

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 1054

S.P. 307

In Senate, February 22, 2001

An Act to Ensure Independent Decision Making in Appeals of Denials of Abatement of Property Taxes.

Reference to the Committee on State and Local Government suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator KILKELLY of Lincoln.
Cosponsored by Representative DUNLAP of Old Town and
Senator MARTIN of Aroostook, Representative: LESSARD of Topsham.

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

4 **Sec. 1. 30-A MRSA §2526, sub-§6, ¶A,** as amended by PL 1989, c.
5 104, Pt. C, §§8 and 10, is further amended to read:

6 A. Any municipality, except a municipality in which the
7 selectmen serve as assessors, may adopt a board of
8 assessment review at a meeting of its legislative body held
9 at least 90 days before the annual meeting.

10 **Sec. 2. Existing boards of assessment review.** If a board of
11 assessment review was adopted before October 1, 2001 by a
12 municipality in which the selectmen serve as assessors, the board
13 may decide any appeals that were filed with the board before
14 October 1, 2001. The board terminates when all such appeals have
15 been decided. Appeals filed on or after October 1, 2001 must be
16 filed as if the municipality had not adopted a board of
17 assessment review.

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20 **SUMMARY**

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22 This bill provides that taxpayers have access to an
23 independent decision maker when appealing the denial of a
24 property tax abatement request. The bill eliminates the ability
25 of a municipality to adopt a board of assessment review appointed
26 by the selectmen when the selectmen also serve as assessors for
27 the municipality. The bill permits cases that are pending on
28 October 1, 2001 to be completed by the board of assessment review
29 and provides for the termination of the board of assessment
30 review when pending cases have been completed. Appeals of
31 requests for abatement in municipalities without a board of
32 assessment review are filed with the county commissioners.