

§151-E. Independent Office of Tax Appeals**(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)****(WHOLE SECTION TEXT EFFECTIVE 1/01/27)**

1. Office established; purpose. There is established within the Department of Administrative and Financial Services the Independent Office of Tax Appeals to hear and decide appeals from decisions of the State Tax Assessor as provided by this section. The office is independent of and is not subject to the supervision or control of the State Tax Assessor or any other employee of the bureau. The purpose of the office is to provide taxpayers with a fair, low-cost and easily accessible forum for resolving tax disputes with the bureau, to ensure due process and to provide an alternative to appealing a reconsidered decision of the assessor directly to the Superior Court pursuant to section 151, subsection 2, paragraph F, subparagraph (2).

[PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

2. Composition of office; appointment; office location. The office is composed of the Chief Hearing Officer, appointed by and serving at the pleasure of the Commissioner of Administrative and Financial Services; hearing officers; and an administrative staff person hired by the commissioner or the Chief Hearing Officer. The hearing officers may be referred to as either "appeals officer" or "hearing officer." The Chief Hearing Officer is an unclassified employee at salary range 33. Other staff of the office are hired as classified employees subject to the Civil Service Law.

The office shall establish and maintain office space in the City of Augusta. The office may meet and conduct appeals conferences and hearings under subsection 8 at any place within the State and remotely pursuant to rules adopted pursuant to subsection 10.

[PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

3. Qualifications. The Chief Hearing Officer and hearing officers must be residents of this State and members of the bar of this State with substantial knowledge of tax law. The Chief Hearing Officer and hearing officers may not hold any elective office or any public office involving assessment of taxes or administration of any of the tax laws of this State. Notwithstanding this subsection, the Commissioner of Administrative and Financial Services may assign other duties to the hearing officers consistent with subsection 4, including assisting the State Board of Property Tax Review.

[PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

4. Powers and duties. The office has all powers as are necessary to carry out its duties, including the following:

A. To hear and determine appeals in accordance with this section; [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

B. To raise or lower assessments to conform to the law; [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

C. To adopt rules in accordance with the Maine Administrative Procedure Act governing procedures before the office pursuant to subsection 10; [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

D. To administer oaths, take testimony, hold hearings, summon witnesses and subpoena records, files and documents the office considers necessary for carrying out its responsibilities; and [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

E. To charge a fee for filing a petition with the office for an appeal. [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

[PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

5. Chief Hearing Officer; duties. Under the supervision and direction of the Commissioner of Administrative and Financial Services, the Chief Hearing Officer shall manage the work of the office, including:

A. Ensuring that the office provides taxpayers with a low-cost and easily accessible forum for resolving tax disputes with the bureau filed with the office under section 151, including the use of mediation when appropriate, and ensuring due process; [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

B. Assigning a hearing officer to preside over an appeal forwarded to the office under section 151; [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

C. Developing, adopting and implementing rules, policies and procedures to carry out the provisions of this section and section 151 and to comply with all applicable laws; [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

D. Ensuring proper records of all matters, hearings and transactions of the office; [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

E. Ensuring that the assignment of duties to hearing officers comports with conflicts of interest standards and other ethics standards; and [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

F. Providing and assigning part-time duties to a hearing officer to provide legal services to the State Board of Property Tax Review in consultation with the Office of the Attorney General. [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]
[PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

6. Procedures for filing petitions for appeal. An appeal to the office pursuant to section 151 must be commenced by filing a petition for appeal with the office and paying the appropriate filing fee if required. Upon receipt, a copy of the petition must be provided to the State Tax Assessor and to the Office of the Attorney General.

Filing a petition for appeal with the office may be accomplished by delivery of the petition to the office by mail addressed to the office. 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 office shall place a petition for appeal that is filed without payment of a required filing fee on the docket and shall notify the petitioner that the appeal will not be processed further without payment. [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

7. Case scheduling conference. A hearing officer shall set a date and time for a scheduling conference to identify the issues in dispute, set a date for filing of briefs and supporting materials, set a date for the appeals conference if one is requested and facilitate the parties' efforts to narrow or resolve all or part of the appeal through settlement or stipulation. An appeal with an amount of tax or refund request in controversy of \$50,000 or less must be heard and determined by the office on a priority basis over its other docketed cases. [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

8. Hearing and determination of cases. Cases must be heard and determined by the office as follows.

A. The assigned hearing officer shall preside over the case. The hearing officer has the authority to administer oaths, take testimony, summon witnesses and subpoena records, files and documents the hearing officer considers necessary for carrying out the responsibilities of the office. [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

B. If requested by a petitioner in the statement of appeal or at the scheduling conference, the office shall hold an appeals conference to receive additional information and to hear arguments regarding

the assessment or determination. The hearing officer shall provide the petitioner with at least 10 business days' notice of the date, time and place of the appeals conference. The appeals conference may be held with fewer than 10 business days' notice if a mutually convenient date, time and place can be arranged. If the petitioner does not request an appeals hearing in the statement of appeal or at the scheduling conference, the appeals officer shall determine the matter based on written submissions by the petitioner and the State Tax Assessor. [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

C. The hearing officer need not observe the rules of evidence observed by courts but shall observe the rules of privilege recognized by law. [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

D. Both a petitioner and the State Tax Assessor may submit to the hearing officer, whether or not an appeals conference has been requested pursuant to paragraph B, written testimony in the form of an affidavit, documentary evidence and written legal argument and written factual argument. [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

E. The hearing officer may encourage the petitioner and the State Tax Assessor to resolve disputed issues. [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

F. Except when otherwise provided by law, a petitioner has the burden of proving, by a preponderance of the evidence, that the State Tax Assessor has erred in applying or interpreting the relevant law.

The appeals officer shall exercise independent judgment. The hearing officers and other office staff may not have any ex parte communications with the parties, or with any other employee of the Department of Administrative and Financial Services except those employees in the office; however, the hearing officers and other administrative staff persons may have ex parte communication limited to questions that involve ministerial or other administrative matters that do not address the substance of the issues or position taken by the petitioner or the State Tax Assessor. [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

G. The hearing officer shall prepare a decision on the appeal based upon the evidence and argument presented. The decision must be in written form and must state findings of fact and conclusions of law. The office shall issue and deliver copies of the decision to the parties. Unless the decision is revised by the office under rules adopted by the office pursuant to subsection 10, the decision is final and is subject to appeal under subsection 9. A revised decision is final, is not subject to further revision by the office and is subject to appeal under subsection 9. [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

[PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

9. Appeal to Superior Court. A determination by the office is not an adjudicatory proceeding within the meaning of that term in the Maine Administrative Procedure Act. A decision of the office constitutes the final administrative decision on the appeal and is subject to de novo review by the Superior Court. The burden of proof is on the taxpayer. A person who wishes to appeal a final decision of the office to the Superior Court must file a petition for review within 60 days after receipt of the decision. If a person does not file a request for review with the Superior Court within the period specified in this subsection, no further review is available.

[PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

10. Rules. Subject to any applicable requirements of the Maine Administrative Procedure Act, the office shall adopt rules to accomplish the purposes of this section. Those rules may define terms, prescribe forms and make suitable orders of procedure to ensure the speedy, efficient, just and inexpensive disposition of all proceedings under this section. Rules adopted pursuant to this subsection are routine technical rules pursuant to Title 5, chapter 375, subchapter 2-A.

[PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

11. Annual report. By January 15, 2027 and annually thereafter, the office shall prepare and submit a report on the activities of the office to the Commissioner of Administrative and Financial Services and the joint standing committee of the Legislature having jurisdiction over taxation matters. [PL 2025, c. 734, Pt. B, §9 (NEW); PL 2025, c. 734, Pt. B, §15 (AFF).]

SECTION HISTORY

PL 2025, c. 734, Pt. B, §9 (NEW). PL 2025, c. 734, Pt. B, §15 (AFF).

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