

Senator Grohoski, Representative Cloutier, and honorable members of the Joint Standing Committee on Taxation:

I am Lynn Merrill, a resident of Augusta, here to testify in favor of LD 326.

“1. Exemption. The residential real estate up to the just value of \$4,000 of inhabitants of the State who are legally blind as determined by a properly licensed Doctor of Medicine, Doctor of Osteopathy or Doctor of Optometry is exempt from taxation.”

Comparison of average home values: As a person who is legally blind, I enjoy the exemption of up to \$4,000.00 in paragraph 1 above. While I do not know in what year the statute was established, I do know that it was in effect in 1993 and suspect it was effective many years prior to that.

According to <https://www.census.gov/hhes/www/housing/census/historic/values.html>, the average cost of a residential home in Maine in the year 2000 was \$98,700. At that time, a \$4,000.00 exemption represented 4% of the home value. According to <https://www.zillow.com/home-values/28/me/> The average Maine home value is \$395,520, up 3.5% over the past year. Currently, a \$4000.00 exemption represents only 1.01 % of the home value.

By updating this exemption to reflect current home values, you have the opportunity to restore its original intent and provide meaningful tax relief for Maine residents who are legally blind—a small change for the state budget but a significant support for those of us navigating life with visual impairments, enabling us to remain in our homes and continue living independently in our communities.

Thank you for your consideration.