

BOARD OF ASSESSMENT REVIEW ORDINANCE

Adopted at Special Town Meeting on March 1, 2005.

Section 1. Establishment.

Pursuant to 30-A M.R.S.A. § 2526(6), a Board of Assessment Review is hereby established for the Town of West Bath, Maine.

Section 2. Composition; qualifications; terms; vacancies.

The Board shall consist of 3 members and 2 alternates who shall be appointed by the Municipal Officers and who shall be registered voters of the Town. No Municipal Officer or Assessor may be a member. Members shall serve for terms of 3 years or until their successors are appointed, except that for transition purposes, initial terms shall be staggered so that as nearly an equal number of terms shall expire annually. Vacancies shall be filled within thirty (30) days by appointment by the Municipal Officers for the unexpired term.

Section 3. Officers; meetings; quorum; procedures.

The Board shall annually elect from its membership a Chairman and a Secretary. The Chairman shall call meetings as necessary, shall preside at all meetings, and shall designate alternates to serve in place of members who are absent or disqualified. The Secretary shall maintain a record of all proceedings including all correspondence of the Board. All meetings and records shall be subject to the Maine Freedom of Access Act, 1 M.R.S.A. § § 401-410, except as otherwise authorized by law. A quorum necessary to conduct business shall consist of at least 2 members. The Board's procedure shall be governed by 30-A M.R.S.A. § 2691(3).

Section 4. Powers and duties.

The Board shall hear and decide all appeals properly taken from the refusal of the Municipal Officers or Assessors to make such property tax abatements as are asked for. The Board may take such evidence and testimony as it deems necessary and may grant such abatements as it thinks proper. If the Board fails to give written notice of its decision within 60 days of the date the appeal is filed, unless the appellant agrees in writing to further delay, the appeal shall be deemed denied. The Board's decisions may be appealed in accordance with 36 M.R.S.A § 843.

Title 30-A: MUNICIPALITIES AND COUNTIES
Part 2: MUNICIPALITIES
Subpart 3: MUNICIPAL AFFAIRS
Chapter 121: MEETINGS AND ELECTIONS
Subchapter 2: TOWN MEETINGS AND ELECTIONS

§2526. Choice and qualifications of town officials

6. Board of assessment review. The following provisions apply to a board of assessment review.

A. Any municipality may adopt a board of assessment review at a meeting of its legislative body held at least 90 days before the annual meeting.

B. The board of assessment review consists of 3 members and 2 alternates appointed by the selectmen. The municipality, when adopting such a board, may fix the compensation of the members. Initially, one member must be appointed for one year, one member for 2 years and one member for 3 years, and one of the alternates must be appointed for one year and one alternate for 2 years. Thereafter, the term of each new member or alternate is 3 years.

C. Any town adopting a board of assessment review may discontinue the board by vote in the same manner and under the same conditions as in adopting the board.

D. Municipalities may provide by ordinance for a board of assessment review consisting of 5 or 7 members and up to 3 alternates. The terms of office of members and alternates may not exceed 5 years and initial appointments must be such that the terms of office of no more than 2 members or alternates will expire in any single year.

E. Any town, by ordinance, may designate a board of appeals appointed under section 2691 as the board of assessment review.

F. A board of assessment review shall annually elect from its membership a chairman and a secretary.

G. The procedure of a board of assessment review is governed by section 2691, subsection 3.

H. This subsection does not apply to any municipality which is incorporated into a primary assessing area.

Title 30-A: MUNICIPALITIES AND COUNTIES

Part 2: MUNICIPALITIES

Subpart 3: MUNICIPAL AFFAIRS

Chapter 123: MUNICIPAL OFFICIALS

Subchapter 5: BOARD OF APPEALS

§2691. Board of appeals

3. Procedure. The following provisions govern the procedure of the board.

A. The chairman shall call meetings of the board as required. The chairman 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 must consist of at least a majority of the board's members. The chairman shall preside at all meetings of the board and be the official spokesman of the board.

B. 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 municipal clerk's office and may be inspected at reasonable times.

C. The board may provide, by regulation which shall be recorded by the secretary, for any matter relating to the conduct of any hearing, provided that the chair may waive any regulation upon good cause shown.

D. The board may receive any oral or documentary evidence but shall provide as a matter of policy for the exclusion of irrelevant, immaterial or unduly repetitious evidence. Every party has the right to present the party's case or defense by oral or documentary evidence, to submit rebuttal evidence and to conduct any cross-examination that is required for a full and true disclosure of the facts.

E. The transcript or tape recording of testimony, if such a transcript or tape recording has been prepared by the board, and the exhibits, together with all papers and requests filed in the proceeding, constitute the public record. All decisions become a part of the record and must include a statement of findings and conclusions, as well as the reasons or basis for the findings and conclusions, upon all the material issues of fact, law or discretion presented and the appropriate order, relief or denial of relief. Notice of any decision must be mailed or hand delivered to the petitioner, the petitioner's representative or agent, the planning board, agency or office and the municipal officers within 7 days of the board's decision.

F. 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.

Notwithstanding paragraph G, appeal of a reconsidered decision must be made within 15 days after the decision on reconsideration

G. Any party may take an appeal, within 45 days of the date of the vote on the original decision, to Superior Court from any order, relief or denial in accordance with the Maine Rules of Civil Procedure, Rule 80B. This time period may be extended by the court upon motion for good cause shown. The hearing before the Superior Court must be without a jury.