

STATE OF MAINE  
KENNEBEC, ss.

MAINE BOARD OF TAX APPEALS  
DOCKET NO. BTA-2015-14

[CORPORATE TAXPAYER],

Petitioner

v.

DECISION

MAINE REVENUE SERVICES,

Respondent

## I. Introduction

[Corporate Taxpayer, (the “Company”)], appeals from Maine Revenue Services’s (“MRS’s”) denial of its application for Business Equipment Tax Reimbursement (“BETR”) for calendar year 2013 under 36 M.R.S. § 6652. Finding that [the Company]’s application was untimely, we uphold MRS’s denial.

## II. Facts

[The Company] is a Maine corporation that operates a used car dealership in [Municipality], Maine. At all relevant times, [Individual] was [the Company]’s President and Treasurer. On or about [date], [Individual] signed [the Company]’s BETR application seeking reimbursement of \$[amount] of personal property taxes it paid to the [Municipality] in calendar year 2013. Included with the application were two receipts showing that [the Company] paid \$[amount] of personal property tax to the [Municipality] in 2013. The signed application was not mailed to MRS until July 29, [Year 3].<sup>1</sup> The statutory deadline for submitting [the Company]’s [Year 1] BETR application was December 31, [Year 2]. 36 M.R.S. § 6654. Even if

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<sup>1</sup> The application delivery envelope was postmarked July 29, [Year 3].

extended for good cause, the final statutory deadline for submission of [the Company]’s [Year 1] BETR application to MRS was March 1, [Year 3]. *Id.*

By letter dated [date], MRS denied [the Company]’s untimely application,<sup>2</sup> and [the Company] timely requested reconsideration of the denial. [Individual] explained in [the Company]’s reconsideration petition that [the Company]’s “[Year 1] tax Refund Application had ‘evidently fell threw [sic] the cracks’ on behalf of our small business.” MRS denied [the Company]’s petition on [date], and [the Company] timely appealed to the Board.

[T]he Appeals Office held an Appeals Conference at which MRS alone appeared but [the Company] did not appear, despite written notices having been sent to the parties by regular mail [ ]and by email [ ]. It is [the Company]’s burden to show that it is more likely than not that MRS erred in denying its claim for BETR reimbursement. 36 M.R.S. § 151-D(10)(F).

### III. Discussion

Annually, “[a] person against whom [municipal property] taxes have been assessed . . . with respect to eligible property and who has paid those taxes is entitled to reimbursement of a portion of those taxes from the State . . . .” 36 M.R.S. § 6652(1). “The reimbursement claim must be filed with the State Tax Assessor on or after August 1<sup>st</sup> and on or before the following December 31<sup>st</sup> for property taxes paid during the preceding calendar year for which no previous reimbursement . . . has been made.” *Id.* § 6654. “[U]pon receipt of a *timely* and properly completed claim for reimbursement, the State Tax Assessor shall certify that the claimant is eligible for reimbursement,” and pay the certified amounts to each claimant. *Id.* § 6656(1), (2)

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<sup>2</sup> MRS’s denial consisted of a form letter with six different possible bulleted reasons for denying a BETR application. The denial form received by [the Company] in response to its BETR application had bullet point number five circled manually. Neither the explanation under bullet point number five nor any of the other bulleted explanations provided a correct reason for the denial of [the Company]’s untimely BETR application.

(emphasis added). For good cause, MRS may extend the filing deadline, by not more than 60 days beyond the original due date. *Id.* § 6654.

Based on the evidence presented, [the Company]’s [Year 1] BETR application was untimely filed with MRS 210 days after the statutory due date and 150 days after the statutory extension deadline. We therefore uphold MRS’s denial of [the Company]’s request for BETR reimbursement in full.

#### IV. Decision

For the reasons set forth above, the denial of [the Company]’s BETR refund application is upheld.

The Board may, in limited circumstances, reconsider its decision on any appeal. If either party wishes to request reconsideration, that party must file a written request with the Board within 20 days of receiving this decision. Contact the Appeals Office at 207-287-2864 or see the Board’s rules, available at <http://www.maine.gov/boardoftaxappeals/lawsrules/>, for more information on when the Board may grant reconsideration. If no motion for reconsideration is filed within 20 days of the date of this proposed decision, it will become the Board’s final administrative action. If either party wishes to appeal the Board’s decision in this matter to the Maine Superior Court, that party must do so within 60 days of receiving this decision.

Issued by the Board: March 24, 2016