



MAINE MUNICIPAL ASSOCIATION SINCE 1936

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Testimony of the Maine Municipal Association (MMA)

In Opposition to

LD 565, *An Act to Amend the Definition of "Homestead"*
Under the Homestead Property Tax Exemption Laws

March 5, 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 in opposition LD 565 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.

While LD 565 could provide relief to additional property taxpayers, LPC members have significant concerns about the increased number of taxpayers who may qualify for the exemption.

A resident whose property is held in a revocable trust is still, in fact, the owner of that property. Removing that designation from the definition of "homestead" would expand the eligibility to properties in all manner of trusts, some of which could potentially be owned by someone other than the person applying for the exemption, multiple people, or a corporation.

To maintain the integrity of the homestead exemption program, and it's original intent to provide property tax relief to full time resident property owners of Maine, the LPC encourages the committee to oppose this bill.

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.