

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
97th LEGISLATURE

COMMITTEE AMENDMENT "A" to H.P. 1000, L.D. 1148, Bill "An Act  
Creating a Board of Assessment Review for Town  
of Brunswick."

Amend said Bill by striking out subsection I of section 2 there-  
of and inserting in place thereof the following:

'I. Review and determine, on complaint of taxpayers, assess-  
ments made by the town assessors of taxes;'

Further amend said Bill by striking out all of sections 4 and 5  
and inserting in place thereof the following:

'Sec. 4. Bases for complaint. No complaint shall be considered  
by the board unless there shall have been (a) compliance with the  
provisions of section 36 of chapter 92 of the Revised Statutes of  
1954, and (b) the filing of an application with the assessors of  
taxes for an abatement under the provisions of section 40 of chapter  
92 of said Revised Statutes, and they shall have had a reasonable  
time to act thereon.

Sec. 5. Public hearings on complaints. The selectmen of the  
town of Brunswick shall by ordinance establish times during which  
such board of assessment review shall be in session for the hearing  
of complaints of any person in relation to the assessment roll.  
Such complaints shall be in writing and shall be directed to the  
board of assessment review. Hearings upon complaints shall be held  
in the order received insofar as practicable and as promptly after  
the filing thereof as possible, and the determination of the board  
of assessment review shall be made within 20 days after such hear-  
ing. Such determination shall be immediately certified by the sec-  
retary of the board to the complainant and to the assessors of taxes,  
who shall make such abatements as the board may determine or appeal  
therefrom as hereinafter provided.

Sec. 6. Appeal from determination of the Board of Assessment  
Review. Appeal from the determination of the board of assessment  
review may be taken by either the taxpayer or assessors of taxes  
to the county commissioners or to the superior court in accordance  
with the provisions of sections 42 and 43 of chapter 92 of the Re-  
vised Statutes of 1954. The determination, report, or findings of  
the board of assessment review shall not be admissible in evidence  
in a hearing before the county commissioners or the superior court.'

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Reported by the Committee on Legal Affairs.

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