



LD 1667: An Act to Protect the Tax Base of Municipalities by Removing the Property Tax Exemption for Land Held for Conservation or Public Access Purposes

Senator McCormick, Representative Goode, and members of the Joint Standing Committee on Taxation; I am Bob Howe of Howe, Cahill & Company and I represent the Maine Association of Nonprofits (MANP). MANP is a membership organization representing almost 800 501(c)(3) & (c)(4) organizations from all regions of the state and all mission areas, and its mission is to strengthen the leadership, voice and organizational effectiveness of Maine's nonprofits. MANP helps nonprofits help Maine.

I am here to provide testimony on behalf of MANP in opposition to LD 1667 for the following reasons:

- **Taxpayers Benefit from Land Preserved through Land Trusts**
The relationship of Maine municipalities and land trusts has been so mutually beneficial that frequently public dollars are invested to support the acquisition of land that enhances community life. And, while land preserved in a land trust may come off the tax rolls, it is the exception, not the rule, and communities actually benefit in the long run because a private entity is assuming long-term costs and responsibilities for the land. In other parts of the country these costs are more likely to be financed through taxes on the public.
- **Land Preservation is Valued by Maine Citizens**
The clearest indication that Maine people value the work of land trusts is the overwhelming support of Maine citizens when a Land for Maine's Future bond has been on the ballot. Land for Maine's Future bond issues are consistently backed by over 60% of Maine voters, and the support is typically closer to 70% in the communities where land trusts are most active.
- **Our Communities and Economy Benefit from Land Trusts**
Collectively, the hundreds of thousands of acres of land protected through land trusts provide educational opportunities for Maine school children, stimulate the economy through the development of agricultural and tourism opportunities, enhance the physical health of community members, and protect Maine's greatest asset, its environment.
- **Tax Exemptions for Nonprofits are Important**
Since colonial times Maine communities have turned to nonprofits such as land trusts to provide services that are supported by public revenue in other parts of the country. As a result, thousands of Maine nonprofits provide important services such as job training, housing, mental health and disability services, transportation, and food programs for municipalities. If not provided by nonprofits, government would be responsible for supporting many of these services, so, Maine nonprofits are already helping to relieve some of the burden of government. This is why the history of tax-exemption for charitable nonprofits can be traced back through medieval England, and why Congress didn't even debate excluding nonprofits from the first federal income taxes.

For these and many other reasons, the Maine Association of Nonprofits urges the Committee to vote ought not to pass on LD 1667