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## **An Act To Require the County Commissioners To Adjust the Assessed Value of a Municipality When They Grant an Abatement Request**

**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. If the commissioners think that the applicant is over-assessed, the applicant is granted such reasonable abatement as the commissioners think proper and the commissioners shall adjust downward by an equal amount the assessed value of the applicant's municipality or primary assessing area. 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.

### **SUMMARY**

This bill requires the county commissioners for a municipality or primary assessing area to whom an appeal of an assessment has been made to adjust downward the valuation of that municipality or primary assessing area when the county commissioners grant the abatement. The adjustment must be equal to the amount of the abatement.