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Testimony of the Maine Municipal Association (MMA)

*LD 2178, An Act to Establish the Independent Office of Tax Appeals and
Make Other Changes to the Laws Governing the Tax Appeals Process*

February 10, 2026

Senator Grohoski, Representative Sayre and distinguished members of the Joint Standing Committee on Taxation, my name is Amanda Campbell, and I am submitting placeholder testimony to LD 2178 on behalf of the Maine Municipal Association's 70-member Legislative Policy Committee (LPC) who will review this bill on Thursday, February 12, 2026. Additional testimony will be submitted at that time, if required.

In the fall of 2025, and in conjunction with the Office of Tax Policy, municipal assessors were polled and asked to respond to several questions relating to the property tax appeals process changes proposed in this bill. In response, municipal officials reported that the local caseload of both residential and non-residential property tax appeals was balanced. Additionally, the results indicated overwhelmingly that the current threshold of \$1 million for the transfer of jurisdiction is appropriate in both communities with and without a Board of Assessment Review. Of greater concern to assessors was the lack of valuation subject matter knowledge at the county level for both residential and nonresidential property tax appeals.

The association looks forward to continued collaboration and study with the Office of Tax Policy regarding future potential changes to the State Board of Property Tax Review.

Thank you for your consideration of the municipal perspective on this important topic. Please feel free to contact me or any member of the MMA Advocacy team with questions relating to municipal operations.