

ROCKLAND BOARD OF ASSESSMENT REVIEW
HEARING PROCEDURE

Applicant: _____
Appeal Number: _____
Hearing Date: _____

INTRODUCTION:

This is a hearing before the City of Rockland Board of Assessment Review to hear the Application for Abatement in the case of_____. The hearing will be taped for the purpose of preserving a record of the proceedings.

Members of the Board present are: (introduce Board members).

Also present are the Rockland City Assessor, Dennis Reed, and City Attorney Kevin Beal.

Is the Applicant present? Are you represented by an attorney or tax consultant? (Note their names for the record.)

Before we begin, does the Applicant wish to challenge any member of the Board as to his or her ability to impartially and fairly hear and rule upon your appeal?

You have completed the application for abatement and met with the City's Assessor.

On_____the application was denied.

On_____the applicant applied to the Assessment Review Board for Abatement.

Members of the Board may not discuss the merits of this Appeal with either the Applicant, the Assessor or other Board Members other than in the public meeting.

TO THE APPLICANT:

The statutes provide that a property owner who believes their property tax is excessive must seek relief through a written application for abatement to the Assessor filed within 185 days following the date the taxes are committed to the Tax Collector. The application must state the amount of the abatement requested and the reason. If the taxpayer is

dissatisfied with the decision of the Assessor, their decisions may be appealed within 60 days of the notice of the Assessor's decision.

Testimony should address the valuation of the property as a whole and not be directed to the taxes of the property, which are a function of the tax levy, and mil rate.

Direct these comments to the Board:

A tax assessment is presumed valid and the burden by proving that assessed value is in excess of the just value is on the applicant.

The Assessor is permitted considerable leeway in choosing a method to reach just valuation on property.

On appeal, the taxpayer seeking an abatement carries the initial burden of proving that the assessed valuation in relation to the just value is "manifestly wrong." Under the "manifestly wrong" standard, the Tax Assessor's valuation of the property will not be overturned unless so unreasonable in light of the circumstances that:

- 1) The property is substantially over valued and injustice results; or
- 2) there is an unjust discrimination; or
- 3) the assessment was in some way fraudulent, dishonesty or illegal.

If the Board determines that the assessment was "manifestly wrong," and thinks that the taxpayer is over assessed, the taxpayer should be granted such reasonable abatements the Board thinks proper, to reflect what the Board determines the just value of the property to be.

All witnesses, whether for the City or for the Appellant, are required to testify truthfully before the Board and, at the option of the Chair, may be required to give the following oath before addressing the Board ("Do you swear to tell the truth and nothing but the truth?").

With that introduction, I ask that the Applicant please present their case to the Board.

Does the Assessor wish to cross examine the Applicant?

Do any Board Members have questions for the Applicant?

Thank you. Will the City Assessor please present the position of the Assessor's office?

Does the Applicant wish to cross examine the Assessor's testimony?

Do any Board Members have questions for the Assessor?

Does the Applicant have a closing statement?

Does the Assessor have a closing statement?

This will conclude the testimony before the Board.

(If there are no questions or at the conclusion of the questions, the Chairperson will ask Board Member how they vote. The Board can either vote individually and publicly render a decision at the meeting, or issue a written decision in accordance with the rules of procedure. If the vote is taken at the meeting it would be helpful if each board member would briefly outline the reasons for their vote.)

Thank you for attending this hearing. You will receive the written decision of the Board within 10 days from this hearing. If after you receive the decision of the Board, you wish to appeal it further you may appeal to the Superior Court, or – with respect to nonresidential property or properties with an equalized municipal valuation of \$1,000,000 or greater either separately or in the aggregate – to the State Board of Property Tax Review, within 60 days of notice of the Board's decision, in accordance with 36 M.R.S. § 843