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*Testimony of Representative Morgan Rielly in support of*  
***LD 2162, “An Act Regarding the Homestead Property Tax Exemption and the  
Property Value Reassessment Process”***  
*Before the Joint Standing Committee on Taxation*

Good morning Senator Grohoski, Representative Perry and distinguished members of the Joint Standing Committee on Taxation. My name is Morgan Rielly, and I represent House District 127, which includes part of Westbrook. I am here today to support **LD 2162, *An Act Regarding the Homestead Property Tax Exemption and the Property Value Reassessment Process***.

Outside of the legislature, I work as a farmhand on oyster farms. And when the session ends, I will be back out on the water working for a farm in Brunswick. Oyster farming has provided an incredible opportunity to find meaningful work that is connected to Maine’s natural beauty and beneficial for our environment. There is no better feeling, and no better way to know you’ve had a good day, than the smell of the ocean as you traverse across Casco Bay with some mud on your sleeves from lifting bags of oysters out of cages. It’s good for the soul.

However, our working waterfront is in dire straits. We are down to 20 miles, out of our state’s 5,000 miles of coastline, of working waterfront. And, we are losing these last miles at an accelerated rate. Increasing demand for coastal properties, coupled with rising property values, has endangered working waterfronts. When a piece of working waterfront property has been bought and developed for another use, it is nearly impossible to recover it.

**LD 2162** will provide minor changes and proposed revisions to several provisions of the working waterfront program within the Current Land Use regulations that will greatly improve the protection of working waterfront in our communities. Specifically, the bill provides an additional exemption for tax years beginning on or after April 1, 2024 of \$15,000 for a homestead with an assessed value of less than \$100,000. Further, the bill clarifies what is working waterfront land, and will have the State Tax Assessor create an information bulletin.

I would also like to present a friendly amendment that I have spoken with the bill sponsor and advocates about. In 2012, the Taxation Committee repealed the MRS biennial report on *The Current Use of Valuation of Certain Working Waterfront Land* in a department bill, despite the report's repeal not being included in the original bill by the department. It's unclear why the committee chose to do that while the MRS biennial reports for Farmland and Tree Growth are still published. MRS can maybe provide some of the history behind this decision.

However, we do have the opportunity of bringing back the report which would make it easier for the state, this committee, stakeholders and municipalities to understand the use of the program and have in-depth narrative summaries that are publicly available and can provide more context. Bringing back the narrative summaries will also build on the current data summaries regarding open space and working waterfront in the *Municipal Valuation Return Statistical Summary* reports published by MRS. For example, comparing the 2021 summary to the 2022 summary, there is a decrease in the number of parcels and value of the properties after an increase in parcels from 2020 but no context for why this might be the case. Bringing back the narrative report will provide more details to interested parties and hopefully encourage more people to utilize the program. I have attached a copy of the 2012 MRS report to my testimony that the clerk can share with the committee, and I also have a copy of the working waterfront data from the *2022 Municipal Valuation Return Statistical Summary*.

Thank you very much for your time and consideration. I would be happy to answer any questions or to provide you with any information for your upcoming work session.