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

**J. Andrew Cashman on behalf of the Maine Association of REALTORS®  
January 21, 2026**

Senator Grohoski, Representative Sayre, and members of the Joint Standing Committee on Taxation, my name is Andy Cashman. I am the Founder of Resolve Government Relations. We represent the Maine Association of REALTORS®, a professional trade association established in 1936 with over 6,500 members statewide. REALTORS® protect private property rights, build Maine communities, and grow our state's economy. Our members represent buyers, sellers and owners of residential and commercial real estate. Our membership also includes industry affiliates, such as lenders, closing agents, title agents, appraisers, building inspectors, surveyors, and others involved in the real estate industry. The Maine Association is chartered by the National Association of REALTORS® (NAR), the largest trade association in the country.

The Maine Association of REALTORS® is Neither for Nor Against LD 382's proposed amendment which would freeze the valuation of all real and personal property in the unorganized territory at or revert to the valuation as of April 1, 2024 until the State Tax Assessor conducts a revaluation once every 10 years beginning with the 2030 tax year.

According to the National Association of REALTORS®, [Maine has experienced the most significant property value appreciation in the country since 2020, an 80% increase](#). This relates directly to the economy, inflation and the changing landscape brought about due to the COVID-19 pandemic which propelled Maine ahead as a desirable place to live, work and recreate. This statistic is significant for a few reasons:

- While real estate markets dictate buyer and seller behavior, directly impacting price values and demand, it should not dictate how tax assessed property is valued. Equity built from a property does not mean an owner is suddenly wealthy and able to financially bear the burden of funding our state's fiscal needs. Property owners should not be liable for significant tax responsibilities beyond incremental expectations.
- MAR cautions against limiting revenues as the population continues to grow in the unorganized territories (UT). MAR has long believed that government fees should not exceed the reasonable cost of providing the service. MAR would be in general opposition of any increased fees leading to the increase of taxes for any property owners in Maine.
- MAR agrees, in the UT, property revaluation should be treated differently than a regular municipality as property owners are not using or benefitting from resources or services typically provided through that revenue stream.

Historically, MAR has opposed any primary residence property tax freeze that negatively impacts decisions about homeownership and ownership of real property, to include inequitable and counterproductive property taxes and any other taxes which impact real estate. We instead encourage public support of homeownership and real estate investments through income tax advantages.



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Geographically, the UT covers several counties and is home to properties that are uniquely different from one another. Some are primary residences, located along waterfronts, just outside municipalities or recreational hubs. Others are remote, off grid camps without running water that have been passed down generationally. These factors should be considered in how mill rate and revaluation are determined. MAR recommends further analysis of parameters to the tax freeze that could better support ownership or homestead incentives versus a broad freeze which could further distort market values and lead to new challenges in property valuation down the road.

MAR supports housing policies that respond to the individual and collective housing needs of our state. We appreciate the intent of LD 382 which would provide UT property owners the ability to rebound slightly from significant financial strains brought on by recent property tax revaluations. As a state association, our members live and work in all areas of the state to include the Unorganized Territories. We are intimately familiar with the impact property revaluation has to homeownership and general cost of living both in the UT and in Maine's municipalities. MAR supports this effort to provide financial relief but urges careful consideration of future challenges a freeze could have on Maine's ability to support long-term community needs.

Thank you for your time and consideration of our comments for LD 382.