

DIVISION 2. - BOARD OF ASSESSMENT REVIEW^[13]

Footnotes:

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State Law reference— Board of assessment review, 36 M.R.S.A. § 471-A.

Sec. 2-430. - Membership; compensation of members.

A board of assessment review shall be appointed by the city council, consisting of five members, to serve without compensation. The city council shall also appoint three alternate members.

(Code 1967, § 5-2.1)

Sec. 2-431. - Term of members.

The initial terms of office of the members of the board of assessment review shall be staggered terms. The city council shall annually appoint one member to serve on the board for a five-year term. The initial terms of the alternate members of the board shall be staggered. Their successors shall be appointed for five-year terms.

(Code 1967, § 5-2.2)

Sec. 2-432. - Appeals procedure.

When written application is made by a taxpayer for a review of a refusal by the tax assessor to grant a request for an abatement, the board of assessment review shall, within 14 days of the receipt of such request, set a date for hearing, of which the applicant shall receive at least seven days' written notice. In its conduct of the hearing the board shall act as an impartial panel to receive evidence from the appellant and the assessor, advocating for neither party in rendering a decision. The board shall conform that decision to all applicable statutes. At such hearing, the applicant shall have the right to be heard in person, to present witnesses, to examine the tax assessor and any witnesses presented by him, and to be represented by counsel. Upon the evidence presented, the board shall determine whether or not the applicant was over-assessed and may grant such reasonable abatement of his assessment as it determines to be proper. The board shall give notice to the applicant of its decision and of the reasons therefor at the hearing or within a reasonable time thereafter.

(Code 1967, § 5-2.3)

Sec. 2-433. - Quorum.

The board of assessment review shall take no official action unless at least three members are present; provided, however, that a lesser number may adjourn the proceedings to a later time. When a regular member of the board is unable to participate in an appeal, the chair shall designate one of the alternate members to replace him.

(Code 1967, § 5-2.4)

Sec. 2-434. - Rules and regulations for conduct of hearings.

The board of assessment review may establish such rules and regulations governing the conduct of hearings before it as it may deem necessary consistent with this Code and with state law.

(Code 1967, § 5-2.5)

Sec. 2-435. - Legal counsel.

The board of assessment review may have legal counsel present during any appeal hearing to advise on points of law and to assist the board in drafting its final decision.

(Code 1967, § 5-2.6)

Secs. 2-436—2-453. - Reserved.