



132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1278

H.P. 853

House of Representatives, March 25, 2025

An Act to Change the Property Tax Appeal Process

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative UNDERWOOD of Presque Isle.
Cosponsored by Senator FARRIN of Somerset and
Representatives: ARDELL of Monticello, BABIN of Fort Fairfield, DAIGLE of Fort Kent,
SWALLOW of Houlton, WOOD of Greene.

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

2 **Sec. 1. 36 MRSA §844, sub-§1**, as amended by PL 2001, c. 396, §18, is further
3 amended to read:

4 **1. Municipalities without board of assessment review.** Except when the
5 municipality or primary assessing area has adopted a board of assessment review, if the
6 assessors or the municipal officers refuse to make the abatement asked for, the applicant
7 may apply to the county commissioners within 60 days after notice of the decisions from
8 which the appeal is being taken or within 60 days after the application is deemed to have
9 been denied. The applicant may not apply to the county commissioners to appeal a decision
10 of the assessors or the municipal officers with respect to nonresidential property or
11 properties having an equalized municipal valuation of \$1,000,000 or greater, either
12 separately or in the aggregate. The applicant must make such an appeal to the State Board
13 of Property Tax Review pursuant to subsection 2. If the commissioners think that the
14 applicant is over-assessed, the applicant is granted such reasonable abatement as the
15 commissioners think proper. If the applicant has paid the tax, the applicant is reimbursed
16 out of the municipal treasury, with costs in either case. If the applicant fails, the
17 commissioners shall allow costs to the municipality, taxed as in a civil action in the
18 Superior Court, and issue their warrant of distress against the applicant for collection of the
19 amount due the municipality. The commissioners may require the assessors or municipal
20 clerk to produce the valuation by which the assessment was made or a copy of it. Either
21 party may appeal from the decision of the county commissioners to the Superior Court, in
22 accordance with the Maine Rules of Civil Procedure, Rule 80B. If the county
23 commissioners fail to give written notice of their decision within 60 days of the date the
24 application is filed, unless the applicant agrees in writing to further delay, the application
25 is deemed denied and the applicant may appeal to the Superior Court as if there had been a
26 written denial.

27 **Sec. 2. 36 MRSA §844, sub-§2**, as amended by PL 2011, c. 548, §13, is further
28 amended to read:

29 **2. Nonresidential property of \$1,000,000 or greater.** ~~Notwithstanding subsection~~
30 ~~1, the~~ The applicant may appeal the decision of the assessors or the municipal officers on
31 a request for abatement with respect to nonresidential property or properties having an
32 equalized municipal valuation of \$1,000,000 or greater, either separately or in the
33 aggregate, to the State Board of Property Tax Review within 60 days after notice of the
34 decision from which the appeal is taken or after the application is deemed to be denied. If
35 the State Board of Property Tax Review determines that the applicant is over-assessed, it
36 shall grant such reasonable abatement as it determines proper. For the purposes of this
37 subsection, "nonresidential property" means property that is used primarily for commercial,
38 industrial or business purposes, excluding unimproved land that is not associated with a
39 commercial, industrial or business use.

40 SUMMARY

41 This bill provides that an applicant for a property tax abatement may not apply to the
42 county commissioners to appeal a decision of the assessors or the municipal officers with
43 respect to nonresidential property or properties having an equalized municipal valuation of

1 \$1,000,000 or greater, either separately or in the aggregate. An applicant must make such
2 an appeal to the State Board of Property Tax Review.