

# MAINE STATE LEGISLATURE

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# 116th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1993

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Legislative Document

No. 510

H.P. 397

House of Representatives, February 16, 1993

**An Act to Amend the Laws Relating to Property Tax Appeals.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative NADEAU of Saco.  
Cosponsored by Representatives: CLARK of Millinocket, DiPIETRO of South Portland,  
PLOURDE of Biddeford, RUHLIN of Brewer, STROUT of Corinth, SULLIVAN of Bangor,  
TARDY of Palmyra, Senators: CAREY of Kennebec, ESTY of Cumberland.

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

2           Sec. 1. 36 MRSA §273, as enacted by PL 1985, c. 764, §8, is  
4 amended to read:

6           **§273. Nonresidential property exceeding \$1,000,000**

8           If the owner of nonresidential property with an equalized  
10 municipal valuation of \$500,000 \$1,000,000 or greater appeals to  
12 the State Board of Property Tax Review as provided in sections  
14 843 and 844, the state board shall hold a hearing de novo. For  
purposes of this subchapter, "nonresidential property" means real  
estate that is appropriated for industrial, commercial or  
business uses.

16           Sec. 2. 36 MRSA §843, sub-§1, as amended by PL 1985, c. 764,  
18 §17, is further amended to read:

20           1. **Municipalities.** ~~Where the~~ If a municipality has adopted  
22 a board of assessment review, ~~if~~ and the assessors or the  
24 municipal officers refuse to make the abatement asked for, the  
26 applicant may apply in writing to the board of assessment review  
28 within 60 days after notice of the decision from which the appeal  
30 is being taken or after the application is deemed to have been  
32 denied, and, if the board thinks ~~he~~ that the applicant is  
34 over-assessed, ~~he~~ it shall be ~~granted~~ grant such reasonable  
36 abatement as the board thinks proper. Except with regard to  
38 nonresidential property with an equalized municipal value  
40 valuation of \$500,000 \$1,000,000 or greater, either party may  
42 appeal from the decision of the board of assessment review  
44 directly to the Superior Court, in accordance with Rule 80B of  
46 the Maine Rules of Civil Procedure. If the board of assessment  
48 review fails to give written notice of ~~their~~ its decision within  
50 60 days of the date the application is was filed, unless the  
applicant agrees in writing to further delay, the application  
shall ~~be~~ is deemed to have been denied and the applicant may  
appeal to 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.

42           Sec. 3. 36 MRSA §843, sub-§1-A, as enacted by PL 1985, c. 764,  
44 §17, is amended to read:

46           1-A. **Nonresidential property exceeding \$1,000,000.** With  
48 regard to nonresidential property with an equalized municipal  
50 valuation of \$500,000 \$1,000,000 or greater, either party may  
appeal the decision of the local board of assessment review to  
the State Board of Property Tax Review within 60 days after  
notice of the decision from which the appeal is taken or after  
the application is deemed to be have been denied. The board

2 shall hold a hearing de novo. If the board thinks that the owner  
3 is over-assessed, it shall grant such reasonable abatement as the  
4 board thinks proper. For the purposes of this subchapter,  
5 "nonresidential property" means real estate that is appropriated  
6 for industrial, commercial or business uses.

7 **Sec. 4. 36 MRSA §844, sub-§2,** as enacted by PL 1985, c. 764,  
8 §18, is amended to read:

9  
10 **2. Nonresidential property exceeding \$1,000,000.**  
11 Notwithstanding subsection 1, the owner of nonresidential  
12 property with an equalized municipal valuation of \$500,000  
13 \$1,000,000 or greater may choose to appeal the decision of the  
14 assessors or the municipal officials officers with regard to a  
15 request for abatement to the State Board of Property Tax Review  
16 within 60 days after notice of the decision from which the appeal  
17 is taken or after the application is deemed to be have been  
18 denied. If the state board thinks that the owner is  
19 over-assessed, it shall grant such reasonable abatement as the  
20 board thinks proper. For purposes of this subsection,  
21 "nonresidential property" means real estate that is appropriated  
22 for industrial, commercial or business uses.

23  
24 **STATEMENT OF FACT**

25  
26 The purpose of this bill is to raise the equalized municipal  
27 valuation threshold for appeals of industrial, commercial and  
28 business properties to the State Board of Property Tax Review and  
29 to clarify the original legislative intent that the term  
30 "nonresidential property" does not include the family homes of  
31 nonstate residents.  
32