

94-391 State Board of Property Tax Review

94-391 State Board of Property Tax Review

2024-227: Chapter 1, Rules of Practice and Procedure in Appeals before the State Board of Property Tax Review

Statutory Authority: 36 M.R.S. § 271(2)(C)

Type: Routine Technical

Emergency?: No

Fiscal Impact: *None anticipated.*

Principal purpose: *The Board is proposing these amendments to Chapter 1 to update the Board's rules of practice and procedure, which have not been updated for many years.*

Basis Statement: *The Board is proposing these amendments to Chapter 1 to update the Board's rules of practice and procedure to make them consistent with statutory changes; streamline the pre-hearing and hearing process; clarify existing language; correct minor errors; and update outdated language. The amendments now address the Board's authority over appeals of adjusted municipal valuation under 36 M.R.S. § 272-A (Public Law 2019, c. 401, Pt. A, § 6) and the Board's renewed authority over property tax deferral appeals arising under 36 M.R.S. § 6251(6) (Public Law 2021, c. 483, § AA-20). The proposed amendments would improve the efficiency of the pre-hearing and hearing process, including allowing prefiled testimony and exhibits. In addition, the amendments lay out the procedures for voluntary withdrawal or dismissal of an appeal and involuntary dismissal of an appeal for want of prosecution. These latter changes would give parties and the Board a formal process by which to resolve appeals.*