

David Silk
PORTLAND
LD 2178

I offer the following comments on LD 2178.

By way of background I am an attorney that over the last 30 plus years has represented both taxpayers and municipalities before the State Board of Property Tax Review. I also served for over 10 years on City of Portland Board of Assessment Review and presently sit on the Cumberland County Board of Assessment Review. These comments are entirely of my own and address Part D of the bill.

First, it makes no sense to me to have different thresholds to appeal to the State Board. As I read the bill, there is a \$500,000 threshold when a municipality lacks a local board of assessment review but a \$2,000,000 threshold if a municipality has a local board. The threshold should be the same and not depend on whether the property is located in a municipality with or without a local board.

In my experience, I do not see a basis to assume a local board to be more qualified to be the fact finder on a non-residential property appeal than a county board. While not all counties have created a county board of assessment review, in my experience those that have have filled those boards with individuals with similar backgrounds and experience as found on local boards.

Second, I would keep the threshold at \$1,000,000 for an appeal to the State Board. Local boards like county boards have less formalities to them, and are not suitable for the hearing format available at the State Board. The State Board members typically have experience with the basics of commercial appraisals. The State Board has the resources to develop decisions that will comply with the court's requirements for stating findings of fact and conclusions of law. Often local boards with volunteer members, not just local boards of assessment review but also boards like planning boards, are having decisions vacated and remanded for further factual findings due to the absence of detailed written findings of fact and conclusions of law. This frequent occurrence can add years to the process of obtaining a final judicial decision.

Thank you for reading.