

MAINE STATE LEGISLATURE

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TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
121ST LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 343, L.D. 451, Bill, "An Act To Clarify Tax Appeal Procedures"

Amend the bill by striking out everything after the enacting clause and before the summary and inserting in its place the following:

'Sec. 1. 36 MRSA §151, 3rd ¶, as amended by PL 2001, c. 583, §1, is further amended to read:

The assessor's decision on reconsideration must be mailed to the taxpayer or the taxpayer's designated representative by certified or registered mail and the decision must set forth briefly the assessor's findings of fact and the basis of decision in each case decided in whole or in part adversely to the taxpayer. The assessor's decision on reconsideration constitutes final agency action that is subject to review by the Superior Court in accordance with the Maine Administrative Procedure Act, except that Title 5, sections 11006 and 11007 do not apply. The Superior Court shall conduct a de novo hearing and make a de novo determination of the merits of the case. Either the taxpayer or the assessor may raise on appeal in Superior Court any facts, arguments or issues that relate to the assessor's decision on reconsideration, regardless of whether the facts, arguments or issues were raised during the reconsideration proceeding being appealed, provided that the facts, arguments or issues are not barred by any other provision of law. The court shall make its own determination as to all questions of fact or law, regardless of whether the questions of fact or law were raised during the reconsideration proceeding. The Superior Court shall

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2 enter such orders and decrees as the case may require. The
burden of proof is on the taxpayer.'

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SUMMARY

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8 This amendment provides that, on appeal to Superior Court of
a reconsideration decision of the State Tax Assessor, either the
taxpayer or the assessor may raise facts, arguments or issues
10 that relate to the assessor's decision on reconsideration
provided that the facts, arguments or issues are not barred by
12 any other provision of law.