

Position Paper for Agenda Item

To: Cumberland County Board of Commissioners
From: James H. Gailey
Date: April 21, 2026
Subject: Review and Action on Authority of the Board of Assessment Review

Requested Action

Authorize the Cumberland County Board of Assessment Review (BAR) to hear and decide applications for poverty abatement appeals submitted to Cumberland County.

Background and Purpose of Request

Taxpayers who own property in Cumberland County may appeal local property tax abatement decisions to the County Commissioners, by law, when the municipality where the property is located has not established a local board of assessment review. In 2010, the Cumberland County Commissioners voted to establish a County Board of Assessment Review (BAR) to hear property tax appeals that would have otherwise been submitted to the Commissioners, but retained the authority to hear appeals of local poverty abatement decisions.

Over time, given the infrequency of these appeals, it became unclear whether the BAR has authority to hear all property tax appeals or whether the Commissioners still have the authority to hear poverty abatement appeals. For example, an appeal of a poverty abatement decision was heard by the County BAR in 2018.

The purpose of this item is to clarify the authority of the BAR and to provide guidance to staff on how to proceed when handling property tax appeals to the County.

Effective Date

April 21, 2026

Recommended Motion

Whereas the County Commissioners voted on May 10, 2010 to establish a 7-member Board of Appeals to hear all appeals to the County Commissioners except for poverty appeals;

The Cumberland County Commissions hereby vote, pursuant to 36 M.R.S. § 841(1-A), to authorize the Cumberland County Board of Assessment Review (BAR) to hear all appeals to the County Commissioners, including appeals of poverty abatement decisions.