

# KNOX COUNTY BOARD OF ASSESSMENT REVIEW RULES AND REGULATIONS



---

## 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*