

TOWN OF ADDISON
ASSESSMENT REVIEW BOARD
ORDINANCE

ENACTED MARCH 9, 1993

Section I: Purpose

Where the municipality has adopted a Board of Assessment Review, if the assessors or the municipal officers refuse to make the abatement asked for, the applicant may apply in writing to the Board of Assessment Review within 60 days after notice of the decision from the which the appeal is being taken or after the application is deemed to have been denied, and, if the board thinks his is over-assessed, he shall be granted such reasonable abatement as the board thinks proper. If the Board of Assessment review fails to give written notice of their decision within 60 days of the date the application is filed, unless the applicant is deemed denied and applicant may appeal to Superior Court as if there had been a denial or the applicant may appeal the procedures specified in subsection 2. 1985, c. 764, 17 (amd).

Section II: Rules of Procedure

I. Hearing Procedure

When a taxpayer requests a hearing, he is to be notified of the date, time and place for that hearing in writing and he will also be given adequate preliminary information and time to ensure effective information, which will govern all hearings. All hearings will:

1. Be conducted in a convenient place within the Town of Addison, open to the public and to:
 - a. The taxpayer, witness, legal counsel, or other whom he wishes to be present, and
 - b. The majority of tax assessors, legal counsel, or others selected by the hearing authority for their planned participation in the hearing;
2. Be opened with a presentation of the issue by the Chairman or Spokesman.
3. Be conducted informally, but under oath, without technical rules of evidence, but subject to requirements of due process. All evidence being reasonable shall be admissible but all immaterial, irrelevant and unduly repetitious evidence shall be excluded.
4. Allow the taxpayer and the tax assessors the option to present their positions for themselves or with the aid of others, including legal counsel:
5. Give all participants an opportunity:
 - a. To present oral or written testimony or documentary evidence:
 - b. To offer rebuttal,
 - c. To question witnesses,
 - d. To examine all evidence presented at the hearing,
 - e. To view the property in issue.

6. Result in a decision, based exclusively on evidence or testimony presented at the hearing and the observations of the Board on any view taken;
 7. Be permanently recorded, having a written decision (see below, DISPOSITION OF HEARING DECISION) filed with evidence introduced at the hearing. The hearing will allow the taxpayer to establish all pertinent facts and circumstances, and to advance any arguments without undue interference.
- II. Disposition of Hearing Decision. The decision of the Board of Assessment Review will be binding on the Tax Assessor and will be communicated in writing to the taxpayer and to the Tax Assessor, Tax Collector within 10 days after completion of the hearing.* Written notice of the *decision decision will contain the following:
1. A statement of the issue;
 2. Relevant facts brought out at the hearing;
 3. The decision and the reason for it;

The taxpayer shall be furnished with a copy of the notice of decision.

The written NOTICE OF DECISION shall state that the Taxpayer and the Town, if either is dissatisfied with the decision, shall have the right to judicial review under the provisions of Maine Revised Statutes Annotated. To take advantage of this right, the taxpayer or the Town must file a petition for review in the Superior Court within 30 days from the receipt of notice of the hearing decision. The procedure or appeal shall be as set forth in Rule 80B of the Maine Rules of Civil Procedure.

Section III. Assessment Review Board

A board of Assessment Review consisting of three (3) members shall be appointed by the Town Selectmen in March of 1993 with the responsibility for arbitration of taxpayer appeals and authority to abate assessments in the light of said appeals. One member shall be appointed for one year, one member shall be appointed to serve for three years. Thereafter, all appointments shall be for a three year term. Vacancies due to death, resignation, or other cause shall be filled by Council appointment for the remainder of the unexpired term. One member shall be elected annually by the members as chairman and one member as secretary of the Board of Assessment Review. The full Board shall be present to act and abatements shall be allowed by a majority vote of those present and voting.

*AMENDED OCTOBER 27, 1994 to read as follows:

II. DISPOSITION OF HEARING DECISION. The decision of the Board of Assessment Review will be binding on the Tax Assessor and will be communicated in writing to the taxpayer and to the Tax Assessor, Tax Collector within 10 days after completion of the hearing decision.