

§844. Appeals to county commissioners

1. Municipalities without board of assessment review. Except when the municipality or primary assessing area has adopted a board of assessment review, if the assessors or the municipal officers refuse to make the abatement asked for, the applicant may apply to the county commissioners within 60 days after notice of the decisions from which the appeal is being taken or within 60 days after the application is deemed to have been denied. If the commissioners think that the applicant is over-assessed, the applicant is granted such reasonable abatement as the commissioners think proper. If the applicant has paid the tax, the applicant is reimbursed out of the municipal treasury, with costs in either case. If the applicant fails, the commissioners shall allow costs to the municipality, taxed as in a civil action in the Superior Court, and issue their warrant of distress against the applicant for collection of the amount due the municipality. The commissioners may require the assessors or municipal clerk to produce the valuation by which the assessment was made or a copy of it. Either party may appeal from the decision of the county commissioners to the Superior Court, in accordance with the Maine Rules of Civil Procedure, Rule 80B. If the county commissioners fail to give written notice of their decision within 60 days of the date the application is filed, unless the applicant agrees in writing to further delay, the application is deemed denied and the applicant may appeal to the Superior Court as if there had been a written denial.

[PL 2001, c. 396, §18 (AMD).]

1-A. County board of assessment review. The county commissioners in a county may establish a county board of assessment review to hear all appeals to the county commissioners. The board has the powers and duties of a municipal board of assessment review, including those provided under section 844-M.

[PL 1995, c. 262, §6 (NEW).]

2. Nonresidential property of \$1,000,000 or greater. Notwithstanding subsection 1, the applicant may appeal the decision of the assessors or the municipal officers on a request for abatement with respect to nonresidential property or properties having an equalized municipal valuation of \$1,000,000 or greater, either separately or in the aggregate, to the State Board of Property Tax Review within 60 days after notice of the decision from which the appeal is taken or after the application is deemed to be denied. If the State Board of Property Tax Review determines that the applicant is over-assessed, it shall grant such reasonable abatement as it determines proper. For the purposes of this subsection, "nonresidential property" means property that is used primarily for commercial, industrial or business purposes, excluding unimproved land that is not associated with a commercial, industrial or business use.

[PL 2011, c. 548, §13 (AMD).]

3. Notice of decision. An appeal to the county commissioners is subject to the provisions for notice of decision in section 842.

[PL 1991, c. 546, §13 (NEW).]

4. Payment requirements for taxpayers. If the taxpayer has filed an appeal under this section without having paid an amount of current taxes equal to the amount of taxes paid in the next preceding tax year, as long as that amount does not exceed the amount of taxes due in the current tax year or the amount of taxes in the current tax year not in dispute, whichever is greater, by or after the due date, or according to a payment schedule mutually agreed to in writing by the taxpayer and the municipal officers, the appeal process must be suspended until the taxes, together with any accrued interest and costs, have been paid. If an appeal is in process upon expiration of a due date or written payment schedule date for payment of taxes in a particular municipality, without the appropriate amount of taxes having been paid, whether the taxes are due for the year under appeal or a subsequent tax year, the appeal process must be suspended until the appropriate amount of taxes described in this subsection,

together with any accrued interest and costs, has been paid. This subsection does not apply to property with a valuation of less than \$500,000.

[PL 2009, c. 434, §17 (AMD).]

SECTION HISTORY

PL 1973, c. 536, §25 (AMD). PL 1973, c. 592, §16 (RP). PL 1973, c. 625, §248 (AMD). PL 1973, c. 645, §6 (RPR). PL 1977, c. 509, §19 (AMD). PL 1979, c. 666, §22 (AMD). PL 1981, c. 30, §5 (AMD). PL 1981, c. 364, §22 (AMD). PL 1985, c. 764, §18 (RPR). PL 1985, c. 819, §§A38,39 (AMD). PL 1991, c. 546, §13 (AMD). PL 1993, c. 242, §2 (AMD). PL 1993, c. 395, §13 (AMD). PL 1995, c. 262, §§5-8 (AMD). PL 2001, c. 396, §18 (AMD). PL 2003, c. 72, §1 (AMD). PL 2003, c. 72, §2 (AFF). PL 2009, c. 434, §17 (AMD). PL 2011, c. 548, §13 (AMD).

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