

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

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Legislative Document

No. 689

H.P. 495

House of Representatives, February 20, 1991

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.

Cosponsored by Senator BOST of Penobscot, Senator COLLINS of Aroostook and Representative DUFFY of Bangor.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY-ONE

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**An Act to Award Costs to the Prevailing Party in Property Tax  
Abatement Cases.**

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

2  
36 MRSA §843, sub-§1, as amended by PL 1985, c. 764, §17, is  
4 further amended to read:

6 1. **Municipalities.** Where the municipality has adopted a  
7 board of assessment review, if the assessors or the municipal  
8 officers refuse to make the abatement asked for, the applicant  
9 may apply in writing to the board of assessment review within 60  
10 days after notice of the decision from which the appeal is being  
11 taken or after the application is deemed to have been denied,  
12 and, if the board thinks he the applicant is over-assessed, he it  
13 shall be-granted grant such reasonable abatement as the-board it  
14 thinks proper. If an abatement is granted, the municipalities  
15 shall pay costs. If the tax has been paid, the applicant must be  
16 reimbursed. If the abatement is not granted, the applicant shall  
17 pay costs. In addition to other remedies, a municipality may bar  
18 an applicant, who has failed to pay costs, from filing subsequent  
19 applications for abatement until the costs are paid. For the  
20 purposes of this subsection, "costs" means costs as determined in  
21 a civil action in Superior Court. Except with regard to  
22 nonresidential property with an equalized municipal value of  
23 \$500,000 or greater, either party may appeal from the decision of  
24 the board of assessment review directly to the Superior Court, in  
25 accordance with Rule 80B of the Maine Rules of Civil Procedure.  
26 If the board of assessment review fails to give written notice of  
27 ~~their~~ its decision within 60 days of the date the application is  
28 filed, unless the applicant agrees in writing to further delay,  
29 the application shall ~~be~~ is deemed denied and the applicant may  
30 appeal to Superior Court as if there had been a written denial or  
31 the applicant may appeal to the State Board of Property Tax  
32 Review by following the procedures specified in subsection 2.

34  
36 **STATEMENT OF FACT**

38 This bill provides that the losing party in a property tax  
39 abatement request shall pay the costs of the proceeding and  
40 permits a municipality to bar further abatement application until  
costs are paid.