

CHAPTER 5 - ASSESSOR

ARTICLE 1 - THE ASSESSOR

SECTION 101. ESTABLISHMENT. In accordance with Article V, Section 10 of the Brewer City Charter, there shall be a single Assessor. The assessor's compensation shall be fixed by the City Council. The Assessing Department shall consist of a single Assessor, as provided in 30-A M.R.S.A. Section 2552 (1)(C) and such assistants and clerical personnel as the City Council may authorize. The Assessor may be appointed by the City Council for a term not to exceed five (5) years. The Assessor shall be under the day to day supervision of the City Manager, as agent for the City Council. (#4)

SECTION 102. DUTIES. The Assessor appointed as above provided may now or hereafter be subject to specific state laws and regulations, (Title 36, M.R.S.A.), under guidance and general supervision of the City Council. The City Assessor shall:

- A. Establish property valuations. To establish equitable valuations on all property, both real and personal, for the purpose of taxation.
- B. Prepare assessment rolls. To prepare all work in connection with the preparation of all assessment rolls and levy taxes there from.
- C. Abatement records. To keep a record of abatement of taxes which shall at any time be allowed. Said record shall be open to the inspection of any person who may be interested therein.
- D. Prepare a monthly report to provide the City Council with information concerning trends or transactions affecting property valuation. Prepares necessary local, state, and federal reports in a timely manner.

SECTION 103. ANNUAL EVALUATION. At least once annually the City Council shall evaluate the Assessor and issue to the Assessor a written report of the evaluation.

SECTION 104.

- A. Appointment and qualification. The City's single Assessor shall be appointed by order of the City Council for a term not to exceed five (5) years. No person shall be appointed to the office unless, at the time of appointment, he or she has been certified as a professional Assessor for the Maine Revenue Services in accordance with 36 M.R.S.A. Section 310 et seq., as amended.
- B. Powers and duties. The City's single Assessor shall exercise all powers and duties of a municipal tax assessor under the Constitution and the laws of the State of Maine. The Assessor shall also serve as department head of the City's Assessing Department and shall supervise the work of any Assistant and/or clerical staff of the Assessing Department.

ARTICLE 2 - THE BOARD OF ASSESSMENT REVIEW

SECTION 201. PURPOSE. The purpose of this Ordinance is to establish a Board of Assessment Review in the City of Brewer in accordance with Title 30-A M.R.S.A. Section 2552 (2).

SECTION 202. COMPOSITION OF THE BOARD. The Board shall consist of five (5) members who are appointed by the City Council and shall serve for a three (3) year term ending on December 31st. The members appointed to the Board must be residents and voters in the City of Brewer.

SECTION 203. TERMS. Upon the adoption of this Ordinance, the currently appointed members of the Board shall continue to serve for the balance of their respective terms.

In the event of a vacancy on the Board by any of the following reasons, the City Council shall fill the vacancy of the Board member for the balance of the term:

- (a) Resignation;
- (b) Death;
- (c) Disability;
- (d) Establishment of a primary residence outside the City of Brewer; or
- (e) Ceases to be a registered voter in the City of Brewer.

Upon the expiration of the initial terms, all new members shall be appointed for a full three (3) year term or until their successors

are duly appointed and qualified.

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SECTION 204. COMPENSATION. Members of the Board shall not receive compensation for their services.

SECTION 205. ORGANIZATION. The Board shall hold an annual meeting in November of each year, or at the first meeting of the Board after November 1st each year, and elect from its membership its officers: chairman, vice chairman, secretary and assistant secretary. The chairman shall preside at all meetings of the Board, and the vice-chairman shall preside at all meetings of the Board in the absence of the chairman. The secretary shall keep all the minutes of the meetings of the Board, and the assistant secretary shall keep such minutes in the absence of the secretary.

The Board may fill any vacancies of officers during the year for the balance of the year. The Board members present at a meeting may elect a chairman pro tem for said meeting in the absence of the chairman and vice chairman. Further, the Board members present at a meeting may elect a secretary pro tem for said meeting in the absence of the secretary and assistant secretary.

SECTION 206. RULES OF ORDER. All meetings shall be conducted in accordance with Maine Revised Statutes and this Ordinance. If neither controls the affairs of the meeting, the meeting shall use the 2007 edition of "The Modern Rules of Order" by Donald Tortorice. The Board may adopted additional rules of order as long as the adopted rules are not inconsistent with State Law. If there is conflict between The Modern Rules of Order, adopted rules of order and State Law, State Law prevails. (#2)

SECTION 206.1. VOTING. All members of the Board, including the chairman, present at any hearing or meeting shall vote on all matters, which come before the Board unless:

- (a) The member has a conflict of interest, as provided by State law or the Charter, Codes and Ordinances of the City of Brewer,
- (b) The member is disqualified by a majority of the other Board members present and voting for having a conflict of interest.

SECTION 207. APPLICATION OF THE SO-CALLED FREEDOM OF ACCESS LAW, TITLE 1 MRSA, SECTION 401 (1979 AND AS AMENDED). The Maine Freedom of Access Law (Title 1 MRSA, Section 401, et seq.) shall apply to proceedings of the Board.

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SECTION 208. POWERS AND DUTIES. The Board of Assessment Review shall have the powers and duties given to it by the laws of the State of Maine, the Maine Constitution and this Ordinance.

SECTION 208-A. ROLE OF THE CITY CLERK. (#1)(#3)

The City Clerk shall have the following responsibilities in relation to the Board of Assessment Review; hereinafter referred to as the "Board".

- (a) Provide and receive applications for property owners or their agent that desire to appeal their property tax assessment to the Board.
- (b) Arrange the date, time and place for the hearing(s) on the application to the Board within the statutory time period, unless extended by mutual written agreement of the Parties.
- (c) Send a Notice to the Applicant(s) of the procedure to be used before the Board.
- (d) Receive any material provided to the Board by the Applicant(s) and the City Assessor and provide the material received to the members of the Board prior to the hearing and the opposing Party. The pre-filing of written evidence and documentation shall adhere to the following schedule:
 - 1) The petitioner shall submit the petitioner's written evidence and documentation by not later than twenty (20) days prior to scheduled hearing on the abatement petition.
 - 2) The Assessor shall submit the Assessor's written evidence and documentation by not later than ten (10) days prior to the scheduled hearing on the abatement petition. At the time of submission, the Assessor shall also forward a copy of the Assessor's submissions to the petitioner or the petitioner's agent.
 - 3) The petitioner shall submit any additional written evidence and documentation to respond to the written evidence and documentation submitted by the Assessor no later than five (5) days prior to the scheduled hearing on the abatement petition.

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- 4) At least five (5) days prior to the hearing, the City Clerk shall arrange for the delivery or mailing of copies of the pre-filed submissions to the members of the Board.

At the hearing, the parties may utilize presentation aids, such as charts, graphs, photographs, etc., but the parties may not submit additional written evidence or documentation.

- (e) Provide the Board with the equipment necessary to record a hearing and maintain the tapes of any hearing.
- (f) Send the Decision prepared by the Board to the Applicant(s) and the City Assessor in accordance with Title 36 M.R.S.A. § 842 or incorporated in Title 36 M.R.S.A. § 843, as the same may be amended from time to time.
- (g) Provide for the transcription of the tapes of the hearing in the event there is an appeal to the Penobscot County Superior Court and its transmittal to the Court along with the exhibits admitted before the Board if necessary.

SECTION 209. SEVERABILITY. The invalidation of any part of this Ordinance by a court of competent jurisdiction shall not affect the validity of the balance of the Ordinance.

END OF CHAPTER NOTATIONS

1. Enacted Sept. 13, 2011, Effective Sept. 18, 2011 (2011-C008)
2. Enacted April 3, 2012, Effective April 8, 2012 (2012-C003)
3. Enacted May 29, 2012, Effective June 3, 2012 (2012-C006)
4. Enacted July 8, 2014, Effective July 13, 2014 (2014-C013)