

MAINE STATE LEGISLATURE

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115th MAINE LEGISLATURE

FIRST REGULAR SESSION-1990

Legislative Document

No. 98

H.P. 70

House of Representatives, December 31, 1990

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative DiPIETRO of South Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY

An Act Concerning Notifications of Action on Requests for Tax
Abatements.



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

2
4 **Sec. 1. 36 MRSA §842**, as amended by PL 1987, c. 772, §17, is further amended to read:

6 **§842. Notice of decision**

8 The assessors, municipal officers, chief assessor or the State Tax Assessor, in the case of the unorganized territory, shall give to any person applying to them for an abatement of taxes notice in writing of their decision upon the application within 10 days after they take final action ~~thereon~~ on the application. ~~If--the~~ The assessors, municipal officers, chief assessor or State Tax Assessor, before whom an application in writing for the abatement of a tax is pending, ~~fails-to~~ shall give written notice of their decision within 60 days from the date of filing of the application, ~~--the--application--shall--be--deemed--to--have--been--denied,~~ and the applicant may appeal as provided, unless the applicant ~~shall~~ has in writing have consented to further delay. This section ~~shall~~ does not apply to applications for abatement made under section 841, subsection 2.

22 **Sec. 2. 36 MRSA §843**, as amended by PL 1985, c. 764, §17, is further amended to read:

26 **§843. Appeals**

28 **1. Municipalities.** Where When the municipality has adopted a board of assessment review, if the assessors or the municipal officers refuse to make the abatement asked for, the applicant may apply in writing to the board of assessment review within 60 days after notice of the decision from which the appeal is being taken ~~or--after--the--application--is--deemed--to--have--been--denied,~~ and, if the board thinks ~~he~~ the applicant is ~~ever-~~ overassessed, ~~he--shall~~ the applicant must be granted such reasonable abatement as the board thinks proper. Except with regard to nonresidential property with an equalized municipal value of \$500,000 or greater, either party may appeal from the decision of the board of assessment review directly to the Superior Court, in accordance with Rule 80B of the Maine Rules of Civil Procedure. ~~If--the~~ The board of assessment review ~~fails-to~~ shall give written notice of their its decision within 60 days of the date the application is filed, unless the applicant agrees in writing to further delay, ~~the--application--shall--be--deemed--denied~~ and the applicant may appeal to the Superior Court ~~as--if--there--had--been--a--written--denial~~ or ~~the--applicant--may--appeal--to~~ the State Board of Property Tax Review by following the procedures specified in subsection 2.

50 **1-A. Nonresidential property exceeding \$500,000.** With regard to nonresidential property with an equalized municipal valuation of \$500,000 or greater, either party may appeal the

2 decision of the local board of assessment review to the State
3 Board of Property Tax Review within 60 days after notice of the
4 decision from which the appeal is taken ~~or after the application~~
5 ~~is deemed to be denied~~. The board shall hold a hearing de novo.
6 If the board thinks that the owner is ~~ever-assessed~~ overassessed,
7 it shall grant such reasonable abatement as the board thinks
8 proper.

9
10 **2. Primary assessing areas.** If the chief assessor,
11 municipal officer or the State Tax Assessor refuses to make the
12 abatement asked for, the applicant may apply in writing to the
13 State Board of Property Tax Review within 60 days after notice of
14 the decision from which the appeal is being taken ~~or after the~~
15 ~~application shall be deemed to have been denied~~, and if the board
16 thinks ~~he~~ the applicant is ~~ever-assessed~~ overassessed, ~~he shall~~
17 the applicant must be granted such reasonable abatement as the
18 board thinks proper. The decision of the State Board of Property
19 Tax Review ~~shall be deemed~~ is final agency action by that board
20 under the Maine Administrative Procedure Act. Appeals to the
21 State Board of Property Tax Review shall must be directed to the
22 Chairman Chair of the State Board of Property Tax Review, who
23 shall convene the board to hear the appeal and shall notify all
24 parties of the time and place ~~thereof~~ of the appeal.

25 **Sec. 3. 36 MRSA §844**, as amended by PL 1985, c. 819, Pt. A,
26 §§38 and 39, is further amended to read:

27 **§844. Appeals to county commissioners**

28
29 **1. Municipalities without board of assessment review.**
30 Except where when the municipality has adopted a board of
31 assessment review or has been designated as a primary assessing
32 area, if the assessors or the municipal officers refuse to make
33 the abatement asked for, the applicant may apply to the county
34 commissioners within 60 days after notice of the ~~decisions~~
35 decision from which the appeal is being taken ~~or within 60 days~~
36 ~~after the application is deemed to have been denied~~. If the
37 commissioners think that the applicant is ~~ever-assessed~~
38 overassessed, the applicant shall must be granted such reasonable
39 abatement as the commissioners think proper. If the applicant
40 has paid the tax, ~~he shall~~ the applicant must be reimbursed out
41 of the municipal treasury, with costs in either case. If the
42 applicant fails, the commissioners shall allow costs to the
43 municipality, taxed as in a civil action in the Superior Court,
44 and issue their warrant of distress against ~~him~~ the applicant for
45 collection of such amount as may be due the municipality. The
46 commissioners may require the assessors or municipal clerk to
47 produce the valuation by which the assessment was made or a copy
48 of it. Either party may appeal from the decision of the county
49 commissioners to the Superior Court, in accordance with the Maine
50 Rules of Civil Procedure, Rule 80B. ~~If--the~~ The county
51 commissioners ~~fail to~~ shall give written notice of their decision
52

