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Testimony of the Maine Municipal Association

In Support of,

LD 2111, An Act Regarding the Timeline for Property Tax Abatement
Based on Hardship or Poverty

February 7, 2024

Senator Grohoski, Representative Perry and distinguished members of the Committee on Taxation, my name is Amanda Campbell, and I am submitting testimony in support of LD 2111 on behalf of the Maine Municipal Association (MMA), and the 70-member Legislative Policy Committee, who were elected by their colleagues and peers to determine MMA's position on bills of municipal interest.

LD 2111 aims to align statutory timelines within the real estate tax abatement and foreclosure processes. Under current law, a property taxpayer can file for an abatement of property taxes for reasons of hardship or poverty, within three years from the commitment date of those taxes. Also under current law, this same property taxpayer could see their property foreclosed upon, for the non-payment of taxes, 18 months after the date of commitment. This inefficiency translates to the potential ability for this taxpayer to apply for an abatement of taxes for a parcel that has been foreclosed. Aligning these two important timelines will prevent confusing situations for taxpayers and provide clarity and consistency for municipal officials tasked with the tax collection process.

Thank you for your consideration of this position.

If you have any questions regarding MMA's position on this bill, or other bills with municipal impact, please contact me at acampbell@memun.org