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Testimony of Rep. Jim Boyle presenting
LD 1648, An Act to Make Changes to the Farm and Open Space Tax Law
Before the Joint Standing Committee on Taxation

Senator Grohoski, Representative Perry and distinguished members of the Joint Standing Committee on Taxation, my name is Jim Boyle and I represent House District 109, which is the eastern half of Gorham. I am here today to present **LD 1648, An Act to Make Changes to the Farm and Open Space Tax Law.**

Over the last several months I worked closely with a variety of stakeholders to craft this bill. You will notice that both the title and the bill draft include reference to the Farmland current use program – I worked with Representative Zeigler to include his suggested changes to the Farmland program. I hope you will direct any questions relating to that program to him or perhaps other organizations behind me.

As you may know, I am a proud graduate of the University of Maine forestry program and worked extensively as a forester in the North Maine Woods before shifting into environmental consulting. As a forester and wetland scientist, I care deeply about land conservation and support efforts to manage our natural resources to benefit both forest and wildlife health and Maine's forest economy. I believe LD 1648 and the proposed changes to the Open Space Tax Program will strengthen and modernize this important tool.

LD 1648 adjusts the valuation method for the Open Space Tax Law to bring it into alignment with the more frequently used Maine Tree Growth Tax Program. This adjustment alone will help landowners and municipalities to better understand and implement the program.

In addition to adjusting the valuation method, my bill serves to clean up and modernize the valuation categories. Current law includes vague and somewhat redundant valuation categories that aren't reflective of current management needs and trends. This bill updates the criteria that was developed in the late 1980s to focus on priorities that serve Maine's forest management, wildlife and climate goals: public access, wildlife habitat management, carbon forest management and permanent protection. These new categories are more clearly defined and require management plans to ensure accountability and compliance, which strengthens the program and supports municipalities.

District 109 Gorham (part)

LD 1648 also addresses the issue of municipal reimbursement. Currently there is not requirement for municipal reimbursement for revenue lost as a result of being enrolled under the Farm or Open Space Current Use programs. The Maine Tree Growth Tax Law requires municipal reimbursement, and we know that municipalities have long been concerned about the lack of parity for these other programs. This bill requires the State Tax Assessor to reimburse municipalities in a manner similar to the method of reimbursement under the Maine Tree Growth Tax Law.

Thank you for the opportunity to present my bill. I'm happy to answer any questions, but I know many of the folks who helped draft this bill are behind me and they might be best suited to answer any detailed or specific questions.