



Bylaws of the Board of Assessment Review of the Town of Rockport, Maine

Section 1. Name

This organization shall be known as the Rockport Board of Assessment Review.

Section 2. Purpose and Scope

The purpose of these bylaws is to establish reasonable rules of procedure for Board meetings and to promote the fair, orderly, and efficient conduct of the Board's proceedings and affairs. These bylaws shall govern the Board's practices and procedures and shall be liberally construed so as to accomplish their purpose.

Section 3. Board Membership

The Board of Assessment Review shall consist of three (3) regular members and two (2) alternates who are residents of the Town of Rockport. The members shall be appointed by the Select Board to serve for staggered three (3) year terms expiring on June 30.

All Board members shall attend all meetings. If a member fails, without good cause, to attend two (2) consecutive regular meetings, it shall result in a recommendation to the Select Board for removal of the member from the Board.

Section 4. Officers and Duties

Officers of the Board shall consist of a Chair and Vice-Chair/Secretary to be elected annually at the first regular meeting in each fiscal year unless otherwise provided by law. The Chair shall preside at all Board meetings and shall have authority to rule on questions of procedure, to maintain order and determine the course of proceedings, and to take such other action as may be necessary and not inconsistent with these bylaws or other law to enable the Board to perform its duties and conduct its affairs. The Chair also shall, together with the Town Assessor, set the agenda for each meeting. In the

absence of the Chair, the Vice-Chair/Secretary shall preside and shall have the same authority as the Chair.

The Vice-Chair/Secretary will take minutes and maintain a record of all Board proceedings. Records, correspondence, and minutes of meetings and hearings shall be maintained in the Town Office and may be inspected during municipal business hours. The Vice-Chair/Secretary may delegate these responsibilities to town staff.

Section 5. Meetings

Meetings of the Board shall be held as necessary, scheduled by the Chair in consultation with the Town Assessor.

Meetings will be held in person unless, in the estimation of the Chair, after consulting with the Town Assessor, it is impractical to do so. In that case, if allowed by state law or town policy, a remote meeting may be scheduled in accordance with the dictates of the governing state law or town policy.

Notice of all Board meetings shall be posted in the Town Office at least seven (7) calendar days prior to the meeting. The notice shall include the date, time, place, and agenda of the meeting. All such meetings shall be open to the public except as otherwise provided by law. If a remote meeting is scheduled, access information shall be provided in the notice.

No business may be conducted by the Board except at a duly called and noticed meeting with a quorum consisting of at least two (2) Board members being present.

Section 6. Timeline for Hearings

A property owner may file an Application for Appeal to the Board within sixty (60) calendar days of receiving written notification of the Assessor's final decision or after the application is deemed to have been denied.

Following receipt of eight (8) copies of a complete application for appeal and supporting documentation, the Chair of the Board shall draft an agenda, schedule a public hearing within sixty (60) calendar days following receipt of the appeal, and notify the Appellant of such date.

The Appellant may submit any additional supporting materials, in eight (8) copies, at least twelve (12) business days prior to the public hearing.

At least ten (10) business days prior to the public hearing, the Town Office shall distribute the Appellant's application and supporting documentation. Any documentation deemed pertinent by the Assessor will be submitted to the Board at least five (5) business days prior to the public hearing. As a matter of policy, the Board will not accept written material during the hearing that was not provided to the Board in advance as stated above, except for rebuttal evidence. The Board may, at its discretion, however, allow further written submissions once the hearing has begun, but is not under any obligation to do so.

At least seven (7) calendar days prior to the public hearing, the Town Office shall post and distribute notice of the date, time, and place of the public hearing.

A decision on an application for appeal shall be made at the public hearing, held within sixty (60) calendar days after receipt of the application, and a written decision provided to the Appellant within ten (10) business days. However, the Appellant may, in writing, extend the time period for decision.

Failure of the Board to issue a written decision on an application for appeal within sixty (60) calendar days from the date of application, or within a written requested and agreed upon extension period, shall constitute a deemed denial of the appeal.

If the applicant is denied by the Board or if the Board fails to act within sixty (60) calendar days or within the stipulated extension period, the Appellant is entitled by law to appeal pursuant to 36 M.R.S. §843(1).

Section 7. Conduct of Hearings

The Chair shall convene all hearings by describing the purpose of the hearing and the general procedures to be followed. The Board may receive any oral or documentary evidence, but shall exclude irrelevant, immaterial or unduly repetitious evidence, provided, however, that formal rules of evidence shall not apply.

Each party, the Appellant and the Assessor, shall have the right to present its case with the aid of others including legal counsel, in the order determined by the Board and without interruption. The Board may impose such reasonable time limits as may be necessary to ensure that the parties have an adequate opportunity to be heard. In any appeal proceeding, each party shall also have the right to submit rebuttal evidence and to conduct cross-examination of the other party through the Chair. The Chair may impose such other reasonable limitations as may be necessary to prevent an abuse of such process.

The Board may view the property at issue at the request of either party or at the Board's initiative, provided both parties shall have the right to be present. Evidence or testimony shall not be offered at the time of the viewing. Both parties may nevertheless call to the Board's attention those things which they wish the Board to observe, without further comment at that time. The viewing may precede or follow the hearing itself as the Board shall determine.

Section 8. Participation and Voting

Any action of the Board shall require the affirmative vote of a majority of the members present and participating.

Prior to consideration of any agenda item before the Board, each Board member shall declare any potential conflict of interest or other disqualification to the Board with respect to that item. A Board member may voluntarily refrain from participation on an agenda item. If a question

of a possible conflict of interest or other disqualification is raised and the Board member asserts that there is no conflict or other disqualification that will influence his or her conduct, the Board, after discussion, shall determine by a majority vote of the remaining members whether a conflict or other disqualification exists. A Board member with such conflict or other disqualification shall refrain from participating, influencing, and voting on the item that precipitated the conflict or other disqualification by physically removing him or herself from the table, but may participate in the discussion from the audience as a member of the public.

Section 9. Decisions

All decisions of the Board on applications for appeal shall become a part of the Board's permanent record, and shall, where required by law, include a statement of findings and conclusions and the reasons or basis, therefore. All such decisions, together with any tape recording or transcript of testimony and deliberations and any documents and exhibits offered to the Board, shall constitute the record of the proceedings and shall be a public record, except as otherwise provided by law. The Board may reconsider any decision at the same meeting or at a subsequent meeting within forty-five (45) calendar days of its original decision, provided, however, that both a vote to reconsider and any action taken pursuant thereto shall occur and be completed within forty-five (45) calendar days. Notice of any reconsideration shall be given to the parties concerned a reasonable time in advance of the reconsideration. The Board may conduct additional hearings and receive additional evidence and testimony as provided herein.

Section 10. Decision Considerations

The Board's decision is based on the record created at the hearing.

Before the Board hears the Appellant and makes a decision, the following must be reviewed:

- Was the initial abatement application filed with the Assessor within 60 calendar days of receiving written notification of the Assessor's final decision?
- Did the Appellant file in a timely manner with the Board?
- Did the Appellant pay the amount of tax as required by 36 M.R.S. §843(4)¹?

¹ 36 M.R.S. §843(4) states: "A taxpayer filing an appeal under this section must pay an amount of current taxes equal to the greater of the amount of taxes paid in the immediately preceding tax year, to the extent that amount does not exceed the amount of taxes due in the current tax year, and the amount of taxes in the current tax year that is not in dispute. If the taxpayer has filed an appeal under this section without paying the appropriate amount of taxes by or after the due date or according to a payment schedule mutually agreed to in writing by the taxpayer and the municipal officers, the appeal process must be suspended until the taxes, together with any accrued interest and costs, have been paid. If an appeal is in process upon expiration of a due date or written payment schedule date for payment of taxes in a particular municipality, without the appropriate amount of taxes having been paid, whether the taxes are due for the year under appeal or a subsequent tax year, the appeal process must be suspended until the appropriate amount of taxes described in this subsection, together with any accrued interest and costs, has been paid. This subsection does not apply to property with a valuation of less than \$500,000."

The initial appeal to the Assessor is not reviewed by the Board unless it is made part of the Appellant's submission to the Board.

The complete record for the hearing consists only of documentation submitted to the Board, including the application for appeal and supporting documentation and transcripts or minutes of oral testimony at the hearing. This is the record that proceeds to the courts if the Board's decision is appealed.

Neither the Assessor nor the Appellant is restricted with regard to the evidence presented at the hearing.

The burden of proof is on the Appellant. Based solely on the evidence adduced at the hearing, the Board should make their decision based on whether the Appellant was able to prove that the following occurred:

- 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; and/or
- The assessment resulted in unjust discrimination; and/or
- The assessment was fraudulent, dishonest or illegal.

Section 11. Conflict with Laws

Any conflict or inconsistency between these bylaws and any applicable law shall be resolved in favor of the law.

Section 12. Waivers; Amendments

These bylaws, or any provision thereof, may be waived on any occasion by majority vote of the Board unless otherwise provided by law. These bylaws may be amended at any time by majority vote of the Board, provided the proposed amendment has been distributed to all Board members in draft form at least seven days prior to the meeting at which discussion takes place and the vote is taken. Further modification of a draft proposal may be agreed upon and approved by majority vote following discussion. Changes to the bylaws only become effective subject to approval by the Rockport Select Board.

Approved by the Board of Assessment Review on June 25, 2003

Approved by the Select Board on July 28, 2003

Amended by the Board of Assessment Review on May 14, 2014

Approved by the Select Board on June 23, 2014

Amended by the Board of Assessment Review on June 3, 2019

Approved by the Select Board on March 9, 2020

Amended by the Board of Assessment Review on December 16, 2021

Approved by the Select Board on January 10, 2022

Approved by the Select Board on February 9, 2026