

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 1818

S. P. 630

In Senate, June 8, 1971

Reported by Minority from Committee on State Government and printed under Joint Rules No. 18.

HARRY N. STARBRANCH, Secretary

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

AN ACT Creating the Municipal Assessment Appeals Board.

Be it enacted by the People of the State of Maine, as follows:

Sec. 1. R. S., T. 36, § 843, repealed and replaced. Section 843 of Title 36 of the Revised Statutes is repealed and the following enacted in place thereof:

§ 843. Municipal Assessment Appeals Board

There is hereby established a Municipal Assessment Appeals Board.

1. **Membership.** The Municipal Assessment Appeals Board shall consist of 15 members appointed by the Governor, with the advice and consent of the Executive Council, for a term of 3 years, except for initial appointments which shall be $\frac{1}{3}$ of the membership for one year, $\frac{1}{3}$ of the membership for 2 years and $\frac{1}{3}$ of the membership for 3 years. Vacancies on the board shall be filled for the remainder of the unexpired term by appointment of the Governor, with the advice and consent of the Executive Council. The membership of the board shall be persons knowledgeable and experienced concerning either the Maine Property Tax Law or property appraisal.

2. **Chairman.** A chairman of the board shall be appointed from the membership of the board by the Governor, with the advice and consent of the Executive Council.

3. **Powers.** Such board shall hear and determine abatement appeals and shall have the power to alter or modify any assessment in order that it may conform with the law. The board may make such review of assessments and order such equalizations thereof as may be necessary.

The board shall have the power to hire and employ such staff members, subject to the Personnel Law, as may be necessary to carry out its functions.

The board shall promulgate rules and regulations to govern the filing and hearing of appeals before it.

4. Services. The board may request the advice and services of any assessor or appraiser holding a valid certificate from the State Tax Assessor and such other persons as it deems advisable. No assessor or appraiser shall sit with the board concerning any property which he has previously appraised or assessed.

5. Hearings. Three members of the Municipal Assessment Appeals Board shall constitute a quorum to hear and act upon abatement appeals.

6. Convening of the board. Upon receipt of an appeal, the chairman shall select from the list of board members 3 persons to hear the appeal, name one such member to preside over the hearing and notify all parties of the time and place of the hearing. The selection of members for an appeal hearing shall be based upon geographic convenience and availability.

7. Compensation. Board members serving on an abatement appeal shall be entitled to \$25 per diem and to necessary expenses while in the actual performance of their duties.

The board chairman shall receive \$35 per diem for his services and necessary expenses while in the actual performance of his duties.

Sec. 2. R. S., T. 36, § 844, amended. Section 844 of Title 36 of the Revised Statutes is amended to read as follows:

§ 844. —Appeal

~~Except where the municipality has adopted a board of assessment review,~~
~~if~~ If the assessors refuse to make the abatement asked for, the applicant may apply to the ~~county commissioners~~ **Municipal Assessment Appeals Board** ~~at their next meeting occurring within 30 days~~ after notice of the decision from which such appeal is being taken or after the application shall be deemed to have been denied, and if they think that he is overassessed, he shall be granted such reasonable abatement as they think proper, and if he has paid the tax he shall be reimbursed out of the municipal treasury, with costs in either case. If the applicant fails, the ~~commissioners~~ **Municipal Assessment Appeals Board** shall allow costs to the municipality, taxed as in a civil action in the Superior Court, and issue their warrant of distress against him for collection of such amount as may be due the municipality. The ~~commissioners~~ **Municipal Assessment Appeals Board** may require the assessors or municipal clerk to produce the valuation by which the assessment was made, or a copy of it. Either party may appeal from the decision of ~~said county commissioners~~ **the Municipal Assessment Appeals Board** to the Superior Court, under the conditions provided for in section 846.

Sec. 3. R. S., T. 36, § 845, repealed. Section 845 of Title 36 of the Revised Statutes is repealed.

Sec. 4. R. S., T. 36, § 846, amended. Section 846 of Title 36 of the Revised Statutes is amended to read as follows:

§ 846. —Hearing

The appeal provided for in ~~sections~~ **section 844 and 845** shall be taken within 30 days after notice of the decision from which the appeal is being taken ~~or within 30 days after the application shall be deemed to have been denied.~~ Notice thereon shall be ordered by said court, and said appeal shall be tried, heard and determined by the court without a jury in the manner and with the rights provided by law in other civil cases so heard.

Sec. 5. R. S., T. 36, § 848, amended. The first sentence of section 848 of Title 36 of the Revised Statutes is amended to read as follows:

The appeal provided for in ~~sections~~ **section 844 and 845** shall be tried at the first term held not less than 10 days after the notice has been given, unless delay shall be granted at the request of the municipality for good cause, and said court shall, if requested by the municipality, advance the case upon the docket so that it may be tried and decided with as little delay as possible.

Sec. 6. R. S., T. 36, § 849, amended. The first paragraph of section 849 of Title 36 of the Revised Statutes is amended to read as follows:

If upon the trial provided for in sections ~~845~~ **846** to 848 it appears that the applicant has complied with all provisions of law, he may be granted such abatement as the court deems reasonable, under the same circumstances as an abatement may be granted by the ~~county commissioners~~ **Municipal Assessment Appeals Board**.

Sec. 7. Appropriation. There is appropriated, from the General Fund to the Municipal Assessment Appeals Board the sum of \$49,450 for the fiscal year ending June 30, 1973 to carry out the purposes of this Act. The breakdown shall be as follows:

	1971-72		1972-73
Personal Services	—	(2)	\$25,200
All Other	—		21,000
Capital Expenditures	—		3,250
			<hr/> \$49,450

Sec. 8. Effective date. This Act shall be effective July 1, 1972.

STATEMENT OF FACT

The purpose of this Act is to create a state-wide municipal assessment review board which will take the place of the county commissioners and the local boards of assessment review in the hearing of property tax abatement appeals. Court review is limited to the hearing of appeals from decisions of the new Municipal Assessment Appeals Board.