



Jim Gailey <gailey@cumberlandcounty.org>

RE: RE Tax Appeal

1 message

Alyssa C. Tibbetts <ATibbetts@jensenbaird.com>
To: Jim Gailey <gailey@cumberlandcounty.org>

Thu, Jan 16, 2025 at 6:39 AM

Jim,

Thank you, this is helpful. The statute, 36 M.R.S. § 844(1), says that an applicant may appeal to the County BAR "within 60 days after notice of the decisions from which the appeal is being taken." Another statute, 36 M.R.S. § 842, says: "... that the applicant has 60 days from the date the notice is received to appeal the decision."

If the decision was sent by regular mail, there is no easy way to tell when it was actually received by the applicant. However, the definition of "notice" in 36 M.R.S. § 111(2) says: "Notice by first-class mail is deemed to be received 3 days after the mailing, excluding Sundays and legal holidays." If it was mailed on November 4, it would be deemed received on November 7. The application says that the notice was received on November 12.

The applicant will need to demonstrate to the BAR that the appeal was timely, by providing some evidence that he did not receive the notice more than 60 days prior to his date of filing. The question that the BAR will want answered is whether the Assessor can demonstrate that he actually sent out the letter on 11/4/24. If so, notice was deemed to have been received on 11/7/24, meaning that the appeal was due on 1/6/25 and wasn't timely as it was filed on 1/8/25. However, if the notice was not sent then or the applicant can prove that it was received later, the appeal may be timely. The BAR will have to make this determination based on the evidence presented at a hearing.

Please let me know if we can assist further.

Thanks,

Alyssa

Alyssa C. Tibbetts, Esq.
Attorney



10 Free Street
P.O. Box 4510
Portland, ME 04112
www.JensenBaird.com

T: (207) 775-7271
D: (207) 518-5906
Email: atibbetts@jensenbaird.com
Bio: Alyssa C. Tibbetts | Jensen Baird