
SACO BOARD OF ASSESSMENT REVIEW

APPLICATION FOR ABATEMENT OF PROPERTY TAXES
(PURSUANT TO TITLE 36 M.R.S.A. § 843)



CITY OF SACO

APPLICATION FOR ABATEMENT OF PROPERTY TAXES

(PURSUANT TO TITLE 36 M.R.S.A. § 843)

NOTE: Application must **first** be made to the Assessor

1. NAME OF APPLICANT: _____

2. ADDRESS OF APPLICANT: _____

3. TELEPHONE NUMBER: _____

4. NAME, ADDRESS, AND TELEPHONE NUMBER OF ATTORNEY / AUTHORIZED AGENT, IF ANY

5. STREET ADDRESS OF PROPERTY:

MAP/LOT:

6. ASSESSED VALUATION:

(a) LAND \$
(b) BUILDING \$
(c) TOTAL: \$

7. OWNER'S OPINION OF CURRENT VALUE:

(a) L A N D \$
(b) B U I L D I N G \$
(c) T O T A L \$

8. ABATEMENT REQUESTED (VALUATION AMOUNT):

(LINE 6 (c) MINUS LINE 7 (c))

9. TAX YEAR FOR WHICH ABATEMENT REQUESTED: _____

10. AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR FOR THE ASSESSMENT IN QUESTION: _____

11. DATE OF ASSESSOR'S DECISION: _____

12. A BRIEF STATEMENT OF ALL PRIOR PROCEEDINGS BEFORE THE ASSESSOR CONCERNING THE DISPUTED ASSESSMENT:

PROCEDURE FOR ADDRESSING THE SACO BOARD OF ASSESSMENT REVIEW

1. ORDER OF PRESENTATIONS. The Board will initially confirm with the applicant and the Assessor (a) the current assessed value of the property, and (b) the requested abatement amount. The Board will then open the public hearing and ask the applicant to present his/her case, followed by questions by the Board members.

The Board will then ask the Assessor to present his/her case, followed by questions by Board members. The Board will then close the public hearing and deliberate and make a decision on the tax abatement appeal. Following a decision on the appeal, toward the end of the meeting, the Board will prepare a written decision that will be mailed to the applicant within ten (10) days of the Board's vote.

2. EVIDENCE. The Board may receive any oral or previously submitted documentary evidence but such evidence is restricted to the subject matter of the agenda item. The Board shall exclude irrelevant, immaterial or unduly repetitious evidence.
3. DECORUM. Citizens shall refrain from interrupting other speakers. The meeting is being recorded and it is very difficult to hear what is being said when multiple people speak at the same time. Citizens shall avoid personalities and conduct themselves in a civil, courteous manner expected of all meeting participants.
4. QUESTIONS. Speaker shall address questions through the Chair. Speakers shall not attempt to engage in debate with other meeting participants.

SACO BOARD OF ASSESSMENT REVIEW RULES AND PROCEDURES

AUTHORITY OF BOARD

The Saco Board of Assessment Review (hereinafter “Board”) receives its authority to decide property tax abatement appeals pursuant to state law (36 M.R.S.A. § 843(1) and 30-A M.R.S.A § 2526(6). The Board establishes the following Rules of Procedure for conducting hearings under 30-A M.R.S.A. § 2526(6) and §2691(3).

ORGANIZATION OF BOARD

1. ESTABLISHMENT OF BOARD. The Board shall consist of five members. Members shall, subject to confirmation by the City Council, be appointed by the Mayor. The term of office of members shall not exceed five (5) years and no more than two (2) members’ term of office shall expire in a single year.
2. CHAIRMAN / SECRETARY. The Board shall biannually choose a chairman and a secretary from its membership. The chairman shall preside at all meetings and hearings and fulfill the customary functions of that office. The chairman may administer oath. The secretary or his/her designee shall provide for the keeping of minutes of the proceedings of the Board, showing the vote, and shall maintain the permanent records and decision of the Board meetings, hearings and proceedings and all correspondence of the Board.
3. BOARD OFFICIAL DUTIES. The members of the Board in carrying out their official duties shall act in a quasi-judicial capacity, acting fairly, independently, and impartially. The Board’s findings of the fact and determinations of each case shall be based only upon evidence presented to the Board in its public proceedings which shall become the record in the case.
4. OFFICE. The office of the Board is located at Saco City Hall, 300 Main Street, Saco, Maine, 04072, and all written communications for the Board shall be sent to the Board in care of Administrative Assistant to the Board at the foregoing address.

PROCEDURE

1. MEETING / QUORUM. The chairman shall call all meetings of the Board as required. A quorum of the Board necessary to conduct an official Board meeting shall consist of at least three (3) members. The Board shall act by majority vote of those members present and voting. When a motion results in a tie vote, the motion fails. The chairman shall preside at all meetings of the Board and be the official spokesman of the Board. The secretary shall preside and be the official spokesman in the chairman's absence. The Board shall give reasonable notice of all meetings and its meetings shall be open to the public.

2. BOARD RECORDS. The record shall consist of the minutes of the secretary or his/her designee, the transcript if one is made, all applications, exhibits or stipulations filed in any proceeding before the Board, any summaries prepared of an inspection of the property, and the decision of the Board. Such records shall be public records open to inspection and copying during regular City office hours upon reasonable notice.

3. CONFLICT OF INTEREST. No member of the Board shall participate in the hearing or disposition of any matter in which he or she has a conflict of interest. Any question of whether a member has a conflict of interest sufficient to disqualify the member from voting thereon shall be decided by a majority vote of the other members present and voting, where such vote results in a tie, the subject member shall be disqualified.

4. APPLICATION. To initiate an abatement appeal, the applicant must have files a written abatement application with the Assessor, must have received a written denial from the Assessor (or expiration of sixty (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 file ten (10) copies of the written appeal and any supporting documentation to the Board. Appeal form 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 reason therefore (for example, based on assessments of comparable properties). Copies of the forms which may be used will be available in the Assessor's Office. Before any appeal may be heard by the Board for a property with an assessed valuation of \$500,000.00 or more, an amount of current taxes equal to the amount of taxes paid in the next proceeding tax year, provided that the amount does not exceed the amount of taxes due in the current tax year or the amount of taxes in the current tax year not in dispute, whichever is greater, must be paid by or after the due date as committed by the Assessor (36 M.R.S.A § 843(4)).

5. TIME FOR FILING. The applicant must file 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 to the Assessor is deemed to have been denied. The application shall be filed with the Administrative Assistant to the Board, who shall present the same to the Board, and the Board shall schedule a hearing on the appeal within a reasonable time.
6. EVIDENCE. The Board may receive any oral or documentary evidence, but shall exclude irrelevant, immaterial, or unduly repetitive evidence. Each party shall have the right to present his/her case or defense by oral or documentary evidence, to submit rebuttal evidence, may be required for a full and true disclosure of facts. All lengthy documentary evidence that can reasonably be anticipated as part of the record (e.g. 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) calendar days in advance of the Board's initial hearing on the application; however all evidence needs to be submitted in advance of hearing. The Board may continue any hearing to obtain a clarification of the facts or legal issues involved; 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 THE PROPERTY. If a majority if the Board deems it necessary, the Board may view or inspect the property at issue. At any inspection of the property, both parties, the taxpayer and the Assessor (and legal counsel, if any), shall have the rights to be present. The purpose of any such view is to enable the Board to more intelligently apply and comprehend testimony presented at the hearing, not to receive evidence or testimony. 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/her own summary of the inspection for the record.
8. DELIBERATIONS. The Board may close the hearing after all evidence has been submitted and continue its deliberations until the next meeting of the Board. All deliberations of the Board on all appeals shall be in public at its meetings.
9. OTHER RULES. The Board shall make such other reasonable rules of procedure as may be required.

DECISIONS

1. TIME OF DECISION. The Board shall render a decision on all applications within sixty (60) days from the date of the application is filed, unless the applicant agrees in writing to further delay. If the Board should fail to give written notice of its decision within (60) days, unless the period has been extended as provided herein, the application shall be deemed denied as if there has been a written denial and the applicant may appeal pursuant to 36 M.R.S.A. § 843, as may be amended from time to time.

2. WRITTEN DECISION. The Board shall issue a written decision upon all applications within ten (10) days after it takes final action thereon, which shall be forwarded to the applicant and the Assessor. The written decision shall set forth the Board's finding of facts and reason or reasons for its decision sufficient to apprise the applicant, the Assessor, and any interested member of the public of the basis of the decision.

3. APPEAL. Any appeal from any final decision of the Board may be taken pursuant to the provisions of 35 M.R.S.A § 843, as may be amended from time to time.