

**TOWN OF BRUNSWICK
BOARD OF ASSESSMENT REVIEW
APPEAL REGULATIONS**
(Pursuant to Title 36, M.R.S.A. Section 843)

APPEALS AND HEARINGS

TIMELY APPLICATION AND FILING DEADLINE An application for appeal of the Assessor's decision on an abatement request must be submitted to the Board of Assessment Review in writing within 60 days from (a) the Assessor's written decision; or (b) the deemed denial of the abatement request. Deemed denial occurs if the Assessor has not rendered a decision on an abatement request within 60 days of its submission. Appeals must be filed by either (1) emailing one electronic copy, or (2) submitting by mail or by hand SEVEN (7) paper copies (original plus 6 copies) of the Application to Board of Assessment Review for Abatement of Property Taxes form to the Assessor's Office. The Application form is available in the Assessor's office.

SCHEDULING OF HEARING Following receipt of a completed Application to Board of Assessment Review for Abatement of Property Taxes, the Board shall schedule a public hearing and notify the appellant of the date and time.

WRITTEN MATERIALS AND EXHIBITS To assist the Board in becoming familiar with the property and the issues concerning an appeal, the Appellant shall email one electronic copy or submit SEVEN (7) paper copies (original plus 6 copies) of any written materials and exhibits, including appraisals, to the Assessor's Office for distribution to the Board ten (10) business days before the date of the hearing. Failure to submit all materials by this deadline may result in continuance of the hearing. Appellants are encouraged to submit electronic copies of all material via email to the Assessor's Office.

No later than seven (7) days prior to the hearing, the Assessor's Office shall distribute the application, the Appellant's supporting documentation, and the Assessor's supporting documentation to the Board, and shall also distribute the Assessor's supporting documentation to the Appellant. The Board may deem written materials or exhibits that are not timely filed in accordance with this requirement inadmissible.

The Board may, in its discretion, allow further written submission once the hearing has begun, but is not under any obligation to do so.

MEETINGS/QUORUM The Chair shall call all meetings of the Board as required. A quorum of the Board necessary to conduct an official Board meeting shall consist of three members. The Chair shall preside at all meetings of the Board and be the official spokesperson of the Board. In the Chair's absence, the Vice-Chair shall perform such duties. When not inconsistent with applicable state law, local ordinance or these rules, Robert's Rules of Order shall govern the

Board's deliberations. The Board shall give **required** reasonable notice of all meetings, and its meetings shall be open to the public except as otherwise provided by law.

CONFLICT OF INTEREST No member of the Board shall participate as a member in any meeting or hearing, or disposition of any matter, in which he or she has a conflict of interest. Board members shall immediately disclose any potential conflict of interest or bias related to a submitted appeal. Any question of whether a member has a conflict of interest or bias sufficient to disqualify the member from participating or 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.

BOARD RECORDS The record shall consist of the minutes of the secretary, the transcript, if one is made, all applications, exhibits or stipulations filed in any proceeding before the Board, any summaries prepared of an inspection of the property, and the decision of the Board, as appropriate. Such records shall be public records open to inspection during regular Town office hours upon reasonable notice.

EVIDENCE The Board may receive oral or documentary evidence, but shall exclude irrelevant, immaterial, or unduly repetitious evidence. Each party shall have the right to present their case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of facts.

CONTINUING A HEARING Requests to reschedule a hearing prior to its opening may be considered by the Board Chair and shall not be granted except for good cause or as fairness requires. Once a hearing is opened, the Board may continue the hearing to obtain clarification of the facts or legal issues involved, to inspect the property, or given the hour of the day.

PROPERTY INSPECTION If a majority of the Board deems it necessary, the Board may view or inspect the property. At any inspection of the property the Appellant, Assessor, and legal counsel(s), and interested members of the public, if any, have the right to be present. No evidence or testimony shall be offered at the inspection. Both parties may call to the attention of the Board those characteristics of the property which they wish the Board to observe, without further comment. A summary of the inspection shall be made by the Board on the record at the next scheduled meeting of the Board or continuance of the hearing, and either party may at that time offer their own summary of the inspection for the record.

DECISION It is the Board's responsibility to render a decision at a public hearing held within sixty (60) days after receipt of the application unless the Board and Appellant agree in writing to an extension of time for a decision. Failure of the Board to issue a written decision on an application for appeal within sixty (60) days, or within a requested and agreed upon extension period, shall constitute a denial of the appeal. The written decision shall set forth the Board's findings of facts and shall specify the reason for such decision.

RECONSIDERATION The Board, on its own initiative or at the request of the Appellant or the Assessor, may reconsider any decision reached within thirty (30) days of its prior decision. Any reconsideration must be completed and a decision issued within thirty (30) days of the date of the vote on the original decision. The Board may conduct additional hearings and receive additional evidence and testimony as provided herein; provided, however, that the original sixty (60) day period within which the Board must render a decision on the application shall still apply unless it is mutually agreed in writing to extend the deadline for decision to accommodate the reconsideration.

FURTHER APPEAL If the appeal is denied by the Board or if the Board fails to act within sixty (60) days or within the stipulated extension period, either party is entitled by law to appeal pursuant to Title 36, M.R.S.A. Section 843.