



# MAINE MUNICIPAL ASSOCIATION SINCE 1936

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## Testimony of the Maine Municipal Association (MMA)

In Support of  
LD 264, *An Act to Remove the 12-month Waiting Period for the  
Maine Resident Homestead Property Tax Exemption*

March 5, 2025

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Senator Grohoski, Representative Cloutier and distinguished members of the Joint Standing Committee on Taxation, my name is Amanda Campbell, and I am submitting testimony in support of LD 264 on behalf of the Maine Municipal Association's 70-member Legislative Policy Committee (LPC).

This session, the LPC proactively established a platform of bills intended to bolster and support the property taxpayers of Maine. Through initiatives across the legislative board, they are committed to protecting the interests of their residents and to reducing the burden of property taxes.

LD 264 supports these priorities by providing direct property tax relief, through the Maine Resident Homestead Exemption, by removing the administrative 12-month wait time currently required by law.

Currently, no other tax relief program requires this kind of waiting period although all are subject to the April 1 property tax date each year for application. The additional 12-month residency requirement can in some cases mean that a property taxpayer waits longer than the 12-month period to see the impact of the exemption. Additionally, no other municipal business transaction that requires proof of residency also requires a waiting period.

Property tax relief options are high on the list of concerns for municipal officials. LD 264 offers an option that can provide relief quickly and with no financial impact to the state for implementation.

Thank you for your consideration of the municipal perspective on this important topic. Please feel free to contact any member of the LPC or the MMA Advocacy team with any questions relating to municipal operations.