

STATE OF MAINE

—  
IN THE YEAR OF OUR LORD  
TWO THOUSAND TWENTY-FIVE

—  
H.P. 860 - L.D. 1325

**An Act to Create Clarity in the Laws Regarding Property Tax Abatement Appeals**

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

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

**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. The applicant may not apply to the county commissioners to appeal a decision of the assessors or the municipal officers with respect to nonresidential property or properties having an equalized municipal valuation of \$1,000,000 or greater, either separately or in the aggregate. The applicant must make such an appeal to the State Board of Property Tax Review pursuant to subsection 2. 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.

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

**2. Nonresidential property of \$1,000,000 or greater.** ~~Notwithstanding subsection 4, the~~ 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.

**Sec. 3. Application.** This Act applies to property tax abatement appeals filed on or after January 1, 2026.