

§272-A. Appeals of adjusted municipal valuation

The State Board of Property Tax Review shall hear appeals by any municipality aggrieved by the Bureau of Revenue Services' determination of adjusted equalized valuation pursuant to section 209 and render its decision based upon the recorded evidence. [PL 2019, c. 401, Pt. A, §6 (NEW).]

1. Filing. Any municipality aggrieved shall file a written notice of appeal within 45 days of its receipt of notification of the decision of the Bureau of Revenue Services. The appeal to the board must be in writing and signed by a majority of the municipal officers and must be accompanied by an affidavit stating the grounds for appeal. A copy of the appeal and the affidavit must be served on the Bureau of Revenue Services.

[PL 2019, c. 401, Pt. A, §6 (NEW).]

2. Hearing. The board shall hear the appeal within a reasonable time of the filing of the appeal by the municipality and shall render its decision no later than November 15th following the date on which the appeal is taken. The board shall order notice of the hearing and give at least 5 days' notice prior to the hearing to the municipality and to the Bureau of Revenue Services.

[PL 2019, c. 401, Pt. A, §6 (NEW).]

3. Determination. The Bureau of Revenue Services has the burden of showing that its determination is reasonable and the municipality's claims are unreasonable. The board shall sustain the determination of the Bureau of Revenue Services only upon finding that the bureau's determination is reasonable and the claims of the municipality are unreasonable. If the board does not sustain the bureau's determination, it shall make its own reasonable determination giving due weight to the claims of the municipality and the Bureau of Revenue Services.

[PL 2019, c. 401, Pt. A, §6 (NEW).]

4. Powers. The board, after hearing, may raise, lower or sustain the adjusted state valuation as determined by the Bureau of Revenue Services with respect to the municipality that has filed the appeal. The board shall certify its decision to the Bureau of Revenue Services.

[PL 2019, c. 401, Pt. A, §6 (NEW).]

5. Procedure following appeal. The valuation determined on appeal must be certified to the Bureau of Revenue Services, which shall, if necessary, incorporate the decision in the valuation used pursuant to section 209. If an appeal to the Superior Court or Supreme Judicial Court results in a lowering of the municipality's state valuation, the Treasurer of State shall reimburse with funds appropriated from the General Fund an amount equal to money lost by the municipality due to the use by the State of an incorrect state valuation in any statutory formula used to distribute state funds to municipalities.

[PL 2019, c. 401, Pt. A, §6 (NEW).]

SECTION HISTORY

PL 2019, c. 401, Pt. A, §6 (NEW).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.