



COUNTY OF SAGADAHOC

Board of Assessment Review

Rules and Regulations

(Adopted September 28, 2010)
(Amended to Add Provisions for Alternate Members – November 9, 2010)

AUTHORITY OF THE BOARD

Pursuant to Title 36 MRSA § 844 and 844-M, the Sagadahoc County Board of Commissioners (hereinafter “County Commissioners”) have established the Sagadahoc County Board of Assessment Review (hereinafter “Board”) to hear and decide property tax abatement appeals to the County Commissioners.

ORGANIZATION OF THE BOARD

1. **ESTABLISHMENT OF THE BOARD**

The Board shall consist of five primary members and two alternate members who shall be appointed by the County Commissioners for a term of three (3) years, except of those primary members first appointed, two shall be for a term of two years and one for a term of one year and except of those alternate members first appointed, one shall be for two years and one shall be for three years.

2. **BOARD QUALIFICATIONS**

Board members shall be selected upon the basis of their knowledge of taxation and property values, provided that at least one primary member must be a licensed real estate appraiser and one primary member must be a member of the general public. A County official or the spouse of a County official may not be a member of the Board. Each Board member shall be a resident of Sagadahoc County. If a Board member terminates his/her residence in the County, his/her position shall become vacant.

3. **CHAIR/SECRETARY**

The Board shall annually choose a Chair and a Secretary from its primary membership. The Chair shall preside at all meetings and hearings; be the official spokesperson of the Board; and fulfill the customary functions of that office. The Chair may administer oaths. The Secretary or his/her designee shall provide for the audio recording of all hearings unless a court reporter is provided by one of the parties. The Secretary is also responsible for minutes of the proceedings of the Board, showing the vote of each member on every question, or his/her absence or failure to vote, and shall maintain the permanent records, and decisions of all Board meetings, hearings (including audio recordings) and proceedings and all correspondence of the Board.

4. BOARD OFFICIAL DUTIES

The members of the Board in carrying out their official duties shall act in a quasi-judicial capacity, acting fairly, independently and impartially. The Board's findings of fact and determinations of each case shall be based only upon evidence presented to the Board during its public proceedings, all of which shall become part of the record in this case.

5. OFFICE

The office of the Board is located at the Sagadahoc County Administrative Office, 33 Court Street, Bath, Maine 04530. All written communication to the Board shall be sent to the Board in care of the County Administrator at the foregoing address.

6. VACANCIES

Vacancies shall be filled by appointment of the County Commissioners for the unexpired term.

7. REMOVAL OF MEMBERS

Any member of the Board may be removed for cause by the County Commissioners at any time; provided, however, that before any such removal, such member shall be given prior notice and an opportunity to be heard in his/her own defense at a public hearing.

PROCEDURE

1. MEETINGS/SPOKESPERSON

The Chair shall call all meetings of the Board as required. The Chair shall also call meetings of the Board when requested to do so by a majority of the Board members or by the Board of County Commissioners. The Chair shall preside at all meetings of the Board and be the official spokesperson for the Board. The Secretary shall preside and be the official spokesperson in the Chair's absence. The Board shall give reasonable notice of all meetings, and its meetings shall be open to the public except as otherwise provided by law.

2. MEETING CONTINUATIONS

The Board may continue any hearing to obtain a clarification of the facts or legal issues involved; provided, however, that once scheduled, a hearing may not be continued except for good cause or as fairness requires as determined by the Board.

3. QUORUM

A quorum of the Board necessary to conduct an official Board meeting shall consist of three (3) members.

4. VOTES

The Board shall act by majority vote of those members present and voting, provided, however, that at least three (3) affirmative votes are required to make a decision. It shall be the rule that members who participate in the decision making process and the final vote must have been present at the appeal hearing(s). However, in extraordinary circumstances, and on a limited basis, the Chairman may allow a vote to be cast by a member who was not present at the hearing(s), provided the Chairman is satisfied that the member has sufficiently familiarized him/herself with all testimony presented by the appellant(s) and the municipality by, at a minimum, listening to the audio recording of the hearing.

5. BOARD RECORDS

The records of the Secretary or his/her designee shall consist of the minutes, audio recordings of the hearings; the transcript, if one is made; all applications, exhibits, stipulations, requests and other papers filed in any proceeding before the Board; any summaries prepared of an inspection of the property; and the decision of the Board. Such records shall be public records open to inspection during regular office hours of the County's Administrative Offices upon reasonable notice.

6. CONFLICT OF INTEREST

No member of the Board shall participate in the hearing or disposition of any matter in which he or she has a conflict of interest. Any question of whether a member has a conflict of interest sufficient to disqualify the member from voting thereon shall be decided by a majority vote of the other members present and voting. It shall be considered a de facto conflict of interest for any member to participate on the Board during the proceedings of any appeal pertaining to property in the municipality in which the member serves as a Selectperson, Council person, Assessor, Assessor's Agent or any other elected or appointed municipal official. Such municipal official shall not be barred from representing the municipality's interest during the appeal process, however, he/she shall not participate as a member of the Board of Assessment Review at any site walk, hearings, or during any decision making process of the Board pertaining to the appeal.

7. ELIGIBILITY

Eligibility requirements for filing an appeal with the Board include, but are not limited to:

- A. The Applicant must have filed a written application for a property tax abatement to the Assessor or Board of Assessors (hereinafter referred to as the "Assessor") of the City or Town in which the property is located within one hundred eighty-five (185) days from the date the City or Town committed its taxes.

B. One of the two following scenarios must have occurred:

- i. The Applicant must have received a written notice of denial of his/her abatement application from the municipal Assessor, or
- ii. Sixty (60) days have passed since Applicant filed the abatement application with the Assessor; Applicant has not consented in writing to a delay; and the Applicant has received no written notice of decision from the Assessor. (An application to the Assessor is considered denied if Applicant receives no notice of decision within sixty (60) days of application, unless Applicant has consented in writing to a delay.)

8. APPLICATION

Applications and supporting documents must be submitted to the Board in six (6) copies, plus applicant must provide a copy of the application and supporting documents to the municipal assessor(s).

The Applicant shall set forth (on an application form established by the Board) information that includes, but is not limited to:

- A. Name and Address of the appealing party(ies)
- B. A description of the property involved
- C. The amount assessed by the Assessor
- D. The amount the applicant feels constitutes the proper assessment
- E. The basis of the Applicant's reason(s) for requesting a property tax abatement

Application forms shall be available in the Sagadahoc County Administration Offices.

9. TIME FOR FILING

The abatement appeal shall be filed with the Board by forwarding the completed, written application form to the County Administration Offices within sixty (60) days after the Assessor's notice of decision from which such appeal is being taken, or after the application to the Assessor is deemed to have been denied (see paragraph ii. above). A copy of the appeal application shall be provided by the Applicant to the Assessor of the municipality in which the property is located. The Board shall schedule a hearing on the appeals within a reasonable time.

10. PAYMENT REQUIRED

Before any appeal may be heard by the Board for a property with an assessment valuation of \$500,000 or more, an amount of current taxes equal to the amount of taxes paid in the next preceding tax year, provided that amount does not exceed the amount of taxes due in the current year or the amount of taxes in the current year not in dispute, whichever is greater, must be paid by or after the due date as committed by the Assessor(s) (36 MRSA § 844(4)).

11. EVIDENCE

The Board may receive any oral or documentary evidence, but shall exclude irrelevant, immaterial, or unduly repetitious evidence. Each party shall have the right to present his/her case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of facts. All documentary evidence from all parties that can reasonably be anticipated as part of the record (e.g., appraisal reports) shall be submitted to the Board, plus a copy must be provided to the municipal assessors, ten (10) days in advance of the Board's initial hearing on the application; provided, however, that such documentary evidence that cannot reasonably be anticipated as part of the record, such as rebuttal evidence, need not be submitted in advance. Notwithstanding the above, the Board may permit the submission of additional information at any time prior to its decision for good cause shown.

12. VIEW OF THE PROPERTY

If a majority of the Board deems it necessary, the Board may view or inspect the property at issue. At any inspection of the property, both parties and their representatives shall have the right to reasonable notice and the right to be present. The purpose of any such review is to enable the Board to more intelligently apply and comprehend testimony presented at the hearing, not to receive evidence or testimony. No evidence or testimony shall be offered at the inspection, but both parties may nevertheless call to the attention of the Board, without further comment, those characteristics of the property which they wish the Board to observe. A summary of the inspection shall be made by the Board on the record at the next scheduled meeting of the Board, and either party may at that time offer his/her own summary of the inspection for the record.

13. INFIRMITY OR POVERTY OF TAXPAYER

The Board is without the power to grant abatements to those who by reason of infirmity or poverty are unable to pay the property taxes assessed, and therefore evidence of the Applicant's financial difficulties or inability to pay his/her taxes on time is irrelevant for those cases which the Board hears.

14. OTHER RULES

The Board may make such other reasonable rules of procedure as may be required.

DECISION

1. TIME OF DECISION

The Board shall render a decision on all applications within sixty (60) days from the date the application is filed unless the Applicant agrees in writing to further delay.

2. WRITTEN DECISION

The Board shall issue a written decision upon all applications. The written decision shall set forth the Board's findings of facts and shall specify the reason(s) for such decision. The Secretary or his/her designee shall mail or hand-deliver the notice of the Board decision to the Applicant, the Assessor and the County Commissioners within ten (10) days of such decision.

3. RECONSIDERATION

The Board may reconsider any decision within forty-five (45) days of its prior decision, provided it continues to have jurisdiction over the appeal. A request to the Board to reconsider a decision must be filed within ten (10) days of the decision that is to be reconsidered. If the Board votes to reconsider the decision, it may conduct additional hearings and receive additional evidence and testimony as provided herein. If the Board votes to reconsider the decision, it shall vote again upon the merits and provide a second written decision; provided, however, that the vote to reconsider and the action taken thereon must occur and be completed within forty-five (45) days of the date of the vote on the original decision.

4. APPEAL

An appeal from any final decision of the Board may be taken by any party in accordance with the Maine Rules of Civil Procedure, Rule 80B. If the Board fails to give written notice of its decision within sixty (60) days of the date the application was 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.