



City of Caribou, Maine

Municipal Building
25 High Street
Caribou, ME 04736
Telephone: (207) 493-3324
Fax: (207) 498-3954
www.cariboumaine.org

ABATEMENT INFORMATION & APPLICATION PACKET 2020

Here are answers to the most frequently asked questions. **Note:** This document is not a substitute for reading the enclosed materials: Maine Revenue Services Property Tax Division Property Tax Bulletin # 10 and Maine Revised Statutes Title 36: Taxation Part 2: Property Taxes Chapter 105: Cities and Towns Subchapter 8: Abatement. If either of these items is missing from your packet, please call the Assessor's office at (207) 493 – 3324 extension 3.

If I disagree with my property valuation, what is the first step in the process?

- Your first step is an informal meeting with the Assessor to review your property record card. The Assessor's office is located on the second floor of the Caribou Municipal Building, located at 25 High Street.
 - ***These meetings are by appointment only.***
- According to Maine taxation law, there is a presumption of correctness on the part of the assessor and all property value is considered **reasonable**. The burden to prove the assessed value is *unreasonable* rests with the property owner. In order to prevail, the property owner must submit convincing evidence that the property was overvalued by more than 10%.
- Your opinion must be supported with facts. Please review the assessed values of other properties in your neighborhood and properties that have recently sold prior to meeting with the Assessor.

When may I apply for abatement?

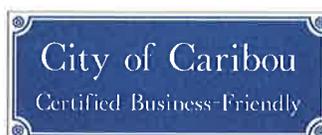
- Taxes must have been committed to apply for abatement. After receiving the tax bill, if you feel you have a valid reason for requesting abatement, you may request an "Abatement Information and Application Packet" from the Assessor's office.

When is the deadline for applying for abatement?

- January 21, 2021 (Title 36 of the Maine Revised Statutes states that a written application must be filed within 185 days of commitment. 2020 commitment date as set by the Caribou City Council was July 20, 2020)

How do I meet the requirements of filing for abatement?

- Read the Maine law as it relates to abatement and understand the reasons for which you may (and may not) seek abatement (enclosed in this packet)
- Complete and sign the application provided by the Assessor's office
- Return the application and all supporting documentation to the Assessor's office *on or before* January 21, 2021
- The Assessor has 60 days from receipt of your application to respond. In Caribou, it is the Board of Assessors who will hear the evidence and decide on abatement requests. The Board of Assessors is made up of three Caribou residents.



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May I have an opportunity to meet with the Board of Assessors when my abatement request is considered?

- You may attend if you choose. The Assessor's office will mail a meeting notice to the mailing address given on the abatement application. It will include the date, time and location of the meeting. These meetings are scheduled as needed. Generally meetings are held on a weekday morning at the Caribou Municipal Building, located at 25 High Street.
- You are not required to attend the meeting.

How long before I know the Board of Assessor's decision on my application?

- You will be notified, in writing, within 10 days of their final action on the application.
- If you do not receive a response within 60 days of your written application, your application is deemed to have been denied.

If the Board of Assessors denies my abatement application, may I appeal the decision?

- Yes, you may appeal the abatement denial to the Aroostook County Commissioners. Applications must be made in writing to the County Commissioners within 60 days of your denial notice or after the application is deemed to have been denied.
- Nonresidential properties of \$1,000,000 or greater may choose, within 60 days, to appeal the decision to the State Board of Property Tax Review
- Properties assessed under "Current Use" law: appeal must be made to the State Board of Property Tax Review

If the Aroostook County Commissioners denies my appeal, may I appeal the decision?

- The appeal must be made to the Superior Court within 30 days in accordance with the Maine Rules of Civil Procedure, Rule 80B.

Do I need to have my taxes paid to file an abatement request or an appeal?

- If your property is valued under \$500,000, no.
- In order to reduce potential interest costs, tax payment should be made on or before the normal due date on any disputed tax amount. The late payment of any taxes not abated will be subject to the normal interest rate to be applied from the normal due date to the date of actual payment. If you are due a refund because of abated taxes, that refund will be paid with interest accrued from the date the abatement is approved by the Board of Assessors.

On what grounds may I file an abatement request with the Board of Assessors?

- Substantial overvaluation (Maine Constitution, Article IX § 8)
- Unjust discrimination (Maine Constitution, Article IX, § 8)
- Illegality, Error or Irregularity (36 MRSA § 841 (1))

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What do I need to prove?

- The property owner will need to prove that a valid reason for abatement exists. This may require a submission of evidence that:
 - The judgement of the assessor was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results
 - There was unjust discrimination.
 - The assessment was fraudulent, dishonest or illegal.
 - The assessment is in error because of defective listing data, which may include dimensional errors, incorrect areas, nonexistent features, and for buildings, incorrect material or type of construction.
- The property owner is NOT required to submit an appraisal. However, if you find that an independent appraisal would be helpful to your case, keep in mind:
 - The appraisal or appraisals must be done by a professional licensed appraiser
 - The purpose of the appraisal must be for possible tax abatement
 - The appraisal must show that the subject property's current assessed value is more than 10% in excess of the market value of comparable properties **as of the time period when the City of Caribou conducted the most recent review of property valuations (April 1, 2012).**
 - Since variations are likely to be found in the valuation of properties in Caribou, it is necessary to consider the average treatment of other properties. The fact that some properties may be found to be valued on a higher or lower basis is not significant if the range of deviation is not excessive.

What if I think that my taxes are just "too high" and I can't pay them?

- This application for abatement is considered only on the property's assessed value
- A property owner's opinion that the tax on a property is "too high" is NOT grounds for abatement. The municipal budget, the RSU#39 school budget and the Aroostook County budget determine the amount of revenue that must be raised by taxation.
- There is a provision under the State of Maine's property tax abatement and appeals procedures that allows for the municipal officers (Caribou City Council) to make a reasonable abatement of property taxes for reasons of "Poverty or Infirmary". This is a separate information and application packet because this is reviewed and decided on by the City Council and not the Board of Assessors.
- Consider the "Current Use" programs currently offered by the State of Maine if your property qualifies
- Check with the Assessor's office to be certain that you are receiving all of the partial exemptions that you qualify for (Homestead, Veteran & Blind)
- The "Maine Residents Property Tax and Rent Refund 'Circuit Breaker' Program" has been repealed and has been replaced by a refundable Property Tax Fairness Credit that can be claimed on the Maine Individual Income Tax Form. More details are available online at: www.maine.gov/revenue.

APPLICATION INSTRUCTIONS

General Instructions:

- A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.
- This application must be filed with the Tax Assessor within 185 days from the date of commitment of the tax to which objection is made.
- All sections must be completed.

Specific instructions for each question:

1. Please print the full name of the applicant(s)
2. Please answer (yes or no) to the question “Were you the owner on April 1”? Also, please provide a working telephone number.
3. Please print the location of the property as shown on your tax bill.
4. Please provide the Map and Lot #, if applicable (not applicable for personal property), or the Account # as shown on your tax bill.
5. Please print the full address to which mail should be sent regarding this abatement application.
6. Taxes are assessed as of April 1. The tax assessed as of April 1 of any year and billed thereafter is for the tax for that year. Example: For the **2020 tax year**, each account is assessed as to the status of the account on April 1, 2020 as per Maine state law. The Caribou City Council has set the tax commitment date as July 20, 2020. When you pay your bill, it covers the period of January 1, 2020 to December 31, 2020.
7. Show the actual assessed valuation of the particular parcel of Real Estate covered by this application, as to which abatement is requested. If abatement of Real Estate valuation is not requested, do not fill in this item. Show the actual assessed valuation of Personal Property. If abatement of Personal Property is not requested, do not fill in this item.
8. Please print the date that the “true list” was filed with the Assessor’s office. This applies only to business personal property accounts. Businesses are requested to provide the Assessor’s office with a “true and perfect list of all their estates, not by law exempt from taxation, of which they were possessed on the first day of April of the same year” (36 MRS § 706). This true and perfect inventory list is sent by the business in response to the letter and form mailed by the Assessor’s office each spring.
9. Please show the amount by which you believe the valuation of Real Estate or Personal Property should be reduced (top line). For example: if the valuation (shown in section 7) is \$5,000 and you feel that it should be reduced by \$2000 to a total assessment of \$3000, you would enter \$2000 on this line. Then please show the total amount you feel your property is worth (lower line). Using the same example, you would enter \$3000 on this line.
10. Please state the specific reasons why you believe you are being overvalued. Please be specific. The property owner must meet his burden of proof that the assessment meets the criteria for abatement. This was affirmed in the 2001 case of Yusem v. Town of Raymond, where the Maine Supreme Court held to overcome the presumption of validity, the taxpayer must present credible, affirmative evidence that the assessor’s valuation was “manifestly wrong”.

APPLICATION FOR ABATEMENT OF PROPERTY TAXES
Under Title 36 M.R.S.A. § 841

1. Applicant's name: _____
2. Were you the owner on April 1? Yes No Phone Number: _____
3. Property Address: _____
4. Map & Lot # or Account #: _____
5. Mailing Address (if different): _____
6. Tax year for which abatement is requested: _____
7. Current Assessment: \$ _____ Land +\$ _____ Buildings =\$ _____ TOTAL
OR \$ _____ Personal Property
8. If personal property, date "true list" was filed: _____
9. Abatement Amount Requested:
\$ _____ (the dollar amount you wish your current assessed value **to be reduced**)*
For a proposed valuation of:
\$ _____ (the total value you feel your property is worth)*
10. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes, attach additional sheets if needed):

***DOCUMENTATION IN SUPPORT OF ABATEMENT REQUEST IS REQUIRED**
Applications must be filed with the Assessor's office within 185 days from the date of commitment of the tax to which objection is made. Filing this abatement request does not suspend, stop or exclude you from paying your taxes on time prior to the deadline dates. Be

advised that interest will accrue on unpaid taxes, even during the Board of Assessors' review period, after the date and at the interest rate set by the Caribou City Council.

The Board of Assessors will review and base decision(s) solely on information provided by the applicant.

The more detailed and relevant information supporting your claim included with your application, the better. By giving the Board of Assessors specific reasons for your request and justifying your desired reduction, you increase the likelihood of a favorable outcome. While the assessed value assigned to your property is based on market value, the fairness of the assessment when compared to other similar properties, is given the most weight when reviewing an abatement request. For example, personal circumstances or inability to pay taxes do not impact market value and therefore cannot be considered for abatement purposes.

Written notice of the decision will be given by the Assessor's office within 10 days after the Board of Assessors takes final action on the application. If such written notice is not given within 60 days from the date the application is received by the Assessor, the applicant may and should consider the application as having been denied and the applicant at that time has the right to further appeal as provided by Statute.

To: Caribou Board of Assessors
25 High Street
Caribou, Maine 04736

In accordance with the provisions of Title 36 M.R.S.A. Subsection 841, I hereby make written application for abatement of property taxes as noted above. The statements and supporting documents provided are correct to the best of my knowledge and belief. I understand that failure to complete this application or provide the information requested may bar the right to appeal the Board of Assessors' decision.

My signature below also certifies that with this application, I received a copy of Maine Revenue Services' Law and Property Tax Bulletin #10 regarding Property Tax Abatement and Appeals Procedures.

Date

Signature of Applicant

** To be completed by the Board of Assessors **

Date of Action _____ Motion Made By _____

Action Taken _____



MAINE REVENUE SERVICES PROPERTY TAX DIVISION PROPERTY TAX BULLETIN NO. 10

PROPERTY TAX ABATEMENT AND APPEALS PROCEDURES

REFERENCE: 36 M.R.S. §§ 583, 706-A, 841-849, and 1118
March 26, 2020; replaces Feb 13, 2018 revision

1. General

When a property is overvalued for purposes of assessing local property tax, or if the assessment of a tax is illegal or erroneous, a property owner may request an abatement of property tax, in writing. Abatement is the process by which valuation that is found to be excessive or an assessment found to be void because of an error, or illegal may be corrected. To qualify for an abatement, a property owner must show: 1) that the property is overvalued in comparison to other, similar properties in the same municipality; or 2) that the assessment is illegal or void. The assessor's determination of value is presumed to be correct, so the burden of proving an abatement is warranted is on the property owner. While abatements may be made by an assessor or by municipal officers on their own initiative, this bulletin is concerned with abatements requested by the property owner or taxpayer.

Article IX, section 8 of the Maine Constitution provides that "All taxes upon real and personal estate . . . shall be apportioned and assessed equally according to the just value thereof." 36 M.R.S. § 701-A states that "In the assessment of property, assessors in determining just value are to define this term in a manner that recognizes only that value arising from presently possible land use alternatives to which the particular parcel of land being valued may be put." The term "just value" has been interpreted by the Law Court to mean market value. Article IX, section 8 also provides an exception to the requirement to assess property according to the just value in the case of classified farm, open space, forest lands, and working waterfront, which may be valued on the basis of their current use. While assessors are required to assess most property on the basis of just value, the constitutional requirement is not that property be assessed at just value, but rather that it be assessed in accordance with just value. For example, if your property is valued at 110% of market value and all other property in the municipality is also valued at 110%, your property is not overvalued when compared to other properties. If, however, your property is valued at 100% of market value and all other property is valued at 85% of market value, your property is overvalued.

Each municipality has a ratio – or percentage of just value – at which all property in the municipality is generally valued. This ratio – called the declared ratio – is the assessed value as a percentage of market value. The declared ratio for a municipality is calculated by dividing the total local assessed value by the total market value of property in a municipality. The total market value is determined through analysis of recent selling prices of property in the municipality. In determining whether an assessed value is reasonable, a property owner must consider the effect of the municipality's declared ratio. The declared ratio reported by a local assessor may differ from the assessment ratio contained in various studies produced by Maine Revenue Services (36 M.R.S. § 848-A).

Overvaluation must be the result of comparing properties within a municipality. A difference between your tax bill and another bill on a similar property in a different municipality does not indicate a wrongful assessment. A high property tax on your property, compared to the tax on similar property in another municipality, may be due to a smaller tax base or a higher level of services in your municipality. The fact that a property tax is high, by itself, is not grounds for abatement.

An assessor may increase the assessed value of a property from one year to the next, if the assessor finds that the previous valuation had been less than it should have been. This valuation increase may occur even if no influence affecting the property's worth has changed. Assessors must adjust the assessed value for any property whenever the value is found to be inequitable. However, assessed values must be changed before property taxes for that tax year have been committed. A valuation increase from one year to the next is not, by itself, grounds for an abatement of tax. Note that an assessor is not required to give notice of periodic valuation changes to taxpayers.

Property tax assessed to a person who is not the owner, or the person in possession, of that property is an example of an illegal assessment. An inadequate description of property being taxed is not, by itself, reason for an abatement of tax.

Before requesting an abatement of tax, the property owner must determine that the property in question has been significantly overvalued, compared to other property in the same municipality or that the assessment itself is illegal or void. A property owner may ask the assessor to see the valuation book to check assessed value of all property in the municipality or to check that the correct property is assessed to the rightful owner. The valuation book is a public record and is available for inspection at reasonable times and under reasonable safeguards. Some municipalities provide their valuation information online. Discussion with the assessor may also help determine if property is overvalued or illegally assessed. A property owner must show overvaluation compared to other, similar properties on average. A discrepancy with one or two other properties is not enough to show overvaluation. After reviewing the information described in this paragraph, if the property owner still feels his or her property is overvalued compared to other, similar properties, or the tax has been illegally assessed, the property owner should proceed as follows.

2. Method of Seeking Abatement

Abatement requests must be made with the municipal assessor or board of assessors. For property in the unorganized territory, abatement requests must be made with the State Tax Assessor. Neither the State Tax Assessor nor the Property Tax Division of Maine Revenue Services is authorized to abate taxes assessed in municipalities. Requests for abatement are not made to the local tax collector. Tax collectors have no authority to make abatements.

A. Initial request. Maine tax law provides that property owners who believe that their assessed property valuation is excessive or illegal must seek relief through a written request to the local assessor or board of assessors. This request must be made within 185 days after the date the tax was committed to the tax collector, which is usually shortly before the tax bill is mailed. The request must state the amount of the abatement requested and the reasons for requesting the abatement. Though an abatement request must be made within the first 185 days for a taxpayer pursuing an abatement, the assessor may make an abatement on the assessor's own initiative within one year of commitment. A property owner claiming an illegal or void assessment may also apply for an abatement with the municipal officers after one year but within

three years from the date of commitment. This extended abatement request period does not apply to overvaluation claims. Except for claims that the assessment is illegal, initial requests for abatement must always be addressed to the local assessing authority.

The assessor or municipal officers have 60 days to respond to the property owner's abatement request. The assessor or municipal officials have 10 days to provide the taxpayer written notice of their decision once the final determination is made. If the property owner is not satisfied with the decision, the owner may appeal the decision as outlined in subsection B. If a decision is not made within 60 days, the abatement request is deemed denied and the property owner may then proceed with an appeal.

B. Appeal of decision. If the property owner is dissatisfied with the decision of the local assessor, or the decision of the municipal officials in the case of an abatement for illegality, the owner may appeal – within 60 days – to the municipal board of assessment review (BAR) or to the county commissioners if the municipality has no BAR.

For property valued at \$500,000 or more, an appeal of the assessor's decision to the BAR or county commissioners requires that the property owner first make a payment of the greater of an amount equal to the taxes not in dispute or the taxes paid in the prior tax year that do not exceed the current years taxes. This payment must be made by the municipal due date or according to a payment schedule mutually agreed to by the municipality and taxpayer.

The BAR, county commissioners, or SBPTR must respond to an appeal with a decision within 60 days of the property owner's filing of the appeal. If a decision is still unsatisfactory or not made within 60 days, the property owner may then proceed with an appeal to Superior Court within 30 days of an adverse (or deemed denied) decision.

For abatement requests involving nonresidential property valued at \$1,000,000 or more (adjusted to market value) the initial appeal of the decision of the assessor goes to the local BAR. Subsequent appeals go to the SBPTR, followed by Superior Court. If a municipality does not have a local BAR, appeals go directly to the county commissioners or the SBPTR. When appealing a decision to the SBPTR for property valued at \$1,000,000 or more, both parties must participate in mediation (unless specifically excused by the Chair of the SBPTR). If mediation does not resolve the issue, the SBPTR will hear the case.

Generally, a property owner loses the right to request abatement if he or she had previously failed to file a list of taxable property at the request of the assessor, unless the property owner submits the requested list with the abatement request.

3. Current Use Appeals

Assessments made under the Tree Growth Tax Law, Farm and Open Space Law and working waterfront program are subject to the abatement procedures provided by §§ 841 and 842. However, appeals from the decision of the assessors in such cases are to the State Board of Property Tax Review.

4. Interest

If the amount finally assessed is less than the amount which the taxpayer has already paid, the

municipality shall reimburse an amount equal to the overpayment plus interest at a rate defined in § 506-A.

5. Addresses and Telephone Numbers

Property Tax Division
PO Box 9106
Augusta, ME 04332
prop.tax@maine.gov
207-624-5600
V/TTY: 7-1-1

State Board of Property Tax Review
49 State House Station
Augusta, ME 04333
Prop.Tax.BD@maine.gov
207-287-2864

NOTE: This bulletin is intended solely as advice to assist persons in determining, exercising or complying with their legal rights, duties or privileges. If further information is needed, contact the Property Tax Division of Maine Revenue Services.

MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
PO BOX 9106
AUGUSTA, MAINE 04332-9106
TEL: (207) 287-2013
EMAIL: PROP.TAX@MAINE.GOV
WWW.MAINE.GOV/REVENUE/PROPERTYTAX

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MAINE RULES OF COURT

RULE 80B. REVIEW OF GOVERNMENTAL ACTION

(a) Mode of Review. When review by the Superior Court, whether by appeal or otherwise, of any action or failure or refusal to act by a governmental agency, including any department, board, commission, or officer, is provided by statute or is otherwise available by law, proceedings for such review shall, except to the extent inconsistent with the provisions of a statute and except for a review of final agency action or the failure or refusal of an agency to act brought pursuant to 5 M.R.S.A. § 11001 et seq. of the Maine Administrative Procedure Act as provided by Rule 80C, be governed by these Rules of Civil Procedure as modified by this rule. The complaint and summons shall be served upon the agency and all parties in accordance with the provisions of Rule 4, but such service upon the agency shall not by itself make the agency a proper party to the proceedings. The complaint shall include a concise statement of the grounds upon which the plaintiff contends the plaintiff is entitled to relief, and shall demand the relief sought. No responsive pleading need be filed unless required by statute or by order of the court, but in any event any party named as a defendant shall file a written appearance within the time for serving an answer under Rule 12(a). Leave to amend pleadings shall be freely given when necessary to permit a proceeding erroneously commenced under this rule to be carried on as an ordinary civil action.

(b) Time Limits; Stay. The time within which review may be sought shall be as provided by statute, except that if no time limit is specified by statute, the complaint shall be filed within 30 days after notice of any action or refusal to act of which review is sought unless the court enlarges the time in accordance with Rule 6(b), and, in the event of a failure to act, within six months after expiration of the time in which action should reasonably have occurred. Except as otherwise provided by statute, the filing of the complaint does not stay any action of which review is sought, but the court may order a stay upon such terms as it deems proper. The time for the filing of an appeal shall commence upon the date of the public vote or announcement of final decision of the governmental decision-maker of which review is sought, except that, if such governmental action is required by statute, ordinance, or rule to be made or evidenced by a written decision, then the time for the filing of an appeal shall commence when the written decision has been adopted. If such written decision is required by statute, ordinance, or rule to be delivered to any person or persons, then the time for the filing of an appeal shall commence when the written decision is delivered to such person or persons. If such written decision is sent by mail, delivery shall be deemed to have occurred upon the earlier of (i) the date of actual receipt or (ii) three days after the date of mailing.

(c) Trial or Hearing; Judgment. Any trial of the facts where provided by statute or otherwise shall be without jury unless the Constitution of the State of Maine or a statute gives the right to trial by jury. The judgment of the court may affirm, reverse, or modify the decision under review or may remand the case to the governmental agency for further proceedings.

(d) Motion for Trial; Waiver. If the court finds on motion that a party to a review of governmental action is entitled to a trial of the facts, the court shall order a trial to permit the introduction of evidence that does not appear in the record of governmental action and that is not stipulated. Such motion shall be filed within 30 days after the complaint is filed. The failure of a party to file said motion shall constitute a waiver of any right to a trial of the facts. Upon filing of a motion for trial of the facts, the time limits contained in this rule shall cease to run pending the issuance of an appropriate order of court specifying the future course of proceedings with that motion. With the motion the moving party shall also file a detailed statement, in the nature of an offer of proof, of the evidence that the party intends to introduce at trial. That statement shall be sufficient to permit the court to make a proper determination as to whether any 160 trial of the facts as presented in the motion and offer of proof is appropriate under this rule and if so to what extent. After hearing, the court shall issue an appropriate order specifying the future course of proceedings.

(e) Record.

(1) Preparation and Filing Responsibility. Except where otherwise provided by statute or this Rule, (i) it shall be the plaintiff's responsibility to ensure the preparation and filing with the Superior Court of the record of the proceedings of the governmental agency being reviewed, and (ii) the record for review shall be filed at the same time as or prior to the plaintiff's brief. Where a motion is made for a trial of the facts pursuant to subdivision (d) of this Rule, the moving party shall be responsible to ensure the preparation and filing of the record and such record shall be filed with the motion.

(2) Record Contents. The parties shall meet in advance of the time for filing the plaintiff's brief or motion for trial of the facts to agree on the record to be filed. Where agreement cannot be reached, any dispute as to the record shall be submitted to the court. The record shall include the application or other documents that initiated the agency proceedings and the decision and findings of fact that are appealed from, and the record may include any other documents or evidence before the governmental agency and a transcript or other record of any hearings. If the agency decision was based on a municipal ordinance, a state or local regulation, or a private and special law, a copy of the relevant section or sections from that ordinance, regulation, or private and special law, shall be included in the record. For appeals from decisions of a municipal agency, a copy of the section or sections of the municipal ordinance that establish the authority of the agency to act on the matter subject to the appeal shall also be included in the record. Copies of sections of the Maine Revised Statutes shall not be included in the record.

In lieu of an actual record, the parties may submit stipulations as to the record; however, the full decision and findings of fact appealed from, and the applicable ordinances, regulations, or private and special laws as detailed above shall be included.

(f) Review Limited to Record. Except where otherwise provided by statute or by order of court pursuant to subdivision (d) hereof, review shall be based upon the record of the proceedings before the governmental agency.

(g) Time for Briefs and Record. Unless otherwise ordered by the court, all parties to a review of governmental action shall file briefs. The plaintiff shall file the plaintiff's brief within 40 days after the date on which the complaint is filed. Any other party shall file that party's brief within 30 days after service of the plaintiff's brief, and the plaintiff may file a reply brief 14 days after last service of the brief of any other party. However, no brief shall be filed less than 6 calendar days before the date set for oral argument. On a showing of good cause the court may increase or decrease the time limits prescribed in this subdivision.

(h) Consequence of Failure to File. If the plaintiff fails to comply with subdivision (e) or (g) of this rule, the court may dismiss the action for want of prosecution. If any other party fails so to comply, that party will not be heard at oral argument except by permission of the court.

(i) Joinder With Independent Action. If a claim for review of governmental action is joined with a claim alleging an independent basis for relief from governmental action, the complaint shall contain a separate count for each claim for relief asserted, setting forth in each count a concise statement of the grounds upon which the plaintiff contends the plaintiff is entitled to relief and a demand for the relief sought. A party in a proceeding governed by this rule asserting such an independent basis for relief shall file a motion no later than 10 days after the filing of the complaint, requesting the court to specify the future course of proceedings, including the timing of briefs and argument and the scope and timing of discovery and other pretrial proceedings including pretrial conferences. Upon the filing of such a motion, the time limits

contained in this rule shall cease to run pending the issuance of an appropriate order of court. After hearing, the court shall issue such order.

(j) Discovery. In a proceeding governed by this rule, discovery shall be allowed as in other civil actions when such discovery is relevant either to the subject matter involved in a trial of the facts to which the discovering party may be entitled or to that involved in an independent claim joined with a claim for review of governmental action as provided in subdivision (i) of this rule. No other discovery shall be allowed in proceedings governed by this rule except upon order of court for good cause shown.

(k) Pretrial Procedure. In the absence of a court order, the pretrial procedure of Rule 16 shall not be applicable to a proceeding governed by this rule.

(l) Scheduling of Oral Argument. Unless the court otherwise directs, all appeals shall be in order for oral argument 20 days after the date on which the responding party's brief is due or is filed, whichever is earlier. The parties may, by agreement, waive hearing and submit the matter for decision on the record and the briefs. The clerk of the Superior Court shall schedule oral argument for the first appropriate date after an appeal is in order for hearing, and shall notify each counsel of record or unrepresented party of the time and place at which oral argument will be heard.

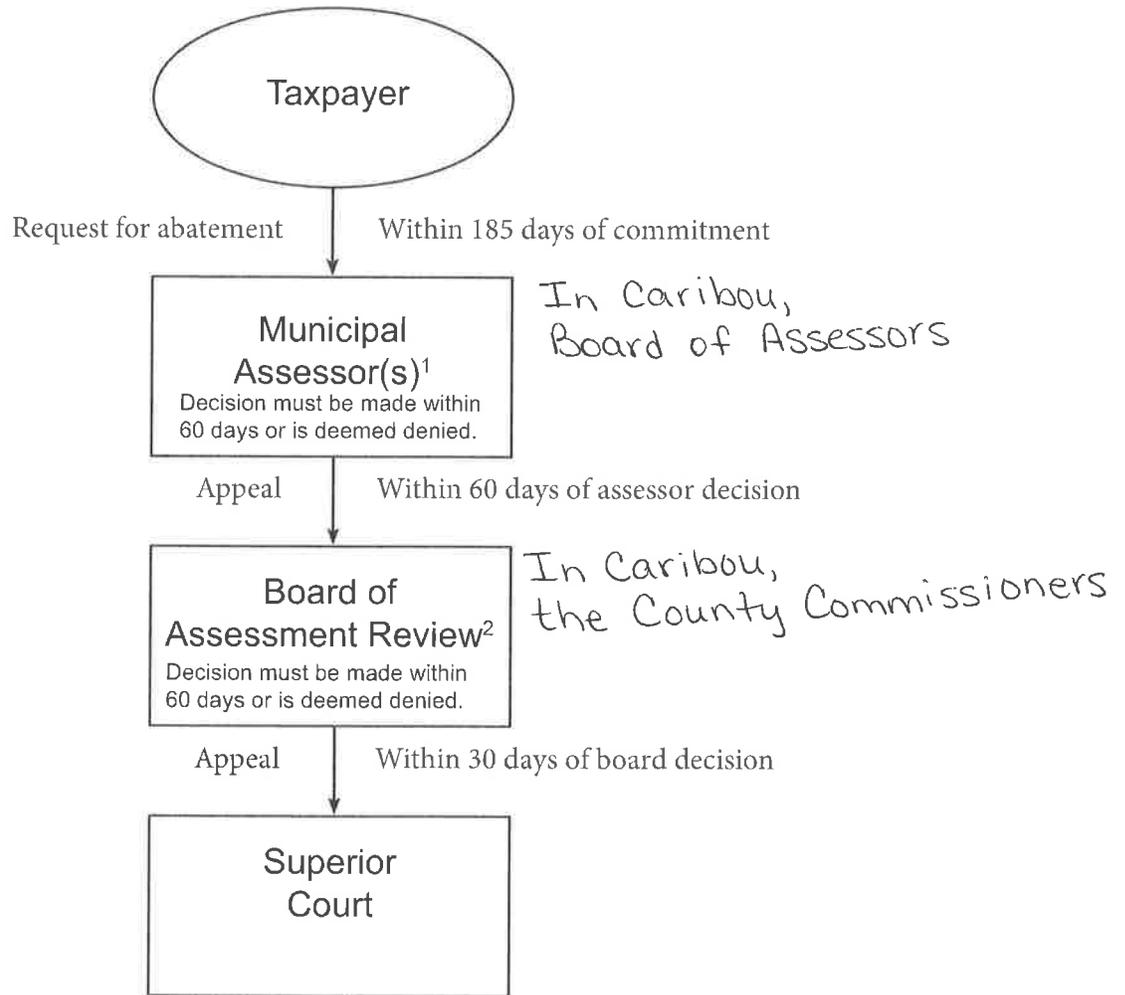
(m) Remand by the Superior Court. If the Superior Court remands the case for further action or proceedings by the governmental agency, the Superior Court's decision is not a final judgment, and all issues raised on the Superior Court's review of the governmental action shall be preserved in a subsequent appeal taken from a final judgment entered on review of such governmental action. The Superior Court does not, however, retain jurisdiction of the case.

(n) Review by the Law Court. Unless by statute or otherwise the decision of the Superior Court is final, review by the Law Court shall be by appeal or report in accordance with the Maine Rules of Appellate Procedure, and no other method of appellate review shall be permitted.

Rule Amended effective July 27, 2018.

APPEAL PROCESS

(Not including property enrolled in a current use program or nonresidential property valued at more than \$1 million)



¹For illegal assessments 1-3 years after commitment, a taxpayer may request abatement from the municipal officers.

²If the municipality does not have a Board of Assessment Review, the appeal of the assessor decision goes to the county commissioners.