

Maine
Cumberland **County**

**Board of Assessment Review
205 Newbury Street
Portland, ME 04101
www.cumberlandcounty.org**

CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW
INSTRUCTIONS TO APPLICANTS

Dear Applicant:

In order for the Cumberland County Board of Assessment Review (“BAR”) to consider a case following a deemed or actual denial by the local Assessor(s), the law requires that you present the BAR with a complete application. The purpose of this letter is to provide you with instructions on how to meet your responsibilities so that the BAR may hear your case and judge it fairly.

Timing of Application:

Your completed application must be submitted to the BAR within sixty (60) days of the local Assessor(s)’ decision in order for the appeal to be heard by the BAR.

Application Forms:

County BAR Application Forms are available from the BAR by contacting:

Administrative Assistant
Cumberland County Board of Assessment Review
142 Federal Street
Portland, ME 04101
Telephone: (207) 871-8380

Application Process:

A County BAR Application Form must be completed and signed and include **ten (10)** copies of the following:

- **Original Tax Abatement Application to Municipal Assessor(s) and Enclosures**
- **Municipal Assessor(s)’ Response and any Enclosures**
- **County Board of Assessment Review Application Form and any Supporting Information**

Return completed application materials to the address above. All lengthy supporting information (e.g., appraisal reports) must be submitted to the BAR at the time of application or at least fourteen (14) days before the hearing date.

Burden of Proof:

Note that the Maine Supreme Court has held in tax abatement cases that in order to prevail, the taxpayer must prove one of three things:

- (1) 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;
- (2) There was unjust discrimination; or
- (3) The assessment was fraudulent, dishonest or illegal.

Only if one of these three things is proven by the taxpayer, is the assessment said to be “manifestly wrong.” Please be sure to address these standards carefully on the Application Form.

Receipt of Application:

Upon receipt of a completed application by the BAR, the Administrative Assistant shall contact the Chairman of the BAR regarding scheduling of the hearing. In addition, the Administrative Assistant shall mail a copy of the taxpayer’s completed application materials to the Assessor(s) of the Town in which the property is located.

Fees: There currently is no application filing fee.

Meeting Information:

The BAR meets on the first Thursday of each month at 6:30 p.m. The meetings are held in the Peter J. Feeney Conference Room at the Cumberland County Courthouse, First Floor Annex, 142 Federal Street, Portland, Maine. The applicant or a representative should plan to attend the hearing and be prepared to discuss the application. If other arrangements are necessary, please so notify the BAR at the time of application.

The BAR will schedule a hearing on the appeal within a reasonable time. You will be notified of the hearing date on your application.

Sincerely,

Cumberland County Board of Assessment Review