



Maine Association of County Clerks, Administrator and Managers

*Testimony in Support of LD 1278 – An Act to Change the Property Tax Appeal Process*

April 9, 2025

Senator Grohoski, Representative Cloutier and esteemed members of the Taxation Committee.

My name is Tim Curtis, Somerset County Administrator and President of the Maine Association of County Clerks, Administrators and Managers (MACCAM). I am speaking in support of LD1278, an Act to Change the Property Tax Appeal Process.

This bill clarifies that commercial properties with a valuation of over \$1,000,000 should have abatement appeals heard by the State Board of Property Tax Review, rather than the County Commissioners.

In 2018, the former owners of Madison Paper Industries filed for an abatement involving the valuation of the shuttered mill. When the Assessors for the Town of Madison denied the abatement, the case was appealed to the State Board of Property Tax Review. The Board is made up of individuals appointed by the Governor with specific experience in real estate, assessing, appraising and commercial properties. As Madison Town Manager at the time, I had a front row seat to the proceedings which included excruciating detail of assessing principles of the highest levels.

In 2023, I was hired as County Administrator for Somerset County and as such have facilitated several appeals on behalf of tax payers and the Towns where they own property. In my opinion, County Commissioners in general do not have the same training and experience as afforded to the members of the State Board of Property Tax Review.

While the rules of unjust and unfair valuations are the same for residential and commercial, the level of detail, expert witnesses, legal counsel and questioning is much higher at the State Board. County Commissioners bring a variety of life experiences to their positions and are knowledgeable in a vast array of topics. However, if the objective is a fair hearing for both the taxpayer and the municipality for a commercial property valued in the millions of dollars, the State Board of Property Tax Review is the best fit.

Thank you for your consideration,

A handwritten signature in black ink, appearing to read 'T.C.', with a long horizontal stroke extending to the right.

Tim Curtis  
Somerset County Administrator