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Senator Grohoski, Representative Cloutier and distinguished members of the Joint Standing Committee on Taxation. My name is Joseph Underwood and I proudly serve the Star City of Presque Isle, Maine that makes up House District 5.

LD 1278, “An Act to Change the Property Tax Appeal Process,” clarifies that applicants seeking property tax abatements for nonresidential properties or properties with an equalized municipal valuation of \$1,000,000 or more (either separately or in the aggregate) may no longer appeal to the county commissioners.

Instead, applicants will be required to submit their appeals directly to the State Board of Property Tax Review.

This change aims to centralize and standardize the appeals process.

Property tax appeals for high-value and nonresidential properties can often be complex and contentious. By moving appeals of properties with an equalized municipal valuation of \$1,000,000 or greater to the State Board of Property Tax Review, we ensure that these cases are handled by a specialized body with the expertise to fairly and consistently assess property valuations. This shift helps eliminate potential inconsistencies that may come up when different county commissioners or municipal officers handle similar cases under different local interpretations of property tax law.

Additionally, while the change may initially place more responsibility on the State Board of Property Tax Review, I believe that with proper resources and training, the Board will be able to manage the additional workload effectively and can continue to provide timely and fair resolutions to property tax disputes.

This will ultimately benefit both property owners and municipalities across the state.

Thank you and I’ll be happy to answer any questions you may have.