

LD 715 -- An Act to Provide Property Tax Relief by Increasing the Availability of the Property Tax Fairness Credit Based on a Resident's Age and Income

Testimony of John Brautigam, Esq. for Legal Services for Maine Elders Joint Standing Committee on Taxation

March 5, 2025

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

My name is John Brautigam, and I am here today on behalf of Legal Services for Maine Elders. LSE provides free legal help for Mainers aged 60 and older when their basic human needs are at stake.

I am pleased to offer our support for LD 715.

We have long supported the property tax fairness credit as one of the best forms of relief in Maine. We like the PFTC because it:

- Is available not only to owners, but also to renters. We know that the high cost of property taxes gets passed through to renters, so including them in a relief program makes economic sense.
- Is fully refundable. This means that it is available to people with lower incomes who badly need the relieve but might not otherwise benefit from a non-refundable tax incentive program.
- Is targeted based on income. This allows for a policy that is directed toward the people with the greatest need, doing the most good with the limited amount of public dollars available.

LD 715 will increase the amount of the PTFC. Under the PTFC, for any given amount of property tax, decreasing the percentage of the resident's income that is used in calculating

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the benefit amount has the effect of increasing the amount of the credit. Thus, decreasing the percentage from four percent to three percent will result in enhancing the credit available to eligible persons.

We thank Representative Milliken for bringing this bill forward and encourage the committee to give it your favorable consideration.

Thank you.