

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

SECOND REGULAR SESSION

ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 2018

H. P. 1938

Office of the Clerk of the House

The Committee on Taxation suggested. Approved for introduction by the Legislative Council pursuant to Joint Rule 24.

EDWIN H. PERT, Clerk

Presented by Mr. Greenlaw of Stonington.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-EIGHT

**AN ACT to Revise the Method by Which Citizens May Appeal their
Property Tax Bills.**

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

Sec. 1. 36 MRSA § 844, as last amended by PL 1977, c. 509, § 19 is repealed.

Sec. 2. 36 MRSA § 844-M is enacted to read:

§ 844-M. Appeals to State Board of Assessment Review

If the assessor refuses to make the abatement asked for, the applicant may apply in writing to the State Board of Assessment Review within 30 days after notice of the assessor's decision. If the board thinks he is over-assessed, he shall be granted a reasonable abatement. Appeals to the board shall be directed to the chairman, who shall convene the board to hear the appeal. No person may apply for an abatement to both the State Board of Assessment Review and to a local board of assessment review, if one has been appointed by a municipality under section 843. Either party may appeal from the decision of the State Board of Assessment Review directly to the Superior Court, under the conditions provided for in section 845.

STATEMENT OF FACT

1. Current abatement procedures. Currently, abatements of a person's tax bill can be accomplished in the following ways.

A. Primary assessing areas. If a person lives in a primary assessing area, his property tax bill can be appealed in the following manner:

- (1) To the chief assessor;
- (2) To the municipal officers, if that person has a poverty level income;
- (3) To the State Board of Assessment Review; and
- (4) If still not satisfied, to the Superior Court.

B. Single municipal assessing unit. If a person does not live in a primary assessing area, then he can appeal his property tax bill in the following manner:

- (1) To the local assessor;
- (2) To the municipal officer, if that person has a poverty level income;
- (3) If one has been appointed, to a local board of assessment review, or to the county commissioners, if no board of assessment review has been named; and
- (4) If still not satisfied, to the Superior Court.

2. Purposes of bill. The purposes of this bill are to:

A. Remove the county commissioners as an agency to which citizens can appeal their property tax bills; and

B. Allow citizens who do not live in a primary assessing area to appeal their property tax bills to the State Board of Assessment Review after they have failed to receive satisfaction from the local assessor.