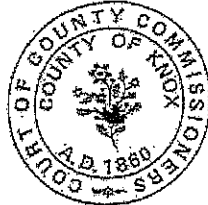


# KNOX COUNTY BOARD OF ASSESSMENT REVIEW



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Informational Packet for Taxpayers

*Revised August 12, 2016*

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## Table of Contents

- I. Instructions to Applicants
- II. Knox County Board of Assessment Review Application Form
- III. Knox County Board of Assessment Review Rules & Regulations

# **Knox County Board of Assessment Review**

## **INSTRUCTIONS TO APPLICANTS**

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Dear Applicant:

In order for the Knox County Board of Assessment Review (“BAR”) to consider a case following a deemed or actual denial by the local Assessor(s), the law requires that you present the BAR with a complete application. The purpose of this letter is to provide you with instructions on how to meet your responsibilities so that the BAR may hear your case and judge it fairly.

### Timing of Application:

Your completed application must be submitted to the BAR within sixty (60) days of the local Assessor(s)’ decision in order for the appeal to be heard by the BAR.

### Application Forms:

County BAR Application Forms are available from the BAR by contacting:

Knox County Board of Assessment Review  
c/o Administrative Office  
62 Union Street  
Rockland, ME 04841  
Telephone: (207) 594-0420  
Website: <http://www.knoxcountymaine.gov>  
Email: [wgalvin@knoxcountymaine.gov](mailto:wgalvin@knoxcountymaine.gov)

### Application Process:

A complete application consists of the following:

- 1) **Knox County Board of Assessment Review Tax Abatement Application Form, completed, with an original signature**
- 2) **Tax Abatement Application to Municipal Assessor(s) and Enclosures**
- 3) **Municipal Assessor(s)’ Response (the denial letter) and any Enclosures**

**One (1) original and nine (9) copies (ten (10) copies total)** of each of the above items, and any other documentary evidence, shall be submitted at the time of application. If all of the above materials are not submitted to the BAR by the 60 day deadline, your application will be considered incomplete, and no hearing will be scheduled.

### Burden of Proof:

Note that the Maine Supreme Court has held in tax abatement cases that in order to prevail, the taxpayer must prove one of three things:

- 1) The judgment of the Assessor was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results;
- 2) There was unjust discrimination; or
- 3) The assessment was fraudulent, dishonest or illegal.

**Be sure to address these standards carefully on the Application Form.**

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Receipt of Application:

Upon receipt of a complete application by the BAR, the Secretary shall contact the Chairman of the BAR regarding scheduling of the hearing. In addition, the Secretary shall mail a copy of the taxpayer's completed application materials to the Assessor(s) of the Town in which the property is located.

Fees:

There is currently no application filing fee.

Hearing Procedure:

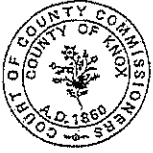
Hearings are held in the Commissioner's Hearing Room on the ground floor of the Knox County Courthouse, 62 Union Street, Rockland, Maine. The applicant or a representative must attend the hearing and be prepared to discuss the application. If other arrangements are necessary, please so notify the BAR at the time of application.

The members of the BAR will have reviewed the submissions of the appellant and the assessor(s) prior to the hearing. Your presentation at the hearing should clearly and concisely enumerate the points of the appeal along with the proof of your belief that the assessment is manifestly wrong. The BAR expects that your presentation of your case will take approximately fifteen (15) minutes.

Sincerely,

The Knox County Board of Assessment Review

*Adopted by Board of Assessment Review November 5, 2010  
Revised by the Board of Assessment Review August 12, 2011  
Revised by the Board of Assessment Review July 22, 2016*



**KNOX COUNTY BOARD OF ASSESSMENT REVIEW**  
**APPLICATION FOR ABATEMENT OF PROPERTY TAXES**

(Pursuant to Title 36 M.R.S.A. § 844-M)

NOTE: Application must first be made to the Assessor

1. NAME OF APPLICANT: \_\_\_\_\_
2. MAILING ADDRESS OF APPLICANT: \_\_\_\_\_  
\_\_\_\_\_
- EMAIL ADDRESS: \_\_\_\_\_
3. TELEPHONE NUMBER(S): \_\_\_\_\_
4. NAME, ADDRESS & TELEPHONE # & EMAIL OF ATTORNEY/AUTHORIZED AGENT, IF ANY: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
5. STREET ADDRESS OF PROPERTY: \_\_\_\_\_ MAP/LOT: \_\_\_\_\_
6. MUNICIPALITY IN WHICH PROPERTY IS LOCATED: \_\_\_\_\_
7. ASSESSED VALUATION:  
(a) LAND: \$ \_\_\_\_\_  
(b) BUILDING: \$ \_\_\_\_\_  
(c) TOTAL: \$ \_\_\_\_\_
8. OWNER'S OPINION OF CURRENT VALUE:  
(a) LAND: \$ \_\_\_\_\_  
(b) BUILDING: \$ \_\_\_\_\_  
(c) TOTAL: \$ \_\_\_\_\_
9. ABATEMENT REQUESTED (VALUATION AMOUNT): \_\_\_\_\_  
(#7(c) minus #8(c) = #9)
10. TAX YEAR FOR WHICH ABATEMENT REQUESTED: April 1, 20\_\_\_\_
11. AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR/ASSESSORS' AGENT FOR THE ASSESSMENT IN QUESTION: \_\_\_\_\_
12. DATE OF ASSESSOR'S DECISION: \_\_\_\_\_
13. A BRIEF STATEMENT OF ALL PRIOR PROCEEDINGS BEFORE THE ASSESSOR CONCERNING THE DISPUTED ASSESSMENT: \_\_\_\_\_

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14. REASONS FOR REQUESTING ABATEMENT. PLEASE BE SPECIFIC, STATING GROUNDS FOR BELIEF THAT ASSESSMENT IS "MANIFESTLY WRONG" FOR ASSESSMENT PURPOSES. ATTACH EXTRA SHEETS IF NECESSARY. Note that the Maine Supreme Court has held in tax abatement cases that in order to prevail the taxpayer must prove one of three things (please check one or more as they apply to your appeal):

- The judgment of the Assessor was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results;
- There was unjust discrimination; or
- The assessment was fraudulent, dishonest or illegal.

Only if one of these three things is proven by the taxpayer, is the assessment said to be "manifestly wrong."

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**To the Knox County Board of Assessment Review:**

In accordance with the provisions of 36 M.R.S.A. § 844-M, I hereby make written application for an appeal of the assessed value of the property as noted above. The above statements are correct to the best of my knowledge and belief.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Printed Name

**\* THIS APPLICATION MUST BE SIGNED.** A separate application form shall be filed for each separately assessed parcel of real estate claimed to be "manifestly wrong."

# KNOX COUNTY BOARD OF ASSESSMENT REVIEW

## RULES AND REGULATIONS



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### SECTION I - AUTHORITY

Pursuant to Title 36 MRSA § 844, The Knox County Commission (hereinafter "County Commission") has established the Knox County Board of Assessment Review (hereinafter "Board") to hear and decide all property tax abatement appeals to the County Commission.

### SECTION II – ORGANIZATION

1. Establishment of the Board

The Board shall consist of seven (7) members who shall be appointed by the County Commission for a term of three (3) years, except of those members first appointed, two (2) shall be for a term of two (2) years, and two (2) shall be for a term of one (1) year.

2. Board Qualification

Board members shall be selected upon the basis of their knowledge of taxation and property values, provided that at least one of whom must be a licensed real estate appraiser and one of whom must be a member of the general public. A Knox County ("County") official, or the spouse of a County official may not be a member of the Board. Each Board member shall be a resident of Knox County. If a Board member terminates his/her residence in the County, his/her position shall become vacant.

3. Chairman / Vice Chairman / Secretary

The Board shall annually choose a Chairman, Vice Chairman, and a Secretary from its membership. The Chairman shall preside at meetings and hearings, be the official spokesperson of the Board and fulfill the customary functions of that office. The Chairman may administer oaths. In the absence of the Chairman, the Vice Chairman shall assume these duties. The Secretary or his/her designee shall provide for the keeping of minutes of the proceedings of the Board, showing the vote of each member on every question, or his/her absence or failure to vote, and shall maintain the permanent records and decisions of all Board meetings, hearings and proceedings and all correspondence of the Board.

4. 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.

5. Office

The office of the Board is located at the Knox County Administrative Office, 62 Union Street, Rockland, Maine 04841, and all written communications for the Board shall be sent to the Board in care of the Secretary to the Board at the foregoing address.



6. Vacancies  
Vacancies shall be filled by appointment of the County Commission for the unexpired term.
7. Removal of Members  
Any member of the Board may be removed for cause by the County Commission at any time; provided, however, that before any such removal, such member shall be given prior notice and an opportunity to be heard in his/her own defense at a public hearing.

## SECTION III - PROCEDURE

1. Meetings / Quorum  
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 Board members or by the County Commission. A quorum of the Board necessary to conduct an official Board meeting shall consist of four (4) members. The Board shall act by majority vote of those members present and voting; provided, however, that at least four (4) affirmative votes are required to grant a tax abatement appeal. When a motion results in a tie vote, the motion fails. The Chairman shall preside at meetings of the Board and be the official spokesman of the Board. The Vice Chairman shall preside and be the official spokesman in the Chairman's absence. The Board shall give reasonable notice of meetings within seven (7) days of the hearing on the Knox County website: [www.knoxcountymaine.gov](http://www.knoxcountymaine.gov), and its meetings shall be open to the public except as otherwise provided by law.
2. Board Records  
The record shall consist of the minutes of the Secretary or his/her designee, the transcript if one is made or electronic recording of testimony, all applications, exhibits, stipulations, papers and requests filed in any proceeding before the Board, and the decision of the Board. Such records shall be public records open to inspection during regular office hours of the County Administrative Office 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 filed a written application to the Assessor(s) of the Town in which the property is located, must have received a written denial from him/her/them (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 **one (1) original and nine (9) copies (ten (10) copies total)** of the written appeal and any supporting documentation to the Board. The applicant shall set forth in the application the name and address of the appealing party, a description of the property involved, the amount assessed by the Assessor(s), and the amount the applicant feels constitutes the proper assessment and the reasons therefore.

Application forms are available in the County Administrative office and on the County website: <http://www.knoxcountymaine.gov>.

5. Time for Filing

The application must be filed in writing to the Board within sixty (60) days after the receipt of the notice of decision from which such appeal is being taken or after the application to the Assessor(s) is deemed to have been denied. The application shall be filed with the Board and a copy provided to the Assessor(s) of the Town in which the property is located, and the Board shall schedule a hearing on the application. The Board shall schedule a hearing on all applications within sixty (60) days from the date the application is filed unless the applicant agrees in writing to further delay.

6. Payment Requirement

Before any appeal may be heard by the Board for a property with an assessed valuation of \$500,000 or more, an amount of current taxes equal to the amount of taxes paid in the next preceding tax year, provided that 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(s) (36 M.R.S.A. § 844 (4)).

7. Evidence

All documentary evidence from the Appellant shall be submitted to the Board with the Knox County application for abatement, consisting of **one (1) original and nine (9) copies (for 10 copies total)**.

All documentary evidence from the Municipality shall be submitted to the Board, consisting of **one (1) original and nine (9) copies (for 10 copies total), fourteen (14) calendar days** in advance of the Board's initial hearing on the application.

At the hearing, the Board may receive oral evidence, but shall exclude irrelevant, immaterial, or unduly repetitious evidence. Each party shall have the right to present his/her case or defense referencing the important points, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of facts. 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. The BAR expects that the presentation of the appellant and of the Town should take approximately fifteen (15) minutes.

8. Deliberations

The Board may close the hearing after all evidence has been submitted and conduct its deliberations at that meeting or continue its deliberations until the next meeting of the Board. All decisions of the Board on all appeals shall be in public at its meetings.

9. Other Rules

The Board may make such other reasonable rules of procedure as may be required.

## SECTION IV - DECISION

1. Notice of Decision

The Board shall issue a written decision upon all applications. The written decision shall set forth the Board's findings of facts and shall specify the reason or reasons for such decision. The Secretary or his/her designee shall mail or hand-deliver notice of the Board decision to the applicant, the Assessor(s) and the County Commission within ten (10) days of such decision.

2. Reconsideration

The Board may reconsider any decision within forty-five (45) days of its prior decision, provided it continues to have jurisdiction over the appeal. A request to the Board to reconsider a decision must be filed within ten (10) days of the decision that is to be reconsidered. If the Board votes to reconsider the decision, it may conduct additional hearings and receive additional evidence and testimony as provided herein. If the Board votes to reconsider the decision, it shall vote again upon the merits and provide a second written decision; provided, however, that the vote to reconsider and the action taken thereon must occur and be completed within forty-five (45) days of the date of the vote on the original decision.

3. Appeal

An appeal from any final decision of the Board may be taken by any party to the Superior Court in accordance with Rule 80B of the Maine Rules of Civil Procedure.

*ADOPTED by the Knox County Commission: September 14, 2010*  
*ADOPTED by the Knox County Board of Assessment Review: November 5, 2010*  
*REVISED by the Knox County Board of Assessment Review: August 12, 2011*  
*REVISED by the Knox County Board of Assessment Review: July 22, 2016*