

# **CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW RULES OF PROCEDURE**

## **SECTION I ESTABLISHMENT OF BOARD**

The Cumberland County Commissioners (“County Commissioners”) established the Cumberland County Board of Assessment Review (“Board”) to hear and decide all property tax abatement appeals to the County Commissioners pursuant to 36 M.R.S. § 844(1-A).<sup>1</sup> Pursuant to 36 M.R.S. § 844-M(3), the Board has authority to adopt procedural rules. These Rules of Procedure supersede all previously adopted Board rules as of the adoption date below.

## **SECTION II ORGANIZATION OF BOARD**

1. **NUMBER OF BOARD MEMBERS AND TERMS.** The Board consists of seven members who are appointed by the County Commissioners. Board members shall serve for staggered three-year terms, except that of those members first appointed, two shall be for a term of four years and two shall be for a term of five years.
2. **BOARD QUALIFICATIONS.** Board members must be residents of Cumberland County, at least 18 years of age, and U.S. citizens. A Board member’s position becomes vacant when the Board member terminates their residence in the County. Board members are selected upon the basis of their knowledge of real and personal property taxation and property valuation. At least one member must be a licensed real estate appraiser and one must be a member of the general public. A Cumberland County (“County”) official or the spouse of a County official may not be a member of the Board.
3. **OFFICERS.** The Board shall annually elect a Chair and a Secretary from its membership. The Chair shall preside over all meetings and hearings, be the official spokesperson of the Board, and fulfill the customary functions of that office. The Secretary or their designee shall create and maintain a permanent record of Board meetings, the correspondence of the Board, and the records that are required as part of the various proceedings brought before the Board. The Secretary shall preside over meetings and be the official spokesperson of the Board in the Chair’s absence.
4. **BOARD DUTIES/QUORUM.** The Board shall have the powers and duties prescribed by law, including the powers and duties of a municipal board of assessment

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<sup>1</sup> The Cumberland County Commissioners voted to establish a seven-member BAR on May 10, 2010 and granted the BAR the authority to hear all appeals to the County Commissioners, except for appeals of poverty abatement decisions. On April 21, 2026, the Commissioners voted to grant the BAR authority to hear all appeals, including appeals of poverty abatement decisions.

review, as provided by 36 M.R.S. § 844-M. The members of the Board in carrying out their official duties shall act in a quasi-judicial capacity, acting fairly, independently, and impartially.

5. OFFICE. County Commissioners and Board's office is located at the Cumberland County Office Building, 27 Northport Drive, Portland, Maine 04103. All written communications for the Board shall be sent to the Board in care of the Board Secretary or their designee at this address.

6. REMOVAL OF MEMBERS/VACANCIES. Any member of the Board may be removed for cause by the County Commissioners at any time prior to the expiration of their term. Vacancies are filled by appointment of the County Commissioners for the unexpired term.

### SECTION III PROCEDURE

1. MEETINGS/QUORUM. The Chair shall call all meetings of the Board as required by law. 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 quorum shall consist of four members of the Board. No hearing or meeting of the Board shall be held, nor any action taken, in the absence of a quorum. Decisions on any matter before the Boards shall require the affirmative vote of a majority of the total number of regular members of the Board. When a motion results in a tie vote, the motion fails. The Board shall give notice of all meetings as required by Maine's Freedom of Access Act, 1 M.R.S. § 401, *et seq.*, and its meetings shall be open to the public except as otherwise provided by law.

2. BOARD RECORDS. The record shall consist of the minutes of the Secretary or their designee; video and/or audio recordings of meetings, and the transcript of such recording, if one is made; all applications, exhibits, stipulations, papers and requests filed in any proceeding before the Board, any summaries prepared of an inspection of the property; and the written decision of the Board. Such records are public records open to inspection or copying in accordance with Maine's Freedom of Access Act, 1 M.R.S. § 401, *et seq.*, unless otherwise provided by law.

3. CONFLICT OF INTEREST. No member of the Board shall be counted for purposes of a quorum or participate in the hearing or disposition of any matter in which he or she has a conflict of interest. Any question of whether a member has a conflict of interest sufficient to disqualify the member from voting thereon shall be decided by a majority vote of the other members of the Board; where such vote results in a tie, the subject member shall be disqualified.

4. APPEAL. A taxpayer must have first filed a written application for a property tax abatement to the Assessor(s) or Municipal Officers of the municipality in which the property is located and must have received a written decision from the authorized board or official or the application must have been deemed denied by law. To appeal the Assessor(s) or Municipal Officers decision on the abatement request to this Board, the applicant must then file a written appeal and all required supporting documentation to the Board.

The applicant must set forth in the appeal:

- The name, address, and contact information (telephone and/or email address) of the appealing party and any authorized representative,
- The name(s) of the assessed taxpayer(s) or legal owner(s) of the property,
- A description of the property involved,
- The tax year for the abatement requested,
- The amount assessed by the Assessor(s),
- Whether any relief was granted by the Assessor(s) or Municipal Officers,
- The relief the applicant is requesting the Board grant and the reasons for such request, and
- Any other information necessary to review the appeal.

The applicant must provide with the appeal the abatement application submitted to the Assessor(s) or Municipal Officers, and any written decision issued by the Assessor(s) or Municipal Officers. For appeals of poverty abatement decisions, all materials must be clearly marked as confidential. Forms shall be made available on request and in the Board's Office.

5. TIME FOR FILING. The appeal must be filed in writing to the Board within sixty (60) days from the date the applicant received the notice of decision from which such appeal is being taken or within sixty (60) days of the date the abatement application to the Assessor(s) or Municipal Officers is deemed to have been denied. The appeal shall be filed with the Board and a copy provided to the Assessor(s) or Municipal Officers of the municipality in which the property is located. Unless the applicant agrees in writing to extend the deadline, the Board has sixty (60) days to hear and decide the appeal.

6. PAYMENT REQUIREMENT. Before any appeal may be heard by the Board for a property with an assessed valuation of \$500,000 or more, the applicant must pay the amount of the tax required by the applicable statute. See 36 M.R.S. § 844(4).

7. EVIDENCE. The Board may receive any oral or documentary evidence, but shall exclude irrelevant, immaterial, or unduly repetitious evidence. Each party shall have the right to present his/her case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of facts. All documentary evidence from all parties that can

reasonably be anticipated as part of the record (e.g., assessing records, appraisal reports, statements of financial condition) shall be submitted to the Board, with a copy provided to the other party, **fourteen (14) days** in advance of the Board's initial hearing on the appeal; provided, however, that such documentary evidence that cannot reasonably be anticipated as part of the record, such as rebuttal evidence, need not be submitted in advance. Notwithstanding the above, the Board may permit the submission of additional information at any time prior to its decision for good cause shown. The Board may continue any hearing to obtain clarification of the facts or legal issues involved.

8. **VIEW OF THE PROPERTY.** The Board may view or inspect the property at issue, if it deems necessary. At any inspection of the property, all parties and their representatives shall have the right to be present. The purpose of any such visit is to enable the Board to obtain context to testimony presented at the hearing, not to receive evidence or testimony. No evidence or testimony shall be offered at the inspection, but all parties may call to the attention of the Board, without further comment, those characteristics of the property which they wish the Board to observe. A summary of the inspection shall be made by the Board on the record at the next scheduled meeting of the Board, and any party may at that time offer their own summary of the visit for the record.

9. **DELIBERATIONS.** The Board may close the hearing after all parties have had an opportunity to present evidence to the Board and may deliberate at that meeting or continue its deliberations until the next meeting of the Board.

10. **WAIVER.** The Chair may waive any rules of procedure related to the conduct of a hearing upon good cause shown.

#### **SECTION IV DECISION**

1. **TIME OF DECISION.** The Board shall render a decision on all appeals within sixty (60) days from the date the appeal is filed unless the applicant agrees in writing to further delay. All decisions of the Board on all appeals shall be voted on at a public meeting of the Board.

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.

2. **WRITTEN DECISION.** The Board shall issue a written decision that shall set forth the Board's findings and conclusions, as well as the reason(s) or basis for such findings and conclusions, based on the material issues of fact, law, or discretion presented. All findings and conclusions shall be based only upon evidence included in the Board's record. The decision shall also include the appropriate order, relief, or denial abatement as the board determines proper. The Secretary or their designee shall mail or hand deliver notice of the Board decision to all parties, including the applicant,

Assessor(s) or Municipal Officers, and the County Commissioners within ten (10) days of such decision.

3. RECONSIDERATION. The Board may reconsider any decision within sixty (60) days of its prior decision, provided it continues to have jurisdiction over the appeal. A request to the Board to reconsider a decision must be filed within ten (10) days of the vote that is to be reconsidered. If the Board votes to reconsider the decision, it may conduct additional hearings and receive additional evidence and testimony as provided herein. If the Board votes to reconsider the decision, it shall vote again upon the merits and provide a second written decision; provided, however, that the vote to reconsider and the action taken thereon must occur and be completed within sixty (60) days of the date of the vote on the original decision.

4. APPEAL. A party may appeal the decision of the Board to the Superior Court in accordance with Rule 80B of the Maine Rules of Civil Procedure. If the Board fails to give written notice of its decision within 60 days of the date the appeal was filed, unless the applicant agrees in writing to further delay, the appeal is deemed denied and the applicant may appeal to the Superior Court as if there had been a written denial.

ADOPTED: \_\_\_\_\_, 20\_\_

Board of Assessment Review:

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