# City of Portland
# Remote Board of Assessment Review
# Hearing - July 23, 2026

Board Chair Eric Larsson

Board Members Dale Knapp, Samuel Rains, and Julia Sheridan

Thursday, July 23, 2026 at 1:00 PM via Zoom

To submit written public comment on an agenda item, email ajames@portlandmaine.gov. Submissions must be received by 12:00 pm the day before the Board of Assessment Review 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 Board of Assessment Review will conduct this meeting remotely via Zoom pursuant to the Remote Meeting Policy adopted by the Board of Assessment Review. 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.

Join from PC, Mac, iPad, or Android:
https://portlandmaine-gov.zoom.us/j/81301782655

Phone one-tap:
+19292056099,,81301782655# US (New York)
+13017158592,,81301782655# US (Washington DC)

Join via audio:
+1 929 205 6099 US (New York)
+1 301 715 8592 US (Washington DC)
+1 305 224 1968 US
+1 309 205 3325 US
+1 312 626 6799 US (Chicago)
+1 646 931 3860 US
+1 564 217 2000 US
+1 669 444 9171 US
+1 669 900 6833 US (San Jose)
+1 689 278 1000 US
+1 719 359 4580 US
+1 253 205 0468 US
+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)
+1 360 209 5623 US
+1 386 347 5053 US

# City of Portland
## Remote Board of Assessment Review Hearing - July 23, 2026

Thursday, July 23, 2026 at 1:00 PM via Zoom

+1 507 473 4847 US
Webinar ID: 813 0178 2655
International numbers available: https://portlandmaine-gov.zoom.us/u/kej8dBcNl5

1. **Approve minutes of the June 30, 2026 Board of Assessment Review Hearing**
    a. Draft June 30, 2026 Board of Assessment Review Meeting Minutes Attached
2. **Joint Stipulation of Denial regarding the Appeal of Assessment of 37 Rand Road (CBL 263A A006001), Owner Centro Heritage SPE 4 LLC**
    a. 37 Rand Road Application for Appeal to Board of Assessment Review Attached
    b. 37 Rand Road Joint Stipulation of Denial Attached
3. **New Bussiness (if necessary)**
4. **Adjournment**

# Board of Assessment Review
## Tuesday, June 30, 2026, 1:00 PM
## Meeting Minutes

Eric Larsson, Chair
Lee Lowry

The meeting convened at 1:00 p.m. on June 30, 2026 in Room 24 at Portland City Hall, 389 Congress Street, Portland Maine.

Attendees: Board members Eric Larsson, Chair, Lee Lowry, Attorney Stephen Wagner representing the board, City Assessor Elisa Marr, Attorney for the city Michael Goldman, Assessor's Office staff Joe Montefusco, appellant representative Bill Bellomy, and board assistant Annie James.

There were no members of the public present. Board attendance was taken by roll call.

**Approve the Minutes of the June 23, 2026 Board of Assessment Review Meeting**

Board Chair Larsson moved to approve the minutes of the June 23, 2026 Board of Assessment Review Meeting. Board member Lowry seconded the motion, which was approved by a roll call vote of (2-0).

Board Chair Larsson introduced all parties and reviewed the meeting's agenda.

**Appeal from 217 Read & Quarry Street, LLC: 217 Read Street**

Board Chair Larsson opened the jurisdiction portion of the appeal for 217 Read Street. Board Chair Larsson began by reviewing the submitted exhibits. There were no objections to the submitted materials.

Board Chair Larsson moved to find that the application is timely, and Board member Lowry seconded, which was approved by a roll call vote of (2-0).

Board Chair Larsson moved to find that the taxes for 217 Read Street are current, and Board member Lowry seconded, which was approved by a roll call vote of (2-0).

Board Chair Larsson opened the floor for discussion regarding compliance with 36 M.R.S. § 706-A. The following individuals spoke: Eric Larsson, Attorney Goldman, Bill Bellomy, Lee

Lowry, Attorney Wagner, Elisa Marr.

Board Chair Larsson moved to find the Board lacks jurisdiction to hear the appeal based on the following factual findings:

1. Incomplete Responses to Requests: The City issued three separate 706-A information requests, all of which were received by the applicant. The applicant's failure to include requested documents does not equate to providing an affirmative, justified response as to why the information could not be provided.
2. Availability of Confidential Procedures: The Board rejects the applicant's assertion that they were unable to produce sensitive information, noting that the Board has an established confidential process to protect such data.
3. Non-Compliant Documentation: The profit and loss information submitted by the applicant was for the year 2025, rather than the requested year of 2024.
4. Statutory Framework: Pursuant to 36 M.R.S. § 706-A, the applicant's failure to comply with the information requests deprives the Board of jurisdiction to hear the appeal.

Board member Lowry seconded the motion, which was approved by a roll call vote of (2-0).

**<u>Appeal from 217 Read & Quarry Street, LLC: 40/70 Quarry Road</u>**

Board Chair Larsson opened the jurisdiction portion of the appeal for 40/70 Quarry Road. The following individuals spoke: Eric Larsson, Attorney Goldman, Bill Bellomy, Attorney Wagner.

Board Chair Larsson began by reviewing the submitted exhibits. There were no objections to the submitted materials.

Attorney Goldman introduced an offer of proof for the appeal of 40/70 Quarry Road.

Attorney Wagner suggested a Motion to deny the appeal of abatement of 40/70 Quarry Road based on the same reasons articulated in the appeal for 217 Read Street, instructing the board’s Attorney to make findings adjusted to reflect the different property address and different exhibits, and to prepare a written decision to be reviewed and signed within 10 days. The Motion was moved by Board chair Larsson and seconded by Board member Lowry, which was approved by a roll call vote of (2-0).

Bill Bellomy departed the meeting at 2:40 p.m.

**<u>Adjournment</u>**

Board Chair Larsson moved and Board member Lowry seconded the motion to adjourn, which passed by a roll call vote of (2-0). The meeting concluded at 2:41 p.m.

# 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: Centro Heritage SPE 4 LLC
2. Mailing address: 200 Ridge Pike Ste 100, Conshohocken PA 19428
3. Physical address (if different than mailing address): 37 Rand Road (Property Address)
4. Phone: Atty: J. Block 207-653-5811 Email: JBlock@pierceatwood.com
5. Tax year for abatement: .................................................................... April 1, 2025
6. Assessed value of real estate: ....................................................$ 17,328,400
7. Reduction of real estate value requested:.............................................$ 7,432,607
8. Assessed value of personal property: ..................................................$ N/A
9. Reduction of personal property value requested: .......................................$ N/A
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. Please see the instructions on the following page.):

    The property is substantially overvalued. Please see attached supporting data.

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] 6/5/2026

Signature of applicant Attorney for Applicant. Date

Attachment to Board of Assessment Review Application

1. The Subject Property is a Lowe's store.

2. In 2022, pursuant to a settlement agreement, it was agreed that the fair market value of the Subject Property was $11,313,600 at a then assessment ratio of 99%. This equates to $83 per square foot.

3. For the 2025 tax year, the assessment ratio is at 100%. However, the assessed value of the Subject Property jumped to $17,328,400, for no discernable reason.

4. The Subject Property has been substantially overvalued. The Assessor is effectively taxing this property at $126 per square foot, which is more than 50% higher than the agreed-upon fair market value just 3 years ago. There is no reason for such an increase.

5. Retail property has not dramatically increased in value since 2022.

6. Market rents and cap rates do not support the Assessor's value of $126 per square foot.

7. The Assessor did not use proper valuation techniques to value the property. The applicable valuation techniques do not support the assessment.

8. The Assessor failed to consider all relevant factors to determine just value as required under 36 M.R.S.A. § 701-A, including but not limited to the fact that the Subject Property is mostly vacant and cannot be used for its intended purpose.

9. The Assessment on the Subject Property is not in conformity with the law, results in unjust discrimination and results in unequal apportionment of the tax burden in violation of Article 9, Section 8 of the Maine Constitution, for reasons, among others, that the Subject Property is assessed at a higher percentage of just value than other property in the City.

14651851.1
#19629847v1

PIERCE ATWOOD LLP

**KYLE M. NOONAN**

Merrill's Wharf
254 Commercial Street
Portland, ME 04101

**PH** 207.791.1182
**FX** 207.791.1350
knoonan@pierceatwood.com

www.pierceatwood.com

*Admitted in:* MA, ME, NH, DC

July 9, 2026

VIA EMAIL

Eric Larsson
Chair, Portland Board of Assessment Review
mainelandlaw@proton.me

Re: Centro Heritage SPE 4 LLC v. City of Portland
37 Rand Road; Parcel ID 263A A006001
April 1, 2025

Chair Larsson:

Please find enclosed the following documentary evidence submitted on behalf of the Taxpayer for the hearing scheduled for July 23, 2026 in the above-referenced appeal:

1. 37 Rand Road assessment history from City of Portland website;
2. Assessor's notice of denial of abatement application dated April 10, 2026; and
3. Copy of *Int'l Woolen v. Town of Sanford*, 827 A.2d 840 (Me. 2003)

Sincerely,

Kyle M. Noonan

Kyle M. Noonan, Esq.

## Printable page

PARID: 263A A006001 37 RAND RD
CENTRO HERITAGE SPE 4 LLC

Assessment History

| Year | Land | Building | Total | Standard Exemption | Other Exemption | Taxable Value |
|---|---|---|---|---|---|---|
| 2025 | $2,318,000 | $15,010,400 | $17,328,400 | $0 | $0 | $17,328,400 |
| 2024 | $1,707,000 | $9,606,600 | $11,313,600 | $0 | $0 | $11,313,600 |
| 2023 | $1,707,000 | $9,606,600 | $11,313,600 | $0 | $0 | $11,313,600 |
| 2022 | $1,707,000 | $9,606,600 | $11,313,600 | $0 | $0 | $11,313,600 |
| 2021 | $7,408,900 | $7,541,700 | $14,950,600 | $0 | $0 | $14,950,600 |
| 2020 | $4,233,700 | $8,280,260 | $12,513,960 | $0 | $0 | $12,513,960 |
| 2019 | $4,233,700 | $8,280,260 | $12,513,960 | $0 | $0 | $12,513,960 |
| 2018 | $4,233,700 | $8,280,260 | $12,513,960 | $0 | $0 | $12,513,960 |
| 2017 | $4,233,700 | $8,280,260 | $12,513,960 | $0 | $0 | $12,513,960 |
| 2016 | $4,233,700 | $8,280,260 | $12,513,960 | $0 | $0 | $12,513,960 |

CITY OF PORTLAND
Assessor's Office
389 Congress Street, RM 115
Portland, Maine 04101-3509

FIRST-CLASS

US POSTAGE IMI PITNEY BOWES
ZIP 04102 $ 000.74[0]
02 7W
0008027629 APR 13 2026

PIERCE ATWOOD LLP
ATTN: JONATHAN A BLOCK
MERRILL'S WHARF
PORTLAND, ME 04101

APR 15 2026

04101$4664 C018

**Assessor's Office**
**Elisa A. Marr, CMA- 2**

City of portland

APRIL 10, 2026

CENTRO HERITAGE SPE 4 LLC
200 RIDGE PIKE STE 100
CONSHOHOCKEN, PA 19428

And

DANIEL ZAZZALI ESQ
MCCARTER & ENGLISH LLP
FOUR GATEWAY CTR, 100 MULBERRY ST
NEWARK, NJ 09102

JONATHAN A BLOCK
PIERCE ATWOOD LLP
MERRILL'S WHARF
PORTLAND, ME 04101

**NOTICE OF ACTION ON ABATEMENT OF REAL ESTATE TAX**

RE: 37 Rand Rd, Portland Maine; Real Estate Parcel ID: 263A A006001

Dear Sir/Madam:

I have reviewed your submitted application for Abatement of Property Taxes for the above referenced parcel. Based on the evidence provided, it is my opinion that no adjustment to the assessed value is warranted at this time.

Please note that under Maine law, the burden of proof rests upon the taxpayer to provide evidence or documentation that the property is valued in excess of its just value. Just value, as ruled by Maine case law, is synonymous with fair market value.

You have the right to appeal this decision, within 60 days of the receipt of this notice to:

Board of Assessment Review
389 Congress St, Room 211
Portland, ME 04101
Telephone #: 207-874-8480

If you require additional property tax information, please contact the City Assessor's Office at the information below.

Sincerely,

Elisa A. Marr

Elisa A. Marr, CMA-2
City of Portland Assessor

*son v. Allstate Insurance Co.* holding does not compel a contrary conclusion.

The entry is:

Summary judgment affirmed as to Count IV of the underlying action; summary judgment vacated as to Counts III and V of the underlying action. Remanded to the Superior Court for further proceedings consistent with this opinion.

2003 ME 80

**INTERNATIONAL WOOLEN COMPANY, INC.**

**v.**

**TOWN OF SANFORD**

Supreme Judicial Court of Maine.

Argued: Feb. 12, 2003.

Decided: June 23, 2003.

Corporation appealed from State Board of Property Tax Review's dismissal of corporation's appeal from denial of real estate tax abatement requests. The Superior Court, York County, Fritzsche, J., affirmed, and corporation appealed. The Supreme Judicial Court, Clifford, J., held that, although town's failure to give corporation decision on its real estate tax abatement applications within 60 days resulted in deemed denial of application, town did not lose authority to act after 60 day period and town's subsequent letter to corporation acted as denial of applications upon reconsideration and reinstated corporation's appeal rights.

Vacated and remanded.

**1. Taxation ⚷488**

Town's failure to give corporation decision on its real estate tax abatement applications within 60 days resulted in deemed denial of applications. 36 M.R.S.A. §§ 841(1), 842.

**2. Taxation ⚷488**

Although town's failure to give corporation decision on its real estate tax abatement applications within 60 days resulted in deemed denial of application, town did not lose authority to act after 60 day period and town's subsequent letter to corporation acted as denial of applications upon reconsideration and reinstated corporation's appeal rights, where letter indicated that applications were denied and contained specific language stating that corporation could appeal denial. 36 M.R.S.A. §§ 841(1), 842.

**3. Administrative Law and Procedure ⚷683**

When Superior Court acts in its appellate capacity in reviewing administrative decision, Supreme Judicial Court reviews administrative decision directly, and Supreme Judicial Court's review is limited to whether administrative body abused its discretion, committed error of law, or made findings that were not supported by substantial evidence. Rules Civ.Proc., Rule 80C.

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John C. Bannon, John B. Shumadine, (orally), Murray Plumb & Murray, Portland, for plaintiff.

William H. Dale, Angela G. Crocker, (orally), Jensen Baird Gardner & Henry, Portland, for defendant.

Panel: SAUFLEY, C.J., and CLIFFORD, RUDMAN, DANA, ALEXANDER, CALKINS, and LEVY, JJ.

CLIFFORD, J.

[¶ 1] International Woolen Company, Inc. (IWC) appeals from a judgment entered in the Superior Court (York County, *Fritzsche, J.*), affirming a decision of the State Board of Property Tax Review dismissing IWC's appeal to the State Board. The State Board concluded that it did not have jurisdiction to hear IWC's appeal because IWC's earlier appeal to the Sanford Board of Assessment Review from the denial of its tax abatement applications by the Town was not filed in a timely manner. We are persuaded by IWC's contention that its appeals from the Town's denial to the Sanford Board of Assessment Review and from the Sanford Board to the State Board were timely. Accordingly, we vacate the judgment.

I.

[¶ 2] IWC owns six different parcels of real estate in the Town of Sanford. On September 28, 1999, IWC filed applications for real estate tax abatement for all six parcels, which the Town received on September 30, 1999. By letter from the Town's assessor dated February 21, 2000, received by IWC on March 3, the Town notified IWC that all six abatement requests were denied. On April 20, 2000, IWC filed an appeal from the Assessor's decision to the Sanford Board of Assessment Review. *See* 36 M.R.S.A. § 843(1) (Supp.2002). The Sanford Board did not act on IWC's appeal, and, pursuant to the deemed denial provision in section 843(1–A), on August 17, 2000, IWC appealed the deemed denial to the State Board of Property Tax Review. *See id.* § 843(1–A). The Town filed with the State Board a motion to dismiss the appeal based on lack of jurisdiction.

[¶ 3] At a hearing before the State Board, Theresa Pepin, IWC's financial manager, testified that, in August of 1999, the owner of IWC directed Pepin to review the 1999 taxes. Pepin informally discussed the valuations with the Town's assessor, Lawrence Dolby, who told Pepin that he determined that the assessments were fair and equitable. Pepin contacted the owner, who advised her to proceed with the abatement process, and she put the abatement applications together and sent them to the assessor's office in September of 1999.

[¶ 4] Not hearing back from the assessor, Pepin called Dolby on November 4, 1999. According to Pepin, Dolby told her that he had been very busy and had not had a chance to go through her abatement applications yet, and that he would call her if he had any questions when he did start looking through them. Pepin testified that in early December, Dolby, along with his assistant, arrived at the mill unannounced and requested that she walk them through the mill, which she did. At no point did Dolby ever tell her that the applications had been deemed denied.

[¶ 5] Pepin heard nothing further from Dolby, and made several calls to his office, leaving messages that she was checking on the abatement applications. On March 3, 2000, Dolby and his assistant came to Pepin's office with some documents that he reviewed with her, and explained why the abatement applications were being denied. The documents Dolby gave to Pepin included a letter, dated February 21, 2000, from Dolby to Pepin, regarding the applications for abatement, which individually listed all six properties and briefly explained why the abatement request for each parcel was denied. For each parcel the letter stated that "[t]his abatement request is **Denied**." Further, the letter stated: "**This request, in its entirety, from International [W]oolen Company is DENIED.**" (Emphasis in original.) The letter concluded by stating that "[t]he decision of this office is appealable as directed by state statue. This office will assist in the process if so requested." *See* 36 M.R.S.A. § 843.

[¶ 6] Pepin testified that, during that March 3rd meeting, she was never told that she could not go forward with the abatement because it had been deemed denied. The first time Pepin recalls hearing the Town's position that the abatement had been deemed denied was from IWC's attorney when Pepin met with her in late March or early April.

[¶ 7] Dolby testified at the hearing that he reviewed the figures for IWC before the commitment date, upon request from Pepin, and found that the numbers were fair. After sending out the tax bills, he received applications for abatement for IWC from Pepin dated September 27, 1999. Dolby did not make any changes or take any action; he merely waited for the sixty days to run so that the application would be deemed denied. After the sixty days had run on November 29, 1999, he decided to review his assessments and go over the property again in case the deemed denial was appealed to the local board, which could happen in the next sixty days. *See* 36 M.R.S.A. § 843(1). On December 13, 1999, he toured the plant, and Pepin told him that she had requested payment of the taxes from her superiors. According to Dolby, he wrote the February 21, 2000 letter only when requested to do so by Pepin, to give Pepin something to convince her superiors to pay the taxes. He delivered the letter personally on March 3, 2000. He admitted that the letter, on its face, appears to be a denial of the abatement requests and contains a statement that IWC has the right to appeal the decision denying the abatements. Dolby testified that he made a mistake in writing the letter as if it was a denial of the abatement applications. He testified that the reason he waited to write and deliver the letter was to make sure that the time period for IWC to appeal the deemed denial to the local board had expired.

[¶ 8] The State Board deliberated and, by a three to two vote, granted the Town's motion to dismiss the appeal for lack of jurisdiction. The State Board found that IWC had not implicitly agreed to extend the time for Dolby to consider its abatement applications, and, therefore, IWC had failed to file a timely appeal to the local board within sixty days of the Town's deemed denial. Because the appeal to the Sanford Board of Assessment Review was not timely, the State Board concluded that it had no jurisdiction to entertain IWC's appeal from the Sanford Board and dismissed it without reaching the substantive merits

[¶ 9] The Superior Court affirmed the decision of the State Board and this appeal followed.

## II.

**[1–3]** [¶ 10] When the Superior Court acts in its appellate capacity pursuant to M.R. Civ. P. 80C, we review the administrative decision directly, and our review is limited to whether the administrative body abused its discretion, committed an error of law, or made findings that were not supported by substantial evidence. *Munjoy Sporting & Athletic Club v. Dow,* 2000 ME 141, ¶ 6, 755 A.2d 531, 536.

[¶ 11] Section 841(1) requires a taxpayer to file an abatement application within 185 days from the commitment date. 36 M.R.S.A. § 841(1) (Supp.2002). Pursuant to section 842, the assessors are required to give written notice of their decision on the abatement application within ten days after they take final action, and the notice must state that the applicant has sixty days from the date of the notice to appeal.[1] 36 M.R.S.A. § 842 (Supp.2002). If the assessor fails to give written notice of a decision on the application within sixty days from the date of filing, then the application is deemed denied unless the taxpayer has consented to further delay. *Id.* The taxpayer has sixty days from a denial or a deemed denial to appeal to the local board of assessment review (in this case the Sanford Board of Assessment Review). *Id.* § 843(1). If the local board does not act within sixty days from when the appeal is filed, then the appeal is deemed denied and the taxpayer has sixty days to appeal to the State Board of Property Tax Review. *Id.* § 843(1–A).

[¶ 12] Although the statute explicitly provides that the taxpayer can consent in writing to extend the sixty-day period within which the assessor must act, in *Town of Vienna v. Kokernak,* 612 A.2d 870, 874 (Me.1992), we concluded that such an extension can be implicit.[2] In *Kokernak,* the Town argued that it was entitled to a judgment as a matter of law because the municipal officers failed to decide the taxpayers' appeal within sixty days. *Id.* at 873–74. The Town argued that because none of the taxpayers agreed in writing to an extension, then the applications were denied as a matter of law and the municipal officers did not have jurisdiction to issue a decision. *Id.* at 874. We disagreed and stated:

> The purpose of the statute ... is to protect a taxpayer from the [municipal officers'] failure to act. The statute gives the taxpayer the right to proceed to another forum if the [municipal officers] do not make a decision with the requisite period of time. In this case the taxpayers implicitly agreed to a delay in the [municipal officers'] decision.

*Id.*

[¶ 13] IWC contends that the record demonstrates that IWC implicitly agreed to extend the time for the assessor to act and that the State Board's conclusion that there was no implicit agreement to extend the time is unsupported by the record. IWC also contends that we need not reach the implicit extension issue in this case because the Town's February 21st letter, which comports with the notice require-

1. Title 36 M.R.S.A. § 842 (Supp.2002) states as follows:

> § 842. Notice of decision
>
> The assessors or municipal officers shall give to any person applying to them for an abatement of taxes notice in writing of their decision upon the application within 10 days after they take final action thereon. The notice of decision must state that the applicant has 60 days from the date the notice is received to appeal the decision. It must also identify the board or agency designated by law to hear the appeal. If the assessors or municipal officers, before whom an application in writing for the abatement of a tax is pending, fail to give written notice of their decision within 60 days from the date of filing of the application, the application is deemed to have been denied, and the applicant may appeal as provided in sections 843 and 844, unless the applicant has in writing consented to further delay. Denial in this manner is final action for the purposes of notification under this section but failure to send notice of decision does not affect the applicant's right of appeal. This section does not apply to applications for abatement made under section 841, subsection 2.

2. *Kokernak* arose under 36 M.R.S.A. § 844 (1990 & Supp.2002), which deals with tax abatement review by county commissioners. All the parties agree, however, that it is equally applicable to sections 842 and 843 for towns that have assessors and assessment review boards.

ments of section 842, constitutes the notice to IWC from which the sixty-day appeal period begins to run and within which the sixty-day period IWC filed its appeal. We agree.

[¶ 14] Section 842 states in pertinent part as follows:

> The assessors ... shall give to any person applying to them for an abatement of taxes notice in writing of their decision upon the application within 10 days after they take final action thereon.... If the assessors ... fail to give written notice of their decision within 60 days from the date of filing of the application, the application is deemed to have been denied, and the applicant may appeal .... Denial in this manner is final action for the purposes of notification under this section but failure to send notice of decision does not affect the applicant's right of appeal.

36 M.R.S.A. § 842 (Supp.2002). Pursuant to the statute, when the Town failed to give IWC a decision on its abatement applications within sixty days, the application was deemed denied. *See id.* The Town, however, did not lose authority to act after the sixty-day period, and the written notice of denial contained specific language stating that IWC could appeal the denial. Such documentation is not without legal significance. The Town, by the action of its assessor, reconsidered the application and denied it again. Such action, as explicitly provided in the notice, reinstated IWC's appeal rights.

[¶ 15] The February 21st letter delivered on March 3rd acted as a denial of the abatement applications upon reconsideration. IWC's appeal to the local Board from the February 21st written denial was within sixty days and timely, as was its appeal from the deemed denial of the Sanford Board to the State Board. Accordingly, the State Board had jurisdiction to hear IWC's appeal, and it erred in granting the Town's motion to dismiss.

The entry is:

Judgment vacated. Remanded to the Superior Court for remand to the State Board of Property Tax Review for further proceedings consistent with this opinion.

2003 ME 86

**In re 2003 APPORTIONMENT OF the STATE SENATE and UNITED STATES CONGRESSIONAL DISTRICTS.**

Supreme Judicial Court of Maine.

July 2, 2003.

After the legislature was unable to reach agreement regarding the reapportionment of the State Senate or the United States Congressional Districts, the Supreme Court, Saufley, C.J., held that: (1) some suggested changes to Court's senate reapportionment plan were acceptable, and (2) proposal to reduce size of one congressional district was acceptable.

So ordered.

**1. States ⚷27(5)**

Suggested changes to Supreme Court's senate reapportionment plan for two districts of Aroostook County were acceptable in dividing it roughly along an east-west line; the suggested configuration better met the constitutional requirement of compactness, better balanced population ratio of the two districts, had no effect on bordering districts, and received no objection at public hearing.

# CITY OF PORTLAND
# BOARD OF ASSESSMENT REVIEW

**Notice of Decision**
**37 Rand Road (CBL 263A A006001),**
**Owner Centro Heritage SPE 4 LLC**

**JOINT STIPULATION OF DENIAL**

The City of Portland Assessor and Centro Heritage SPE 4 LLC, owner of the real property located at 37 Rand Road (CBL 263A A006001) (the "Property"), by their undersigned duly authorized representatives, hereby jointly stipulate to a denial of the tax abatement appeal application regarding the 2025-26 tax year before the Portland Board of Assessment Review, as though the appeal had been deemed denied, on the express conditions that both parties do not waive and fully reserve all rights, claims, and defenses for any subsequent appeals or challenges to the assessment for the Property for the 2025-26 tax year.

By:________________________________________
Elisa Marr, City Assessor, City of Portland Assessor

CENTRO HERITAGE SPE 4 LLC

By:________________________________________
Print Name:
Its:

## BOARD OF ASSESSMENT REVIEW
## NOTICE OF DECISION

The Portland Board of Assessment hereby accepts the Joint Stipulation of Denial and enters a denial of the above referenced tax abatement appeal application for the Property for the 2025-26 tax year on that basis.

Date: _________________________ ________________________________________
Chair of Portland Board of Assessment Review

## NOTICE

Pursuant to the provisions of 36 M.R.S. § 842, all interested parties are hereby notified of the above decision and that ___________________has sixty (60) days from the date this Notice is received to appeal the decision to the State Board of Property Tax Review, as provided in 36 M.R.S. § 843.