

§271. State Board of Property Tax Review

1. Organization; meetings. The State Board of Property Tax Review, as established by Title 5, section 12004-B, subsection 6, consists of 15 members appointed by the Governor for terms of 3 years. Vacancies on the board must be filled for the remainder of the unexpired term. The membership must be equally divided among attorneys, real estate brokers or appraisers, engineers, assessors who have a current certificate of eligibility from the State Tax Assessor under section 311, except assessors employed by the bureau, and public members. Beginning August 1, 2018, at least one vacancy in the term of a public member or a position open as the result of an expired term of a public member must be filled by a member of the public with expertise in taxation, finance or property valuation matters. The board shall annually elect a chair and secretary. The secretary need not be chosen from the members of the board.

[PL 2017, c. 367, §1 (AMD).]

2. Powers and duties. The board shall have the following powers and duties:

A. Hear and determine appeals according to the following provisions of law:

- (1) The tree growth tax law, chapter 105, subchapter 2-A;
- (2) The farm and open space law, chapter 105, subchapter 10;
- (3) As provided in section 843;
- (4) As provided in section 844;
- (5) Section 272;
- (7) The current use valuation of certain working waterfront land law, chapter 105, subchapter 10-A; and
- (8) Section 209; [PL 2025, c. 469, §6 (AMD); PL 2025, c. 469, §44 (AFF).]

B. Raise or lower assessments to conform to the law; [PL 1985, c. 764, §8 (NEW).]

C. Promulgate rules in accordance with the Maine Administrative Procedure Act, Title 5, chapter 375, governing procedures before the board; [PL 2009, c. 571, Pt. WWW, §1 (AMD).]

D. Administer oaths, take testimony, hold hearings, summon witnesses and subpoena records, files and documents it considers necessary for carrying out its responsibilities; and [PL 2009, c. 571, Pt. WWW, §2 (AMD).]

E. Charge fees for filing a petition for appeal with the board pursuant to subsection 10. [PL 2009, c. 571, Pt. WWW, §3 (NEW).]

[PL 2025, c. 469, §6 (AMD); PL 2025, c. 469, §44 (AFF).]

3. Procedures. Appeals to the board must be commenced by filing a petition for appeal with the board and paying the appropriate filing fee if required pursuant to subsection 10. A copy of the petition must be mailed to the State Tax Assessor and to the assessor of the municipality where the property subject to appeal is located.

[PL 2009, c. 571, Pt. WWW, §4 (AMD).]

3-A. Filing. Petitions for appeal, filing fees and all other papers required or permitted to be filed with the board must be filed with the secretary of the board. Filing with the secretary may be accomplished by delivery to the office of the board or by mail addressed to the secretary of the board. All papers to be filed that are transmitted by the United States Postal Service are deemed filed on the day the papers are deposited in the mail as provided in section 153. The secretary of the board shall place a petition for appeal that is filed without payment of the filing fee on the docket and shall notify the petitioner that the appeal will not be processed further without payment. Municipal appeals under section 272 are specifically exempted from the filing fee requirement.

[PL 2009, c. 571, Pt. WWW, §5 (AMD).]

4. Services. The board may request the advice and services of any assessor or appraiser holding a valid certificate from the Bureau of Revenue Services and other persons as it considers advisable. An assessor or appraiser may not sit with the board concerning any property that the assessor or appraiser has previously appraised or assessed.

[PL 2025, c. 113, Pt. D, §1 (AMD).]

5. Hearings. Upon receipt of an appeal, the chair of the board shall determine whether the appeal is within the jurisdiction of the board. If the board does not have jurisdictional authority to hear the appeal, the chair shall notify all parties in writing within 10 days of making the determination. Either party may appeal to the board a decision of the chair relating to jurisdictional issues within 30 days after receiving written notice of that decision by filing a request with the board to have that decision reviewed by the board. If the board does have jurisdiction over the appeal or if either party appeals the determination that the board lacks jurisdiction, the chair shall select from the list of board members 5 persons to hear the appeal or jurisdictional issue and shall notify all parties of the time and place of the hearing. The selection of members for an appeal hearing or appeal of a jurisdictional issue is based upon availability, geographic convenience and area of expertise. Three of the 5 members constitute a quorum.

[PL 1995, c. 262, §1 (AMD).]

5-A. Mediation. For appeals pursuant to section 843 or 844, if the board determines that the appeal is within the jurisdiction of the board and all rights to appeal the determination of jurisdiction have expired, within 120 days after filing a petition for appeal, the assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory and the taxpayer shall retain the services of a mutually agreed-upon mediator knowledgeable in taxation, valuation matters or conflict resolution, unless otherwise excused by the chair of the board. The cost of mediation must be shared equally between the municipality, or the State Tax Assessor in the case of the unorganized territory, and the taxpayer. Unless the parties have been excused by the chair of the board from mediation, the board may not schedule a hearing until after it is notified by the parties that mediation has been completed. Upon the completion of mediation, the parties must notify the board in writing stating whether further board action is necessary.

[PL 2017, c. 367, §2 (NEW).]

6. Compensation. Board members serving on an appeal panel shall be compensated according to Title 5, chapter 379.

[PL 1985, c. 764, §8 (NEW).]

7. Appeal. Decisions of the board may be appealed pursuant to the Maine Administrative Procedure Act, Title 5, chapter 375.

[PL 1985, c. 764, §8 (NEW).]

8. Transition provision.

[PL 2009, c. 434, §13 (RP).]

9. Property Tax Review Board Fund; funding. The Property Tax Review Board Fund is established to assist in funding the activities of the board pursuant to this subchapter. Any balance in the fund does not lapse but is carried forward to be expended for the same purposes in succeeding fiscal years. Filing fees collected pursuant to this section must be deposited in the fund, which is administered by the board. The funds must supplement and not supplant General Fund appropriations.

[PL 2009, c. 571, Pt. WWW, §6 (NEW).]

10. Filing fees. The following fees are required for filing petitions for appeal with the board.

A. The filing fee for a petition for an appeal of current use valuation under the tree growth tax law, chapter 105, subchapter 2-A, the farm and open space tax law, chapter 105, subchapter 10 or the

working waterfront land law, chapter 105, subchapter 10-A is \$75. [PL 2025, c. 469, §7 (AMD); PL 2025, c. 469, §44 (AFF).]

B. The filing fee for a petition for an appeal relating to nonresidential property or properties with an equalized municipal valuation of \$1,000,000 or greater pursuant to sections 273, 843 and 844 is \$150. [PL 2009, c. 571, Pt. WWW, §7 (NEW).]

[PL 2025, c. 469, §7 (AMD); PL 2025, c. 469, §44 (AFF).]

SECTION HISTORY

PL 1985, c. 764, §8 (NEW). PL 1987, c. 530, §2 (AMD). PL 1989, c. 503, §B165 (AMD). PL 1993, c. 395, §§9-10 (AMD). PL 1993, c. 664, §12 (AMD). PL 1995, c. 262, §1 (AMD). PL 1997, c. 526, §14 (AMD). PL 2005, c. 609, §1 (AMD). PL 2007, c. 466, Pt. A, §57 (AMD). PL 2009, c. 434, §13 (AMD). PL 2009, c. 571, Pt. WWW, §§1-7 (AMD). PL 2017, c. 367, §§1, 2 (AMD). PL 2019, c. 401, Pt. A, §4 (AMD). PL 2025, c. 113, Pt. D, §1 (AMD). PL 2025, c. 469, §§6, 7 (AMD). PL 2025, c. 469, §44 (AFF).

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