

CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW INSTRUCTIONS TO APPLICANTS

Dear Applicant:

These instructions are intended to provide general guidance on the process and documentation required to initiate an appeal of a property tax abatement decision to the Cumberland County Board of Assessment Review (BAR). They are not intended to be a substitution for reading the applicable laws and rules of procedure or for consultation with legal counsel or other professionals.

Appeal Process: The Cumberland County Commissioners established the BAR to hear appeals of property tax abatement decisions issued by Assessor(s) and Municipal Officers in municipalities that have not established their own local board of assessment review. Therefore, the County BAR hears all appeals of property tax decisions that the County Commissioners would have otherwise have heard under state law.

A taxpayer seeking to appeal a decision to the County BAR must have first applied to the Assessor(s) or Municipal Officers of the municipality where the property is located for a property tax abatement. Generally, Assessor(s) hear applications for abatements due to an overvaluation (the assessed value is too high) and the Municipal Officers (selectboard or council) hear applications for abatements due to poverty or hardship. The Assessors(s) or Municipal Officers must have issued a decision on the taxpayer's application for an abatement, or the application must have been "deemed denied" by law (because they failed to issue a decision within 60 days from the date of the application). Only then can an appeal be made to the BAR.

Timing: An appeal of a property tax abatement decision must be made in writing and filed to the BAR within sixty (60) days of the notice of the decision of the Assessor(s) or Municipal Officers, or the date the application is deemed denied by law.

Application Forms: Application Forms that may be used to appeal a decision to the BAR are available at the County Commissioner's Office or by contacting us:

27 Northport Drive
Portland, ME 04103
Telephone: (207) 871-8380

Email?

Supporting Documentation: A written appeal must be accompanied by supporting documentation. Applicants must file all information required by the BAR Rules of Procedure, all documentary evidence reasonably anticipated to be part of the record

(such as assessing records, appraisal reports, statements of financial condition), and a **copy of the abatement application made to the Assessor(s) or Municipal Officers and a copy of their decision** to the County BAR at least fourteen (14) days prior to the initial hearing date on the appeal.

Notice to Municipal Assessor(s)/Municipal Officers: A copy of the written appeal to the BAR and any supporting documentation must also be submitted to the Assessor(s) or Municipal Officers (whomever issued the decision being appealed) at least fourteen (14) days before the initial hearing date of the appeal.

Taxpayer's Burden of Proof (Overvaluation): A municipality's assessment is generally presumed valid. To successfully challenge an assessment, courts have held a taxpayer must prove the assessment is "manifestly wrong," not just that the valuation is higher than what the taxpayer believes it should be. To prove an assessment is "manifestly wrong" a taxpayer generally has to prove one of three things:

1. The judgment of the Assessor was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results;
2. There was unjust discrimination; or
3. The assessment was fraudulent, dishonest or illegal.

Please be sure to address these standards carefully on the Application Form or in the written appeal.

Taxpayer's Burden of Proof (Poverty): A poverty abatement may be granted when a taxpayer cannot pay the tax assessed to them due to their own financial hardship. No challenge to the assessed value of the property is involved. The applicant must show that they reside on the property, have a legal responsibility to pay the tax owed, and are unable to pay the tax due to financial hardship. The financial hardship must have existed both at the time of the application and during the tax year(s) for which the abatement is being requested. Only taxes related to the primary residence of the taxpayer seeking a poverty abatement are eligible to be abated. For purposes of a poverty abatement appeal "primary residence" means the taxpayer's home, appurtenant structures necessary to support the home, and the acreage sufficient to satisfy minimum lot size requirements.

When submitting an appeal related to a poverty abatement, the applicant should clearly label all documents, financial statements, and materials submitted as "confidential." All hearings to discuss an appeal of a poverty abatement decision are conducted in executive session (in a private meeting).

Meeting Information: Upon receipt of an application for an appeal, the Chair of the BAR will call a meeting to hear the application. The BAR does not hold regular meetings. The applicant and other parties will be notified of the date of the hearing. At the hearing all

parties will have an opportunity to present their case by submitting written, oral, or electronic evidence, will be allowed to rebut other party's submissions, and may conduct cross-examinations. Any evidence submitted to the BAR at the hearing will become part of the board's record and will be used to inform the board's decision.

Decision: The BAR will issue a written decision within sixty (60) days of the date the application was filed, unless the applicant agrees to an extension. The written decision will be mailed or hand-delivered to the applicant. A request for reconsideration of the decision must be made within 10 days of the date the vote that is to be reconsidered.

Fees: Although there is no fee to submit an application for an appeal to the BAR. A taxpayer may be required to pay the undisputed amount of current taxes owed in order to appeal a decision to the County BAR (see 36 M.R.S. § 844(4)).

BAR meetings and hearings are generally held at the Cumberland County Office Building, 27 Northport Drive, Portland Maine, 04103. Please contact us with any scheduling questions or issues.

Sincerely,

Cumberland County Board of Assessment Review