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LD 2178

Senator Grohoski, Representative, and members of the Committee on Taxation, thank you for the opportunity to submit testimony in support of LD 2178.

If a taxpayer believes a property tax assessment is wrong, who ultimately decides that appeal and how independent is that decision-maker?

Maine's tax appeals structure has gradually drifted away from meaningful separation between assessment and review. When those functions exist too close together, even with procedural safeguards, both the appearance and reality of independence are weakened. That erosion matters. Public confidence in the tax system depends not only on outcomes, but on whether the process itself is perceived as neutral, fair, and credible.

LD 2178 is a necessary structural correction. By establishing an Independent Office of Tax Appeals, this bill restores a clear separation between the entity that assesses taxes and the entity that reviews disputes. That separation is a foundational safeguard. It protects taxpayers, municipalities, and the state by ensuring that appeals are decided without institutional pressure to defend prior decisions.

This bill does not raise taxes, lower taxes, or shift the tax burden. It strengthens the integrity of the existing system. Transparency, consistency, and trust are essential if Maine is to have productive conversations about property taxation and valuation fairness moving forward.

I have previously shared a concept draft with this committee titled the Rural Valuation Equity Initiative, and LD 2178 directly addresses one of the structural issues identified in that work. In that sense, this bill is not the end of the conversation, but an important foundation that makes future policy discussions possible.

For these reasons, I urge the committee to support LD 2178.

Thank you for your time and consideration.