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Testimony in Opposition of

**LD2124 An Act To Support Emergency Shelter Funding Using Revenue from the Real Estate  
Transfer Tax**

February 10, 2026

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Good afternoon, Senator Curry, Representative Gere, and honorable members of the Joint Standing Committee on Housing and Economic Development.

My name is Carrie Kipfer, and I am here today as the County Administrator representing Lincoln County to testify in **opposition** to LD 2124.

While every county shares the Legislature's commitment to addressing Maine's unhoused population crisis and recognize the critical need for emergency shelter funding, we must oppose the mechanism proposed in this bill. LD 2124 seeks to fund state initiatives by further depleting the essential revenue Maine counties rely on to provide local services.

**The Financial Impact on Counties**

Under current law, the state already receives **90%** of all real estate transfer tax revenue. Of that state share, approximately **20%**—roughly **\$11 million**—flows directly into the state's **General Fund** rather than being dedicated to housing.

LD 2124 proposes to reduce the remaining **10%** share currently retained by counties by **1.8%**, dropping it to **8.2%** by **September 1, 2026**. This is not "state money" to be shuffled around; it is revenue that has already been committed to counties to subsidize the expense of operating county registries and provides direct relief to local property tax burdens. This revenue directly reduces each county's tax bill sent to every municipality and unorganized territory.

### **The Burden on Homeowners**

Counties have limited revenue streams and rely almost entirely on assessments to their member municipalities. When the state reallocates this revenue:

- **Increased County Tax:** Counties will be forced to increase their tax assessments on municipalities to cover the shortfall.
- **Higher Property Taxes:** Municipalities, in turn, must raise property taxes on local homeowners to offset these increased county costs.
- **Regressive Impact:** This effectively shifts the cost of a state housing program onto the local property tax system, which is the most regressive form of taxation in Maine.

### **A Better Solution**

Maine's counties are not opposed to shelter funding. In fact, we feel the direct effects of an inadequate number of shelter facilities on our county jail populations, another county service in desperate need of increased funding. However, we believe it is inappropriate to fund new state spending by taking money already committed to property tax relief. Instead of further straining county budgets—some of which are already struggling—the Legislature should look to the existing **\$11 million** in uncommitted transfer tax revenue already sitting in the state's General Fund.

We urge this committee to protect Maine homeowners from further property tax increases and vote **Ought Not to Pass on LD 2124**.

Thank you for your time and consideration.

