Bills to Watch

LD 2178 (Property Tax Appeals) Senator Grohoski of Hancock proposes to significantly restructure how tax appeals are handled in Maine by creating an Independent Office of Tax Appeals within the Department of Administrative and Financial Services to replace the existing Maine Board of Tax Appeals and to streamline the process for taxpayers challenging state tax determinations. The bill updates procedural rights around tax appeals, broadens taxpayer access to appeal forums, clarifies representation rules, and refines how local property tax abatement disputes are escalated, especially for large non-residential properties. Under the bill, commercial property owners with higher-valued parcels (defined by thresholds adjusted in statute) must take certain valuation appeals directly to the State Board of Property Tax Review, rather than county boards or local review panels, potentially centralizing and standardizing decisions for larger commercial appeals. For retailers and other commercial property owners, the bill's primary impact is administrative: it adjusts where and how higher-value commercial property tax disputes are resolved, potentially affecting the strategy, timing, and cost of appeals.