



# MAINE MUNICIPAL ASSOCIATION SINCE 1936

60 Community Drive | Augusta, ME 04330-9486  
1-800-452-8786 (in state) | (t) 207-623-8428  
(f) 207-624-0129

## Testimony of the Maine Municipal Association (MMA) In Opposition to

*LD 1168, An Act to Amend the Law Regarding Current Use Valuation  
of Certain Working Waterfront Land with Respect to Commercial Boat Yards*

April 2, 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) in opposition to LD 1168.

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. Increased funding for education is one avenue to reach these goals.

LD 1168 proposes an amendment to the Working Waterfront current use program by adding a definition of "commercial boat yard," which is defined as a "commercial facility that leases storage, docking or mooring space," and adds that term to the definition of "working waterfront land."

Municipal officials oppose continued carveouts in state property tax programs that further erode the property tax base and provide no reimbursement for lost revenue.

As the committee heard earlier this session, language that was enacted after the 131<sup>st</sup> Legislature adjourned, relating to specific structures on working waterfront property, may be repealed via LD 744, having been determined to be potentially unconstitutional. It is possible that the phrase "commercial facility," proposed in LD 1168, could be interpreted in the same manner. Additionally, current statute allows for "berthing" of boats and LD 744 proposes, "storage." Finally, if a commercial boat yard already fully or partially abuts the water, that property already likely qualifies for the working waterfront program.

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