



CITY OF CARIBOU, MAINE

Phone: (207) 493-5961

Fax: (207) 498-3954

Municipal Building
25 High Street
Caribou, Me 04736

ABATEMENT INFORMATION & APPLICATION PACKET 2023

Here are answers to 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 (207) 493 – 5962 (Judy Kleeman, in the City Manager's office).

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

- The first step is an informal meeting to review your property record card. Please call the office to get a copy of the property record card to be mailed, emailed, faxed, or picked up.
- The Assessor's Agent will call to answer questions you have and go over your assessment.
- The Assessor's Agent will make appointments to visit your property if requested.
 - **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 of proving the assessed value is *unreasonable* rests with the property owner. To prevail, the property owner must submit convincing evidence that the property was overvalued by more than 10% when compared to similarly situated properties.
- Your opinion must be supported with the facts. Please review the assessed values of other properties in your neighborhood and properties that have recently been 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?

- February 18, 2024 (Title 36 of the Maine Revised Statutes states that a written application must be filed within 185 days of commitment. The commitment date as set by the Caribou City Council was August 17, 2023)

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* February 18, 2024
- 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.

"THE MOST NORTHEASTERN CITY IN THE U.S."

E-Mail the Assessor's Agent Joe Salley: jsalley@cariboumaine.org

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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.
- If your property is valued over \$500,000, the taxpayer must pay either an amount of current taxes equal to the amount of tax paid in the immediately preceding tax year (so long as this does not exceed current year taxes) or the amount of current year taxes not in dispute, whichever is greater.
- Any disputed tax amount should be made on or before the normal due date. 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 update of property valuations (April 1, 2023).**
 - 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 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. For the 2023 tax year, 185 days from the date of commitment (August 17, 2023) is February 18, 2024.
- 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 **2023 tax year**, each account is assessed as to the status of the account on April 1, 2023 as per Maine state law. The Caribou City Council has set the tax commitment date as August 17, 2023. When you pay your bill, it covers the period of January 1, 2023 to December 31, 2023.
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”.



CITY OF CARIBOU, MAINE

Phone: (207) 493-5961

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

Municipal Building
25 High Street
Caribou, Me 04736

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

Date of Action _____ Motion Made By _____

Action Taken _____



MAINE REVENUE SERVICES PROPERTY TAX DIVISION BULLETIN NO. 10

PROPERTY TAX ABATEMENT AND APPEALS PROCEDURES

REFERENCE: 36 M.R.S. Chapter 105, Subchapter 8
December 15, 2022; replaces March 26, 2020 revision

1. General

Taxpayers who believe their property is overvalued or who believe there was an error or mistake in their assessment may appeal their assessment by requesting an abatement. The abatement process provides a path for a taxpayer who disagrees with their property tax assessment to present evidence and request a reduction in property tax. This bulletin explains the process and requirements for requesting a property tax abatement and any subsequent appeals.

This bulletin focuses on abatement requests where a taxpayer believes their property is overvalued or believes there was an error or mistake in their assessment. Maine law also allows abatement of property taxes in some circumstances for people who are unable to pay those taxes as a result of hardship or poverty. Hardship or poverty abatements apply only to a person's primary residence, and application for abatement must be filed with the municipality within three years of the commitment date. For additional information on hardship or poverty abatements, contact your municipality.

2. Definitions

- A. Assessor. "Assessor" means a sworn municipal assessing authority, whether an individual assessor, a board of assessors, or a chief assessor of a primary assessing area. With respect to the unorganized territory, "assessor" means the State Tax Assessor.
- B. Commitment date. "Commitment date" means the date that the list of taxpayers and the amounts of property tax due for a municipality is officially turned over to the municipal tax collector for collecting that year's property taxes. For property located in the unorganized territory, "commitment date" means the date taxes are certified by the State Tax Assessor pursuant to 36 M.R.S. § 341.
- C. Just value. "Just value" means market value, i.e. the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller for a property, each acting without compulsion in an arm's-length transaction.
- D. Municipal assessed value. "Municipal assessed value" means the property value established by the assessor for purposes of local property taxation. Municipal assessed value may be equal to, higher than, or lower than market value.

- E. Municipality. “Municipality” means any city, town, plantation, or that portion of a county in the unorganized territory.
- F. Municipal officers. “Municipal officers,” as defined in 36 M.R.S. § 501(4), means the mayor, councilors and alderman of cities, members of the select board of towns, and the assessors of plantations. For property located in the unorganized territory, municipal officers means the State Tax Assessor.

3. Valuation Appeals

The assessor’s job is to fairly value the property in the municipality. Fair values are essential for distributing the tax burden equitably among all municipal taxpayers. Total taxable property value in a municipality and that municipality’s budget are used to determine the local tax rate. Your property value is multiplied by the local tax rate to determine your share of the municipal, school district, and county budget that must be raised through the property tax. If a property is overvalued, an unfair tax burden is placed on the owner of the property; if a property is undervalued, an unfair tax burden is placed on all other taxpayers in the municipality.

- A. Determination of value. An assessor uses many tools to determine the value of each property in a municipality, but there are three general valuation methods that all assessors employ. These methods are the market approach, the cost approach, and the income approach. The market approach values a property by using recent local sales of similar or “comparable” properties. The cost approach calculates the cost to replace a particular property, then adjusts the cost for age, wear, and other factors to find the value of that property. The income approach estimates value based on the potential income of a property. The income approach is normally limited to income-producing property, but the other two approaches apply to all types of property.
- B. Revaluation. Occasionally, municipalities perform full property revaluations, which analyze the value of all property in a municipality in depth and update their values to accurately reflect the current just value of all of them. These revaluations sometimes result in substantial increases in value for individual properties. This change can translate to the tax on some properties increasing, some decreasing, and some remaining roughly the same. An increase in your property value does not necessarily mean there will be an increase in your property tax.
- C. Overvaluation. Overvaluation may occur for any number of reasons. If your property is overvalued, this may be the result of an unintended error during the valuation process. For example, perhaps your house was reported as being built in 1994, when it was actually built in 1949, or your deed says you own 12 acres of land when you only own 1.2 acres. These errors can usually be detected easily by checking your property record card, which contains details of your property that are used for property tax purposes. If you think the assessed value of your property is too high, ask your assessor for a copy of your property record card and check it for errors.

Some overvaluations, however, may require more research than just checking your property record card. If land values in your neighborhood are grouped with the land values of a nearby, more desirable neighborhood, but sales of similar properties in both neighborhoods show that

land in your neighborhood is not as valuable as the land in the other neighborhood, your property may be overvalued.

- D. Certified Ratio. Municipalities are not required to assess all property at 100% of just value. Many municipalities assess property at some percent of just value, referred to as the municipality's certified ratio. For example, if the just value of your property is \$250,000, but your assessed value is \$275,000, that does not necessarily mean that your property is overvalued for tax purposes. If your municipality assesses all property at 110% of just value, meaning the certified ratio is 110%, then your property is valued correctly.

$$\$250,000 \text{ just value} \times 110\% \text{ certified ratio} = \$275,000 \text{ assessed value}$$

If, however, your property is assessed at 110% and all other property in the municipality is assessed at 90%, then your property may be overvalued.

- E. Burden of Proof. The burden of proof is on you, the taxpayer, to show that your property is overvalued or that there was an error or mistake in your assessment. To provide this evidence, you may have to do some research. The assessor's office has data on recent sales in the municipality that you can request. You may even be able to access this data online. In any event, simply disagreeing with the assessed value will not result in a property tax abatement; you must prove your case, either by pointing out an error or by showing the correct just value based on recent local sales of properties similar to yours.

4. Other Appeals

In addition to valuation disputes, the abatement process is also the means by which a taxpayer may appeal certain other decisions related to their property tax assessment. For example, if you apply for the Homestead Exemption in your municipality and your application is denied, you may appeal that denial by filing an abatement application as described in this bulletin. Application denials for the following programs may be appealed using the abatement process:

- | | |
|------------------------------------|--|
| • Homestead Exemption | • Renewable Energy Equipment Exemption |
| • Veteran Exemption | • Open Space Tax Law Program |
| • Blind Exemption | • Tree Growth Tax Law Program |
| • Business Equipment Tax Exemption | • Farmland Tax Law Program |
| • Working Waterfront Program | |

5. The Abatement Process

Once you feel that you have adequate facts to prove that your property is overvalued or that there was an error or mistake in your assessment, you must submit a written abatement request to your assessor. Your municipality may have a specific form that you must fill out, but all abatement requests must include the amount of the abatement requested and the reason for requesting the abatement. Once you submit an abatement request, the assessor will review it and decide whether your request is justified. If the assessor agrees with you, they will lower your property value and adjust your tax bill. Generally,

the assessor is only allowed by law to adjust your current year's tax bill. In some limited cases, past taxes may be adjusted. See Section 7 below for more information.

The following requirements apply to abatement requests.

- A. In writing. All abatement requests and appeals must be made in writing.
- B. Property valued at \$500,000 or more. For property valued at \$500,000 or more, an appeal of the assessor's decision requires that a taxpayer first make a payment equal to: 1) the taxes not in dispute; or 2) the taxes paid in the prior tax year up to, but not exceeding, the current year's taxes, whichever is greater. This payment must be made by the municipal due date or must follow a payment schedule mutually agreed to by the municipality and the taxpayer.
- C. Burden of proof. As mentioned above, the burden of proof lies with the taxpayer in an abatement request. This means that to receive an abatement, you must show evidence that your property is overvalued or that there was an error or mistake in your assessment. This evidence must prove that the assessed value of your property is wrong. Simply stating that your property is overvalued will not be sufficient to change the assessed value of your property.
- D. Information requests. If the municipal assessor sent a request for information about your property pursuant to 36 M.R.S. § 706-A, you must provide that information or you will not be allowed to appeal any abatement decision by the assessor. If you were unable to respond to the information request when it was sent to you, you can submit the information and an explanation of why you were not able to respond by the deadline with your written appeal. If your explanation is satisfactory, your appeal may be heard.

6. Appeals

- A. Appeal of assessor decision. If the assessor denies your abatement request or does not lower your property value to an amount that you agree with, you have the right to appeal that decision. Appeals of assessor decisions go to the local board of assessment review. If your municipality does not have a board of assessment review, appeals go to the county commissioners. The written decision from the municipal assessor on your abatement request should contain contact information for filing an appeal.
 - (1) Exception for current use property. If your property is enrolled in one of the current use programs, your first appeal goes to the State Board of Property Tax Review. Current use programs are:
 - a. Tree Growth Tax Law program. See 36 M.R.S. §§ 571 – 584-A and Property Tax Bulletin No. 19.
 - b. Farmland Tax Law program. See 36 M.R.S. §§ 1101 – 1121 and Property Tax Bulletin No. 20.

- c. Open Space Tax Law program. See 36 M.R.S. §§ 1101 – 1121 and Property Tax Bulletin No. 21.
 - d. Working Waterfront program. See 36 M.R.S. §§ 1131 – 1140-B.
- (2) Exception for certain nonresidential property. If your municipality does not have a board of assessment review and your property is nonresidential property (such as a manufacturing facility) assessed at \$1 million or more, your first appeal goes to the State Board of Property Tax Review. If your municipality has a board of assessment review, the first appeal for nonresidential property assessed at \$1 million or more goes to the local board of assessment review.

If the first appeal of an assessor's decision is to the State Board of Property Tax Review, both parties must participate in mediation (unless specifically excused by the Chair of the State Board of Property Tax Review). If mediation does not resolve the issue, the State Board of Property Tax Review will hear the case.

- B. Further appeals. If the local board of assessment review or the county commissioners deny your abatement or do not lower your property value to a satisfactory amount, you may appeal that decision to Superior Court. If you receive an unsatisfactory decision in Superior Court, you may appeal the decision to the Maine Supreme Court.

If a first appeal for nonresidential property valued at \$1 million or more went to the local board of assessment review, the next appeal would go to the State Board of Property Tax Review. When appealing a decision to the State Board of Property Tax Review for nonresidential property valued at \$1 million or more, both parties must participate in mediation unless excused by the Chair of the State Board of Property Tax Review. If mediation does not resolve the issue, the State Board of Property Tax Review will hear the case. If the State Board of Property Tax Review denies your abatement or does not lower your property value to a satisfactory amount, you may appeal to the Superior Court, and then to the Maine Supreme Court.

7. Timeline

- A. Abatement. Generally, a taxpayer must submit an abatement request to the municipal assessor within 185 days from the municipality's commitment date. The commitment date usually occurs about the time that tax bills are first mailed for the tax year. An assessor has the discretionary authority to abate property taxes within one year of commitment, despite the 185-day deadline for a taxpayer to submit an abatement request.

For an illegal assessment, such as property assessed to the wrong owner, a taxpayer may request an abatement from the municipal officers after one year, but within three years, of the commitment date. (Municipal officers, however, are not authorized to correct an error in valuation, such as a disputed valuation method; as described above, errors in valuation may only be corrected by the assessor.) Taxpayers must submit abatement requests during this extended deadline to the municipal officers rather than to the municipal assessor.

Once an abatement request is received, the assessor or municipal officers must notify the taxpayer of the abatement decision within 60 days. If the assessor or municipal officers do not respond to a properly submitted abatement request within 60 days of receiving that request, the request is deemed denied.

- B. First appeal. To appeal the assessor's or municipal officer's decision, a taxpayer must file a written appeal within 60 days of the issuance of the notice from the assessor or within 60 days of the deemed denial. The local board of assessment review or county commissioners must provide written notice of the decision on an appeal within 60 days of receiving the appeal. If the taxpayer agrees, the local board of assessment review or the county commissioners may extend the deadline. If the local board of assessment review or the county commissioners do not provide written notice of the decision, the appeal is deemed denied after 60 days from the date the appeal is received. The State Board of Property Tax Review is not subject to a decision issuance deadline and may take longer than 60 days to issue a decision.
- C. Further appeals. An appeal of a decision by the local board of assessment review or the county commissioners to Superior Court must be made within 30 days of the decision or deemed denial by the local board of assessment review or the county commissioners. An appeal of a decision by the local board of assessment review to the State Board of Property Tax Review must be made within 60 days of the date of the decision or deemed denial from the local board of assessment review.

Appeals from the State Board of Property Tax Review to Superior Court must be made within 30 days of the decision by the State Board of Property Tax Review.

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) 624-5600
EMAIL: prop.tax@maine.gov
www.maine.gov/revenue/taxes/property-tax

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(Published under Appropriation No. 1037.1)

§841. Abatement procedures

1. Error or mistake. The assessors, either upon written application filed within 185 days from commitment stating the grounds for an abatement or on their own initiative within one year from commitment, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment if the taxpayer has complied with section 706-A.

The municipal officers, either upon written application filed after one year but within 3 years from commitment stating the grounds for an abatement or on their own initiative within that time period, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment if the taxpayer has complied with section 706-A. The municipal officers may not grant an abatement to correct an error in the valuation of property.

[PL 2017, c. 367, §7 (AMD).]

2. Hardship or poverty. The municipal officers, or the State Tax Assessor for the unorganized territory, within 3 years from commitment, may, on their own knowledge or on written application, make such abatements as they believe reasonable on the real and personal taxes on the primary residence of any person who, by reason of hardship or poverty, is in their judgment unable to contribute to the public charges. The municipal officers, or the State Tax Assessor for the unorganized territory, may extend the 3-year period within which they may make abatements under this subsection.

As used in this subsection, "primary residence" means the home, appurtenant structures necessary to support the home and acreage sufficient to satisfy the minimum lot size as required by the municipality's land use or building permit ordinance or regulations or, in the absence of any municipal minimum lot size requirement, as required by Title 12, section 4807-A.

Municipal officers or the State Tax Assessor for the unorganized territory shall:

A. Provide that any person indicating an inability to pay all or part of taxes that have been assessed because of hardship or poverty be informed of the right to make application under this subsection; [PL 2013, c. 424, Pt. A, §24 (RPR).]

B. Assist individuals in making application for abatement; [PL 2013, c. 424, Pt. A, §24 (RPR).]

C. Make available application forms for requesting an abatement based on hardship or poverty and provide that those forms contain notice that a written decision will be made within 30 days of the date of application; [PL 2013, c. 424, Pt. A, §24 (RPR).]

D. Provide that persons are given the opportunity to apply for an abatement during normal business hours; [PL 2013, c. 424, Pt. A, §24 (RPR).]

E. Provide that all applications, information submitted in support of the application, files and communications relating to an application for abatement and the determination on the application for abatement are confidential. Hearings and proceedings held pursuant to this subsection must be in executive session; [PL 2013, c. 424, Pt. A, §24 (RPR).]

F. Provide to any person applying for abatement under this subsection, notice in writing of their decision within 30 days of application; and [PL 2013, c. 424, Pt. A, §24 (RPR).]

G. Provide that any decision made under this subsection include the specific reason or reasons for the decision and inform the applicant of the right to appeal and the procedure for requesting an appeal. [PL 2013, c. 424, Pt. A, §24 (RPR).]

[PL 2017, c. 273, §1 (AMD).]

3. Inability to pay after 2 years. If after 2 years from the date of assessment a collector is satisfied that a tax upon real or personal property committed to him for collection cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay,

he shall notify the municipal officers thereof in writing, under oath, stating the reason why that tax cannot be collected. The municipal officers, after due inquiry, may abate that tax or any part thereof. [PL 1979, c. 73 (RPR).]

4. Veteran's widow or widower or minor child. Notwithstanding failure to comply with section 706-A, the assessors, on written application within one year from the date of commitment, may make such abatement as they think proper in the case of the unremarried widow or widower or the minor child of a veteran, if the widow, widower or child would be entitled to an exemption under section 653, subsection 1, paragraph D, except for the failure of the widow, widower or child to make application and file proof within the time set by section 653, subsection 1, paragraph G, if the veteran died during the 12-month period preceding the April 1st for which the tax was committed. [PL 2017, c. 367, §8 (AMD).]

5. Certification; record. Whenever an abatement is made, other than by the State Tax Assessor, the abating authority shall certify it in writing to the collector, and that certificate shall discharge the collector from further obligation to collect the tax so abated. When the abatement is made, other than an abatement made under subsection 2, a record setting forth the name of the party or parties benefited, the amount of the abatement and the reasons for the abatement shall, within 30 days, be made and kept in suitable book form open to the public at reasonable times. A report of the abatement shall be made to the municipality at its annual meeting or to the mayor and aldermen of cities by the first Monday in each March.

[PL 1987, c. 772, §16 (RPR).]

6. Appeals. The decision of a chief assessor of a primary assessing area or the State Tax Assessor shall not be deemed "final agency action" under the Maine Administrative Procedure Act, Title 5, chapter 375.

[PL 1979, c. 73 (NEW).]

7. Assessors defined. For the purposes of this subchapter the word "assessors" includes assessor, chief assessor of a primary assessing area and State Tax Assessor for the unorganized territory.

[PL 2001, c. 396, §15 (AMD).]

8. Approval of the Governor. The State Tax Assessor may abate taxes under this section only with the approval of the Governor or the Governor's designee.

[PL 1999, c. 521, Pt. A, §4 (AMD).]

SECTION HISTORY

PL 1973, c. 66, §15 (AMD). PL 1975, c. 765, §§14-A (AMD). PL 1977, c. 44, §1 (AMD). PL 1977, c. 479, §15 (AMD). PL 1977, c. 509, §16 (RPR). PL 1977, c. 694, §§688-692 (AMD). PL 1979, c. 73 (RPR). PL 1987, c. 70 (AMD). PL 1987, c. 772, §§15,16 (AMD). PL 1989, c. 508, §10 (AMD). PL 1991, c. 16, §1 (AMD). PL 1991, c. 16, §2 (AFF). PL 1993, c. 133, §1 (AMD). PL 1999, c. 521, §A4 (AMD). PL 2001, c. 396, §15 (AMD). PL 2005, c. 169, §1 (AMD). PL 2005, c. 218, §10 (AMD). PL 2011, c. 552, §1 (AMD). PL 2011, c. 624, §1 (AMD). PL 2013, c. 424, Pt. A, §24 (AMD). PL 2015, c. 300, Pt. A, §9 (AMD). PL 2017, c. 273, §1 (AMD). PL 2017, c. 367, §§7, 8 (AMD).

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§842. Notice of decision

The assessors or municipal officers shall give to any person applying to them for an abatement of taxes notice in writing of their decision upon the application within 10 days after they take final action thereon. The notice of decision must include the reason or reasons supporting the decision to approve or deny the abatement request and state that the applicant has 60 days from the date the notice is received to appeal the decision. It must also identify the board or agency designated by law to hear the appeal. If the assessors or municipal officers, before whom an application in writing for the abatement of a tax is pending, fail to give written notice of their decision within 60 days from the date of filing of the application, the application is deemed to have been denied, and the applicant may appeal as provided in sections 843 and 844, unless the applicant has in writing consented to further delay. Denial in this manner is final action for the purposes of notification under this section but failure to send notice of decision does not affect the applicant's right of appeal. This section does not apply to applications for abatement made under section 841, subsection 2. [PL 2013, c. 182, §1 (AMD).]

SECTION HISTORY

PL 1977, c. 509, §17 (AMD). PL 1985, c. 764, §16 (AMD). PL 1987, c. 772, §17 (AMD). PL 1991, c. 546, §11 (AMD). PL 2001, c. 396, §16 (AMD). PL 2013, c. 182, §1 (AMD).

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§843. Appeals

1. Municipalities. If a municipality has adopted a board of assessment review and the assessors or the municipal officers refuse to make the abatement asked for, the applicant may apply in writing to the board of assessment review within 60 days after notice of the decision from which the appeal is being taken or after the application is deemed to have been denied, and, if the board thinks the applicant is over-assessed, the applicant is granted such reasonable abatement as the board thinks proper. Except with regard to nonresidential property or properties with an equalized municipal valuation of \$1,000,000 or greater either separately or in the aggregate, either party may appeal from the decision of the board of assessment review directly to the Superior Court, in accordance with Rule 80B of the Maine Rules of Civil Procedure. If the board of assessment review fails to give written notice of its 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 Superior Court as if there had been a written denial.

[PL 1995, c. 262, §4 (AMD).]

1-A. Nonresidential property of \$1,000,000 or greater. With regard to nonresidential property or properties with an equalized municipal valuation of \$1,000,000 or greater either separately or in the aggregate, either party may appeal the decision of the local board of assessment review or the primary assessing area board of assessment review to the State Board of Property Tax Review within 60 days after notice of the decision from which the appeal is taken or after the application is deemed to be denied, as provided in subsections 1 and 2. The board shall hold a hearing de novo. If the board thinks that the applicant is over-assessed, it shall grant such reasonable abatement as the board thinks proper. For the purposes of this section, "nonresidential property" means property that is used primarily for commercial, industrial or business purposes, excluding unimproved land that is not associated with a commercial, industrial or business use.

[PL 1995, c. 262, §4 (AMD).]

2. Primary assessing areas. If a primary assessing area has adopted a board of assessment review and the assessors or municipal officers refuse to make the abatement asked for, the applicant may apply in writing to the board of assessment review within 60 days after notice of the decision from which the appeal is being taken or after the application is deemed to have been denied, and if the board thinks the applicant is over-assessed, the applicant is granted such reasonable abatement as the board thinks proper. Except with regard to nonresidential property or properties with an equalized municipal valuation of \$1,000,000 or greater, either separately or in the aggregate, either party may appeal the decision of the board of assessment review directly to the Superior Court, in accordance with the Maine Rules of Civil Procedure, Rule 80B. If the board of assessment review fails to give written notice of its decision within 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.

[PL 2001, c. 396, §17 (AMD).]

3. Notice of decision. Any agency to which an appeal is made under this section is subject to the provisions for notice of decision in section 842.

[PL 1991, c. 546, §12 (NEW).]

4. Payment requirements for taxpayers. A taxpayer filing an appeal under this section must pay an amount of current taxes equal to the greater of the amount of taxes paid in the immediately preceding tax year, to the extent that amount does not exceed the amount of taxes due in the current tax year, and the amount of taxes in the current tax year that is not in dispute. If the taxpayer has filed an appeal under this section without paying the appropriate amount of taxes by or after the due date or according to a payment schedule mutually agreed to in writing by the taxpayer and the municipal officers, the appeal process must be suspended until the taxes, together with any accrued interest and costs, have

been paid. If an appeal is in process upon expiration of a due date or written payment schedule date for payment of taxes in a particular municipality, without the appropriate amount of taxes having been paid, whether the taxes are due for the year under appeal or a subsequent tax year, the appeal process must be suspended until the appropriate amount of taxes described in this subsection, together with any accrued interest and costs, has been paid. This subsection does not apply to property with a valuation of less than \$500,000.

[PL 2021, c. 531, Pt. B, §4 (AMD).]

SECTION HISTORY

PL 1973, c. 536, §24 (AMD). PL 1973, c. 625, §246 (AMD). PL 1977, c. 509, §18 (RPR). PL 1977, c. 694, §693 (AMD). PL 1981, c. 30, §§3,4 (AMD). PL 1981, c. 364, §21 (AMD). PL 1981, c. 698, §180 (AMD). PL 1985, c. 764, §17 (AMD). PL 1991, c. 546, §12 (AMD). PL 1993, c. 242, §1 (AMD). PL 1993, c. 395, §12 (AMD). PL 1995, c. 262, §4 (AMD). PL 2001, c. 396, §17 (AMD). PL 2001, c. 436, §1 (AMD). PL 2001, c. 436, §2 (AFF). PL 2009, c. 434, §16 (AMD). PL 2019, c. 379, Pt. A, §5 (AMD). PL 2021, c. 531, Pt. B, §4 (AMD).

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§844. Appeals to county commissioners

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. 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.

[PL 2001, c. 396, §18 (AMD).]

1-A. County board of assessment review. The county commissioners in a county may establish a county board of assessment review to hear all appeals to the county commissioners. The board has the powers and duties of a municipal board of assessment review, including those provided under section 844-M.

[PL 1995, c. 262, §6 (NEW).]

2. Nonresidential property of \$1,000,000 or greater. Notwithstanding subsection 1, the applicant may appeal the decision of the assessors or the municipal officers on a request for abatement with respect to nonresidential property or properties having an equalized municipal valuation of \$1,000,000 or greater, either separately or in the aggregate, to the State Board of Property Tax Review within 60 days after notice of the decision from which the appeal is taken or after the application is deemed to be denied. If the State Board of Property Tax Review determines that the applicant is over-assessed, it shall grant such reasonable abatement as it determines proper. For the purposes of this subsection, "nonresidential property" means property that is used primarily for commercial, industrial or business purposes, excluding unimproved land that is not associated with a commercial, industrial or business use.

[PL 2011, c. 548, §13 (AMD).]

3. Notice of decision. An appeal to the county commissioners is subject to the provisions for notice of decision in section 842.

[PL 1991, c. 546, §13 (NEW).]

4. Payment requirements for taxpayers. If the taxpayer has filed an appeal under this section without having paid an amount of current taxes equal to the amount of taxes paid in the next preceding tax year, as long as that amount does not exceed the amount of taxes due in the current tax year or the amount of taxes in the current tax year not in dispute, whichever is greater, by or after the due date, or according to a payment schedule mutually agreed to in writing by the taxpayer and the municipal officers, the appeal process must be suspended until the taxes, together with any accrued interest and costs, have been paid. If an appeal is in process upon expiration of a due date or written payment schedule date for payment of taxes in a particular municipality, without the appropriate amount of taxes having been paid, whether the taxes are due for the year under appeal or a subsequent tax year, the appeal process must be suspended until the appropriate amount of taxes described in this subsection,

together with any accrued interest and costs, has been paid. This subsection does not apply to property with a valuation of less than \$500,000.

[PL 2009, c. 434, §17 (AMD).]

SECTION HISTORY

PL 1973, c. 536, §25 (AMD). PL 1973, c. 592, §16 (RP). PL 1973, c. 625, §248 (AMD). PL 1973, c. 645, §6 (RPR). PL 1977, c. 509, §19 (AMD). PL 1979, c. 666, §22 (AMD). PL 1981, c. 30, §5 (AMD). PL 1981, c. 364, §22 (AMD). PL 1985, c. 764, §18 (RPR). PL 1985, c. 819, §§A38,39 (AMD). PL 1991, c. 546, §13 (AMD). PL 1993, c. 242, §2 (AMD). PL 1993, c. 395, §13 (AMD). PL 1995, c. 262, §§5-8 (AMD). PL 2001, c. 396, §18 (AMD). PL 2003, c. 72, §1 (AMD). PL 2003, c. 72, §2 (AFF). PL 2009, c. 434, §17 (AMD). PL 2011, c. 548, §13 (AMD).

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§844-M. County board of assessment review

1. Organization. A county board of assessment review, as authorized by section 844, subsection 1-A, consists of 5 or 7 members, at least one of whom must be a licensed real estate appraiser and one of whom must be a member of the general public, who serve staggered terms of at least 3 but no more than 5 years. The terms must be determined by rule of the board. The board shall elect annually a chair and a secretary from among its members. A county official or the spouse of a county official may not be a member of the board. Any question of whether a particular issue involves a conflict of interest sufficient to disqualify a member from voting on that issue must be decided by a majority vote of the members, excluding the member who is being challenged. The county commissioners may dismiss a member of the board for cause before the member's term expires.

[PL 1995, c. 262, §9 (NEW).]

2. Meetings; records. The chair shall call 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 county commissioners. A majority of the board's members constitutes a quorum. The chair shall preside at the meetings of the board and is the official spokesperson of the board. The secretary shall maintain a permanent record of the board meetings, the correspondence of the board and the records that are required as part of the various proceedings brought before the board. The records maintained or prepared by the secretary must be filed in the county commissioners' office and subject to public inspection in accordance with Title 1, chapter 13, unless excepted from the definition of public records under Title 1, section 402, subsection 3 or otherwise exempt from disclosure under Title 1, chapter 13.

[PL 1995, c. 262, §9 (NEW).]

3. Hearing. The board shall adopt rules to establish the procedure for the conduct of a hearing; however, the chair may waive any rule upon good cause shown.

[PL 1995, c. 262, §9 (NEW).]

4. Evidence. The board shall receive oral or documentary evidence and, as a matter of policy, provide for the exclusion of irrelevant, immaterial or unduly repetitious evidence. Each party may present its case or defense by oral or documentary evidence, submit rebuttal evidence and conduct cross-examination that is required for a full and true disclosure of the facts.

[PL 1995, c. 262, §9 (NEW).]

5. Testimony; record; notice. The transcript or tape recording of testimony, if such a transcript or tape recording has been prepared by the board, and the exhibits, with all papers and requests filed in the proceeding, constitute the record. Decisions become a part of the record and must include a statement of findings and conclusions, as well as the reasons or basis for those findings and conclusions, upon the material issues of fact, law or discretion presented and the appropriate order, relief or denial of relief. If the board determines that the applicant is over-assessed, it shall grant such reasonable abatement as the board determines proper. Notice of a decision must be mailed or hand delivered to all parties and the county commissioners within 10 days of the board's decision.

[PL 1995, c. 262, §9 (NEW).]

6. Appeals. A party may appeal the decision of the county board of assessment review to the Superior Court in accordance with the Maine Rules of Civil Procedure, Rule 80B. If the county board of assessment review fails to give written notice of its decision within 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.

[PL 1995, c. 262, §9 (NEW).]

SECTION HISTORY

PL 1995, c. 262, §9 (NEW).

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§848-A. Assessment ratio evidence

Reports of assessment ratios contained in assessment ratio studies of the Bureau of Revenue Services are prima facie evidence of what the reported ratio is in fact, unless a party to proceedings related to a protested assessment establishes that the ratio was derived or established in a manner contrary to law or proves the existence of a different ratio. [PL 2001, c. 396, §19 (AMD).]

In any proceedings relating to a protested assessment, it is a sufficient defense of the assessment that it is accurate within reasonable limits of practicality, except when a proven deviation of 10% or more from the relevant assessment ratio of the municipality or primary assessing area exists. [PL 2001, c. 396, §19 (AMD).]

SECTION HISTORY

PL 1969, c. 343, §2 (NEW). PL 1973, c. 625, §249 (AMD). PL 1977, c. 509, §22 (RPR). PL 1997, c. 526, §14 (AMD). PL 2001, c. 396, §19 (AMD).

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§849. -- judgment and execution

Claims for abatement on several parcels of real estate may be embraced in one appeal, but judgment shall be rendered and execution shall issue for the amount of taxes due on each separate parcel. [PL 1977, c. 509, §23 (RPR).]

The lien created by statute on real estate to secure the payment of taxes shall be continued for 60 days after the rendition of judgment, and may be enforced by sale of said real estate on execution, in the same manner as attachable real estate may be sold under Title 14, section 2201, and with the same right of redemption. [PL 1977, c. 509, §23 (RPR).]

SECTION HISTORY

PL 1973, c. 592, §20 (AMD). PL 1973, c. 625, §250 (AMD). PL 1973, c. 645, §10 (AMD). PL 1977, c. 509, §23 (RPR). PL 1977, c. 694, §698 (AMD).

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