

Real Estate Property Tax Relief Task Force

Resolve 2025, c. 108

Public Comments Received During the 2025 Interim

Senator Richard Bennett

Senator Henry Ingwersen

Senator Donna Bailey

Nicholas Barth, Newcastle

Mal Carey, Newcastle

Annette Bossler, Bremen

Audra Caler, Camden Town Manager

Julian Payne, Cornville

John Lambert, Cumberland

Colleen L. Brown, Washington County

Josh Houde, Windham Town Assessor

Sam Purinton, Portland area

The Urbanist Coalition of Portland

Glenace Breton, Beals Island

John Lambert, Cumberland

Maura Pillsbury, Maine Center for Economic Policy



Richard A. Bennett
Senator, District 18

THE MAINE SENATE
132nd Legislature

3 State House Station
Augusta, Maine 04333

August 7, 2025

The Honorable Nicole Grohoski, Senate Chair
The Honorable Ann Matlack, House Chair
Real Estate Property Tax Relief Task Force
100 State House Station
Augusta, ME 04333

RE: Request for Review of Homestead Exemption Eligibility for Irrevocable Trust Properties

Dear Senator Grohoski, Representative Matlack, and members of the Real Estate Property Tax Relief Task Force:

I have been contacted by constituents facing significant financial strain due to rising property taxes. These individuals have been residents of the municipality for over ten years and would otherwise qualify for the Homestead Exemption. However, they are currently ineligible because their property is held in an irrevocable trust. Given the increasing burden of property taxes, these residents are in need of the same relief the Homestead Exemption provides to others in similar circumstances.

I respectfully request that the Real Estate Property Tax Relief Task Force review the current policy and consider whether revisions should be made to extend Homestead Exemption eligibility to properties held in irrevocable trusts, particularly when the trust beneficiaries are long-term, full-time residents.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink that reads "Richard A. Bennett".

Richard Bennett
Senator



Henry Ingwersen
Senator, District 32

THE MAINE SENATE
132nd Legislature

3 State House Station
Augusta, ME 04333

August 12, 2025

The Honorable Nicole Grohoski, Senate Chair
The Honorable Ann Matlack, House Chair
Real Estate Property Tax Relief Task Force
100 State House Station
Augusta, ME 04333

RE: Request for examination of fees or taxes on part-time residents and tourists to provide property tax relief for full-time residents

Senator Grohoski, Representative Matlack, and Members of the Real Estate Property Tax Relief Task Force:

As the Task Force begins its work, I hope that it will consider the possibility of raising revenue from part-time residents and tourists who visit Maine. Although these folks contribute to Maine's recreation economy by helping businesses employ workers and keep their doors open, they also use infrastructure and services – without paying the taxes that maintain or support them.

It is critical that the recommendations from the Task Force identify meaningful, equitable relief to residents across Maine, including the folks who live in Senate District 32. It is time that we consider establishing new fees or taxes that would focus on part-time residents or tourists. They drive on our roads, own empty vacation homes, and use emergency services.

I respectfully request that the Task Force examine fees or taxes on part-time residents and tourists that could provide additional property tax relief for full-time residents, particularly older Maine residents who live on modest, fixed incomes and want to age in place in their communities.

Thank you for your consideration of this request.

Sincerely,

A handwritten signature in black ink, appearing to read "Henry Ingwersen".

Henry Ingwersen
State Senator, Senate District 32
Arundel, Biddeford, Dayton, Hollis, and Lyman



Donna Bailey
Senator, District 31

THE MAINE SENATE
132nd Legislature

3 State House Station
Augusta, ME 04333

August 13, 2025

The Honorable Nicole Grohoski, Senate Chair
The Honorable Ann Matlack, House Chair
Real Estate Property Tax Relief Task Force
100 State House Station
Augusta, ME 04333

RE: Request for consideration of a property tax cap for older residents on fixed incomes who live in their homes for 20 or 25 years

Senator Grohoski, Representative Matlack, and Members of the Real Estate Property Tax Relief Task Force:

As the Task Force begins its work, I hope that it will consider the feasibility of establishing a property tax cap for older residents on fixed incomes who have lived in their homes for 20 or 25 years. In recent revaluations, including in the Town of Old Orchard Beach, home values have risen significantly. At the same time, many older Mainers who live on Social Security have not seen a similar increase in their modest, fixed incomes. This trend puts them at great risk of losing or selling their homes, without being able to afford to move within or stay in the community.

It is critical that the recommendations from the Task Force identify meaningful, equitable relief to residents across Maine, including the folks who live in Senate District 31. It is time that we take action to provide additional property tax relief for older Mainers and retirees, some of who are working part-time jobs beyond their hard-earned, well-deserved retirement years.

I respectfully request that the Task Force consider the feasibility of establishing a property tax cap, particularly for older Maine residents who live on modest, fixed incomes and want to age in place in their communities.

Thank you for your consideration of this request.

Sincerely,

A handwritten signature in black ink, appearing to read "Donna Bailey".

Donna Bailey
State Senator, Senate District 31
Buxton, Old Orchard Beach, and Saco

Olson, Rachel

From: Nicholas Barth <nbarth1935@icloud.com>
Sent: Thursday, August 14, 2025 5:18 PM
To: Laxon, Lindsay
Subject: Real Estate Property Tax Relief Task Force

This message originates from outside the Maine Legislature.

Mr. Lindsay,

We are senior citizen residents in the Town of Newcastle, Lincoln County. We have also been residents of Boothbay and Alna, also in Lincoln County.

Over these many years our real estate property taxes have increased astronomically. Concurrently, the response of Maine State Government to address and implement longterm and meaningful property tax relief has been lackluster and misguided. We are doubtful these circumstances will change until State Government gives real estate property tax relief top priority by updating and streamlining statewide education funding, administration and bureaucracy. Concurrently, local governments funding share for education should be significantly reduced with all revenues going to reduce real estate property taxes. And local governments should be required to rethink and control their overall management, operation, maintenance and capital costs with growth and development caps to prevent excessive expenditures and real estate property tax increases.

Please share our concerns and thoughts with all members of the Real Estate Property Tax Relief Task Force.

Thank you.

Respectfully,

Nicholas Barth

August 14, 2025

Mal Carey
58 Spruce Rd
Newcastle, Maine 04553
[\(malcarey@tidewater.net\)](mailto:(malcarey@tidewater.net))

29 August, 2025

Senator Nicole Grohoshi
3 State House Station
Augusta, Maine 04333
[\(Nicole.Grohoski@legislature.maine.gov\)](mailto:(Nicole.Grohoski@legislature.maine.gov))

Representative Ann Higgins Matlack
2 State House Station
Augusta, Maine 04333
[\(Ann.Matlack@legislature.maine.gov\)](mailto:(Ann.Matlack@legislature.maine.gov))

Dear Senator Grohoski and Representative Matlack;

Pleasant Surprise

While perusing bills passed this session, I encountered LD-1770. Oh, my! At long last the Legislature is taking a serious look at the Maine Constitution's simplistic, morally unassailable, "Just Value" assertion and the "real world" "Just Value" implementation language in Title 36.

Trade Craft?

The LD-1770's "whereas" rationales for action could have been a bit more specific to scope the problem set, but I suspect Augusta "trade craft" calls for getting the bill across the finish line with difficult-to-criticize pertinent generalities while relying on subsequent work product to deal with the introduction and the resolution of challenging topics.

Differential Impacts.

Substantial property tax impacts have been felt by Maine's older, less healthy, and less-well-educated citizens over recent decades. The nature of well-compensated work has changed, leaving many behind. The mills are largely gone – replaced in substantial measure by sales, service, and "white collar" or knowledge work. In 1955 a store clerk could buy a house even if they were not using the GI Bill. New house and apartment construction has lagged need for some time. One result has been too much money chasing too few housing units, especially in Southern and Mid-Coastal, areas. Prices have consequentially risen – frequently substantially. Title 36's "Just Value" has also substantially raised the taxes for all whether they were benefiting from the new economy or not. Folks with better cash flow vote for new, shiny things at Town Meeting

and the increased total valuation keeps the mill rate stable. Newcomers are happy that the mill rate is so much lower than it was in Hoboken. For some it's a slow loss.

Data Quality

Consultant activities called out in Section 6 of the Resolve may be difficult to maximally execute given the budget and reporting time frames of the Resolve. Data commonality across the nearly 500 organized MCDs and the assessing Units in the UT may be hard to quickly and reliably assemble for creating a representative sample with which to explore issues. Methodology behind similarly named data elements may vary from town to town.

36 MRS §328. Administrative rules and regulations

Any rules and regulations established by the Bureau of Revenue Services shall recognize the freedom, invention and individual means of the municipalities by which said standards will be met. For municipalities, whether a municipal assessing unit or in a primary assessing area, such regulations shall recognize that:

1. Electronic data processing. Electronic data processing will be optional;
3. Uniform accounting system. A uniform accounting system will not be mandated;
4. Budgets unnecessary. Budgets need not be submitted to the bureau;
6. Office records. The following office records do not necessarily have to be maintained:
 - A. Copies of deeds;
 - B. Aerial photographs;
 - C. Summary accounts or "tub" cards;
9. Tax maps. Municipal assessing units do not necessarily have to maintain tax maps.

Several different assessing packages are in use across the State with TRIO being most commonly encountered. CAI also provides mapping services to a significant number of Maine communities. A number of Assessor service firms provide similar services. Whether even similarly named data elements across these products or instances contain similarly measured or assessed entities is uncertain. One practical option for developing the Sample might be to go with solely TRIO towns. It would eliminate one class of sampling biases, but multiple Assessor styles and practices would still require a thoughtful review.

Balancing Interest Groups?

Hopefully, the Task Force will stick to making changes solely to Title 36. Attempting to

make any change to the Constitution in our fraught moment would be at least distracting.

The LD-1770 initiative, coming from a "place" some might describe as "wokish", might be better promoted by including worthy issues from other populations.

An example would be promoting rational tax treatment of PFAS-impacted properties. One case is my Town which makes no real estate tax adjustment for such circumstances even though the Town itself contributed to the creation of the problem. (A related non-tax PFAS issue of note is the potential for future use of the Tort Claims Act with its limited compensation and potential for bundling multiple related claims under the statutory compensation limit, thus paying cents on the dollar.)

Engagement Recommendation

The Resolve in Sections 7 and 8 provides for supporting services from several named State departments including DAFS in furtherance of this Resolution.

I suggest DAFS should be engaged to offer consultation by the Exec Director of the GeoLibrary and such divertable services, as may exist, by MEGIS staff in furthering the efforts of the Task Force and Consultant.

NB: The MEGIS staff is in the midst of the significant move of data from local spindles to the Cloud

Part of the GeoLibrary 2025/26 work plan is the initiation of a long-term town-level Parcel Mapping undertaking with universal coverage and annual central collection of map changes and parcel attribute data.

Such a Parcel Mapping facility would not be in place in a time frame to fit into the work of LD-1770, but Property Taxation is not going away and will never be a static essence in "Augusta". Stand alone, the intent of the project is to provide accurate and timely spatial information about the characteristics of individual land holdings for the whole state. Used in conjunction with other socio-economic data, it would be a foundation for addressing many policy questions with a spatial resolution not currently possible. My current favorite hypothetical is whether Sprawl or Unaffordable Housing is the worst problem in this emerging broadband world. ;-)

Submitted for your consideration.

Mal Carey

Member GeoLibrary Board (Public Seat) / MAP / MEGUG / LCRPC Exec Bd
58 Spruce Road, Newcastle, Maine 04553 / 207-586-5008 / malcarey@tidewater.net

Laxon, Lindsay

From: abossler@zoho.com
Sent: Monday, September 15, 2025 11:06 AM
To: Laxon, Lindsay; Olson, Rachel; Sargent, James
Cc: Reny, Cameron; Simmons, Abden
Subject: Input to Real Estate Property Tax Relief Task Force

This message originates from outside the Maine Legislature.

Dear Members of the Maine Real Estate Property Tax Relief Task Force,

As a full-time Maine resident and tax payer, I would like to provide the following input to the committee:

1. The Town of Bremen reassessed property values in 2024. After receiving the information in August 2024, I questioned the revised value of my property. During the process I found that for the past 16 years I have paid an inflated tax: for a full basement that my property does not have and for a finished attic that my property does not have. I had not noticed this error in the past because the assessed value of my property was in line with my view of the market value. However, in 2024, the Town of Bremen nearly doubled the value of my property and I therefore did a lot of research. I realized these errors when commercial real estate websites listed my off-market house with a livable area of 3,752 sqft. However, I built this house (in 2007) and could also prove with the architectural drawings that the house has a livable space of 2,765 sqft. The local, contracted assessor agreed to the correction after I pointed out the error

What this issue however demonstrates is that the municipality has no obligation to submit the property record with the property tax bill when the property record is not available online. In the Town of Bremen, I have to request a copy of my property record. It is not available online. The assessor is in the office twice a month to take care of Bremen property owner requests. Looking at public property records of other Maine municipalities that are available online, I also find that the information provided varies, depending on the municipality. For example, many online records state the square footage of livable space. The Town of Bremen property record does not; it states the building foot print area but not the livable space. That number is however included in the assessor's database but is not on the property record shared with the owner. Therefore, I could only notice the errors when I noticed what commercial real estate websites state as the livable area of my house. This data, according to the assessor, is pulled from his database. If commercial real estate websites have access to this data, it is unacceptable that the same data is not available to the owner. This is a major issue because, under Maine law, the burden of proof re. errors in the assessment rests with the owner, not the assessor.

I therefore suggest to make the following changes to the way Towns communicate property values to owners:

1. The property data parameters on which assessments are based must be the same for all Maine municipalities.
2. In case where municipalities do not make the property record available online, it must be mailed each year with the property tax bill. The home owner should not have to request the property record.
3. Municipalities should have to reimburse the owner for overcharged taxes if the home owner can prove the errors made by the assessor.
2. The assessor of the Town of Bremen last viewed my property in 2007, according to his records, and his statements when I appealed the assessment before the Town of Bremen in December 2024 and Lincoln County in early 2025. During his visit in 2007 he obviously made a major mistake: it is clear to even non-real estate professionals that my house is built on a concrete slab and does not have a basement. Despite my appeals in 2024 and early 2025, the assessor did not bother to visit and review my property. But he felt confident reassessing the value despite the fact of no recent site visit. Therefore, I believe it should be mandatory for a municipal assessor to personally visit a property if the owner files an appeal. Maine puts the burden of proof on the owner but there is no mandatory requirement for the assessor to have up-to-date information on the

property in question. This should be a mandatory part of the appeals process, including that the owner has to agree to such a site visit

3. Reason for assessed value: The assessor claimed during the appeal hearings that his assessment of my property was based in the recent sales in the Town of Bremen. However, he did not have to disclose which properties he used for the assessment. In addition, small towns such as the Town of Bremen with less than 1,000 population do not have many real estate transactions p.a. In most years, a handful of properties are being sold. In my analysis for my appeal, I included comparable properties in the neighboring towns in Lincoln County but this was dismissed as not acceptable. Maine is a rural state and comparable property sales analysis should include adjacent or close-by municipalities with a similar profile if the municipality in question has a small population. In addition, during an appeal, the assessor should have to show which property sales were used and why. In the hearing with the Lincoln County commissioners, the assessor was asked three times how he arrived at the value of my property but he could not answer the question beyond that his analysis was based on recent sales.

I am happy to send you my appeal documents if needed or recommended. I am not attaching them here because I am not trying to re-open my appeal case but want to point out the issues that I see in the current property tax assessment process.

I shall appreciate if the Maine Real Estate Property Tax Relief Task Force could consider the a.m. aspects.

Sincerely,

Annette Bossler
32 Blueberry Lane
Bremen ME 04551
Phone 207 529 2291
Email abossler@zoho.com

Laxon, Lindsay

From: Kerry Leichtman <kleichtman@camdenmaine.gov>
Sent: Monday, September 29, 2025 12:24 PM
To: Laxon, Lindsay
Subject: RE: Real Estate Property Tax Relief Tax Force - Second Meeting

This message originates from outside the Maine Legislature.

Thanks, Lindsay. I'm submitting it on behalf of Audra Caler, Camden's Town Manager.

Kerry Leichtman, CMA
Assessor
Towns of Camden and Rockport

kleichtman@camdenmaine.gov 207.236.3353 ext 7106
assessor@rockportmaine.gov 207.236.6758 ext 5
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<http://rockportmaine.gov>

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From: Laxon, Lindsay <Lindsay.Laxon@legislature.maine.gov>
Sent: Monday, September 29, 2025 11:10 AM
To: Kerry Leichtman <kleichtman@camdenmaine.gov>
Subject: RE: Real Estate Property Tax Relief Tax Force - Second Meeting

You don't often get email from lindsay.laxon@legislature.maine.gov. [Learn why this is important](#)
Hi Kerry,

Yes, I am the right person to send this to! Is this a proposal you are submitting to the Task Force on behalf of the Towns of Camden and Rockport or is this from you individually? Thanks!

Lindsay

Lindsay J. Laxon, Esq.
Legislative Analyst
Office of Policy and Legal Analysis
Maine State Legislature
(207) 287-1670

From: Kerry Leichtman <kleichtman@camdenmaine.gov>
Sent: Monday, September 29, 2025 9:37 AM

To: Laxon, Lindsay <Lindsay.Laxon@legislature.maine.gov>
Subject: RE: Real Estate Property Tax Relief Tax Force - Second Meeting

This message originates from outside the Maine Legislature.

Hello Lindsay,

I want to give the attached to the task force staff as a public communication for their consideration. Please let me know if you're not the right person to send this to.

Thank you,

Kerry

Kerry Leichtman, CMA
Assessor
Towns of Camden and Rockport

kleichtman@camdenmaine.gov 207.236.3353 ext 7106
assessor@rockportmaine.gov 207.236.6758 ext 5
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<http://rockportmaine.gov>

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From: real.estate.prop.tax-ip-request@lists.legislature.maine.gov <real.estate.prop.tax-ip-request@lists.legislature.maine.gov> **On Behalf Of** Laxon, Lindsay
Sent: Thursday, September 25, 2025 10:06 AM
To: real.estate.prop.tax-ip@lists.legislature.maine.gov
Cc: Olson, Rachel <Rachel.Olson@legislature.maine.gov>; Sargent, James <James.Sargent@legislature.maine.gov>
Subject: [Real.Estate.Prop.Tax] Real Estate Property Tax Relief Tax Force - Second Meeting

You don't often get email from Lindsay.Laxon@legislature.maine.gov. Learn why this is important

Good morning, Real Estate Property Tax Relief Task Force interested parties,

As you know, the task force will hold its second meeting on **Tuesday, September 30th at 10am**. The meeting will be held in Room 127 of the State House (TAX Committee room). Attached is the agenda for the meeting.

Members of the public may attend the meeting in person at the State House or through accessing a livestream of the meeting through the Legislature's website, available here: <https://legislature.maine.gov/Audio/#127>.

Please let us know if you have any questions.

Sincerely,

Lindsay Laxon & Rachel Olson, Legislative Analysts, Office of Policy and Legal Analysis – (207) 287-1670
James Sargent, Legislative Fiscal Analyst, Office of Fiscal and Program Review – (207) 287-1635
Maine State Legislature
Lindsay.Laxon@legislature.maine.gov

Rachel.Olson@legislature.maine.gov
James.Sargent@legislature.maine.gov

From: Olson, Rachel <Rachel.Olson@legislature.maine.gov>
Sent: Friday, September 19, 2025 4:15 PM
To: real.estate.prop.tax-ip@lists.legislature.maine.gov
Cc: Laxon, Lindsay <Lindsay.Laxon@legislature.maine.gov>; Sargent, James <James.Sargent@legislature.maine.gov>
Subject: Real Estate Property Tax Relief Tax Force - Second Meeting

Good afternoon,

You are receiving this email as a subscriber to the interested parties distribution list for the Real Estate Property Tax Relief Task Force. The task force will hold its second meeting on **Tuesday, September 30th at 10am**. The meeting will be held in Room 127 of the State House (TAX Committee room). Members of the public may attend the meeting in person at the State House or through accessing a livestream of the meeting through the Legislature's website, available here: <https://legislature.maine.gov/Audio/#127>.

Information regarding the meeting, including the agenda, will be posted on the task force webpage, <https://legislature.maine.gov/real-estate-property-tax-relief-task-force>, in the near future.

If you have any questions, please let us know.

Sincerely,

Lindsay Laxon & Rachel Olson, Legislative Analysts, Office of Policy and Legal Analysis – (207) 287-1670
James Sargent, Legislative Fiscal Analyst, Office of Fiscal and Program Review – (207) 287-1635
Maine State Legislature
Lindsay.Laxon@legislature.maine.gov
Rachel.Olson@legislature.maine.gov
James.Sargent@legislature.maine.gov

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Stabilizing Maine Communities and Modernize State Revenue

Purpose: To reduce overreliance on local property taxes by expanding the state's revenue base, improving tax equity, stabilizing funding for essential services, and supporting municipalities through revenue sharing, shared services, and targeted state funds.

SECTION 1 – Local Option Sales Tax (LOST)

Title:

An Act to Authorize Municipalities to Impose a Local Option Sales Tax

Section 1. Authorization.

1. A municipality may, by majority vote at a regular or special election, impose a local option sales tax of up to 1% on those items subject to the state sales tax pursuant to Title 36, section 1811.
2. The local option sales tax may not apply to:
 - o Groceries
 - o Prescription drugs
 - o Residential heating fuels

Section 2. Administration.

1. The State Tax Assessor shall administer, collect, and enforce the local option sales tax as if it were imposed under Title 36, Part 3.
2. The assessor shall deposit revenue into a segregated fund and return 100% of net proceeds, less administrative costs, to the imposing municipality quarterly.

Section 3. Use of Funds.

1. Revenues from the local option sales tax must be used for:
 - o Property tax reduction
 - o Capital investment
 - o Local infrastructure or public safety

Section 4. Rulemaking.

The State Tax Assessor may adopt rules to implement this section. Rules are routine technical rules.

SECTION 2 – Seasonal Residential Property Surcharge

Title:

An Act to Establish a Surcharge on Seasonal and Second Homes

Section 1. Definitions.

- **Seasonal residence** means real property:
 1. Not the owner's primary residence;
 2. Used less than 6 months per calendar year; and
 3. Assessed at more than \$500,000 in value.

Section 2. Surcharge Imposed.

1. An annual surcharge of 0.75% is imposed on the taxable assessed value of each seasonal residence meeting the above criteria.

Section 3. Collection and Administration.

1. The surcharge is collected and enforced by the municipal assessor as part of the annual property tax bill.
2. Failure to pay the surcharge is treated as delinquency under Title 36.

Section 4. Revenue Allocation.

1. Fifty percent (50%) of surcharge revenue remains with the municipality.
2. The remaining 50% is remitted to the Disproportionate Tax Burden Fund under Title 30-A §5681(4-B).

SECTION 3 – Tourism Resilience Fee

Title:

An Act to Create a Statewide Tourism Resilience Fee

Section 1. Definitions.

- **Tourism-facing businesses** include hotels, motels, inns, short-term rentals, and attractions grossing more than \$250,000 annually.

Section 2. Fee Imposed.

1. A 1% fee is imposed on gross lodging revenue collected by tourism-facing businesses.
2. The fee applies statewide and is collected by the State Tax Assessor.

Section 3. Revenue Distribution.

1. The first \$10 million annually is allocated to the Tourism Resilience Grant Fund.
2. The fund awards grants to municipalities that:
 - o Experience seasonal population increases of 100% or more; or
 - o Demonstrate public infrastructure strain due to tourism.

Section 4. Administration.

1. The Department of Administrative and Financial Services shall administer the grant process by rule.

SECTION 4 – Amendments to Revenue Sharing (Title 30-A §5681)

Title:

An Act to Expand Revenue Sharing to Include Lodging Tax and Seasonal Factors

Amend §5681(5) as follows:

"An amount equal to 5% of the revenue from the taxes imposed under Title 36, Part 3, including but not limited to sales tax, lodging tax, and short-term rental tax, must be transferred to the Local Government Fund annually."

Add the following paragraph to §5681(5):

"The Legislature may increase the 5% allocation to the Local Government Fund through majority vote during any legislative session, and may designate additional state revenue streams for inclusion in the fund without further enabling legislation."

Amend §5681(2)(E) to include the following:

"When calculating a municipality's disproportionate tax burden, the following shall also be considered:

- Seasonal population based on occupancy data;
- Public safety calls per capita during peak season;
- Lodging units per capita."

Add §5681(9): Local Option Sales Tax Revenue Sharing

"If a municipality enacts a local option sales tax pursuant to state authorization, at least 80% of net revenue shall be retained by that municipality. The remaining revenue, if any, shall be remitted to the Local Government Fund for redistribution."

SECTION 5 – Additional Enhancements to Revenue Sharing Programs

Title:

An Act to Expand and Modernize State-Municipal Revenue Sharing

Sec. 5. 30-A MRSA §5681 is amended as follows:

A. Expansion of Eligible Revenues (Amend §5681(5))

"The Local Government Fund shall consist of 5% of the revenue from the taxes imposed under Title 36, Part 3, including, but not limited to, sales tax, lodging tax, short-term rental tax, cannabis excise and sales tax, and revenue from marketplace facilitators and remote sellers. The Legislature may increase this percentage by majority vote."

B. Creation of Rural Service Fund (§5681(10))

"10. Rural Service Fund. The Rural Service Fund is established to support municipalities with fewer than 2,500 year-round residents that demonstrate high service cost per capita or limited tax base. The Treasurer of State shall allocate no less than 5% of the Local Government Fund annually to this purpose. Eligible uses include ambulance, road maintenance, fire protection, and broadband infrastructure."

C. Creation of Climate & Infrastructure Stress Fund (§5681(11))

"11. Climate and Infrastructure Stress Fund. The Climate and Infrastructure Stress Fund is established to provide aid to municipalities experiencing direct fiscal impacts from coastal flooding, overland flooding, storm surge, heat emergencies, or housing market volatility due to climate migration. The fund shall be financed through state surplus, insurance surcharges, or legislative appropriations and administered through the Department of Administrative and Financial Services."

D. Intermunicipal Revenue Sharing Compacts (§5681(12))

“12. Regional Compacts. Two or more municipalities may, by interlocal agreement, form a compact to pool revenue sharing funds for the purpose of delivering regional services or infrastructure. Municipalities forming such a compact are eligible for up to 10% additional aid from the Local Government Fund.”

E. Shared Services Bonus (§5681(13))

“13. Shared Services Incentive. The State Tax Assessor shall identify and reward municipalities that consolidate services, such as public safety, education administration, or financial services. These municipalities may receive up to a 5% performance bonus from the Local Government Fund.”

F. Revenue Sharing II Formula Updates (Amend §5681(2)(E))

“E. The formula shall also consider seasonal population swings, lodging units per capita, public safety call volume, percentage of exempt property, and regional cost-of-living indices when evaluating disproportionate tax burden.”

SECTION 6 – Modernizing and Equalizing the State Education Funding Formula

Title:

An Act to Reform Maine’s Education Funding Formula to Reduce Property Tax Burdens and Improve Equity

Sec. 6. 20-A MRSA Chapter 606-B is amended as follows:

A. Section 15688-A – Revised Calculation of Local Fiscal Capacity

Amend §15688-A(2) to read:

“Local fiscal capacity shall be calculated using a blended index composed of:

- 50% median household income as reported by the U.S. Census Bureau; and
- 30% student need, as measured by the percentage of students eligible for free or reduced-price lunch.”
- 20% equalized state valuation of property.

B. Section 15688 – Tiered Required Local Effort Based on Capacity

Replace §15688(3-A) with:

“Each municipality’s required local mill rate shall be determined by its fiscal capacity tier:

- Tier 1 (lowest 33%): 5.5 mills
- Tier 2 (middle 33%): 7.0 mills
- Tier 3 (highest 33%): 8.5 mills

The Department of Education shall update tiers annually using the capacity index in §15688-A.”

C. Section 15683-A – State Share Commitment

Add new subsection (5):

“The State shall strive to fund not less than 60% of the statewide adjusted total cost of essential programs and services annually, beginning with fiscal year 2026–27.”

D. Section 15681 – Additional Weighted Subsidy Allocations

Amend §15681 to add:

- “1-A. A weight of 1.25 shall be applied for each student qualifying for free or reduced-price lunch;
- 1-B. A weight of 1.15 shall be applied for English language learners;
- 1-C. A sparsity factor shall be applied to districts with enrollment below 500 and population density below 20 persons/sq. mile.”

E. Section 15689 – Equalization Cap for High-Valuation Districts

Add subsection (4):

“In districts where equalized valuation exceeds \$1,000,000 per pupil, the portion above that amount shall be excluded from EPS subsidy calculations and redirected to the Disproportionate Aid Pool for high-need districts.”

F. Section 15689-A – Adjusting for Emerging Costs

Add subsection (7):

“The commissioner shall annually review and update cost inputs for transportation, technology, and climate resilience to reflect current operating realities and emerging educational facility needs.”

Section 7 – Comprehensive Reform of State Tax Structure

Title:

An Act to Broaden Maine’s Tax Base, Increase Revenue Equity, and Reduce Local Property Tax Dependence

Purpose:

To modernize and reform Maine’s tax code across all major categories — including income, sales, corporate, excise, and estate taxes — in order to diversify the state’s revenue, improve fairness, and relieve pressure on municipal property taxes.

SUBSECTION A – Personal Income Tax (Title 36 §5111 et seq.)

1. Rate Structure Reform (§5111):

- Add two new brackets:
 - 8.5% on income > \$250,000 (single) / \$500,000 (joint)
 - 9.25% on income > \$500,000 (single) / \$1,000,000 (joint)

2. Pass-Through Entity Surcharge (§5200-A):

- Impose a 1.5% surtax on pass-through income above \$500,000 (unless materially active).

3. Alternative Minimum Tax (§5203):

- Require high-income taxpayers to pay at least 5.5% of Maine AGI, regardless of deductions.

4. Tax Base Expansion (§5122):

- Include:
 - Capital gains on second-home sales
 - Out-of-state trust income received by Maine residents

5. Progressive Credits:

- Expand Earned Income Tax Credit (§5219-S) to 40% of federal EITC; make refundable
- Establish a refundable \$500 **Child Tax Credit** per dependent (§5219-NN)

6. Deduction Limits (§5125):

- Cap itemized deductions at \$50,000 for income above \$500,000

SUBSECTION B – Sales, Lodging, and Service Tax (Title 36 §1811, §2552)

1. Sales & Use Tax Reform (§1811):

- Expand base to include luxury and professional services (e.g., accounting, consulting, personal training)
- Increase rate from 5.5% to 5.75%; dedicate the extra 0.25% to K-12 education

2. Lodging Tax Restructuring (§1811):

- Dedicate 1% of the 9% lodging tax to municipalities with high tourism or STR density

3. Service Provider Tax Expansion (§2552):

- Add high-income service sectors (law, design, investment services)
- Exempt providers earning under \$100,000 or operating in rural areas

SUBSECTION C – Excise Tax Reforms (Title 36 §§1482, 1495-A, 1498, 2903, 4925)

1. Vehicle Excise Tax Reform (§1482):

- Add MSRP-based surcharge:
 - +0.5 mills for vehicles \$30K–\$60K
 - +1.0 mill for \$60K–\$100K
 - +2.0 mills over \$100K
- Add 0.4% one-time surcharge on vehicles >\$75,000

2. Boat and Aircraft Excise (New §1495-A):

- Boats >30 ft: \$15/ft + 0.25% of value
- Aircraft: \$1,000 base + 0.4% of value
- 50% revenue to municipalities, 50% to Climate & Infrastructure Stress Fund

3. STR Excise Tax (New §1498):

- 3% on gross revenue from short-term rentals >60 nights/year
- 70% revenue to host municipality, 30% to Tourism Resilience Fund

4. Carbon-Based Fuel Surcharge (§2903):

- 2¢/gallon surcharge on aviation fuel, marine diesel, and other high-CO₂ fuels
- Revenue dedicated to rural transit and EV infrastructure

5. Tiered Cannabis Excise Tax (§4925):

- 10% on monthly revenue up to \$50K
- 15% on \$50K–\$200K
- 20% over \$200K
- Small growers (<2,000 sq ft) capped at 10%

SUBSECTION D – Corporate and Estate Taxes

1. Corporate Income Tax (§5200):

- Add 10% bracket for corporate net income over \$5 million
- Apply AMT of 5.5% of Maine AGI for businesses grossing over \$5 million (§5203)

2. Estate Tax Reform (§4061):

- Lower exemption threshold from \$6.41M to \$3.5M
- Add tiered rates:
 - 10% baseline
 - 12% for estates >\$5M
 - 15% for estates >\$10M

SUBSECTION E – Revenue Allocation and Property Tax Relief (Title 30-A §5681)

1. Expanded Revenue Sharing Sources:

- Add revenue from:
 - STR excise
 - Lodging tax
 - Cannabis excise
 - Boat and aircraft excise

2. Revenue Sharing II Formula Reform:

- Incorporate:
 - Seasonal population
 - % of tax-exempt property
 - Local housing affordability stress

3. Local Incentives:

- Add performance bonuses (up to 5%) for municipalities sharing services regionally

Summary of Proposed Statutory Amendments

SECTION 1: Local Option Sales Tax (LOST)

Purpose: Authorize municipalities to adopt a 1% local sales tax for property tax relief and infrastructure.

Statute Affected	Type	Change
New (Title 36)	Addition	Authorizes municipalities to enact up to 1% local option sales tax by local vote
New	Addition	State Tax Assessor administers and redistributes LOST revenue to the imposing town
New	Addition	Specifies eligible use of funds: tax relief, infrastructure, capital investment

SECTION 2: Seasonal Residential Property Surcharge

Purpose: Introduce a surcharge on high-value, non-resident seasonal homes.

Statute Affected	Type	Change
New (Title 36)	Addition	Defines “seasonal residence” and imposes 0.75% surcharge on assessed value
New	Addition	50% of revenue remains local; 50% goes to Disproportionate Tax Burden Fund under §5681

SECTION 3: Tourism Resilience Fee

Purpose: Support tourism-impacted towns through a statewide fee on lodging.

Statute Affected	Type	Change
New (Title 36)	Addition	Imposes 1% fee on revenue from hotels, short-term rentals, attractions
New	Addition	Establishes “Tourism Resilience Grant Fund” to support seasonal infrastructure needs
New	Addition	Grants administered by Department of Administrative and Financial Services

SECTION 4: Revenue Sharing Amendments (Title 30-A §5681)

Purpose: Strengthen the existing Revenue Sharing I & II structure.

Statute Affected	Type	Change
§5681(5)	Amendment	Expands 5% pool to include lodging, short-term rental, cannabis, and marketplace tax revenues
§5681(2)(E)	Amendment	Adds seasonal population, tourism, and exempt property to disproportionate burden formula
§5681(9)	Addition	Establishes LOST revenue retention (80% to enacting municipality)
§5681(10–13)	Addition	Creates new sub-funds: Rural Service Fund, Climate & Infrastructure Stress Fund, Regional Compacts, and Shared Services Bonuses

SECTION 5: New Revenue Sharing Enhancements

Purpose: Expand capacity and equity of the revenue sharing system.

Statute Affected	Type	Change
§5681(10)	Addition	Establishes Rural Service Fund for small towns with high costs
§5681(11)	Addition	Creates Climate & Infrastructure Stress Fund with flexible revenue sources
§5681(12)	Addition	Enables regional revenue-sharing compacts between municipalities
§5681(13)	Addition	Provides performance bonuses for municipalities that share services

SECTION 6: Education Funding Formula Reforms (Title 20-A, Chapter 606-B)

Purpose: Make EPS formula more progressive and reduce local property tax dependence.

Statute Affected	Type	Change
§15688-A(2)	Amendment	Changes fiscal capacity index to include property value, income, and student need
§15688(3-A)	Amendment	Replaces uniform mill rate with tiered required local effort (5.5–8.5 mills)

Statute Affected	Type	Change
§15683-A(5)	Addition	Requires state to fund at least 60% of EPS costs
§15681(1-A-1-C)	Addition	Adds weights for poverty, English learners, and rural sparsity
§15689(4)	Addition	Caps subsidy benefit for districts with very high valuation per pupil
§15689-A(7)	Addition	Requires DOE to annually update cost inputs for modern infrastructure needs

SECTION 7: Income Tax Reform (Title 36, Part 8)

Purpose: Broaden the income tax base and make the tax code more progressive to reduce reliance on local property taxes.

Statute Affected	Type	Change
§5111	Amendment	Adds two new income brackets: 8.5% and 9.25% for high earners
§5200-A	Addition	Imposes a 1.5% surcharge on high-income pass-through business income
§5203	Addition	Establishes a state Alternative Minimum Tax (AMT) of 5.5% of AGI for incomes > \$400,000
§5122	Amendment	Expands capital gains tax to second home sales and out-of-state trust income
§5219-S	Amendment	Increases the state Earned Income Tax Credit (EITC) match to 40%; makes it fully refundable
§5219-NN	Addition	Creates a \$500-per-child State Child Tax Credit, refundable and phased out by income
§5125	Addition	Phases out and caps itemized deductions for high-income taxpayers

Section 8 Excise Tax Amendments (Title 36, Part 7)

Purpose: Broaden and Modernize Maine's Excise Tax System to reduce reliance on local property taxes.

Statute Affected	Type	Change
§1482	Amendment	Adds progressive vehicle tax tiers and luxury surcharge
§1495-A (New)	Addition	Excise tax on large recreational boats and aircraft

Statute Affected	Type	Change
§2903	Amendment	2¢ carbon surcharge on high-emission fuels
§1498 (New)	Addition	3% excise tax on short-term rentals (in addition to lodging tax)
§4925	Amendment	Tiered cannabis excise tax based on retailer revenue

Summary Table: Section 9 – Comprehensive Tax Reforms

Tax Area	Statute(s)	Key Amendments
Income Tax	§5111 et seq.	New top brackets, pass-through surtax, AMT, credits, capital gains
Sales Tax	§1811	Rate bump, luxury services added, 1% lodging share to towns
Property Tax Relief	§5681	Expanded sources, reweighted sharing formula, 5% share codified
Excise Taxes	§§1482, 1495-A, 1498, 2903, 4925	New taxes on STRs, luxury goods, fuel carbon, cannabis tiers
Corporate Tax	§5200	New top rate for large corporations
Estate Tax	§4061	Lower threshold, new progressive rate tiers
Service Provider Tax	§2552	Base expansion and exemption for low-revenue providers

Laxon, Lindsay

From: listserv-request@lists.legislature.maine.gov on behalf of Julian Payne
<japmrp@gmail.com>
Sent: Tuesday, October 28, 2025 10:41 AM
To: real.estate.prop.tax-ip-request@lists.legislature.maine.gov
Subject: Julian Payne

This message originates from outside the Maine Legislature.

Thoughts on property tax discussion.

I have heard discussion on shifting property taxes to income based.

The unique situation Maine is in is the population is about 1.6 million and has the oldest population of residents in the country.

They are retired typically low income. If you remove the retired, people under the age of 18, those unable to work, homemakers and caregivers, students etc etc

Basing it on income would cripple the middle class.

It would also take renters out of the payment pool.

Property taxes are also terrible as values go up but that is not related to income and a home is not a luxury item.

I think the solution is a combination of three things, a hybrid combo.

It should be based on three factors, property taxes, income and Increase the sales tax on everything but vehicles (They are essential and a big up front cost)

Maine is vacation land and has one of the lowest sales taxes in the nation so capitalize on it. It also feathers out costs to locals and on purchases) We are missing the vacation land tourist opportunity.

While political it might subside when residents are not priced out of their homes. The influx of Americans after COVID has driven values higher than Maine income.

I am from the UK and travel there, sales tax is 17% and it never stops me from going. I am only there for 2 weeks so just pay it.

Property value 25% of formula

Income 25%

Sales tax and Maine covering balance 50%

Julian Payne

October 28, 2025

Hon. Senator Nicole Grohoski, Chair
Hon. Representative Ann Matlack, Chair
Hon. Senator Bruce Bickford
Hon. Representative Robert Nutting
Dick Woodbury
Peace Mutesi
Phil Saucier
Matt Peters
Vinnie Caliendo
Nick Cloutier
Carollyn Lear
Kathleen Billings
Ed Gardner
Peter Lacy
Michael Allen, Ph.D.

Re: Real Estate Property Tax Relief Force

Dear Chairs Grohoski and Matlack, and
Members of the Real Estate Property Tax Relief Force (“REPTRF”);

I write to you in capacity as members of the REPTRF, first to thank you for your willingness to participate in such an effort and hopefully, to provide you with some thoughts that you may find helpful. I will not dwell unduly on the importance of the subject because it seems so self-evident given the profound housing challenge in Maine and the fundamental role of property taxes in funding Maine’s public education through 12th grade (In my town, Cumberland, 68% of the property tax bill is for the school system). The challenge of adequately educating the next generations is just so complex, and while money will not solve everything, the need for additional funding for education should not be questioned.

Distilled, the riddle to solve is generating more taxable income while (A) finding a less regressive (and archaic) tax mechanism, and (b) reducing the property tax burden in a transparent and equitable manner – a daunting task.

1. Finding more money: the exemption for benevolent and charitable institutions should be revisited.

Subject to specific limitations, benevolent and charitable institutions are exempt from property taxation. **Title 36 MRS §652(A) - Property of institutions and organizations.** An overlooked (actually forgotten) statutory restriction on these institutions is:

A director, trustee, officer or employee of an organization claiming exemption may not receive directly or indirectly any pecuniary profit from the operation of that organization,

except as reasonable compensation for services in effecting its purposes or as a proper beneficiary of its strictly benevolent or charitable purposes;

36 MRS §652(C)(2) (my emphasis). Compensation matters and unreasonable compensation is a disqualifying circumstance for the exemption.

I humbly suggest that a great many of the “not for profit” entities in Maine are not truly charitable or benevolent institutions but have instead morphed into entities that provide shocking levels of compensation for the directors, officers, and employees without paying property (and usually income tax). I encourage you to examine the attached IRS 990s of Bates, Bowdoin, Colby, Jackson Labs, etc. to gain some insight into how extravagant the compensation arrangements have become. (The 990s may be found at <https://projects.propublica.org/nonprofits/> and they are very informative). These entities are unregulated – there are no shareholders requiring accountability – and the compensation is often set, directly or indirectly by the compensated officer (the director of every entity is at the mercy of the information he or she receives from the entity’s officers).

This extravagance is particularly true with Maine’s version of the Italian “city states” – the I 95 hospitals: Maine Health, Northern Light, Maine General Health, and Central Maine Health Care. Without any meaningful competition and no regulatory or really any other oversight (Anthem and the other carriers like matters to be increasingly expensive; when they gripe about cost, it’s really about the pace of the increase in costs), these organizations have salary structures really without peer in Maine.

The current statute included the policy goal of “reasonable compensation” as a qualifying condition to obtain an exemption from property taxes. As a former trial lawyer, I understand the enormous difficulty and expense associated with trying to prove that a salary is reasonable or unreasonable; it is terribly vague and will usually require a lot of expert witness work and testimony.

I suggest that the same policy goal could be achieved – and actually mean something – if the statute provided a concrete number for the compensation. Personally, for me, the number should be \$200,000. I do not understand how an entity in Maine dedicated to **benevolent** and or **charitable** purposes pays someone or has a compensation package that exceeds \$200,000. If the entity wants to pay compensation in excess of \$200,000, fine – but the tax paying public should not be subsidizing that decision. In Maine, if an entity can pay someone \$200,000; it’s not a charity – it’s a business and should pay property taxes like the rest of us.

I have no doubt that the suggestion of taxing the hospitals has produced seismic eye rolls, which I respect and understand having dealt once with the hospital lobby. Its political lobby is formidable. That noted, I do think it time for some real candor about the parent entities of the hospitals (which are quite different from the rural hospitals).

Between 2015 and 2025, the Cumberland County population is believed to have grown 7.2% from 292,000 to 313,000 people. Here is a financial snapshot of Maine Health during a comparable time.

Year	Program Services Rev	% Increase	Salaries	% Increase	CPI
2016 (9/30)	\$1,118,173,174		\$655,990, 620		
2024 (9/30)	\$3,593,508,908	250%	\$2,341,274, 701	221%	31.4%

The purpose of this letter is not to fix health costs care in Maine, a crisis that needs its own task force. Rather, I wish simply to show that the revenue growth of the corporate hospital entities **and** its compensation arrangements are out of control and not **reasonable** as required by the current legislation. This compensation growth can be slowed down – at least a bit with these entities stepping up and paying property taxes which would make the lives of others and municipalities better.

2. Seniors

As a 71-year old retiree (almost) with three kids, I would like to think that no one will have the temerity to suggest that there should be more property tax breaks for seniors to enhance the supposed goal of seniors aging in place or for any other reason. I have attached a 2018 Op-ed of mine that the Press Herald published when I, naively, thought the federal debt of \$21.6 trillion was suitably shocking that something in Washington would change. While mindful of the additional funds needed for the pandemic, seven years later the total debt is now \$37 trillion with an annual deficit of about \$1.9 trillion. Things have only gotten worse for our kids.

The focus must change from what's good for us seniors to what is good for the future and absent genuine financial hardship, more breaks for seniors cannot be justified. Perhaps things are not perfect, but the seniors are still living better than seniors from any prior generation by leaps and bounds.

Please, nothing more for us old folks – we've done enough taking.

Conclusion

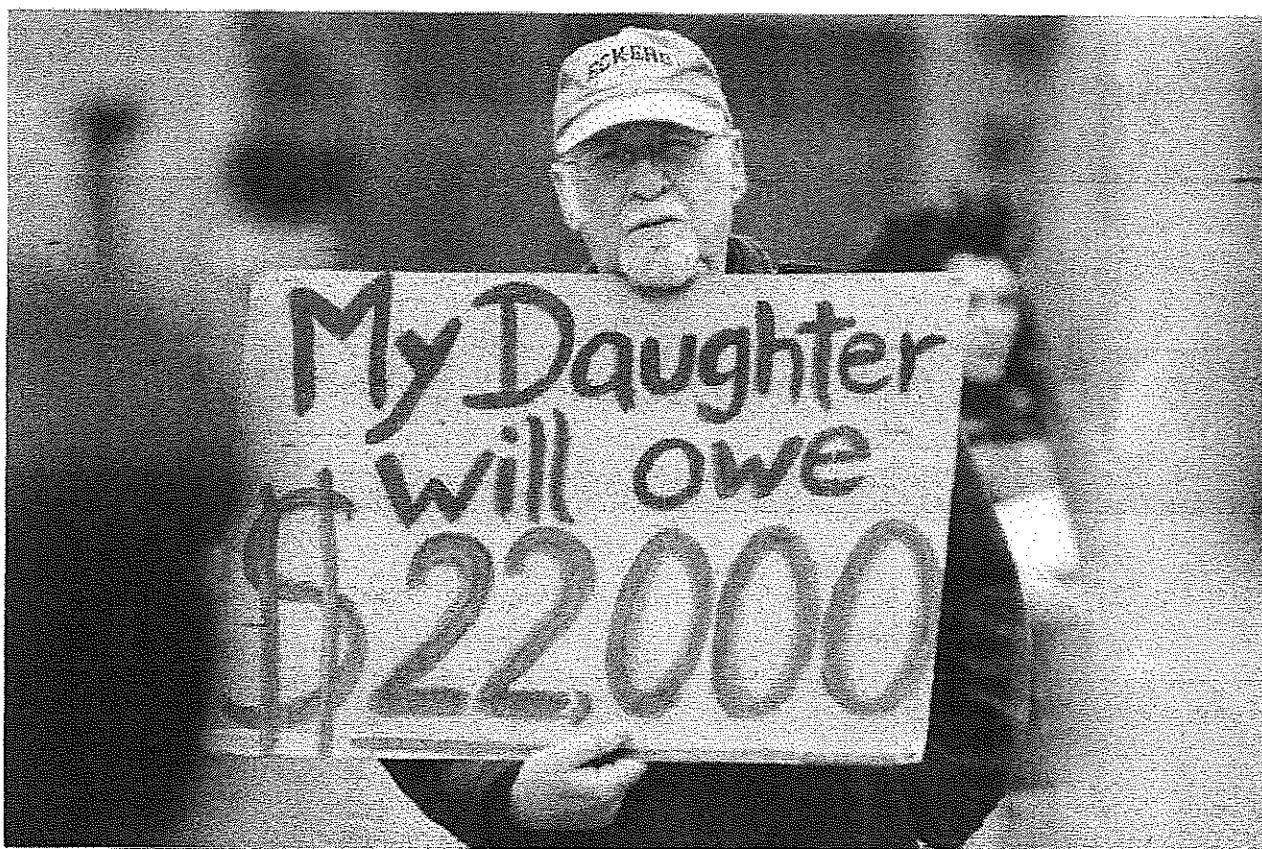
Following up on my last remark, I would like to encourage you to use this opportunity to craft solutions that are audacious and will help to restore hope for our kids that they can live as well as we have.

Again, thanks for your service and time and if I can help the Task Force in any way, I would be happy to do so.

John Lambert
 7 Ocean Terrace
 Cumberland, ME 04110
 207 831 8225 (m)

Maine Voices: Yes, older adults shouldn't be forgotten – but what about our kids?

• [pressherald.com/2018/11/30/maine-voices-the-elderly-have-gotten-enough-what-about-our-kids/](https://www.pressherald.com/2018/11/30/maine-voices-the-elderly-have-gotten-enough-what-about-our-kids/)



CUMBERLAND FORESIDE — I write to offer a somewhat different perspective from that offered by Lori Parham, state director of AARP Maine, in her Nov. 21 Maine Voices column. In the column, noting the losing vote on ballot Question 1, which proposed to provide funding for the care of the elderly, Ms. Parham argues that the Maine Legislature must address the need for such care and funding.

I write as a 64-year-old, which is seeming pretty senior. I write also as the father of three children, ages 22 to 29, and I look at the world we are leaving them.

Our gross national federal debt is \$21.6 trillion, state and local debt is \$3 trillion and unfunded state and local pension liability is estimated to be \$1.4 trillion, for a total of roughly \$26 trillion of public debt. It is certain that our national debt will increase by another trillion a year, with no end in sight.

Health care spending accounts for roughly 22 percent of the Maine economy, and the field employs more than 100,000 individuals. Our nation pays more than twice what other nations pay for health care – for really mediocre results. The rate of inflation in health care is astonishing, with no reason to think it will subside. Nationally, 34 percent of health care expenditures, through either private or public payer systems, go toward medical attention for seniors, though they account for only 14 percent of the population.

Education costs have also soared at a rate substantially beyond the general inflation rate. Despite these increases, as a society, we have continually imposed more and more of the cost for education, especially post-secondary education, on to the next generation, resulting in shocking levels of debt for our kids.

And then there's housing for the next generation, many of whom will never be able to purchase a home because the pricing is also rising so rapidly.

Shortly after I became a town councilor in 1994, I was sitting in a meeting discussing funding for a town library and a constituent said, "We didn't have a library when I was growing up, and if that was good enough for me, it's good enough for this generation." Many years later, I still remember my surprise at the comment, wondering, "Who thinks like that? Who doesn't want to do better by their kids?"

Well, it turns out that all of us don't want to. We are leaving our children an incredible financial mess, and, more disturbing, we seem to be resigning ourselves to the notion that the future of our children is not what we had, that things will not be better for the next generation. And that doesn't even take into account the huge cost of the environmental issues we have created and done little to solve.

I do not doubt the need for the care of the elderly. I think it is also appropriate to note that no generation of seniors in the history of mankind has lived as well as our current seniors (a generation that now includes me). Are there shortcomings? Yes. Are there needs? Yes. But still, things have never been better for seniors.

I do not advocate decreasing any expenditures for our seniors. That said, the time has come for seniors to stop seeking more public subsidies at the expense of the younger generations. Breaks on property taxes, more money for health and elder care, etc., need to end. If we are going to give up on leaving a better world for our kids, we can at least try to leave them something comparable to what we inherited – and to do that, we need to substantially refocus our public spending and policy decisions.

Rather than trying to figure out what more can be done for the elderly, let's start to figure out what we can do to provide our kids something like what we got. The starting point for that effort is to collectively agree – the elderly have gotten enough.

*Review***Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
K. NILES BRYANT 1 SVP/CHIEF INVESTMENTS OFFICER	(i) 633,736	(ii) 1,200,000	(iii) 1,890	43,453	18,983	1,898,062	0
STEPHANIE FROST 2 SVP FOR DEVELOPMENT & AR	(i) 192,337	(ii) 100,000	(iii) 372,619	369,413	14,808	1,039,177	0
BORIS RAYKIN 3 DIRECTOR OF INVESTMENTS	(i) 478,547	(ii) 490,219	(iii) 1,890	43,453	3,913	1,018,022	0
PAGE MACHLIN 4 DIRECTOR OF INVESTMENTS	(i) 461,250	(ii) 472,500	(iii) 1,314	43,453	3,150	981,667	0
SAFA ZAKI 5 PRESIDENT BEGINNING 7/1/23	(i) 447,277	(ii) 70,000	(iii) 85,121	18,000	30,734	651,132	0
SCOTT MEIRKLEJOHN 6 SVP FOR DEVELOPMENT & AR	(i) 222,731	(ii) 0	(iii) 245,756	81,451	1,269	551,207	150,000
MATTHEW ORLANDO 7 SVP FINANCE & ADMIN/TREASURER	(i) 405,908	(ii) 0	(iii) 2,575	97,621	34,455	540,559	0
ASHLEY LABRECK 8 ENDOWMENT CHIEF OF OFFICER	(i) 266,304	(ii) 184,275	(iii) 1,023	42,880	32,794	527,276	0
JENNIFER SCANLON 9 SVP/DEAN FOR ACADEMIC AFFAIRS	(i) 358,966	(ii) 0	(iii) 16,876	97,621	37,372	510,635	0
MICHAEL CATO 10 SVP/CHIEF INFORMATION OFFICER	(i) 336,975	(ii) 0	(iii) 3,154	97,375	29,765	467,269	0
CLAYTON ROSE 11 FORMER PRESIDENT UNTIL 6/30/23	(i) 298,271	(ii) 0	(iii) 104,641	822	28,226	431,959	0
JANET LOHMAN 12 SVP/DEAN FOR STUDENT AFFAIRS	(i) 301,240	(ii) 0	(iii) 3,327	96,389	24,169	425,125	0
SCOTT HOOD 13 SVP FOR COMM & PUBLIC AFFAIRS	(i) 271,174	(ii) 0	(iii) 5,038	78,180	14,104	368,496	0
TAMA SPOERRI 14 VP FOR HUMAN RESOURCES	(i) 252,025	(ii) 0	(iii) 6,527	76,373	32,717	367,642	0
ELIZABETH ORLIC 15 SVP/SPECIAL ASST TO THE PRES	(i) 248,510	(ii) 0	(iii) 3,025	75,181	31,085	357,801	0
(SEE STATEMENT)	(i)	(ii)	(iii)				
16	(i)	(ii)	(iii)				

Part II

Officers, Directors, Trustees, Key Employees and Highest Compensated Employees (continued)

(a) Name	(b) Breakdown of W-2 and/or 1099-MISC compensation			(c) Retirement and other deferred compensation	(d) Nontaxable benefits	(e) Total of columns (b)(i)-(d)	(f) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base Compensation	(ii) Bonus & Incentive compensation	(iii) Other reportable compensation				
(16) CLAUDIA MARROQUIN SVP/DEAN ADMISSIONS & ST. AID	(i) 261,303 (ii) 0	(i) 0 (ii) 0	(i) 1,206 (ii) 0	(i) 71,941 (ii) 0	(i) 18,555 (ii) 0	(i) 353,005 (ii) 0	(i) 0 (ii) 0
(17) MICHAEL ARCHIBALD VP FOR DEVELOPMENT & AR	(i) 248,696 (ii) 0	(i) 0 (ii) 0	(i) 2,528 (ii) 0	(i) 37,352 (ii) 0	(i) 25,675 (ii) 0	(i) 314,251 (ii) 0	(i) 0 (ii) 0
(18) BENJE DOUGLAS SVP FOR INCLUSION & DIVERSITY	(i) 229,250 (ii) 0	(i) 0 (ii) 0	(i) 1,307 (ii) 0	(i) 42,254 (ii) 0	(i) 27,180 (ii) 0	(i) 299,991 (ii) 0	(i) 0 (ii) 0
(19) ELIZABETH MCCORMACK FRMR SVP FOR ACADEMIC AFFAIRS	(i) 217,591 (ii) 0	(i) 0 (ii) 0	(i) 3,489 (ii) 0	(i) 32,270 (ii) 0	(i) 26,182 (ii) 0	(i) 279,532 (ii) 0	(i) 0 (ii) 0
(20) CHRISTINA FINNERAN SVP/INSTITUTIONAL RESEARCH	(i) 164,791 (ii) 0	(i) 0 (ii) 0	(i) 1,108 (ii) 0	(i) 49,097 (ii) 0	(i) 27,238 (ii) 0	(i) 242,234 (ii) 0	(i) 0 (ii) 0

Schedule J (Form 990)		ObjectID: 202403189349311210 - Submission: 2024-11-13	TIN: 01-0211513
		OMB No. 1545-0047	
		2023	
Department of the Treasury Internal Revenue Service	Compensation Information		
For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees ► Complete if the organization answered "Yes" on Form 990, Part IV, line 23. ► Go to www.irs.gov/Form990 for instructions and the latest information.		Open to Public Inspection	
Name of the organization The Jackson Laboratory	Employer identification number 01-0211513		

Jackson
Labs

Part I Questions Regarding Compensation

1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		Yes	No
	<input type="checkbox"/> First-class or charter travel	<input checked="" type="checkbox"/> Housing allowance or residence for personal use		
	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence		
	<input checked="" type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees		
	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
1b	If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.		Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?		Yes	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		Yes	
	<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract		
	<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study		
	<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee		
4a	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		Yes	
a	Receive a severance payment or change-of-control payment?		Yes	
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?		Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?		Yes	
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		Yes	
5	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		Yes	
	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		Yes	
a	The organization?		Yes	
b	Any related organization?		Yes	
	If "Yes," on line 5a or 5b, describe in Part III.		Yes	
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		Yes	
a	The organization?		Yes	
b	Any related organization?		Yes	
	If "Yes," on line 6a or 6b, describe in Part III.		Yes	
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.		Yes	
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.		Yes	
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		Yes	

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Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (I) and from related organizations, described in the instructions, on row (II). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(I)-(III) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nonqualified benefits	(E) Total of columns (B)(I)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(I) Base compensation	(II) Bonus & incentive compensation	(III) Other reportable compensation				
1 Lon Cardon PhD FNAEDSCI President & CEO	(I) 1,113,219 (II) 0	440,060 0	319,202 0	201,608 0	34,049 0	2,108,278 0	0 0
2 S Catherine Longley Executive Vice President & COO	(I) 593,440 (II) 0	216,934 0	494,396 0	107,671 0	13,685 0	1,419,125 0	456,786 0
3 Douglas Abbott Senior Vice President and CFO	(I) 433,601 (II) 0	107,500 0	1,915 0	83,030 0	31,064 0	657,102 0	0 0
4 Daniel Hoag General Counsel & Secretary	(I) 431,478 (II) 0	98,550 6	16,972 0	63,686 0	31,315 0	643,001 0	0 0
5 Mitchell Kennedy Executive VP & President, JMCRS	(I) 623,077 (II) 0	0 0	101,503 0	65,769 0	286 0	790,740 0	0 0

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6 Charles Lee MD SCIENTIFIC DIRECTOR, JAX GM	(I) 458,407 (II) 0	79,644 0	4,621 0	33,000 0	33,916 0	609,788 0	0
7 Nada A Rosenthal SCIENTIFIC DIRECTOR	(I) 467,806 (II) 0	69,477 0	7,939 0	33,000 0	291 0	578,573 0	0
8 Andy Greene Senior Vice President for Research	(I) 430,654 (II) 0	0 0	58,158 0	45,025 0	44,549 0	578,386 0	0
9 Edison T Liu MD FORMER PRESIDENT & CEO	(I) 345,054 (II) 0	0 0	98,695 0	31,960 0	22,674 0	458,614 0	0
10 David Grass VP, JMCRS MICE & SERVICE OPS (UNTIL 10/23)	(I) 362,388 (II) 0	97,743 0	291,763 0	29,541 0	26,045 0	788,081 0	0
11 MaryEllen Joseph VP, JMCRS Global Sales, Marketing, & Customer Support (UNTIL 10/23)	(I) 433,356 (II) 0	54,960 0	117,814 0	26,500 0	8,058 0	610,688 0	0
12 Jens Ruetter Chief Medical Officer	(I) 426,440 (II) 0	79,548 0	2,542 0	33,000 0	31,977 0	573,907 0	0
13 Brian Bannerman Vice President, JMCRS Finance	(I) 319,562 (II) 0	95,020 0	82,912 0	31,879 0	26,954 0	550,357 0	0
14 James Keck Senior Director, Innovation and Product Development	(I) 304,333 (II) 0	85,370 0	105,330 0	27,151 0	23,544 0	547,528 0	0

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Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
Schedule J, Part I, Line 1a Tax indemnification and gross-up payments	THE JACKSON LABORATORY GROSSES UP THE AMOUNT ADDED TO WAGES FOR INPUTTED INSURANCE PREMIUMS FOR LIFE, DISABILITY, AND LONG TERM CARE BENEFITS FOR THE SENIOR MANAGEMENT GROUP TO COVER TAXES. THE LABORATORY ALSO GROSSES UP WAGES TO COVER THE TAX IMPACT OF GIFT CARDS AND OTHER AWARDS OR PRIZES TO EMPLOYEES SO THAT RECIPIENTS RECEIVE THE FULL VALUE OF THE GIFT OR AWARD.
Schedule J, Part I, Line 1a Housing allowance or residence for personal use	THE LABORATORY PROVIDES A HOUSING ALLOWANCE TO THE PRESIDENT. THE AMOUNT IS INCLUDED IN SCHEDULE J, PART II, COLUMN (B)(III).
Schedule J, Part I, Line 4a Severance or change-of-control payment	DAVID GRASS RECEIVED A SEVERANCE PAYMENT OF \$120,114. MARYELLEN JOSEPH RECEIVED A SEVERANCE PAYMENT OF \$116,027.
Schedule J, Part I, Line 4b Supplemental nonqualified retirement plan	THE LABORATORY MAINTAINS A DEFERRED COMPENSATION PLAN UNDER SECTION 457(F): CONTRIBUTIONS MADE: PRESIDENT/CEO \$168,808 EXECUTIVE VICE PRESIDENT/COO \$70,000 EXECUTIVE VICE PRESIDENT & PRESIDENT, JMCRS \$58,846 SR VP & CHIEF FINANCIAL OFFICER \$50,000 GENERAL COUNSEL \$30,686 SR VP PRESIDENT FOR RESEARCH \$14,252 DISTRIBUTIONS MADE: EXECUTIVE VICE PRESIDENT/COO \$456,786
Schedule J, Part I, Line 7 Non-fixed payments	THE TOTAL COMPENSATION PACKAGE OF CERTAIN OFFICERS, KEY EMPLOYEES, AND OTHER EMPLOYEES INCLUDES VARIABLE COMPENSATION AWARDED BASED ON PERFORMANCE.

Schedule J (Form 990) 2023

Additional Data

Return to Form

Software ID: 23017437

Software Version: 2023v5.1

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ME Health through 9/30/24

Part II. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Andrew Mueller, MD CEO and President	(i) 1,371,192. (ii) 0.	(i) 670,196. (ii) 0.	(i) 180,661. (ii) 0.	(i) 13,200. (ii) 0.	(i) 42,068. (ii) 0.	(i) 2,277,317. (ii) 0.	(i) 0. (ii) 0.
(2) Robert Ecker, MD Chief - Neurosciences	(i) 1,438,321. (ii) 0.	(i) 0. (ii) 0.	(i) 23,742. (ii) 0.	(i) 61,435. (ii) 0.	(i) 35,473. (ii) 0.	(i) 1,558,971. (ii) 0.	(i) 0. (ii) 0.
(3) Matthew R Sanborn, MD Physician	(i) 1,435,145. (ii) 0.	(i) 0. (ii) 0.	(i) 44,574. (ii) 0.	(i) 16,500. (ii) 0.	(i) 45,194. (ii) 0.	(i) 1,541,413. (ii) 0.	(i) 0. (ii) 0.
(4) Adam J. Rana, MD Physician	(i) 1,109,542. (ii) 0.	(i) 209,934. (ii) 0.	(i) 23,310. (ii) 0.	(i) 42,501. (ii) 0.	(i) 43,404. (ii) 0.	(i) 1,428,791. (ii) 0.	(i) 0. (ii) 0.
(5) Joseph T Alexander, MD Physician	(i) 1,203,700. (ii) 0.	(i) 0. (ii) 0.	(i) 108,075. (ii) 0.	(i) 78,061. (ii) 0.	(i) 37,646. (ii) 0.	(i) 1,427,482. (ii) 0.	(i) 0. (ii) 0.
(6) Dougald MacGillivray, MD Physician	(i) 1,171,714. (ii) 0.	(i) 93,494. (ii) 0.	(i) 29,812. (ii) 0.	(i) 66,124. (ii) 0.	(i) 44,689. (ii) 0.	(i) 1,405,833. (ii) 0.	(i) 0. (ii) 0.
(7) Albert G Swallow III CFO, Board Treasurer	(i) 738,708. (ii) 0.	(i) 246,695. (ii) 0.	(i) 290,112. (ii) 0.	(i) 92,666. (ii) 0.	(i) 36,023. (ii) 0.	(i) 1,404,205. (ii) 0.	(i) 0. (ii) 0.
(8) Jeffrey Sanders Former MMC President	(i) 440,098. (ii) 0.	(i) 116,351. (ii) 0.	(i) 807,993. (ii) 0.	(i) 6,600. (ii) 0.	(i) 27,556. (ii) 0.	(i) 1,398,592. (ii) 0.	(i) 0. (ii) 0.
(9) Eugene Inzana Former Officer/MH Associate CFO	(i) 498,280. (ii) 0.	(i) 113,815. (ii) 0.	(i) 275,428. (ii) 0.	(i) 20,234. (ii) 0.	(i) 41,242. (ii) 0.	(i) 948,999. (ii) 0.	(i) 0. (ii) 0.
(10) Joel Botler, MD Former Officer/Reg. CMO-So. Region	(i) 568,101. (ii) 0.	(i) 159,150. (ii) 0.	(i) 128,222. (ii) 0.	(i) 60,273. (ii) 0.	(i) 32,574. (ii) 0.	(i) 948,320. (ii) 0.	(i) 0. (ii) 0.
(11) Beth Kelsch General Counsel, Board Secretary	(i) 520,986. (ii) 0.	(i) 141,750. (ii) 0.	(i) 89,840. (ii) 0.	(i) 55,677. (ii) 0.	(i) 40,338. (ii) 0.	(i) 848,591. (ii) 0.	(i) 0. (ii) 0.
(12) Lisa Beaule, MD VP Physc & APP Svcs - So. Region	(i) 497,331. (ii) 0.	(i) 0. (ii) 0.	(i) 97,122. (ii) 0.	(i) 61,926. (ii) 0.	(i) 39,909. (ii) 0.	(i) 696,288. (ii) 0.	(i) 0. (ii) 0.
(13) Brett Loffredo, MD Physician	(i) 391,776. (ii) 0.	(i) 0. (ii) 0.	(i) 8,104. (ii) 0.	(i) 60,240. (ii) 0.	(i) 32,890. (ii) 0.	(i) 493,010. (ii) 0.	(i) 0. (ii) 0.
(14) Thomas J Ryan, Jr, MD, FAOC Physician	(i) 307,308. (ii) 0.	(i) 0. (ii) 0.	(i) 20,730. (ii) 0.	(i) 57,295. (ii) 0.	(i) 39,851. (ii) 0.	(i) 425,184. (ii) 0.	(i) 0. (ii) 0.
(15) Peter Manning, MD Physician	(i) 357,468. (ii) 0.	(i) 0. (ii) 0.	(i) 38,279. (ii) 0.	(i) 16,500. (ii) 0.	(i) 3,278. (ii) 0.	(i) 415,525. (ii) 0.	(i) 0. (ii) 0.
(16) Kate Harlihy, MD, MHP Physician	(i) 210,664. (ii) 0.	(i) 6,089. (ii) 0.	(i) 49,021. (ii) 0.	(i) 24,221. (ii) 0.	(i) 32,205. (ii) 0.	(i) 322,200. (ii) 0.	(i) 0. (ii) 0.

efile Public Visual Render		ObjectId: 202512169349301336 - Submission: 2025-08-04	TIN: 01-0527066
Schedule J (Form 990)		Compensation Information	
		For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees	
		► Complete if the organization answered "Yes" on Form 990, Part IV, line 23. ► Attach to Form 990. ► Go to www.irs.gov/Form990 for instructions and the latest information.	
Department of the Treasury Internal Revenue Service		2023 Open to Public Inspection	
Name of the organization EASTERN MAINE HEALTHCARE SYSTEMS NORTHERN LIGHT HEALTH		Employer Identification number 01-0527066	

Northern Light
9/30/24

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input checked="" type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract
<input checked="" type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
c Participate in, or receive payment from, an equity-based compensation arrangement?
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?
b Any related organization?
If "Yes," on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?
b Any related organization?
If "Yes," on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

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Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note: The sum of columns (B)(1)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NCC			(C) Retirement and other deferred compensation	(D) Nonreportable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Alison Webster VP-HR,EMHCS&PartE	(i) 259,500	9,818	1,306	16,676	32,072	319,468	
	(ii) -	-	-	-	-	-	-
2 Anthony J Filer Svp & Treasurer	(i) 648,351	122,349	15,353	29,700	38,150	853,903	
	(ii) -	-	-	-	-	-	-
3 April Giard Former SVP-Chief Digital & Inno Off	(i) 103,039	21,353	9,520	9,326	8,743	152,011	
	(ii) -	-	-	-	-	-	-
4 Bethany McKnight VP Med Grp Int	(i) 189,293	-	1,943	-	33,018	224,756	
	(ii) -	-	-	-	-	-	-
5 Bette Nevisic VP, CNO	(i) 321,350	11,529	10,752	24,851	35,416	393,988	
	(ii) -	-	-	-	-	-	-
6 Carrie Lee Arsenal SVP,ChValueOff	(i) 346,448	16,854	6,457	82,294	25,403	477,466	
	(ii) -	-	-	-	-	-	-

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(i)	-	-	-	-	-	-	-
2 Catherine MacLean VP HR, TeleBDiv	(i) 233,840	9,018	24,510	22,198	10,030	265,396	
	(ii) -	-	-	-	-	-	
3 Charles Therrien SVP Mercy	(i) 394,794	21,548	99,118	67,249	24,245	626,555	53,566
	(ii) -	-	-	-	-	-	
9 Chris Frauenhofer VP, FinHedGrp	(i) 276,292	10,310	12,762	24,557	28,048	351,989	
	(ii) -	-	-	-	-	-	
10 Christina Polley Former VP-Chief Info Security Off	(i) 57,146	8,294	46,152	2,246	5,316	119,154	
	(ii) -	-	-	-	-	-	
11 Colleen Hilton SVP, HCSH	(i) 266,497	52,070	15,547	26,059	16,463	378,636	
	(ii) -	-	-	-	-	-	
12 Darnita Wilson VP, HEDicalEduca	(i) 338,373	12,720	7,580	26,400	16,545	399,627	
	(ii) -	-	-	-	-	-	
13 David Stratton VP, Payer Strat	(i) 286,623	31,229	12,190	24,870	25,065	369,577	
	(ii) -	-	-	-	-	-	
14 David Valck Former VP-Information Systems	(i) 41,995	11,284	76,445	1,432	3,478	134,544	
	(ii) -	-	-	-	-	-	
15 Donna Boehm VP Oncology	(i) 137,703	3,923	1,604	14,729	10,493	168,450	
	(ii) -	-	-	-	-	-	
16 Edward Gilkey VP SrPhyEx	(i) 279,021	13,544	9,251	27,407	26,632	355,855	
	(ii) -	-	-	-	-	-	
17 Eric R. Hafner VP Compl/Privac	(i) 194,339	7,594	2,665	16,267	2,231	223,096	
	(ii) -	-	-	-	-	-	
18 Gavin Dricker Former SVP & Co-President-Hed Group	(i) 162,344	19,911	364,653	3,035	14,503	485,346	
	(ii) -	-	-	-	-	-	
19 George Eaton Chief Legal Offi SVP & Secretary	(i) 457,660	22,963	35,528	29,127	25,531	570,811	
	(ii) -	-	-	-	-	-	
20 Glenda Dwyer SVP,ClinicOpera	(i) 387,466	19,589	6,781	78,374	16,899	505,019	
	(ii) -	-	-	-	-	-	
21 Glenn Martin Former SVP-Chief Legal Officer	(i) -	17,666	405,367	3,000	369	427,022	351,335
	(ii) -	-	-	-	-	-	
22 Greg LaFrance SVP, EHHC	(i) 444,352	17,795	64,972	77,693	4,164	608,567	7,703
	(ii) -	-	-	-	-	-	
23 Heather Mullen VP,ValBaseCerel	(i) 195,057	5,013	2,459	14,612	32,112	252,493	
	(ii) -	-	-	-	-	-	
24 Howard Jones Med Off, Occ Hlth	(i) 334,185	6,642	7,301	29,700	26,161	416,049	
	(ii) -	-	-	-	-	-	
25 Hugh Jones SVP,Ch Strategy	(i) 443,443	11,903	27,409	11,391	13,995	508,146	
	(ii) -	-	-	-	-	-	
26 Jaime Audit VP HR Oper/Rewa	(i) 240,547	9,057	24,729	16,177	34,350	326,860	
	(ii) -	-	-	-	-	-	
27 James Fullwood DPM Board Member	(i) -	-	-	-	-	-	
	(ii) 340,438	37,039	28,639	11,250	33,192	459,548	
28 Jason Tankel VP,ChComplOff	(i) 239,852	9,979	2,299	19,076	37,665	305,502	
	(ii) -	-	-	-	-	-	
29 Jay Reynolds MD SVP, ARG	(i) 132,274	-	3,644	2,069	11,350	149,337	
	(ii) 234,570	12,122	22,484	13,888	21,325	284,595	
30 Jean Mellett VP,Planning & S	(i) 250,062	10,858	30,366	29,319	33,687	354,304	
	(ii) -	-	-	-	-	-	
31 Jeff Sanford VP Finance	(i) 263,981	10,364	4,716	27,134	13,570	319,765	
	(ii) -	-	-	-	-	-	
32 Jennifer Goodrich VP, FinPhyPracO	(i) 224,068	9,983	24,984	20,657	21,397	301,086	
	(ii) -	-	-	-	-	-	
33 Jennifer Hutchins VP HR Mercy HCH	(i) 160,791	4,320	7,181	12,264	13,917	198,473	

	(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)
34 Jesse Renaud AVP Fac & Sup Srv	(i) 163,536	(ii) -	(iii) 5,089	(iv) -	(v) 7,506	(vi) -	(vii) 10,430	(viii) 22,822
35 Joel Andrew Farley AVP Facilities Mng	(i) 195,627	(ii) -	(iii) 6,489	(iv) -	(v) 19,907	(vi) -	(vii) 20,591	(viii) 34,575
36 John J Doyle VP Finance	(i) 303,884	(ii) -	(iii) 15,454	(iv) -	(v) 66,593	(vi) -	(vii) 64,660	(viii) 28,700
37 John Ronan SVP BHM & HCH	(i) 338,880	(ii) -	(iii) 19,094	(iv) -	(v) 58,549	(vi) -	(vii) 82,688	(viii) 12,658
38 Karen Hawkes, VP Operations	(i) 204,826	(ii) -	(iii) 6,946	(iv) -	(v) 1,790	(vi) -	(vii) 14,936	(viii) 4,521
39 Karl Heinz Spitzer MD SVP, Chief PhyzExe	(i) 551,311	(ii) -	(iii) 20,530	(iv) -	(v) 25,647	(vi) -	(vii) 164,106	(viii) 15,093
40 Lisa Harvey-McPherson RN VP Government Rel	(i) 225,726	(ii) -	(iii) 11,439	(iv) -	(v) 72,653	(vi) -	(vii) 65,895	(viii) 25,664
41 Marie Vlachou SVP CAD & Mayo	(i) 319,825	(ii) -	(iii) 17,703	(iv) -	(v) 3,940	(vi) -	(vii) 73,672	(viii) 34,379
42 Mark Lukens SVP, Acadia	(i) 160,159	(ii) -	(iii) 97	(iv) -	(v) 40,808	(vi) -	(vii) -	(viii) 10,160
43 Matthew Jay Marston Vp, ChPharmacyOff	(i) 260,273	(ii) -	(iii) 9,883	(iv) -	(v) 1,162	(vi) -	(vii) 15,879	(viii) 23,397
44 Matthew Weed Former SVP-Chief Strategy Off	(i) -	(ii) -	(iii) -	(iv) -	(v) 330,646	(vi) -	(vii) -	(viii) 330,646
45 Megan Randlett Vp, DepGenCounsel	(i) 265,265	(ii) -	(iii) -	(iv) -	(v) 2,546	(vi) -	(vii) 15,356	(viii) 21,672
46 Melissa Vail Vp, IntCareMgmt	(i) 163,460	(ii) -	(iii) 3,109	(iv) -	(v) 5,309	(vi) -	(vii) 12,190	(viii) 24,175
47 Michael Smith Vp, RHN Foundat	(i) 260,817	(ii) -	(iii) 11,598	(iv) -	(v) 5,495	(vi) -	(vii) 22,973	(viii) 37,766
48 Michael Whelan Former VP-Facilities & Supply Chain	(i) 75,229	(ii) -	(iii) 13,685	(iv) -	(v) 147,901	(vi) -	(vii) 2,416	(viii) 6,273
49 Navneet Manawala MD Vp, CQASafetyOff	(i) 487,316	(ii) -	(iii) 21,706	(iv) -	(v) 3,333	(vi) -	(vii) 23,100	(viii) 35,609
50 Noah Galen Lundy Vp, HR East	(i) 189,444	(ii) -	(iii) 7,401	(iv) -	(v) 25,310	(vi) -	(vii) 34,952	(viii) 19,657
51 Paul Bolin EVp, CPO	(i) 430,491	(ii) -	(iii) 21,499	(iv) -	(v) 83,344	(vi) -	(vii) 64,008	(viii) 28,934
52 Rand O'Leary Former SVP & President-EMHC	(i) 156,474	(ii) -	(iii) 30,054	(iv) -	(v) 8,462	(vi) -	(vii) 67,681	(viii) 6,192
53 Randall Clark SVP, SVH	(i) 279,687	(ii) -	(iii) 13,559	(iv) -	(v) 6,410	(vi) -	(vii) 21,653	(viii) 36,781
54 Scott Ooley Former SVP & President-Acadia	(i) 120,115	(ii) -	(iii) 17,411	(iv) -	(v) 21,346	(vi) -	(vii) 32,616	(viii) 6,090
55 Suzanne Spruce SVP, Mktng & Comm	(i) 303,932	(ii) -	(iii) 15,170	(iv) -	(v) 12,170	(vi) -	(vii) 29,201	(viii) 14,497
56 Thad Zmislowski Former VP-Sc Litigator	(i) 100,415	(ii) -	(iii) 9,169	(iv) -	(v) 3,115	(vi) -	(vii) 2,305	(viii) 12,729
57 Tim Doak VP CapMng/FacOp	(i) 287,699	(ii) -	(iii) 10,473	(iv) -	(v) 6,407	(vi) -	(vii) 23,593	(viii) 24,995
58 Timothy Dentry N.H President Ex-officio	(i) 1,274,480	(ii) -	(iii) 592,846	(iv) -	(v) 24,428	(vi) -	(vii) 29,700	(viii) 36,150
59 Tracy Jean Roberts VP-Comptl6Privac	(i) 197,067	(ii) -	(iii) 7,018	(iv) -	(v) 4,503	(vi) -	(vii) 14,776	(viii) 14,365
60 Tricia Costigan SVP, Instdg/W	(i) 322,277	(ii) -	(iii) 16,238	(iv) -	(v) 2,104	(vi) -	(vii) 22,128	(viii) 24,817

(II)	-	-	-	-	-	-	-	-
61 William Chesley Seavey AVP-Pop Hlth/Phar	(I) 177,842	4,635	1,404	12,353	21,787	218,023		
	(II) -	-	-	-	-	-	-	-
62 William Ford AVP-Reimbursement	(I) 191,565	5,506	1,482	13,772	32,276	244,601		
	(II) -	-	-	-	-	-	-	-
63 William Robert Hossler VP OpAssur&ERM	(I) 181,375	4,332	8,773	13,117	1,446	209,041		
	(II) -	-	-	-	-	-	-	-
64 Yoosuf Joe Siddiqui VP/HR-ARG&EmpEx	(I) 161,690	6,654	2,691	14,210	36,651	242,196		
	(II) -	-	-	-	-	-	-	-

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Part II Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
Part I, Line 1a: Relevant information in regards to selections on 1a.	The following received a gift card: Tricia Costigan, officer 550 Jennifer Goodrich, officer 25 Colleen Hilton, officer 50 Jesse Renaud, highest compensated employee 15 Jay Reynolds, officer 15 Yoosuf Siddiqui, officer 15 Marie Vienneau, officer 25

Schedule J (Form 990) 2023

Additional Data[Return to Form](#)

Software ID: 23017517

Software Version: 2023v6.0

Laxon, Lindsay

From: Joey and Colleen Brown <joecolbrown95@hotmail.com>
Sent: Tuesday, November 11, 2025 12:15 PM
To: Laxon, Lindsay; Olson, Rachel; Sargent, James; Grohoski, Nicole
Cc: Moore, Marianne
Subject: Submission for Consideration – Rural Valuation Equity Initiative
Attachments: Land Valuation.pdf

ALERT The content of this email looks suspicious and it may be a phishing attempt. Be careful with this email unless you know it is safe. Powered by CyberSentry.

This message originates from outside the Maine Legislature.

Dear Members of the Real Estate Property Tax Relief Task Force,

My name is Colleen L. Brown from Washington County. I'm not a legislator, but as a longtime taxpayer and former small business owner, I've been studying the valuation and income imbalance affecting rural Maine. I've identified three key issues contributing to tax inequity—one of which is the way "just value" assessments inflate property taxes in counties where incomes have not kept pace.

I've drafted the enclosed **Rural Valuation Equity Initiative**, which outlines a hybrid "Just Value + Income Sensitivity" model modeled after Vermont's proven system. I believe it directly supports the task force's mission to explore long-term, equitable property-tax solutions.

I'd appreciate the opportunity for this concept to be reviewed or included in the public comment record and would welcome any feedback or questions.

Thank you for the work you're doing on behalf of Maine taxpayers.

Respectfully,

**Colleen L. Brown
Washington County**

RURAL VALUATION EQUITY INITIATIVE

A Policy Framework to Restore Fairness in Maine's Property Tax System

I. Executive Summary

Maine's "just value" property tax system, which requires assessments at 100 percent of market value, has created inequitable outcomes in rural counties where property values have soared due to nonresident and seasonal demand while local incomes remain stagnant.

This proposal establishes a Hybrid Just Value + Income Sensitivity Model that protects residents from valuation-driven tax inflation without reducing municipal revenue or violating constitutional uniformity. It is modeled on Vermont's proven income-sensitivity program and tailored to Maine's unique county and valuation structure.

Key Data Snapshot

(For inclusion in briefings and fiscal notes)

- Income vs. Valuation Gap: According to Maine Revenue Services' 2024 Equalized Valuation Report, median household income in Washington County grew only 1.9 percent over the past five years, while equalized property valuation increased by 11.4 percent.
- Disparity Ratio: In Aroostook and Franklin Counties, total property valuation now exceeds median household income by a factor of 14–16, compared to a statewide average of 7.
- Legal Precedent: Vermont's income-sensitivity property tax model has operated for 27 years with no successful constitutional challenges, proving that valuation uniformity and income fairness can coexist.
- Fiscal Feasibility: Maine currently spends approximately \$115 million annually on the Homestead Exemption and Property Tax Fairness Credit combined. Redirecting or repurposing 25 percent of that amount would fully fund a statewide pilot.
- Affordability Benchmark: The Rural Valuation Equity Initiative would cap residential property tax burden at 4 percent of household income, matching the New England

median affordability standard.

II. The Problem: Valuation Inflation vs. Local Reality

Counties such as Washington, Aroostook, Piscataquis, Somerset, Franklin, Oxford, and Lincoln now face severe tax distortions. Their valuations appear wealthy on paper because of waterfront, recreational, and second-home markets, but their residents remain among the poorest in Maine.

Consequences

- Inflated county tax apportionments based on artificially high valuations.
- Reduced state education aid due to lower “need” scores.
- Rising property taxes that far exceed local ability to pay.

Cause and Effect

Each high-value seasonal sale raises the “equalized just value” for every parcel nearby, cutting state aid and raising county obligations. Rural Mainers are being taxed on what their land is worth to outsiders, not on what they can afford.

III. The Solution: Hybrid Just Value + Income Sensitivity Model

Maintain constitutional valuation while applying income fairness up front.

1. Keep 100 percent market-value assessments to preserve equity and transparency.
2. Apply a state-administered income-sensitivity credit capping property taxes on a primary residence at a fixed percent of household income (for example, 4 percent).
3. Fund the credit through:
 - A state-level surtax on non-primary residences above a \$400,000 threshold (0.25–0.5 percent).
 - Modest reallocation of state revenue-sharing growth.

4. Maintain full revenue for municipalities and counties. Residents receive relief through the state, not local abatements.

This mirrors Vermont's proven model, balancing constitutional compliance with real-world fairness.

IV. Supplemental Reforms

- Blend valuation and income when calculating county tax apportionments.
- Merge the Homestead Exemption, Property Tax Fairness Credit, and senior deferral into one automatic, income-sensitive benefit.
- Expand current-use classifications (Tree Growth, Open Space, Working Waterfront) to include Rural Residential Stability.

V. Offset and Funding Mechanism

Seasonal / Non-Primary Residence Surtax Example (Lubec, Maine)

- Average seasonal home value: \$550,000.
- Surtax: 0.5 percent on portion above \$400,000 → \$750 annually.
- 180 parcels yield approximately \$117,000 per year.
- County-wide: \$1.5–\$2 million annually, enough to fund 1,000 credits of \$1,500 each.

Rationale: Nonresident ownership drives valuation inflation. The surtax corrects the imbalance by asking those who influence market pressure to help fund relief for those living under it.

Household Income Definition (Proposed Maine Language)

Purpose

C. Brown

To ensure property-tax fairness is based on a household's true ability to pay while protecting families with non-contributing adult dependents, students, or temporary residents.

Definition

For purposes of determining eligibility and benefit under the Hybrid Just Value + Income Sensitivity Model, Household Income means the total combined income of all owners and financially contributing members of a household for the taxable year, including federal adjusted gross income and all nontaxable income received by those members, such as Social Security, pensions, disability benefits, and tax-exempt interest.

Exclusions

1. Dependent students: Income earned by a household member who is
 - under age 23,
 - enrolled full-time in a postsecondary education or training program, and
 - does not contribute financially to household expenses or property ownership costs.
2. Minor dependents: Income of dependents under age 18.
3. Certain public benefits: Foster-care payments, adoption assistance, and other state-approved caregiver reimbursements.
4. Non-resident temporary occupants: Income of individuals residing in the household for less than six months of the taxable year who maintain a separate permanent residence elsewhere.

Rationale

This definition ensures the program measures real household financial capacity, not incidental or transitional income. It protects multi-generational and working-class Maine families who often house adult children or students during college, apprenticeship, or seasonal employment. The intent is to align tax responsibility with actual household economics—who pays the bills, not who sleeps in the spare room.

VI. Constitutional and Fiscal Integrity

- The proposal preserves Article IX, Section 8's uniform "just value" mandate. Municipalities continue assessing all property equally.
- The surtax is a state-level excise applied uniformly to a use-based class of property (non-primary residences above a threshold).
- Similar frameworks have been upheld in states such as Vermont, New York, and Maryland when linked to legitimate state purposes like community stabilization or affordability.
- Municipal budgets remain whole. The state's fiscal exposure is offset by the surtax, existing PTFC appropriations, and adjustments in revenue sharing.

VII. Relationship to the Property Tax Fairness Credit

This initiative does not duplicate the PTFC. It expands and modernizes it.

The PTFC is reactive and capped below rural burdens. This plan applies fairness proactively, using the PTFC system as its delivery mechanism. It is not redundancy; it is reform.

VIII. Legislative Path Forward

Establish a Rural Valuation Equity Working Group to:

- Collect valuation and income data from affected counties.
- Deliver findings to the Taxation and State & Local Government Committees.
- Develop a three-county pilot (Washington, Aroostook, Piscataquis) for FY 2027 implementation.

IX. Coalition Scope

Nearly half of Maine's counties, from Washington to Oxford, are now affected by valuation distortion. This proposal represents a bipartisan, statewide solution to a structural inequity that undermines rural stability and workforce retention.

X. Contact / Draft Sponsor (for discussion)

Colleen L. Brown, Washington County

CLB

C Brown

Property Tax Relief Task Force Ideas
Presented by Josh Houde
Windham Assessor

Dear Members of the Property Tax Relief Task Force,

I attended the September 12 meeting of the Property Tax Relief Task Force in person, and viewed the and September 30 and October 24 meetings online. I found them very informative and highly anticipate seeing what proposals emerge from this task force. Listening carefully to the ideas presented, and reflecting on my own firsthand experience as the Windham Assessor, I present several observations and ideas to the Task Force for consideration.

Property Tax Pie

Much discussion has been devoted to understanding the impact of government spending, assessments, and revaluations on the mill rate and property tax. To properly explain these relationships to property owners in my town, I find it helpful to imagine the property tax burden as a huge pie that no one wants to eat, but which must be eaten in order to fund local services. In this analogy...

- **Pie Size** – The SIZE of the pie is the total property tax to be raised in a municipality and is the direct result of the county, school, and municipal budgets. The assessments and property values do not determine the size of the pie – only the budgets do. It does not matter if all the assessments in town double during a revaluation or are cut in half – the size of the pie remains the same.
- **Pie Slices** – The proportional size of each SLICE of the pie is determined by assessments. Some slices are proportionally larger (due to higher market value), while other slices are smaller (due to lower market value). So yes, if your property has twice the value of your neighbor's property, you will pay twice as much in taxes; however, whether that means you pay \$2000 while your neighbor pays \$1000, or whether you pay \$200 while your neighbor pays \$100 – that is determined by the budgets, not the assessments.
- **Exemptions** – EXEMPTIONS are like removing a slice from the pie so that one person or group doesn't have to eat it, but that slice must then be evenly sprinkled over the rest of the pie for others to eat. If you create an exemption for seniors, for example, you pile the extra pie to be eaten on young families and others struggling to afford their first home. If the state reimburses, say, 50% of the exemption, then half of the slice gets thrown out, but half of the slice must still be sprinkled over the rest and must still be eaten.

Key Takeaways – Several key takeaways from this analogy:

- **Revaluations** – Assessments and revaluations do not create higher taxes. I cannot emphasize this enough. Revaluations do not create higher taxes. County, school, and municipal spending creates a larger pie, and thus, higher taxes – not revaluations. A revaluation simply ensures that the slices of the pie are fairly apportioned according to market value.
- **Solutions** – To truly reduce property taxes, one must either:
 - **Reduce Expenses** – Make the property tax pie smaller by reining in the year-over-year growth in county, school, and municipal budgets.
 - **Increase Other Revenue** – Identify and develop additional revenue streams to help offset budget spending (such as impact fees, registration fees, etc).
 - **Increase Growth** – Invite more people to help eat the pie, thus expanding the taxable base and reducing the amount each individual has to eat.

With that analogy as the backdrop, here are several concrete ideas for consideration:

1) Homestead Exemption – If the goal (or a goal) is to simply shift some of the tax burden from resident homeowners to owners of vacation homes, investment properties, and commercial parcels, then I agree with Lewis Cousins (who presented September 30) that expanding the Homestead Exemption would be an efficient way to accomplish that.

- **Opportunity** – The existing exemption already creates a clear distinction between resident-homeowners versus non-resident property owners; expanding it would add little to no administrative work to the state or municipalities as it is already tracked and implemented.
- **Challenge** – The biggest issue to tackle would be how to fund any Homestead expansion so that municipalities do not lose out on reimbursement from the state; otherwise, the exempt slice just gets sprinkled back over the rest of the pie and drives up the mill rate.

2) Property Tax Fairness Credit – The Property Tax Fairness Credit (PTFC) was recently expanded to provide targeted relief to homeowners who need it, and, per Michael Allen's presentation on September 12, the state invests more in this program than it does even in the Homestead exemption (\$110M vs \$85M for FY 25). However, as task force member Dick Woodbury noted on September 30 and October 24, many residents do not link the credit they receive to the property tax bill they have to pay, even if the PTFC is providing genuine relief.

- **Questions** – Are there ways to better help property owners make that connection? Is there any way to link the PTFC relief to the actual payment of property taxes?
- **Consideration** – Any solution in this regard would have to be carefully thought through so that it does not create an undue administrative burden on municipalities.

3) Business Personal Property Reform – Many municipalities rely upon business personal property as a significant component of their property tax base; thus, elimination of this tax is not feasible. However, simple, common-sense reforms could improve the administration and public perception of this tax.

- **Unduly Burdensome** – On September 30, task force member Matt Peters asked if any taxes are unduly burdensome to collect in relation to the amount they raise. For me, this tax immediately comes to mind. For many municipalities, the time and energy required to assess personal property can be monumental for relatively little payoff. In Windham, our full-time assistant assessor spends the majority of several months each year administering our 1,159 personal property accounts, which compose only about 1.2% of our property tax base.
- **Small Business Impact** – This tax can also be an unwelcome and time-consuming intrusion for small business owners. They already pay income tax for their business, they already pay sales tax on items for their business, and now they're going to be taxed for their business equipment annually? Some business owners are incredulous.
- **Thresholds** – I would propose that business personal property have a threshold or cutoff that preserves the majority of value while reducing the administrative burden. Perhaps the business personal property tax could kick in only once the property value reaches a certain dollar amount, such as \$5k, \$10k, or \$20k. Accounts or amounts below that threshold would be exempt. Alternatively, it could apply only to businesses that have employees on payroll (and thus exempt single individual or family businesses), or could kick in when a certain number of employees is reached. Or perhaps some combination of value/employee threshold could be implemented.
- **Threshold Impact** – Such thresholds would preserve the majority of the value municipalities rely on while reducing the administrative burden and improving rapport with small businesses. In Windham, for example, here are how several threshold options would impact our revenue:
 - **\$10k Threshold** – Only 38% of our accounts have \$10k or more of value, yet they compose 97% of the total personal property value in Windham (i.e. we could eliminate 62% of our accounts and only lose 3% of personal property value)
 - **\$50k Threshold** – Only 15% of our accounts have a total value of \$50k or more yet compose 87% of our personal property assessed value.
 - **\$100k Threshold** – Only 9% of our accounts have a total value of \$100k or more, yet compose 80% of our personal property assessed value.

4) Individually Owned Personal Property – I would hasten to bet that the vast majority of Mainers – perhaps even members of this Task Force – are unaware that their individually owned personal property is liable to property taxes (Title 36, para 601, 655).

- **Exempt Items** – Some items are exempt, such as household furniture and musical instruments – and there is a \$1000 per item threshold – but personal items like lawnmowers, snowblowers, valuable artwork, etc, are technically subject to property tax.
- **Current Practice** – Anecdotally, most municipalities do not assess personal property to individuals as the cost, time, and energy required to do is prohibitive. In addition, assessing people's lawn equipment and household items would be a public relations disaster when people are already upset about rising property taxes.
- **Recommendation** – Why not officially eliminate the individual personal property tax altogether or raise the \$1000 threshold to a figure that makes this tax irrelevant? While this may not be the most urgent proposal, the assembly of this task force makes this an opportune time to accomplish this.

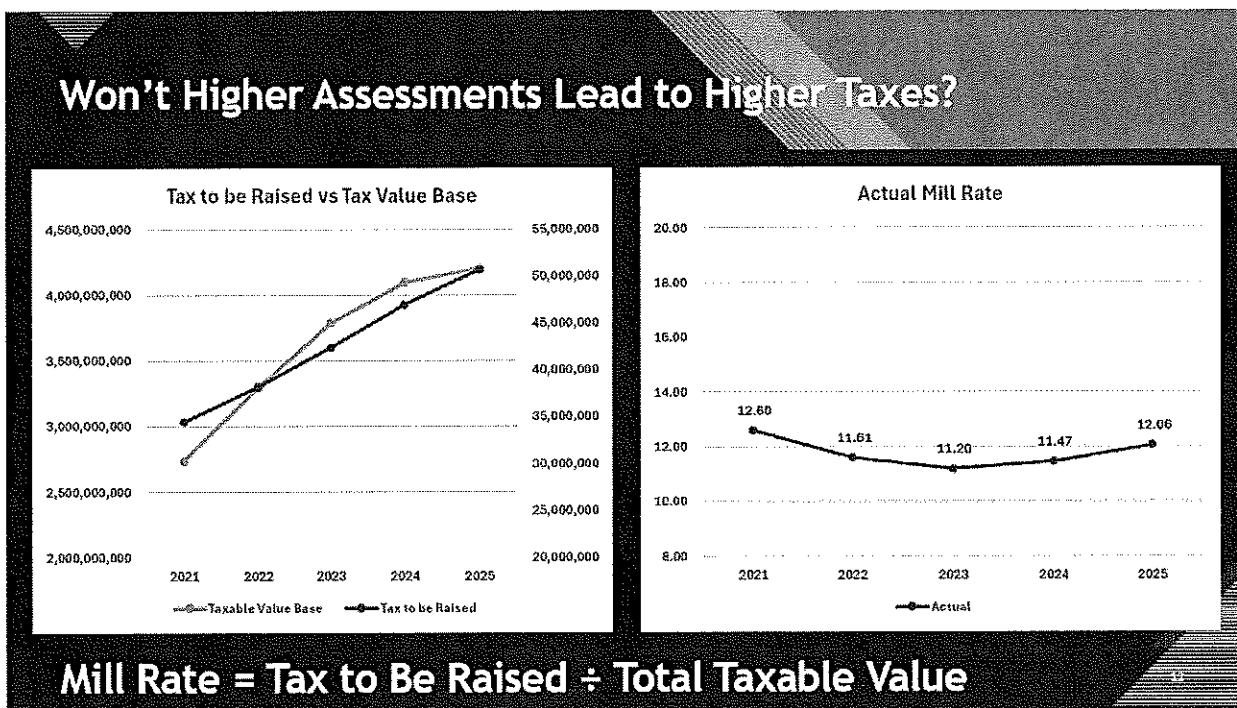
Thank you for your consideration of these four, concrete proposals to improve the property tax system in Maine. I would be happy to discuss or develop any of these further and can be reached at: 207-777-1983 or jkhoude@windhammaine.us .

Sincerely,

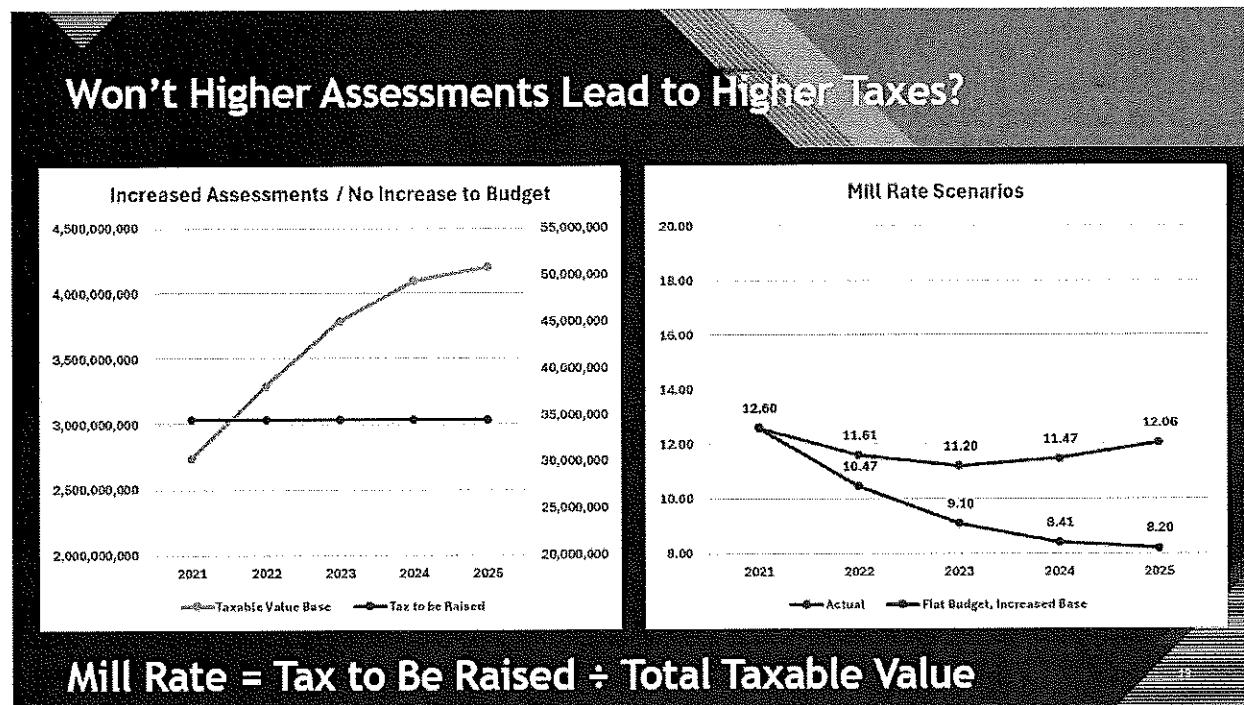
Josh Houde, CMA
Assessor, Town of Windham

APPENDIX: Do Higher Assessments Lead to Higher Taxes?

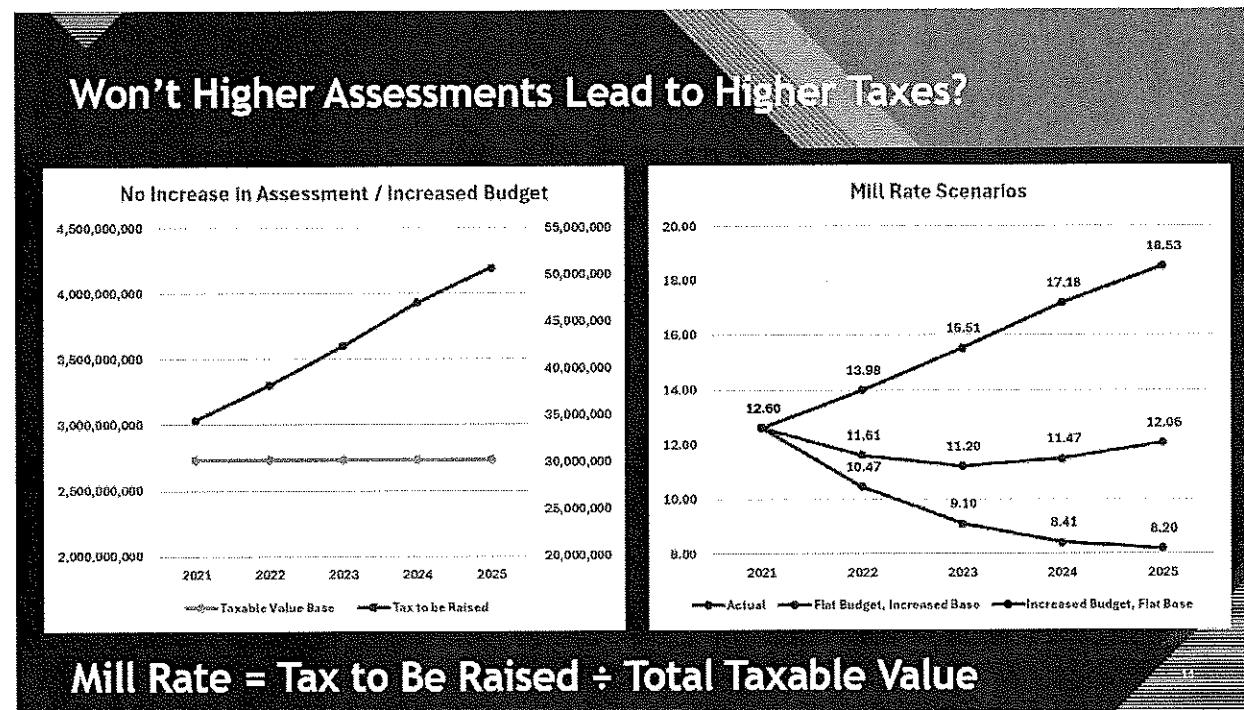
GRAPH #1 – The mill rate is simply the tax to be raised divided by the total taxable value. When townwide assessments and the budget both increase at a similar rate, as has happened in Windham over the past four years, the mill rate remains relatively stable, but taxes increase *due to the budget increases*.



GRAPH #2 – If the tax amount to be raised were flat due to no changes in the budget, *there would be no increase in taxes*, despite the assessed value (the orange line) increasing dramatically. The mill rate would simply drop way down, and most people would see a decrease in their tax bill since new growth and development compose a portion of the increase in assessed value.



GRAPH #3 – Alternatively, if assessments were to experience no change, but the budget were to increase, the mill rate would skyrocket and people would indeed pay more in property taxes, despite seeing no change in their assessment. ***It is the county, school, and municipal budgets that drive higher taxes, not assessments.***



Laxon, Lindsay

From: Sam Purinton <mr.spurinton@gmail.com>
Sent: Friday, November 21, 2025 9:56 AM
To: RE Property Tax Relief Task Force
Subject: We already have a property tax deferral for retirees!

This message originates from outside the Maine Legislature.

Hi all,

In the Nov 13th meeting, the members spoke strongly about the importance of creating relief for retirees. I wanted to emphasize that we already have a property tax deferral program that will pay for your property taxes if you are 65 and older and makes the town whole (with interest) when the property changes hands. This is a program that gives relief that's needed without distorting the tax base in the long term.

I just talked to 500 people for a town council campaign, and nearly no one was aware of the property tax deferral. It seems obvious that the task force's energy would be best used to create awareness for this program that already exists.

Also, there was a mention that the meeting materials are posted online, and was wondering where I can find them.

Thank you for your work,
Sam



To: Senator Nicole Grohoski, Representative Ann Matlack,
and all members and staff of
The Real Estate Property Tax Relief Task Force

From: The Urbanist Coalition of Portland

Subject: General and specific suggestions for making taxes better instead of worse

Date: November 24, 2025

First, we extend our thanks for the work you've done and are doing to understand the complex status quo of property taxes in Maine, their benefits as a vehicle for public financing, the problems they're causing, and possible ways of mitigating those problems. Second, we're writing in opposition to proposals to reduce property tax burden on any specific population at the expense of other demographics, for example by shifting tax burden from older property owners to younger ones or shifting tax burden from residential to commercial. Third, we want to bring your attention back to the idea of split-rate taxation as proposed in LD 1464 (An Act to Provide for an Alternative Municipal Property Tax Assessment Rate), which would allow towns to make their tax systems more progressive and less economically deleterious.

We members of the Urbanist Coalition of Portland are interested in property taxes in Maine and Maine's towns. Both the revenue and the incentives created by property taxes affect our goals: to solve the housing crisis, to make Portland a more walkable and vibrant city, and to lower our property tax burden by getting the most out of our public infrastructure. We appreciate that other goals may be appropriate for other regions, but we're unaware of any region where people are disinterested in improving their tax system. Fundamentally, there are four ways to mitigate the tax burden on a population:

1. Spend less money on public goods, services, and management.
2. Make people wealthier in general.
3. Shift the burden to someone else.
4. Dilute the burden across a larger population.

The first two are only indirectly related to property taxes; we mention them for completeness and context. We should always be striving to get the most out of our public spending and increase our prosperity. If there was an easy way to get the same level of public services for much less cost or improve Maine's economy overnight we certainly would have done so already.

Several bills were considered in the previous session that would have attempted the third method, including by shielding older homeowners from property taxes at the expense of younger homeowners and their own local economies. Property taxes are one of the hardships facing older Mainers but older Mainers are not facing these costs alone, and neither municipal budget shortfalls, the current housing crisis, nor anyone's personal finances should be imagined as independent of the local economy. We are in a housing and affordability crisis that is impacting nearly every demographic in the state and we need a solution that doesn't leave anyone behind. These proposed policies would raise the mill rate on surrounding new construction, disincentivizing new housing. We hope that, having already considered this subject for several months (and for many of you, much longer), your report will share our conclusion that this kind of *targeted shifting* of tax burden is rarely fair and rarely strategic.

Attempting to shield any particular demographic from the burden of property taxes is worse than a zero-sum change. In addition to foisting the costs onto everyone else, it will negatively affect the local economy, making property taxes more onerous for everyone.

Diluting tax burden is a subtly different solution. In short, the per-capita cost of similar public goods and services often goes down when the same public services can serve more people. Many local services have costs that don't grow as quickly as the population. For example, running a sewer line is expensive, but running a sewer line with twice the capacity isn't twice as expensive. We're a Portland-based organization, and one of our goals is to have more people living here. Housing is at a premium everywhere in Maine, and in many places the shortage is quite dire. This is a problem for homeowners (and everyone else) in Portland because the cost of running our city is rising and new neighbors who might share that cost with us have nowhere to live. Zoning and building codes in Portland and Maine have been improving, but our tax systems are still working against housing creation. The specific problem is that new housing and all other kinds of development are immediate tax liabilities. In April of this year we spoke before the Joint Standing Committee on Taxation in favor of a split-rate taxation mechanism that would have allowed towns to shift the burden of property taxes away from homes and buildings in general and focused it on land area and land value (LD1464). Policies like split-rate property taxes, land-value tax, or a universal building exemption may not be appropriate for all municipalities, but they are within scope for the Real Estate Property Tax Relief Task Force and they can help ensure that Mainers in coming years are able to shoulder the costs of functional city governments.

Urban development of any kind, but especially housing development, is property tax relief. Furthermore, some forms of property tax relief can help us address the housing crisis, and others cannot.

At present, everywhere in Maine today, both the value of land (its location and area) and the value of the buildings (and built landscapes and other man-made fixtures) on that land are taxed at the same rate. Land is unusual among things that people own because the supply basically doesn't change; therefore there's no *deadweight loss*. Deadweight loss is the (missing) value of things that don't get built because of the taxes that would be imposed on them. Buildings, including the houses we live in, are like most forms of property: the taxes levied on them do induce deadweight loss. Taxing buildings makes them more expensive to own, so people build less of them than they otherwise would. Shifting some of this burden from buildings to land, similar to what BETE does but for *all* buildings and other built improvements, would relieve this weight on the housing market. (Since the supply of land is static, it can support the weight without distorting the market.) The amount taxpayers in a given town would pay would not change, but they would no longer be taxed more for building new homes.

A universal (but likely partial) building exemption would be one way of implementing this shift. Another, as proposed in LD1464, would be split-rate taxation, in which a town can adjust the ratio between separate mill rates applied to land and buildings. At a policy level these are both fine options; we offer no opinion about

which might be more expedient. The use and effects of split rate tax policies have been studied in the real world in America, see Zhou Yang's *"The Effects of the Two-Rate Property Tax: What Can We Learn from the Pennsylvania Experience?"* (Lincoln Institute of Land Policy Working Paper WP14ZY1, 2014).

In 1980, Pittsburgh shifted to a 5:1 split rate property tax. In the following twenty years, while other rust-belt cities were struggling, Pittsburgh saw large increases in construction permits and new houses being built.

Discussion of these options in Maine so far has focused on whether they're consistent with the *just value* cause of our constitution, Art. IX, §8: *"All taxes upon real estate ... shall be apportioned and assessed equally according to the just value thereof."* This provides Mainers with a necessary protection from being unfairly singled out for taxation. Programs like BETE and the homestead exemption program show that it is not necessary to tax all forms of property the same way, as long as the policy is applied to all properties equally.

We do not believe that the just value clause precludes a universal building exemption or a split-rate tax policy where the split is between fundamentally different kinds of property.

From an administrative perspective, split-rate property taxes induce virtually no complexity at all. Property values are already frequently assessed as a sum of land value and built value; in Portland, it explicitly appears as such on our tax bills. The change from $[\text{mill} \times (\text{land} + \text{buildings})]$ to $[(\text{mill}_L \times \text{land}) + (\text{mill}_B \times \text{buildings})]$ doesn't involve additional data collection or management.

We hope that the Real Estate Property Tax Relief Task Force will specifically and closely consider this option for improving property tax systems in Maine. In particular, you can recommend enabling legislation that will provide a clear legal framework within which towns can implement these policies. Public comment on LD 1464 from back in May of this year is still relevant (except that some of the discussion that day erroneously grouped LD 1464 together with the kinds of demographic shielding we discussed earlier in this letter). We appreciate that you have only two more meetings scheduled before submitting your interim report, and that these kinds of policies have not been the subject of your work so far, but we encourage you to include them in your discussion. We would be able and glad to attend your meetings December 4th or 16th or next year if you would like us to speak on this subject at greater length.

Thank you again for the work you are doing to help Mainers manage and afford the costs of modern society.

—Mako Bates
and peers at
The Urbanist Coalition of Portland
www.urbanistportland.me
contact@urbanistportland.me — makobates@pm.me

Laxon, Lindsay

From: Glenace Breton <glenace@breton.us>
Sent: Tuesday, December 2, 2025 6:16 PM
To: RE Property Tax Relief Task Force
Subject: Fwd: Property taxes

This message originates from outside the Maine Legislature.

Sent from my iPhone

ATTN: Real Estate Property Tax Relief Task Force

To Whom It May Concern,

My name is Glenace Breton and I share ownership of my parent's home on Beals Island, Maine. I am compelled to write today as the alarming increase in property taxes in our small community has been so overwhelming that some residents are selling their homes. Beals is a small fishing village, and most folks are commercial fishermen of some flavor or making a living related to the sea. Many are also working in a businesses that support these livelihoods.

With the current State funding distribution to towns to help support their schools, Maine's small communities are left out in the cold, and it's getting colder. As a matter of fact, unless the school funding formula is revised such that Maine's small towns get the funding assistance they need, our schools will close and generational residents will be taxed to the point of unsustainability, partly because every time an "out-of-stater" purchases a property in our small coastal towns for a huge price that no one in our small towns could begin to afford, our property taxes go up. Not to mention the funding mess that Washington County is in that is sure to fall on the backs of Washington County taxpayers. There is no relief in sight. Some residents of Beals are already putting their homes on the market due to extremely high town taxes they have to pay. The vast majority of native Beals islanders are NOT wealthy and cannot continue to pay taxes that increase substantially every year. Why does Portland, Brunswick, and other cities like it receive the bulk of help for their schools, while Maine's small towns are just struggling to survive the increasing tax burden, combined with increased costs of everything else they and their children need? These cities have many more people, and many more wealthy

people, who can afford a bit of a tax increase to fund their schools, especially when compared to Maine's small struggling towns.

The school funding formula is broken and needs to be changed. Changes need to be made so taxes for residents in Maine's small towns need to decrease for a change, not hugely increase every year. If these needed changes are not made very soon, Maine's coastal towns, as well as other small towns, will no longer be fishing villages. They will be resort towns with most property owned by out-of-staters. Maine's people will suffer, Maine's fishing industries will greatly suffer. Is this what the State Government wants and thinks is best for Maine?

It won't be long before it's too late. Please do something before it's too late and Maine is forever changed, time honored vocations and it's local people gone forever.

Thank you, we are depending on your help!

Glenace Breton

Home owner, Beals Island

Laxon, Lindsay

From: Laxon, Lindsay
Sent: Monday, December 15, 2025 9:03 AM
To: RE Proper Tax Relief Task Force
Subject: FW: Real estate Property Tax Relief Task Force
Attachments: 111525 Lambert Property Tax Letter .pdf

Lindsay J. Laxon, Esq.
Legislative Analyst
Office of Policy and Legal Analysis
Maine State Legislature
(207) 287-1670

From: John F. Lambert Jr. <jlambert@lambertrudman.com>
Sent: Monday, December 15, 2025 8:11 AM
To: Laxon, Lindsay <Lindsay.Laxon@legislature.maine.gov>; Olson, Rachel <Rachel.Olson@legislature.maine.gov>; Sargent, James <James.Sargent@legislature.maine.gov>
Subject: Real estate Property Tax Relief Task Force

This message originates from outside the Maine Legislature.

Hon. Senator Nicole Grohoski, Chair
Hon. Representative Ann Matlack, Chair
Hon. Senator Bruce Bickford
Hon. Representative Robert Nutting
Dick Woodbury
Peace Mutesi
Phil Saucier
Matt Peters
Vinnie Caliendo
Nick Cloutier
Carolyn Lear
Kathleen Billings
Ed Gardner
Peter Lacy
Michael Allen, Ph.D.

lindsay.laxon@legislature.maine.gov
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Re: Real Estate Property Tax Relief Task Force

Dear Chairs Grohoski and Matlack, and
Members of the Real Estate Property Tax Relief Task Force (“REPTRTF”);

I write to comment on the redlined December 5th Draft Preliminary Findings and Recommendations posted on the REPTRTF website and some related issues. Before jumping into my comments, I again want to thank each of you for your time and service. Clearly, a lot of work has been occurring.

INCREASING PROPERTY VALUES

Both implicitly and explicitly in the materials posted on the website of the Task Force, rapidly rising property values are identified as a problem. Rising property values are certainly an issue for access to housing, but for purposes of property taxes, they are not an issue except in the limited instance when the percentage increase in your property value exceeds the average percentage increase of property values in the town. If the assessment value for your property goes up 50% but the average increase in the town is 75%, your property taxes actually go down. Only when the percentage increase of your new property assessment exceeds the average percentage increase of the town average is there an increase in your property taxes.

The 800-pound gorilla before the Task Force is not increasing property values. The issue is increased costs and spending. Taxes are up because expenses and spending are up – not because of higher property values.

There is no more meaningful step that can be taken to reduce property taxes than to reduce the costs towns and schools pay. And the single most important recommendation this Task Force can make to the Legislature is to underscore the urgency of the need for Maine to control health care costs (and park the concern of access – because access will be easier if the costs are controlled). The inflationary rate of Maine health care costs is killing us. Each year these increases pose increasingly difficult financial challenges for towns and schools, producing higher tax rates. And the increasing health care costs are also using up more and more of many households' income. The property tax bill seems more daunting when health care costs keep rising.

An additional thought on rapidly increasing property values. I never understood why the price of a newly sold home (or the estate appraisal of an inherited property) does not immediately become the town's assessed value for the property. The sale price is the fair-market-value of the property and fair-market-value should be the goal of all towns' assessments. And using the sales price helps the other property owners. The house assessed for \$500,000 that sells for \$1,000,000 and is then assessed by the town at \$1,000,000, reduces the property burden on the rest of the town by \$500,000. Properties that sell for more than their municipally appraised value should reduce the tax burden on the remaining property owners. Make the sales price the presumptive town assessment.

The Concern over Capacity to Pay Property Taxes

Proposed Finding No. 7 notes that property taxes may exceed the amount that some seniors may have "budgeted." Noting the disparity between household income growth and the increase in property taxes, Proposed Finding No. 13 notes that some, "are living in homes with a fair market (taxable) value that is far higher than they could afford today, based on their income" (a statement that could probably be made about every household purchase). These observations appear to have prompted a concept of limiting the amount of property taxes a property owner might be obligated to pay based on the property owner's income.

Early on in my tenure with the Cumberland Town Council, we had a situation where a property owner who resided in a house with 200+ acres would each year come in the last day before the municipal lien filed for non-payment of taxes "matured," transitioning title of the property to Cumberland (the pertinent statute has fortunately, since been amended). One year, he missed the deadline, and by statute, the town owned the property. Upon payment of all that he owed, the town was willing to return the property but asked for a right of first refusal should he ever want to sell. We were deemed communists for such an audacious request and there was contentious hearing about what to do. As the hearing progressed, the issue boiled down to the property owner who had inherited more real estate than he could afford, complaining about taxes to people who were working to pay

off mortgages obtained to purchase their homes. He lacked the income to pay his property taxes - but there was much more to the story.

Wading into a property owner's capacity to pay and using income as a tool to discern that capacity is dicey business. Income is a pretty unreliable indicator of wealth, especially amongst seniors. A person can have a \$2 million dollar portfolio or 401k and live on \$50,000 a year. One has only to watch the machinations households underwent to secure college financial aid to see the games that occur to disguise income. I assume such a program would require a Maine tax return with no return in any other state, for property that was the full-time residence of the applicant. Would there also be a review of the person's other assets? Sort of a wealth test?

As this concept is explored, I think it helpful to remember the following:

1. Every exemption to or break in payment of property taxes is at the expense of the rest of the taxpayers, even when the substituted funding comes from the state.
2. People do not have a right to "retire." People do not have a "right" to stay in their houses, especially if they had the good fortune to inherit it or it is a second home. We all make choices about what we earn, save, and when we stop working. The instances when the other taxpayers should have to cover other's tax obligations should be limited and rare.
3. Trust in governmental processes and the belief that they are fair is at an all-time low. It is hard to see how income test approach will not engender more distrust as it is inevitably gamed.

The proposal for addressing ostensible income shortfalls appears to use state tax revenues to ameliorate the shortfall. Looking to state revenues for help, especially with the service centers and for education, does make sense in some respects because its sources are so much broader and diverse: income, estate, sales, excise taxes, etc. from residents and tourists.

Recreational/Sports Expenses

Increasingly communities are spending very substantial operational and capital funds on recreational opportunities for their constituents, walking trails, playgrounds, weekend programs, etc. While certainly wonderful additions for the communities, are these governmental necessities – or luxuries. Should these costs be fee based instead of covered by some form of tax (whether property or state income)? I think the same tension probably exists with the school's sports budget. User fees in a school are problematic, as some households genuinely cannot afford them and no student should be excluded on a financial basis.

Maybe the schools could spend less on sports activities?

Again, thanks very much for your time and efforts. It is very impressive.

Very truly yours,

John Lambert
7 Ocean Terrace
Cumberland, ME 04110
207 831 8225 (m)

December 16, 2025

Dear members of the Real Estate Property Tax Relief Task Force,

Maine Center for Economic Policy is submitting this input on the Task Force's draft preliminary findings and recommendations dated December 5, 2025. Thank you for your diligent work on this important issue. We are available as a resource should you have further questions.

Sincerely,

Maura Pillsbury, maura@mecep.org

Additional suggested preliminary findings

- Property taxes pay for important services we all need and use, like safe roads, clean water, and educating our future workforce.
- Income inequality is worsening. Relieving pressure on those who cannot afford their property taxes will require either: 1) those who have more paying more or 2) cutting services.
- Housing affordability is exacerbated by rising property taxes. The state must address the housing crisis at the root of this problem. (Source: "[A Roadmap for the Future of Housing Production in Maine](#)," January 2025)
- Property taxes are valuable for addressing wealth inequality because they are essentially a tax on wealth. However, property value does not always reflect ability to pay property taxes.
- Property taxes are an important source of revenue that is comparatively less regressive than alternatives like the sales tax. (Source: <https://itep.org/maine-who-pays-7th-edition/>)
- Property taxes allow the state to tax those who may not otherwise pay income taxes or pay less in sales taxes, such as vacation home owners.
- The value of residential property has increased at a greater rate than commercial property, leading to a shift in the property tax base to become more reliant on residential property tax payers.
- According to Maine Education Policy Research Institute (MEPRI) updates are needed to the state education funding formula to make it more equitable, especially in the area of special education where funding is inadequate to deliver required services. Local

communities picking up the cost of these services impacts property taxes. (Source: ["Review of Selected Essential Programs and Services Components,"](#) June 2025)

- Property tax rankings should be interpreted with caution because they include non-resident property taxes, but not income. (Ms. Billings and Dr. Allen referred to this on Dec. 5.) Additionally, average income from Census data includes renters, who are likely to have lower incomes, further skewing average income to average property tax ratios.

Additional proposed preliminary recommendations

- Increase state funding to municipalities. To relieve pressure on local property tax payers, the state should increase education funding, revenue sharing, and general assistance funding to municipalities.
- Increase progressive revenue. The fairest, most equitable way to raise revenue is through the income tax because it is based on ability to pay. The Legislature approved bills increasing the individual and corporate income taxes last session, LD 229 and LD 1879.
- Explore taxing different types of property at different rates according to use, e.g. commercial, residential, second homes. This may necessitate a constitutional amendment. Maine already taxes certain property at different rates, like tree growth and open space.
- Eliminate the BETR and BETE programs for large multi-national corporations and only offer them to small businesses. Big out-of-state corporations should not get big tax breaks that disadvantage our small local businesses.
- Oppose setting a limit on property taxes regardless of home value, which could provide costly tax breaks to owners of high value homes.
- Oppose increasing the homestead exemption based on length of residency, which would have unintended consequences such as discouraging people from moving and potentially puts new homeowners and renters at a disadvantage. Length of residency also does not capture ability to pay.
- Oppose requiring older residents to pay lower property taxes because they don't use schools. All Mainers benefit from having an educated populace.
- Oppose capping property taxes if a municipality has rent control. This would favor wealthier residents and these are local decisions.
- Consider alternative revenue sources to relieve pressure on local property tax payers, such as a statewide property tax (possibly with a large exemption for primary residences) or tax on high value second homes.