

## Real Estate Property Tax Relief Task Force

### Invitation for Proposals:

#### Research and analytical support for the Real Estate Property Tax Relief Task Force

The Real Estate Property Tax Relief Task Force was established by Maine Legislature pursuant to [Resolve 2025, chapter 108](#). More information about the task force, including meeting agendas, meeting materials and recordings of meetings, may be found on the task force's [webpage](#).

The Real Estate Property Tax Relief Task Force ("Task Force"), through the Office of the Executive Director of the Maine Legislature, must contract with an entity ("contractor") to assist the Task Force with research and analytical support with the goal of determining the source of the problems with the current system of property taxation, who is most negatively affected by the current system of property taxation and how those persons are negatively affected. The selected contractor will gather and analyze statewide property tax data, with assistance in obtaining necessary data from the Department of Administrative and Financial Services, Bureau of Revenue Services and the Office of Tax Policy, provide information regarding impacts and effects of various aspects of real estate property tax design and municipal funding as described in Appendix A, and provide ongoing assistance to the Task Force at the direction of the chairs of the Task Force.

All questions about this Invitation for Proposals must be received electronically by Lindsay Laxon by October 6, 2025 no later than 11:59 p.m., local time. Answers to submitted questions will be shared with any invited parties and posted to the [Bidder Opportunities webpage of the Office of the Executive Director](#) by October 8, 2025 no later than 11:59 p.m., local time.

Proposals must be received by **October 14, 2025** no later than 11:59 p.m., local time.

Proposals must be submitted electronically to the following address:

[Lindsay.Laxon@legislature.maine.gov](mailto:Lindsay.Laxon@legislature.maine.gov).

Written proposals will be opened the following business day and considered by the Task Force chairs and selected Task Force Members with assistance from Task Force staff. Note that any meeting of Task Force reviewers will be accessible to the public as a subcommittee meeting of the Task Force. The Task Force chairs anticipate making a final selection as soon as possible after completing a review of the submitted proposals.

**Following announcement of a selection, all submissions in response to this invitation will be public records, available for public inspection pursuant to the State of Maine Freedom of Access Act (FOAA) (1 M.R.S. § 401 et seq.).**

Notification of a selection will be made in writing. A selection in no way constitutes a commitment by the Task Force to award a contract or to pay costs incurred in the preparation of a response to the Invitation for Proposals.

The Office of the Executive Director of the Maine Legislature, on behalf of the Task Force, reserves the right to negotiate with the selected contractor to finalize a contract. Such negotiations may not significantly vary the content, nature or requirements of the proposal or this Invitation for Proposals to an extent that may affect the price of goods or services requested. The Executive Director, on behalf of the Task Force, reserves the right to terminate contract negotiations with a selected contractor who submits a proposed contract significantly different from the proposal it submitted in response to the Invitation for Proposals. In the event that an acceptable contract cannot be negotiated with the selected contractor, the Task Force may withdraw its selection and negotiate with any other entity who responded to this Invitation for Proposals, until an acceptable contract has been finalized. Alternatively, the Task Force may cancel the Invitation for Proposals, at its sole discretion.

After a contract is finalized, the selected contractor will provide progress updates every two weeks to the Task Force chairs in a mutually acceptable format. The Task Force chairs and the selected contractor may mutually agree to less frequent progress updates. The Task Force chairs are responsible for determining if the selected contractor is meeting any deliverables and requirements of the contract. Deliverables under the contract are expected to include the submission of written reports, presentations of the reports to the full Task Force and continued assistance to the Task Force as described in Appendix A (Outline of Proposal/Scope of Work for Contracted Entity) to aid the Task Force in the development of policy recommendations.

The legislation authorizing the Task Force provides up to \$150,000 (\$125,000 until July 1, 2026 when an additional \$25,000 is available) for the services described in Appendix A (Outline of Proposal/Scope of Work for Contracted Entity). A contract entered into as a result of this Invitation for Proposals may not exceed that amount.

**Description of Proposed Services.** See the **Outline of Proposal/Scope of Work for Contracted Entity** in Appendix A.

**Timeline.** The Task Force is seeking a cost-efficient proposal to provide the services in an expedited manner. It is anticipated that the Task Force will conduct its work from September 12, 2025 through December 15, 2026, excluding the period in which the Legislature is in legislative session of the 132<sup>nd</sup> Legislature. The actual contract start date will be established by a completed and approved contract.

**Proposal Format and Contents.** The following information must be completed and submitted.

**1. Proposal Cover Page**

Bidders must complete Appendix B (Proposal Cover Page). It is critical that the cover page show the specific information requested, including Bidder address(es) and other details listed. The Proposal Cover Page must be dated and signed by a person authorized to enter into contracts on behalf of the Bidder.

## **2. Debarment, Performance and Non-Collusion Certification**

Bidders must complete Appendix C (Debarment, Performance and Non-Collusion Certification Form). The Debarment, Performance and Non-Collusion Certification Form must be dated and signed by a person authorized to enter into contracts on behalf of the Bidder.

## **3. Organization Qualifications and Experience**

Bidders must complete Appendix D (Qualifications and Experience Form) describing their qualifications and skills to provide the requested services in the Invitation for Proposals, also describing any unique sources of data available to the firm. Bidders must include three examples of projects which demonstrate their experience and expertise in performing these services as well as highlighting the Bidder's stated qualifications and skills.

If subcontractors are to be used, Bidders must provide a list that specifies the name, address, phone number, contact person, and a brief description of the subcontractors' organizational capacity and qualifications.

Bidders must provide an organizational chart. The organizational chart must include the project being proposed. Each position must be identified by position title and correspond to the personnel job descriptions.

Bidders must attach a list of all current litigation in which the Bidder is named and a list of all closed cases that have closed within the past five (5) years in which the Bidder paid the claimant either as part of a settlement or by decree. For each, list the entity bringing suit, the complaint, the accusation, amount, and outcome.

Bidders must provide a certificate of insurance evidencing the Bidder's general liability, professional liability and any other relevant liability insurance policies that might be associated with the proposed services.

## **4. Services to be Provided**

Discuss the **Outline of Proposal/Scope of Work for Contracted Entity** in Appendix A and what the Bidder will offer. Give particular attention to describing the methods and resources the Bidder will use and how the Bidder will accomplish the tasks involved. Also, provide an anticipated timeline for performing the tasks involved and describe how the Bidder will ensure expectations and/or desired outcomes as a result of these services will be achieved. If subcontractors are involved, clearly identify the work each will perform.

For the services described in Appendix A, Section II, a proposal must include a description of how the Bidder would provide the described ongoing services as well as a proposed compensation structure, including any hourly rates detailed by staff type or title.

## 5. Cost Proposal

The cost proposal must include the costs necessary for the Bidder to fully comply with the contract terms, conditions, and Invitation for Proposals requirements. No costs related to the preparation of the proposal, or to the negotiation of a contract, may be included in the proposal. Only costs to be incurred after the contract effective date that are specifically related to the implementation or operation of contracted services may be included.

Bidders must fill out Appendix E (Cost Proposal Form), following the instructions detailed here and in the form. Failure to provide the requested information, and to follow the required cost proposal format provided, may result in the exclusion of the proposal from consideration, at the discretion of the Task Force chairs.

**Proposal Evaluation and Selection.** Evaluation of the submitted proposals will be made by an evaluation team which includes the Task Force chairs and selected Task Force members with assistance provided by Task Force staff. The evaluation team will judge the merits of the proposals received in accordance with the criteria defined in the Invitation for Proposals. The goals of the evaluation process are to ensure fairness and objectivity in review of the proposals and to ensure that the Task Force chairs select the proposal that provides the best value to the Task Force. The Task Force chairs reserve the right to communicate and/or schedule interviews/presentations with Bidders, if needed, to obtain clarification of information contained in the proposals received. Changes to proposals, including updating or adding information, will not be permitted during any interview/presentation process and, therefore, Bidders must submit proposals that present their rates and other requested information as clearly and completely as possible.

Proposals will be scored based on a 100-point scale and will measure the degree to which each proposal meets the following criteria:

- 1) Organization Qualifications and Experience (30 points);
- 2) Proposed Services (35 points); and
- 3) Cost Proposal (35 points).

The evaluation team will use a consensus approach to evaluate and score proposals. Members of the evaluation team will not score those sections as individuals but, instead, will arrive at a consensus as to assignment of points for each of those sections. The Cost Proposal will be scored by awarding 35 points to the bidder with the lowest cost for the services described in Appendix A, Section I, and for proposals with higher bids, values will be awarded proportionately fewer points calculated in comparison with the lowest bid. All Bidders are expected to provide their best value pricing with the submission of their proposal.

**Contract Document.** The selected contractor will be required to execute a contract with the Executive Director of the Legislative Council with appropriate riders. In providing services and performing under the contract, the selected contractor must act as an independent contractor and not as an agent of the

State of Maine. Following the selection, the Executive Director of the Legislative Council will designate an appropriate contact from the Executive Director's Office to assist with the development and administration of the contract and to act as administrator during the entire contract period. Task Force staff will be available after the selection to consult in the finalization of the contract.

**Appendices and Related Documents.**

**Appendix A – Outline of Proposal/Scope of Work for Contracted Entity**

**Appendix B – Proposal Cover Page**

**Appendix C – Debarment, Performance, and Non-Collusion Certification**

**Appendix D – Qualifications and Experience Form**

**Appendix E – Cost Proposal Form**

## APPENDIX A

### **Real Estate Property Tax Relief Task Force Outline of Proposal/Scope of Work for Contracted Entity**

The Real Estate Property Tax Relief Task Force (“Task Force”) is inviting proposals for an entity (“contractor”) to assist the Task Force with research and analytical support with the goal of determining problems with the current system of property taxation, who is most negatively affected by the current system of property taxation and how those persons are negatively affected.

**Description:** The selected contractor will gather and analyze statewide property tax data, with assistance in obtaining necessary data from the Department of Administrative and Financial Services, Bureau of Revenue Services and the Office of Tax Policy, provide information regarding impacts and effects of various aspects of real estate property tax design and municipal funding as described in this appendix, and provide ongoing assistance to the task force at the direction of the chairs of the Task Force.

**Outline of Proposal:** The selected contractor will perform the following specified tasks as directed by and with input from the Task Force chairs on behalf of the Task Force.

#### **I. Research and analysis of property tax-related issues, specific data collection, and report.**

The selected contractor will gather statewide property tax data and information listed in subsections A - F and analyze the data. The selected contractor will provide a final written report to the Task Force including the selected contractor’s analysis, findings and observations related to problems within the current system of property taxation, who is most negatively affected by the current system of property taxation and how those persons are negatively affected. The selected contractor may include any other observations from the data and information that the selected contractor believes will assist the Task Force in its work.

The selected contractor will provide at least one presentation to the Task Force at a mutually agreed upon time in connection with its work.

- A. The impact of unfunded mandates on local budgets;
- B. The effect of nontaxable property within a municipality;
- C. Potential federal funding changes and how those could potentially impact property taxes in the State;
- D. Within the state, for each municipality or each municipality within a representative sample of municipalities by county:
  - 1) The average property value, property tax bill and length of homeownership, differentiated by waterfront and nonwaterfront properties;
  - 2) The types of property; mill rate; date of last valuation; property valuation practices, including whether the municipality performs the valuations; median income of residents;

number of households eligible to claim and actually claiming the property tax fairness credit pursuant to the Maine Revised Statutes, Title 36, section 5219-KK; number of homesteads eligible to participate in and actually participating in the deferred collection of homestead property taxes pursuant to Title 36, chapter 908; which municipalities have municipally funded and administered property tax relief programs; and the percentage of homes that are primary residences, the percentage of commercial property and the percentage of vacant commercial property; and

- 3) How the municipality has used property tax relief funding, including but not limited to funds received from state-municipal revenue sharing pursuant to Title 30-A, section 5681;

E. For each county in the state:

- 4) Changes in property values over the last 20 years; and
- 5) The average percentage of income spent on property taxes by residents; and

F. Data regarding any disparities or challenges across different regions in the State.

Due to the urgency of the Task Force's work, proposals must specifically identify which statewide property tax data and information listed in subsections A - F the selected contractor is able to gather and analyze by December 1, 2025. Although a formal written report is not required by December 1, 2025, the selected contractor must be able to provide a presentation to Task Force members regarding the work it has completed between the date of the contract and December 1, 2025 as well as a written summary of its analysis, findings, and observations.

A proposal must also include an anticipated timeline for the completion of the remainder of the research and analysis described in this section and the development of a final report, taking into account the timeline described in this Invitation for Proposals.

## **II. Additional research and analysis.**

During the term of the contract, the selected contractor will provide ongoing assistance to the Task Force, at the direction of the Task Force chairs, in the form of data and information gathering, fulfilling specific requests for analysis, and providing updates to Task Force members at Task Force meetings. During the course of its work, the selected contractor will also identify, in writing to the Task Force, any challenges in obtaining the information specified in this appendix and recommendations for making such information available to the Legislature on a regular basis.

## APPENDIX B

### Research and Analytical Support for the Real Estate Property Tax Relief Task Force PROPOSAL COVER PAGE

<b>Bidder's Organization Name:</b>			
<b>Chief Executive - Name/Title:</b>			
<b>Tel:</b>		<b>E-mail:</b>	
<b>Headquarters Street Address:</b>			
<b>Headquarters City/State/Zip:</b>			
<i>(Provide information requested below if different from above)</i>			
<b>Lead Point of Contact for Proposal - Name/Title:</b>			
<b>Tel:</b>		<b>E-mail:</b>	
<b>Headquarters Street Address:</b>			
<b>Headquarters City/State/Zip:</b>			

- This proposal and the pricing structure contained herein will remain firm for a period of 180 days from the date and time of the bid opening.
- No personnel currently employed by the Maine State Legislature or any State agency participated, either directly or indirectly, in any activities relating to the preparation of the Bidder's proposal.
- No attempt has been made, or will be made, by the Bidder to induce any other person or firm to submit or not to submit a proposal.
- The above-named organization is the legal entity entering into the resulting contract with the Task Force/Legislature if they are awarded the contract.
- The undersigned is authorized to enter contractual obligations on behalf of the above-named organization.

*To the best of my knowledge, all information provided in the enclosed proposal, both programmatic and financial, is complete and accurate at the time of submission.*

<b>Name (Print):</b>	<b>Title:</b>
<b>Authorized Signature:</b>	<b>Date:</b>



## APPENDIX C

### Research and Analytical Support for the Real Estate Property Tax Relief Task Force DEBARMENT, PERFORMANCE, and NON-COLLUSION CERTIFICATION

<b>Bidder's Organization Name:</b>	
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*By signing this document, I certify to the best of my knowledge and belief that the aforementioned organization, its principals and any subcontractors named in this proposal:*

- a. Are not presently debarred, suspended, proposed for debarment, and declared ineligible or voluntarily excluded from bidding or working on contracts issued by any governmental agency.*
- b. Have not within three years of submitting the proposal for this contract been convicted of or had a civil judgment rendered against them for:*
  - i. Fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a federal, state or local government transaction or contract.*
  - ii. Violating Federal or State antitrust statutes or committing embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.*
- c. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or Local) with commission of any of the offenses enumerated in paragraph (b) of this certification.*
- d. Have not within a three (3) year period preceding this proposal had one or more federal, state or local government transactions terminated for cause or default.*
- e. Have not entered into a prior understanding, agreement, or connection with any corporation, firm, or person submitting a response for the same materials, supplies, equipment, or services and this proposal is in all respects fair and without collusion or fraud. The above-mentioned entities understand and agree that collusive bidding is a violation of state and federal law and can result in fines, prison sentences, and civil damage awards.*

<b>Name (Print):</b>	<b>Title:</b>
<b>Authorized Signature:</b>	<b>Date:</b>

## APPENDIX D

### Research and Analytical Support for the Real Estate Property Tax Relief Task Force QUALIFICATIONS & EXPERIENCE FORM

<b>Bidder's Organization Name:</b>	
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**Present a brief statement of qualifications, including any applicable licensure and/or certification. Describe the history of the Bidder's organization, especially regarding skills pertinent to the specific work required by the Invitation for Proposals and any special or unique characteristics or sources of data available to the organization which would make it especially qualified to perform the required work activities. You may expand this form and use additional pages to provide this information.**

**APPENDIX D (continued)**

**Provide a description of projects that occurred within the past five years which reflect experience and expertise needed in performing the functions described in the “Scope of Services” portion of this Invitation for Proposals. For each of the project examples provided, a contact person from the client organization involved should be listed, along with that person’s telephone number and email address. Please note that contract history with the State of Maine, whether positive or negative, may be considered in rating proposals even if not provided by the Bidder.**

<b>Project One</b>	
<b>Client Name:</b>	
<b>Client Contact Person:</b>	
<b>Telephone:</b>	
<b>E-Mail:</b>	
<b>Brief Description of Project</b>	

**APPENDIX D (continued)**

<b>Project Two</b>	
<b>Client Name:</b>	
<b>Client Contact Person:</b>	
<b>Telephone:</b>	
<b>E-Mail:</b>	
<b>Brief Description of Project</b>	

<b>Project Three</b>	
<b>Client Name:</b>	
<b>Client Contact Person:</b>	
<b>Telephone:</b>	
<b>E-Mail:</b>	

**APPENDIX D (continued)**

Brief Description of Project

## APPENDIX E

### Research and Analytical Support for the Real Estate Property Tax Relief Task Force COST PROPOSAL FORM

<b>Bidder's Organization Name:</b>	
<b>Total Proposed Cost, Section I:</b>	\$

Bidders must use the table below (add rows as needed) to develop a Total Proposed Cost to complete all aspects of the project as described in this Invitation for Proposals in Appendix A, Section I. The Total Proposed Cost will be used in the scoring formula as described in this Invitation for Proposals.

Services Described in Appendix A, Section I			
Staff Type or Title	Hourly Rate	Estimated Total Required Hours	Estimated Total Cost
			\$
			\$
			\$
Other Costs			
			\$
			\$
			\$
Total Proposed Cost			\$