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Testimony of the Maine Municipal Association (MMA) Neither For Nor Against

LD 288, An Act to Make Technical Changes to Maine's Tax Laws

February 27, 2025

Senator Grohoski, Representative Cloutier and distinguished members of the Joint Standing Committee on Taxation, my name is Amanda Campbell, and I am submitting testimony on behalf of the Maine Municipal Association's 70-member Legislative Policy Committee (LPC) neither for nor against LD 288.

Municipal officials, especially assessors, have concerns and questions about Section A-1 which seeks to amend 36 MRSA §327, sub-§3, by changing the language used to determine if a noncertified assessor is qualified. Current law describes this official as having been, "professionally trained" while the proposed language is vaguer, requiring the individual to have, "the basic knowledge required to perform the assessing function."

How does an individual prove this basic knowledge and regarding what function of the assessing practice? Municipal officials fear that this change in language, while appearing to be semantics, could in fact decrease the quality and knowledge of professionals in the assessing industry. There is no doubt that the number of assessors in Maine is decreasing, but trading quality for quantity is never best practice.

This session has already shown that property taxes and assessment are at the top of many people's minds. Questions about assessment practices and the entire taxation process are asked of municipal officials daily. Dozens of bills have already been introduced attempting to address this issue.

Instead of amending language that could potentially harm the property taxpayers, let's all work together to streamline the process of reviewing property tax practice reforms.

Thank you for the opportunity to speak with you and share the municipal perspective on this important topic. Please feel free to contact me or any member of the MMA Advocacy team with any questions related to municipal operations.