a Land Use change upon sale).

Generational Land Ownership should be added to the Land Use designations to keep land affordable for future generations. Transfer of property between family members should be exempt from the Transfer Tax.

This assures continuity from residential owners in paying other local taxes and fees simply by living in the state as their primary residence for at least 10 years. Without the investment by residents to pay for living in the low tax UT's we invite outsiders to invest in UT property and gain additional profit due to the low tax burden and contribution of the locals that offset that burden.

Adding the COLA as a limit is completely equitable since that is the only increase in income many of us in the UT's get. Much like rent control is limits increases and unlike the Senior Property Tax Freeze it applies to all residents.

We still need to refine the variables the MRS uses in assessing Just Value. As we've seen over the last few years, property values have skyrocketed due to out of state buyers and investment groups paying more than Mainers can afford based on the values in their home state. They should not benefit from a tax break since the intent of this legislation is to reduce the tax burden on UT residents who are mostly low or fixed income or both.

And lastly, I would like to see some bipartisan support on this bill. In an election year candidates are all focused on lowering the cost of living for voters reformation of property taxes would be a step in the right direction in convincing voters that our legislators are committed to making living in Maine affordable for more than just people from 'away' whose only commitment to Maine is owning seasonal or investment property.

Respectfully,

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Bangor Daily News Articles:

Mainers living in the unorganized territory stunned by property value hikes

<https://www.bangordailynews.com/2025/05/30/piscataquis/maine-unorganized-territory-residents-stunned-by-property-value-hikes-joam40zk0w/>

Kathleen Phalen Tomaselli  
May 30, 2025

Bill would help some Mainers hold on to cherished properties

<https://www.bangordailynews.com/2026/01/12/politics/state-politics/tax-amendment-mainers-keep-cherished-properties-joam40zk0w/>

by Kathleen Phalen Tomaselli  
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