Cumberland County Maine

CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW
INSTRUCTIONS TO APPLICANTS

Dear Applicant:

These instructions provide general guidance on the process and documentation required to appeal a property tax abatement decision to the Cumberland County Board of Assessment Review (BAR). The following instructions are not intended to be a substitute for reviewing the applicable laws and rules of procedure or consulting legal counsel or other professionals.

<u>Appeal Process</u>: The Cumberland County Commissioners established the County 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. The County BAR hears appeals of property tax abatement decisions that would have otherwise been heard by the County Commissioners under state law.

Before filing an appeal with the County BAR, a taxpayer must first apply for a property tax abatement to the Assessor(s) or Municipal Officers in the municipality where the property is located. Assessor(s) generally hear applications for abatements due to an overvaluation (the assessed value is too high) and the Municipal Officers (selectboard or council) generally hear applications for abatements due to poverty or hardship. An appeal to the County BAR may only be filed after the Assessors(s) or Municipal Officers issue a decision on whether to grant an abatement or when the application has been "deemed denied" by law because the Assessor(s) or Municipal Officers failed to issue a decision within 60 days from the date of the application.

<u>Timing:</u> An application to appeal to the County BAR must be made in writing and submitted to the BAR within sixty (60) days of the date of the Assessor(s) or Municipal Officers notice of decision or the date the application is deemed denied by law.

<u>Application Forms:</u> Forms that may be used to apply for an appeal are available:

- **At the Cumberland County Office Building**
  27 Northport Drive
  Portland, ME 04103
- **On the County website**
  https://www.cumberlandcountyme.gov/boards___committees/board_of_assessment_review/index.php
- **By Telephone**
  (207) 871-8380

Supporting Documentation: A written application for appeal should be accompanied by supporting documentation. At least fourteen (14) days before the initial hearing on the application to appeal, applicants must submit to the County BAR all supporting documentation that is required by the BAR Rules of Procedure, all evidence reasonably anticipated to be part of the record (such as assessing records, appraisal reports, statements of financial condition), and a copy of the application to and abatement decision issued by the Assessor(s) or Municipal Officers.

Notice to Municipal Assessor(s)/Municipal Officers: A copy of the written application for appeal to the BAR and any supporting documentation must be provided 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. To show unjust discrimination the taxpayer must demonstrate that his or her property, as a whole, has been valued differently than other comparable properties; or
3. The assessment was fraudulent, dishonest or illegal.

Please be sure to address these standards carefully in your application for an 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 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 for appeal 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 to the municipality 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

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