



128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 904

H.P. 632

House of Representatives, March 7, 2017

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

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 JOHANSEN of Monticello.
Cosponsored by Senator CARPENTER of Aroostook and
Representatives: BICKFORD of Auburn, HANINGTON of Lincoln, HANLEY of Pittston,
STETKIS of Canaan, TUELL of East Machias.

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. If the commissioners think that the applicant is over-assessed, the applicant
10 is granted such reasonable abatement as the commissioners think proper and the
11 commissioners shall adjust downward by an equal amount the assessed value of the
12 applicant's municipality or primary assessing area. If the applicant has paid the tax, the
13 applicant is reimbursed out of the municipal treasury, with costs in either case. If the
14 applicant fails, the commissioners shall allow costs to the municipality, taxed as in a civil
15 action in the Superior Court, and issue their warrant of distress against the applicant for
16 collection of the amount due the municipality. The commissioners may require the
17 assessors or municipal clerk to produce the valuation by which the assessment was made
18 or a copy of it. Either party may appeal from the decision of the county commissioners to
19 the Superior Court, in accordance with the Maine Rules of Civil Procedure, Rule 80B. If
20 the county commissioners fail to give written notice of their decision within 60 days of
21 the date the application is filed, unless the applicant agrees in writing to further delay, the
22 application is deemed denied and the applicant may appeal to the Superior Court as if
23 there had been a written denial.

24 **SUMMARY**

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