

TOWN OF CHINA BOARD OF ASSESSMENT REVIEW ORDINANCE

Section 1. Establishment

Pursuant to 30-A M.R.S.A. 2526(6), a Board of Assessment Review (hereinafter the “Board”) is hereby established for the Town of China, Maine.

Section 2. Composition

The Board shall consist of three (3) members and two alternates who shall be appointed by the Select Board and who shall be registered voters of the Town. If a member ceases to be a registered voter of the Town, that member’s office immediately becomes vacant. Members of the Select Board or the Assessor may not be a member of the Board. At least one Board member shall have a background in real estate related fields such as assessing, appraisal, brokerage, insurance or law. Board members shall serve for terms of three (3) years or until their successors are appointed, except that for purposes of the initial Board, one member shall be appointed for a term of one (1) year, one member shall be appointed for a term of two (2) years, and one member shall be appointed for a term of three (3) and one of the alternates shall be appointed for the term of one (1) year and one alternate shall be appointed for a term of two (2) years. Vacancies shall be filled by appointment by the Select Board for the unexpired term.

Section 3 Officers: meetings; quorums; procedures.

The Board shall annually elect from its membership a Chairperson and a Secretary. The Chairperson shall call meetings as necessary, shall preside at all meetings, and shall designate alternate officers to serve in place of members who are absent or disqualified. The Secretary shall maintain a record of all proceedings, including all correspondence of the Board. All meetings and records shall be subject to the Maine Freedom of Access Act, 1 M.R.S.A. 401-410, except as otherwise authorized by law. The Board shall provide public notice of its meetings by publications in a newspaper of general circulation in the Town of China at least seven days prior to the date of the meeting. A quorum necessary to conduct business shall consist of at least two (2) members. The Board shall act by majority vote of those members present and voting. A tie vote on an appeal shall constitute a denial of the appeal. The Board’s procedure shall be governed by 30-A M.R.S.A. 2691 (3).

Section 4. Powers and Duties.

The Board shall hear and decide all appeals properly taken from the refusal of the Assessor(s) to make such property tax abatements as are requested. The Board may take such evidence and testimony as it deems necessary and may grant such abatements as it thinks proper. If the Board fails to give written notice of its decision within 60 days of the date of the appeal is filed, unless the taxpayer agrees in writing to further delay, the appeal shall be deemed denied. The Board's decisions may be appealed in accordance with 36 M.R.S.A. 843.