

Board of Assessment Review

It is the responsibility of the Board of Assessment Review to hear appeals of the decision of the Assessor. This Board follows state statutes in accordance with Title 36 M.R.S.A., Section 843 (1-A, 2 and 844-N. If the Board determines that a tax payer has been over assessed, then they may grant such reasonable abatement as they think proper.

The Board consists of five members appointed by the Town Council for staggered terms of three years each.

For more information, please refer to the Winslow Municipal Code, Chapter 2, Article 13.

ARTICLE 13. WINSLOW BOARD OF ASSESSMENT REVIEW

Sec. 2-65 Authority of Board

1. The Winslow Board of Assessment Review (hereinafter "Board") receives its authority to review and grant tax abatements pursuant to State law (36 M.R.S.A., Section 843 (1-A), (2), and 844-N) and is hereby created and empowered by the Winslow Town Council for such purpose under Title 36 M.R.S.A., Section 471-A. If the majority of the Board determines that a taxpayer has been over-assessed, the Board shall grant such reasonable abatement as the Board thinks proper.

Sec. 2-66. Organization of Board

1. ESTABLISHMENT OF BOARD. The Board shall consist of five members appointed by the Town Council for staggered terms of three years, except that the initial terms shall be two (2) members for three (3) years, two (2) members for two (2) years, and one (1) member for one (1) year, with each position being appointed for three (3) years thereafter. Any vacancy shall be filled by appointment of the Town Council for the unexpired term. The staggered terms of office for each initial Board member shall be determined by rule of the Board.

2. BOARD QUALIFICATIONS. Board members shall be appointed upon the basis of their knowledge of taxation and property values. Each Board member shall be a resident of the Town at the time of his/her appointment and must continue as a resident during his/her term to continue to qualify as a Board member. If a Board member terminates his/her residence in the Town, his/her position shall become vacant.

3. CHAIRMAN/SECRETARY. The Board shall annually choose a Chair and a Secretary from its membership.

4. BOARD OFFICIAL DUTIES-. The members of the Board, in carrying out their official duties, shall act in a quasi-judicial capacity, acting fairly, independently, and impartially. The Board's findings of fact and determinations of each case shall be

based only upon evidence presented to the Board in its public proceedings which shall become the record in the case. Generally, the record shall consist of the application for abatement, the Assessor's and taxpayer's evidence presented before the Board, exhibits offered, *any* stipulations of the parties, and, if the Board desires, an inspection of the property.

Sec. 2-67. Procedure

1. MEETING/QUORUM. The Chair shall call all meetings of the Board as required. A quorum of the Board necessary to conduct an official Board meeting shall consist of at least three members. The Chair shall preside at all meetings of the Board and be the official spokesperson of the Board. When not inconsistent with applicable State law, Town ordinance or Board rules, Robert's Rules of Order shall guide the Board's procedures and deliberations; however, the Chair may waive any rule upon good cause shown. The Board shall give ample notice of all meetings and its meetings shall be open to the public.

2. BOARD RECORDS. The activities of the Board and its records are governed by the Maine Right to Know Law (1 M.R.S.A., Section 401, et seq.) The Secretary to the Board shall maintain a permanent file of all documents submitted and correspondence of the Board as part of the various proceedings which may be brought before the Board. All Board records and recording tapes-are deemed public, shall be maintained at the Assessor's Office for a reasonable amount of time, and may be inspected or listened to at reasonable times pursuant to Town procedures. Anyone desiring a copy of any record or transcript of the tapes of the Board's meetings shall pay in advance the cost of duplication or transcription pursuant to Town procedures.

3. CONFLICT OF INTEREST. Any question of whether a particular issue involves a conflict of interest sufficient to disqualify a member from voting thereon shall be decided by a majority vote of the other members present and voting.

4. APPLICATION. To initiate an abatement appeal the applicant must have filed a timely written application to the Town Assessor, must have received a written denial from him/her, or otherwise the expiration of 60 *days* from the date the application for abatement was received by the Assessor must have expired if no written denial was given (unless the applicant and the Assessor shall have consented in writing to further delay) whereby the application to the Assessor is deemed denied, and the applicant must then file a written appeal to this Board within 60 days thereafter. Appeal forms shall be available in the Assessor's office, which forms shall provide the name and address of the appealing party, a description of the property involved, the amount assessed by the Assessor, and the amount the applicant requests as the proper assessment to be and the reasons therefore. The application to this Board shall be filed with the Assessor who shall present the same to the Board, and the Board shall schedule a hearing on the appeal within a reasonable time.

5. EVIDENCE. The Board may receive any oral or documentary evidence but shall exclude irrelevant, immaterial, or unduly repetitious evidence. Every party shall have the right to present his/her case or defense by oral or documentary evidence and witnesses, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of the facts. The Board may continue any hearing to obtain additional information or clarification of the facts or legal issues involved; provided, however, that once scheduled, a hearing may not be continued except for good cause or as fairness requires as determined by the Board.

6. VIEW OF THE PROPERTY. If a majority of the Board deems it necessary, the Board may view or inspect the property in issue. At any inspection of the property, the Taxpayer and the Assessor (and legal counsel, if any) shall have the right to be present. No evidence or testimony shall be offered at the inspection, but both parties may nevertheless call to the attention of the Board those characteristics of the property which they wish the Board to observe but without further comment. A summary of the inspection shall be made by the Board on the record at the next scheduled meeting of the Board, and either party may at that time offer his/her own summary of the inspection for the record.

7. INFIRMITY OR POVERTY OF TAXPAYER. The Board is without the power to grant abatements to those who, by reason of infirmity or poverty, are unable to pay property taxes assessed, and therefore evidence of the applicant's financial, difficulties or inability to pay taxes on time *is* irrelevant.

a) OTHER RULES. The Board shall make such other reasonable rules of procedure from time-to-time as it deems advisable.

Sec. 2-68. Decision and Further Appeal

1. TIME OF DECISION. The Board may render a written decision on all applications within sixty (60) days from the date the application is filed, unless the applicant and the Board agree in writing to further delay. If the Board renders a written notice of decision, it shall mail or hand-deliver such to all parties within ten (10) days of the Board's decision. If the Board should fail to give written notice of its decision within sixty (60) days, the application shall be deemed denied as if there had been a written denial and the applicant may appeal to Superior Court under Title 36 M.R.S.A., Section 843(2); or under 36 M..R.S.A., Section 843(1-A) for non-residential property with an equalized valuation of one million dollars (\$1,000,000) or greater, an intermediate tax abatement appeal may be taken to the State Board of Property Tax Review prior to an appeal to the courts.

The Board may close the hearing after all evidence has been submitted and continue its deliberations until the next meeting of the Board. All deliberations of the Board on all appeals shall be held in public at its meetings.

If the Board chooses to render a written decision, the Board shall issue it to the

Taxpayer with a copy to the Assessor and the Town Manager. The written decision shall set forth the Board's findings of facts and reason or reasons for its decision which are sufficient to apprise the applicant, the Town, and any interested member of the public of the basis of the decision.

(Added 7-12-76) (Amended Ord. No. 2-1996, 7-8-1996)