

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 451

H.P. 343

House of Representatives, February 4, 2003

An Act To Clarify Tax Appeal Procedures

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative LEMOINE of Old Orchard Beach.

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

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3 **Sec. 1. 36 MRSA §151, 3RD ¶**, as amended by PL 2001, c. 583,
4 §1, is further amended to read:

6 The assessor's decision on reconsideration must be mailed to
7 the taxpayer or the taxpayer's designated representative by
8 certified or registered mail and the decision must set forth
9 briefly the assessor's findings of fact and the basis of decision
10 in each case decided in whole or in part adversely to the
11 taxpayer. The assessor's decision on reconsideration constitutes
12 final agency action that is subject to review by the Superior
13 Court in accordance with the Maine Administrative Procedure Act,
14 except that Title 5, sections 11006 and 11007 do not apply. The
15 Superior Court shall conduct a de novo hearing and make a de novo
16 determination of the merits of the case. The taxpayer may raise
17 in Superior Court any facts, arguments or issues, regardless of
18 whether the facts, arguments or issues were raised during the
19 reconsideration proceeding being appealed. It The court shall
20 make its own determination as to all questions of fact or law,
21 regardless of whether the questions of fact or law were raised
22 during the reconsideration proceeding. The Superior Court shall
23 enter such orders and decrees as the case may require. The
24 burden of proof is on the taxpayer.

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SUMMARY

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29 This bill clarifies that when a taxpayer appeals a
30 reconsideration decision to Superior Court, the taxpayer may
31 raise new issues, arguments and facts in Superior Court and the
32 taxpayer is not limited to presenting only those issues,
33 arguments and facts that were raised during a reconsideration
34 proceeding.