

CITY OF PRESQUE ISLE

Board of Assessment Review Rules of Procedure



CITY OF PRESQUE ISLE

Board of Assessment Review Rules of Procedure

When a Taxpayer requests a hearing, it shall be in writing. Such Taxpayer is to be notified of the date, time and place for the hearing in writing, and will also be given preliminary information. The hearing shall be set to allow time to ensure effective preparation by the Taxpayer.

All hearings will be governed by the following, which information shall be furnished to the Taxpayer:

1. Be held and conducted in a convenient place within the City of Presque Isle, open to the public, except those matters involving appeals based on poverty or infirmity pursuant to 36 M.R.S.A. § 841:
 - a. the Taxpayer, his witnesses, legal counsel, and others whom the Taxpayer elects to be present at the hearing;
 - b. the Tax Assessor, the City Solicitor, (at the Assessor's discretion) and such others selected by the Assessor, and/or, the Board.
2. The hearing shall be opened with a presentation of the issue(s) by the Chairperson (or in absence of the Chairperson, the Chairperson Pro. Tem.).
3. The hearing shall be conducted in an informal manner, by the Chairperson, but all person(s) testifying thereat shall be under oath. The "Rules of Evidence" shall not be adhered to, but subject to requirements of "due process." All evidence having reasonable probative value shall be admissible, but any immaterial, irrelevant and unduly repetitious evidence, as determined by the Chair, shall be excluded.
4. The Taxpayer and the Assessor shall have the right to present their positions themselves, or by their legal counsel, or with the aid of others.

5. All participants shall be given the opportunity:
 - a. to present oral and/or written testimony or documentary evidence;

Board of Assessment Review -- Rules of Procedure

Page 2:

- b. to offer rebuttal evidence;
 - c. to question and to cross-examine any witness presented at the hearing;
 - d. to examine all evidence presented at the hearing; and
 - e. to request a view of the property in issue. The Board may allow such a view, or may, at its own Motion order a view of the property, if the Board, in its sole discretion feels that such a view is needed to enhance the hearing process. If a view is so ordered, both parties (the Taxpayer and the Assessor, together with legal counsel) shall have the right to be present, and evidence or testimony shall not be offered at the time of the view. Both parties may nevertheless call to the attention of the Board those things which either of them wish the Board to observe, without further comment during such view. The view may precede or follow the hearing itself, at the sole discretion of the Board.
6. Result in a decision, based on the evidence and/or testimony presented at the hearing, and the observations of the Board on any view taken of the property on issue.
7. Be permanently recorded, having a written decision and evidence will be kept on file with the Board. The hearing will allow the Taxpayer to establish all pertinent facts and circumstances, and to advance any supportive arguments without undue interference.

Information that either party does not have an opportunity to hear or see is not used in the hearing decision or made a part of the hearing record. The Board shall not review any material prior to the hearing, unless the same material is made available to both parties, and their legal counsel, if any.

8. To maintain orderly procedure, the Chairperson shall have the right to require that all questions asked of either party or witnesses be made through the Chair, and all persons at the hearing shall abide by the Order of the Chairperson.

Board of Assessment Review -- Rules of Procedure
Page 3:

DISPOSITION OF HEARING DECISION

The decision of the Board of Assessment Review will be communicated in writing to the Taxpayer and to the Assessor, and a copy thereof given to the Tax Collector and the City Treasurer within ten (10) days after completion of the hearing. The decision of the Board will be binding on the Assessor. Written notice of the decision will contain the following:

1. A statement of the issue(s);
2. Pertinent provisions in the law related to the decision;
3. Relevant facts brought out at the hearing;
4. The decision and the reason(s) for it;
5. The notice of decision will state that the Taxpayer and/or City of Presque Isle, if either is dissatisfied with the decision of the Board, shall have the right to a judicial review by the Superior Court, under Rule 80 (b) of the Maine Rules of Civil Procedure; and that if the Taxpayer and/or the City are to take advantage of this judicial review, the party requesting such review must file a petition for review in the Superior Court within thirty (3) days after receipt of notice of the decision.

ROLE OF CHAIRPERSON OF BOARD

1. The Chairperson shall swear in all witnesses, using the following oath or affirmation:

“Do you solemnly swear (affirm) that the testimony you are about to give in the matter now in hearing shall, the whole truth and nothing but the truth, so help you God (under the pains or penalties of perjury)?”