



Dan Sayre

75 Summer Street

Kennebunk, ME 04043

Phone: (207) 613-6776

Daniel.sayre@legislature.maine.gov

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: MAINE RELAY 711

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Testimony by Representative Dan Sayre Presenting

LD 1630, An Act to Amend the Open Space Tax Law

Joint Standing Committee on Taxation

Senator Grohoski, Representative Cloutier, honorable members of the Taxation Committee, friends and colleagues, my name is Dan Sayre, and I represent House District 135, the greater part of Kennebunk. Thank you for the opportunity to present **LD 1630, An Act to Amend the Open Space Tax Law**.

I find it a pleasure and privilege to serve on this committee with you because we so frequently find common ground despite the diversity of our life experiences and political perspectives. Two of those areas of common ground are our shared love of the natural environment of Maine and our support for Maine's proud tradition of natural resource industries. This bill seeks to change tax policy to benefit both.

This bill aims to improve forest and wildlife health and Maine's forest economy by making changes to the Open Space Tax Program that will strengthen and modernize this valuable tool. This bill implements recommendations from the Maine Forest Carbon Task Force (2021) and advances one of the goals of the Maine Climate Council's Natural and Working Lands Working Group.

Maine has four constitutionally prescribed "current use" tax programs that offer property owners a reduction in the assessed value of their property based on its current use, rather than its market value. These programs provide a benefit to landowners who manage their land in ways that meet certain criteria that serve the public interest. These programs include Farmland, Open Space, Tree Growth and Working Waterfront. In Maine, more than 11.67 million acres are enrolled in current use tax programs, roughly 59% of the state's land.

Of these four, the Open Space Program is the least used. Several organizations approached me in the fall to join their effort to reform the Open Space program, which was established in the 1970s. To date, only about 150,000 acres are enrolled in this program statewide – just 1.2% of all lands in current use programs. Recognizing that open space is an important part of the state's current use portfolio, we have worked to refresh the program to meet key state goals.

One goal is to generate additional interest in this program from landowners who are not currently enrolled in any program. Adding existing parcels of undeveloped land to this program will help

maintain Maine's rural character and entice landowners to manage their lands for public benefits like access for traditional outdoor recreation, wildlife habitat enhancement and forest management.

In addition, recognizing that there are many ways in which a forest can be a working forest that benefits the public, the bill provides incentives for landowners to implement an approved wildlife habitat management plan or a forest climate resilience and carbon management plan.

LD 1630 also cleans up and modernizes the valuation categories within the Open Space Tax Program by removing redundant categories that are not reflective of current management needs and trends. This bill updates criteria developed in the late 1980s to focus on current priorities that better serve Maine's forest management, wildlife and climate goals: public access; wildlife habitat management; permanent protection; and climate resilience and carbon forest management.

Thank you for your kind consideration of this proposal. I will endeavor to answer any questions you wish to ask. I will also point out that many of the people who helped draft this bill are behind me and they may be best suited to answer any detailed or specific questions.