City of Portland
Board of Assessment Review February 17, 2023

Friday, February 17, 2023 at 1:00 PM

To submit written public comment on an agenda item, email INSERT_EMAIL_ADDRESS_HERE. Submissions must be received by 12:00 pm the day before the COMMITTEE_NAME meeting to guarantee their inclusion in the agenda packet. All submissions must include the commenter's name and legal address. To help ensure your comment is submitted for the correct item, please include the name of the agenda item (see below).

REMOTE ACCESS INFORMATION:

The City Manager Search Subcommittee will conduct this meeting remotely via Zoom pursuant to the Remote Meeting Policy adopted by the Portland City Council. Allow your computer to install the free Zoom app to get the best meeting experience. If you are not able to attend live either in person or via Zoom, a recording will be available in the Agenda Center following the meeting.

For public comment via Zoom, you will need to use the "raise your hand" feature. To raise your hand via the telephone, please hit *9. You will be unmuted by the host when it is time for public comment.

INSERT_MEETING_LINK_HERE

1. Sign In (2 minutes)
    a. Please click the link below to join the webinar:
    https://portlandmaine-gov.zoom.us/j/87688794337?pwd=SUw1aEZYKzE1RS9LVWtxUDNjMnBWQT09
    Passcode: 445429
    Or One tap mobile :
    US: +19292056099,,87688794337#,,,,*445429# or +13017158592,,87688794337#,,,,*445429#
    Or Telephone:
    Dial(for higher quality, dial a number based on your current location):
    US: +1 929 205 6099 or +1 301 715 8592 or +1 305 224 1968 or +1 309 205 3325 or +1 312 626 6799 or +1 646 931 3860 or +1 719 359 4580 or +1 253 205 0468 or +1 253 215 8782 or +1 346 248 7799 or +1 360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 or +1 669 444 9171 or +1 669 900 6833 or +1 689 278 1000
    Webinar ID: 876 8879 4337
    Passcode: 445429
    International numbers available: https://portlandmaine-gov.zoom.us/u/kdToH7lhtI

2. Review and approve revisions to Rules of Procedure
    a. Redlined and proposed Rules of Procedure attached.

3. Review and approve revisions to application
    a. Model from Maine Revenue Services and proposed new application form, attached.
4. Review and Approve new Remote Participatioon Policy
    a. Remote Participation Policy Attached.
5. Public Comment
6. Adjournment

PORTLAND BOARD OF ASSESSMENT REVIEW
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AUTHORITY OF THE BOARD

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ORGANIZATION OF THE BOARD

The Portland Board of Assessment Review ~~will~~ consists of three members and two alternates all of whom shall be citizens of the City of Portland, not otherwise connected with the City government, who have been appointed to the Board by the City Council. The Board shall annually choose a chair~~man~~ and a secretary from its membership. The members of the Board in carrying out their official duties shall act in a quasi-governmental capacity, acting fairly, independently, and impartially. Alternates may fully participate in the evidentiary portion of any proceeding, but they may not take part in the Board's deliberations nor vote, except in the absence of a member or a vacancy on the Board. The Board's findings of fact and determinations in each case shall be based only upon evidence presented to the Board in its public proceedings which shall become the record in the case. Generally, the record shall consist of the application for abatement, the Assessor's decision, testimony before the Board, the exhibits offered, any stipulations of the parties, ~~and~~, if the Board desires, an inspection of the property and the Board's written decision.

PROCEDURE

1. Meetings/Quorum. The ~~Chairman~~ Chair- shall call meetings of the Board as required. The Chair~~man~~ shall also call meetings of the Board when requested to do so by a majority of the members or by the municipal officers. A quorum of the Board necessary to conduct an official Board meeting shall consist of at least two members. The Chair~~man~~ shall preside at all meetings of the Board and be the official spokesman of the Board. The Board shall give reasonable notice of all meetings and its meetings shall be open to the public.

~~1.~~2. Procedure. The procedure of the Board is governed by 30-A M.R.S. Section 2691(3)), ~~When not inconsistent with applicable state~~ State law, City ordinance ~~or~~ and these ~~rules~~Rules~~, Robert's Rules of Order shall govern in the Board's deliberations~~. The Board may provide, by regulation that must be recorded by the Secretary (these Rules), for any matter relating to the conduct of any hearing, except that the Chair may waive the Rules upon good cause shown.

~~2.~~3. Board Records. The activities of the Board and its records are governed by the Maine ~~Right to Know~~Freedom of Access Act ("FOAA," 1 M.R.S.~~A.~~ Section 401, et seq.). All Board meetings shall be electronically sound recorded. The Secretary shall maintain a permanent record of all Board meetings and all correspondence of the Board. The Secretary is responsible for maintaining those records which are required as part of the various proceedings which may be brought before the Board. All records to be maintained or prepared by the Secretary are public records. They shall be filed in the City Clerk's office and may be inspected at reasonable times. ~~and the secretary to the Board shall maintain a permanent file of all documents submitted and correspondence of the Board as part of the various proceedings which may be brought before the Board. All Board records and recorded tapes are deemed public, shall be maintained at City Hall, and may be inspected or listened to at reasonable times. Anyone desiring a copy of any record or transcription of the tapes of the Board's meetings shall pay in advance the cost of copying or transcription~~.

3. Conflict of Interest. Any question of whether a particular issue involves a conflict of interest sufficient to disqualify a member from voting thereon shall be decided by a majority vote of the other members present and voting.

4. Application. To initiate an abatement appeal, the applicant ~~must have filed a written application to the City Assessor, must have received a written denial from him (or expiration of 60 days from the date of filing if no written denial was given, unless the applicant shall have in writing consented to further delay), and must then~~shall file a timely (see section 5 below) written appeal to the Board. Appeal forms shall be provided, which forms shall provide the name and address of the appealing party, a description of the property involved, the amount assessed by the Assessor, and the amount the applicant feels constitutes the proper assessment and the reasons therefor (for example, overvaluation based on assessments of comparable properties, discriminatory taxation, or fraudulent, dishonest or illegal assessment). Copies of forms which may be used will be available in the Assessor's Office.

For property with an assessed ~~at~~ valuation of $500,000 or more, a taxpayer filing an appeal must pay ~~either~~ an amount of current taxes equal to the greater of the amount of taxes paid in the immediately preceding year tax year (~~as long as~~to the extent ~~this~~ that amount does not exceed the amount of taxes due ~~for~~in the current tax year) or the amount of current year taxes not in dispute~~, whichever amount is greater~~. If the taxpayer has filed an appeal without paying the appropriate amount of taxes by or after the due date or according to a payment schedule mutually agreed to in writing by the taxpayer and the City Council, the appeal process must be suspended until the taxes, together with any accrued interest and costs, have been paid. If an appeal is in process upon expiration of a due date or written payment schedule date for payment of taxes in a particular municipality, without the appropriate amount of taxes having been paid, whether the taxes are due for the year under appeal or a subsequent tax year, the appeal process must be suspended until the appropriate amount of taxes described in this subsection, together with any accrued interest and costs, has been paid. (36 M.R.S.~~A.~~ Section 843(4)).

5. Time for Filing. The application must be filed in writing to the Board within sixty (60) days after the notice of decision from which such appeal is being taken or after the application is deemed to have been denied. The application shall be filed with the Assessor

who shall present the same to the Board, and the Board shall schedule a hearing on the appeal within a reasonable time. 36 M.R.S. Section 843(1).

6. Evidence. The Board may receive any oral or documentary evidence, but shall exclude irrelevant, immaterial or unduly repetitious evidence. Every party ~~or other interested person shall have~~has the right to present his or her case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct ~~such~~ any cross-examination ~~as may be~~that is required for a full and true disclosure of facts.

All ~~lengthy~~ documentary evidence that can reasonably be anticipated ~~as~~ to be presented to the Board and become part of the record (for example, appraisal reports) shall be submitted by the taxpayer at least fourteen (14) calendar days in advance of the Board's initial hearing on the application and by the Assessor at least seven (7) days in advance of the initial hearing, and the taxpayer shall submit any rebuttal documentary evidence at least three (3) days in advance of the initial hearing. ~~That said, all evidence needs to be submitted in advance of the hearing.~~At the initial or later hearing, as appropriate, the Board shall establish the process and deadlines for any further submittals of documentary evidence by the taxpayer an Assessor.

The Board may continue any hearing to obtain a clarification of the facts or legal issues involved, for the presentation of additional facts, or to inspect the property; provided, however, that once scheduled, a hearing may not be continued except for good cause or as fairness requires as determined by the Board.

7. View of Property. If a majority of the Board deems it necessary, the Board may view or inspect the property in issue. At any inspection of the property, both parties, the taxpayer and the Assessor (and legal counsel, if any) shall have the right to be present. No evidence or testimony shall be offered at the inspection, but both parties may nevertheless call to the attention of the Board those characteristics of the property which they wish the Board to observe, without further comment. A summary of the inspection shall be made by the Board on the record at the next scheduled meeting of the Board, and either party may, at that time, offer his or her own summary of the inspection for the record.

8. Infirmity or Poverty of Taxpayer. The Board is without the power to grant abatements to those whom by reason of infirmity or poverty are unable to pay the property taxes assessed, and therefore, evidence of the applicant's financial difficulties or inability to pay his taxes on time is irrelevant.

9. Other Rules. The Board ~~shall~~ may make such other reasonable rules of procedure as may be required.

ASSESSMENT REVIEW

1. Basic Standard. The standard for the assessment of property is provided in Article IX, Section 8 of the Maine Constitution: "All taxes upon real and personal estate, assessed by authority of this state, shall be apportioned and assessed equally, according to the just value thereof," . . . "Just value" is the equivalent of "market value." Assessments of real estate

may recognize only that value arising from ~~the~~ presently possible land use alternatives to which the particular parcel of land being valued may be put, as provided by 36 M.R.S.~~A.~~ Section 701-A.

2. Burden of Proof. The applicant for an abatement of taxes has the burden of proof, or the responsibility of showing to the Board, that the assessment of his or her property is not in conformity with the law.

DECISION

1. Time of Decision. The Board shall render a decision on all applications within sixty (60) days from the date the application is filed unless the applicant agrees in writing to further delay. If the Board shall fail to give written notice of its decision within sixty (60) days, unless the period has been extended as provided herein, the application shall be deemed denied and the applicant may appeal either to Superior Court or to the State Board of Property Tax Review (hereinafter "State Board"), whichever is appropriate, as if there had been a written denial. 36 M.R.S. Section 843(1).

   The Board may close the hearing after all evidence has been submitted, and continue its deliberations until the next meeting of the Board. Except as provided by State law, ~~All~~ all deliberations of the Board on all appeals shall be in public at its meetings.

2. Record, Written Decision. The transcript or recording of testimony, if such a transcript or recording has been prepared by the Board, and the exhibits, together with all papers and requests filed in the proceeding, constitute the public record. The Board shall issue a written decision upon all applications which shall be mailed or hand delivered ~~forwarded~~ to the applicant, the City Assessor and the City's Director of Finance within 10 days of the board's decision. All decisions become a part of the record and ~~T~~the written decision ~~shall set forth the Board's findings of fact and~~ must include a statement of findings and conclusions, as well as the reason(s) or basis for the findings and conclusions, ~~reason or reasons for its decision~~ sufficient to apprise the applicant, the City, and any interested member of the public of the basis of the decision, upon all the material issues of fact, law or discretion presented and the appropriate order, relief or denial of relief. The notice of decision also must state that the applicant has 60 days from the date the notice is received to appeal the decision, and must also identify the board or agency designated by law to hear the appeal. 36 M.R.S. Section 842.

3. Reconsideration. The Board may reconsider any decision within forty-five (45) days of its prior decision. The board may reconsider any decision reached under this section within 45 days of its prior decision. A request to the board to reconsider a decision must be filed within 10 days of the decision that is to be reconsidered. A vote to reconsider and the action taken on that reconsideration must occur and be completed within 45 days of the date of the vote on the original decision. The board may conduct additional hearings and receive additional evidence and testimony as provided in this subsection. (30-A M.R.S. Sections 2526(6)(G) and 2691(3)(F)).

4. Appeal. Either party may appeal from the decision of the Board pursuant to the provisions of 36 M.R.S.~~A.~~ Section 843(1), as amended.

BOARD OF ASSESSMENT REVIEW

By: ______________________________
Stephen Bither, Chair

By: ______________________________
Barbara Brewer

Date: ____________________, 2023

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unless the period has been extended as provided herein, the application shall be deemed denied and the applicant may appeal either to Superior Court or to the State Board of Property Tax Review (hereinafter "State Board"), whichever is appropriate, as if there had been a written denial. 36 M.R.S. Section 843(1).

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BOARD OF ASSESSMENT REVIEW

By: ________________________________
Stephen Bither, Chair

By: ________________________________
Barbara Brewer, Secretary

Date: ___________________, 2023

BOARD OF ASSESSMENT REVIEW
APPLICATION FOR APPEAL OF ASSESSOR'S DECISION ON ABATEMENT OF MUNICIPAL PROPERTY TAXES
(36 M.R.S.A. Section 843)

This application must be filed with your municipal Board of Assessment Review. A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

1. Name:________________________________
2. Mailing address:________________________________
3. Physical address (if different than mailing address): ____________________
4. Phone: ____________________ Email:____________________
5. Tax year for abatement: .... ____________
6. Assessed value of real estate: ....$ ____________
7. Reduction of real estate value requested:...$ ____________
8. Assessed value of personal property: ....$ ____________
9. Reduction of personal property value requested: ....$ ____________
10. Reasons for requesting abatement (please be specific about the reason(s) you believe the assessment is illegal, erroneous, or that the property is overvalued for tax purposes, and include supporting documentation such as comparable sales/deed reference): ____________

APPLICATION FOR ABATEMENT AND CERTIFICATE OF COMPLIANCE WITH 36 M.R.S.A. § 843(4) Pursuant to 36 M.R.S.A. § 843(4), the applicant hereby certifies that he or she has paid, by the due date, either the amount of taxes not in dispute for the current tax year or an amount equal to the amount of taxes paid in the previous tax year, whichever is greater. The statements contained in this application are correct to the best of my knowledge and belief.

________________________________ ________________

Signature of applicant Date

INSTRUCTIONS

Submit this application to the Portland Board of Assessment Review within 60 days of the date of the Assessor's decision. Check with your municipal assessor to find out the exact date of that decision. An abatement request is not a guarantee of reduced tax. By law, a taxpayer must prove that the actual value of their property is lower than the municipal assessment. Proof may include, for example, documentation of recent sales of similar property or a significant error on the taxpayer's property record card.

If you do not pay your tax bill due to an abatement request, you will be charged interest on any past due tax, even if the abatement is granted and your tax bill is lowered. If you pay the full amount of your tax when due and an abatement is later granted, the municipality will refund the amount of tax you overpaid. For more information about the abatement and appeals process, see Bulletin No. 10 – Abatement and Appeals Procedures, available here: https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/bull10.pdf

Line 1. Name. Enter the name of the property owner.

Line 2. Mailing address. Enter the address where the municipality should send all correspondence regarding this abatement request.

Line 3. Physical address. Enter the location of the property if this address is different than the mailing address above. If you know the map and lot for this property, enter that as well as the address.

Line 4. Phone and email. Enter the best contact information for the municipality to get in touch with you.

Line 5. Tax year for abatement. Enter the year or years you are requesting an abatement of taxes. In most cases, an assessor can only abate taxes for the current tax year.

Line 6. Assessed value of real estate. Enter the value of real estate (land and buildings) as reported on your property tax bill.

Line 7. Reduction of real estate value requested. Enter the amount that you want subtracted from the value on line 6. For example, if your property is valued at $200,000 and you think the correct value is $175,000, enter $25,000 on this line. If you are awarded a reduction of value, that amount will be multiplied by the municipal tax rate to determine your tax abatement.

Line 8. Assessed value of personal property. Enter the value of personal property (any property not assessed as real estate) as reported on your property tax bill. If you are not requesting abatement of your personal property assessment, leave this line blank.

Line 9. Reduction of personal property value requested. Most abatement requests involve real estate. If you are requesting a reduction in the value of your personal property, however, enter the amount of value reduction you are requesting.

Line 10. Reasons for requesting abatement. Summarize your request for an abatement of taxes. To receive an abatement, a taxpayer must prove that their property is overvalued or that there is some other illegality or error in their assessment. Include the reasons why you think your property should be valued at a lower amount and attach any associated proof to this application.

APPLICATION FOR
ABATEMENT OF MUNICIPAL PROPERTY TAXES

36 M.R.S. §§ 841 - 849, and Property Tax Bulletin No. 10

This application must be filed with your municipal assessor. A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

1. Name:____
2. Mailing address:__________________________________
3. Physical address (if different than mailing address): __________________
4. Phone: ________________ Email:____________________
5. Tax year for abatement: .... ________
6. Assessed value of real estate: ....$ ________
7. Reduction of real estate value requested:.......................................$ ________
8. Assessed value of personal property: ....$ ________
9. Reduction of personal property value requested: ....$ ________
10. Reasons for requesting abatement (please be specific about the reason(s) you believe the assessment is illegal, erroneous, or that the property is overvalued for tax purposes, and include supporting documentation such as comparable sales/deed reference): ________

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

______________________________ ____________
Signature of applicant Date

Rev 03/22

INSTRUCTIONS

Submit this application to your municipal assessor within 185 days of commitment. Commitment is the date when the municipal tax collector receives the tax files for the year. This date is usually near the date when the tax bills are sent out. Check with your municipal assessor to find out the exact commitment date. An abatement request is not a guarantee of reduced tax. By law, a taxpayer must prove that the actual value of their property is lower than the municipal assessment. Proof may include, for example, documentation of recent sales of similar property or a significant error on the taxpayer's property record card.

If you do not pay your tax bill due to an abatement request, you will be charged interest on any past due tax, even if the abatement is granted and your tax bill is lowered. If you pay the full amount of your tax when due and an abatement is later granted, the municipality will refund the amount of tax you overpaid. For more information about the abatement and appeals process, see Bulletin No. 10 – Abatement and Appeals Procedures.

Line 1. Name. Enter the name of the property owner.

Line 2. Mailing address. Enter the address where the municipality should send all correspondence regarding this abatement request.

Line 3. Physical address. Enter the location of the property if this address is different than the mailing address above. If you know the map and lot for this property, enter that as well as the address.

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Line 9. Reduction of personal property value requested. Most abatement requests involve real estate. If you are requesting a reduction in the value of your personal property, however, enter the amount of value reduction you are requesting.

Line 10. Reasons for requesting abatement. Summarize your request for an abatement of taxes. To receive an abatement, a taxpayer must prove that their property is overvalued or that there is some other illegality or error in their assessment. Include the reasons why you think your property should be valued at a lower amount and attach any associated proof to this application.

REMOTE PARTICIPATION POLICY
OF THE
BOARD OF ASSESSMENT REVIEW

ADOPTED on February __, 2023

Pursuant to 1 M.R.S. § 403-B, and after public notice and a hearing, the Board of Assessment Review hereby adopts the following policy to govern remote methods of participation in public proceedings or meetings (collectively, "meetings") of the Board of Assessment Review (hereinafter collectively referred to as the "Board").

In addition to conducting meetings with in-person participation, the Board conducts meetings with two other types of participation: remote and hybrid.

Remote meetings allow Board members and the public to participate only by telephonic or video technology allowing simultaneous reception of information, but may include other means necessary to accommodate disabled persons (referred to herein as "remote methods of participation"). Remote meetings will not be by text-only means such as e-mail, text messages, or chat functions.

Hybrid meetings allow Board members and the public to participate in-person or by remote methods of participation. Members of the Board are encouraged to participate in-person for hybrid meetings.

Prior to each meeting, the Chair or other presiding officer, in consultation with other members of the Board if appropriate and possible, will determine whether participation at a meeting will be in person, remote, or hybrid in as timely a manner as possible under the circumstances. Any Board member who is unable to attend a meeting in-person will notify the Chair or other presiding officer as far in advance as possible.

The public, City staff and applicants before the Board will be provided a meaningful opportunity to attend a meeting via remote methods of participation when any member of the Board participates via remote methods or when remote methods are available and operational at a given Board meeting. If public input via remote methods is allowed or required at a meeting, an effective means of communication between the Board and the public will also be provided. The public will also be provided an opportunity to attend the meeting in person unless there is an emergency or urgent situation that requires the entire Board to meet only by remote methods.

Notice of all Board meetings will be provided in accordance with 1 M.R.S. § 406, and the City Charter, City Code or policy, if applicable. When the public may attend via remote methods, the notice will include the means by which the public may access the meeting remotely and will provide a method for disabled persons to request necessary accommodation to access the meeting. The notice will also identify the location where the public may attend the meeting in person. The Board will not restrict public attendance to remote methods except in the case of an emergency or urgent issue that requires it to meet using remote methods of attendance.

The Board will make all documents and materials to be considered by it during a meeting available, electronically or otherwise, to the public who attend remotely to the same extent customarily available to the public who attend in person, provided no additional costs are incurred.

All votes taken during a Board meeting using remote methods will be by roll call vote that can be seen and heard if using video technology, or heard if using audio technology only, by other members of the Board and the public. A member of the Board who participates remotely will be considered present for purposes of establishing a quorum and voting.

This policy will remain in force indefinitely unless amended by the Board.