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Resolve, Directing the State Board of Property Tax Review To Accept and Review the Appeal Filed by the Town of Palermo

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the Town of Palermo was recently revalued by Maine Revenue Services; and

Whereas, the valuation is significantly higher than the prior year's valuation; and

Whereas, in comparison to surrounding towns, the percentage increase of the valuation for the Town of Palermo is significant; and

Whereas, although the law provides for a right of appeal of a valuation by a town, due to an administrative error in mailing, the request for an appeal was not timely received by the State Board of Property Tax Review; and

Whereas, it is necessary that the appeal be heard as soon as possible to allow the Town of Palermo to prepare for the upcoming fiscal year; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore, be it

Sec. 1 Appeal of Town of Palermo. Resolved: That, notwithstanding the Maine Revised Statutes, Title 36, section 272, subsection 1, the State Board of Property Tax Review shall consider the appeal filed by the Town of Palermo on December 8, 2005 timely and properly filed for purposes of hearing the appeal of the Town of Palermo regarding the 2006 state valuation conducted by Maine Revenue Services. Notwithstanding the requirement of Title 36, section 272, subsection 2 that the board render its decision no later than January 15th following the filing of the appeal, the hearing must be held within a reasonable time and the board shall render its decision no later than 90 days following the effective date of this resolve.

Emergency clause. In view of the emergency cited in the preamble, this resolve takes effect when approved.

SUMMARY

This resolve requires the State Board of Property Tax Review to accept the appeal filed by the Town of Palermo on December 8, 2005 regarding the 2006 valuation of the town as determined by Maine Revenue Services. Although an appeal was filed by the town, it did not contain a sworn affidavit and was sent to Maine Revenue Services instead of the State Board of Property Tax Review.