

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

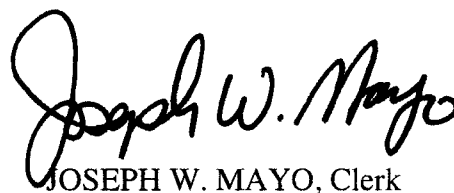
No. 1956

H.P. 1358

House of Representatives, March 23, 1999

An Act to Limit the Number of Appeals Concerning a Property Tax Assessment.

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative PIEH of Bremen.
Cosponsored by Senator KILKELLY of Lincoln and
Representatives: CARR of Lincoln, GILLIS of Danforth, JODREY of Bethel,
RICHARDSON of Greenville, RINES of Wiscasset, SANBORN of Alton, Senators: DAVIS
of Piscataquis, NUTTING of Androscoggin.

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

4 **Sec. 1. 36 MRSA §843, sub-§1**, as amended by PL 1995, c. 262,
§4, is further amended to read:

6 **1. Municipalities.** If a municipality has adopted a board
of assessment review and the assessors or the municipal officers
8 refuse to make the abatement asked for, the applicant may apply
in writing to the board of assessment review within 60 days after
10 notice of the decision from which the appeal is being taken or
after the application is deemed to have been denied, and, if the
12 board thinks the applicant is over-assessed, the applicant is
granted such reasonable abatement as the board thinks proper.
14 Except with regard to nonresidential property or properties with
an equalized municipal valuation of \$1,000,000 or greater either
16 separately or in the aggregate, either party may appeal from the
decision of the board of assessment review directly to the
18 Superior Court, in accordance with Rule 80B of the Maine Rules of
Civil Procedure. If the board of assessment review fails to give
20 written notice of its decision within 60 days of the date the
application is filed, unless the applicant agrees in writing to
22 further delay, the application is deemed denied and the applicant
may appeal to Superior Court as if there had been a written
24 denial. If the applicant does not prevail in a decision by the
board of assessment review, the applicant may not appeal the same
26 subject matter again.

28 **SUMMARY**

30 This bill limits the appeal of a property tax assessment to
32 one time if the applicant does not prevail in a decision by the
board of assessment review.