# When the Assessor sends a demand: due process, and where the independent board is

Town of Norway · for any taxpayer who has filed an abatement application and received a §706-A information request or a decision

**INFORMATION ONLY. THIS IS A DATA COLLECTION, NOT A LEGAL SERVICE AND NOT LEGAL ADVICE. It describes what the statutes and public records say. It does not say whether to file, how to answer any question, or what any property is worth. Questions of law belong with a Maine attorney.**

## The demand

After an abatement application is filed, the Assessor may send a letter under 36 M.R.S. §706-A listing numbered questions and asking for papers: insurance, appraisals, listings, mortgage terms, leases and tax schedules, errors in the land or building description, improvements, the owner's opinion of value, comparable parcels, discrimination evidence, business income. The statute requires written answers to all "proper inquiries as to the nature, situation and value" of the property within 30 days of receipt (30 more on written request), and says that "refusal or neglect to answer the inquiries bars an appeal." The letter may set a shorter date than the statute, may enclose a consent-to-extension form, and may add a paragraph on paying taxes. The same official who sends the demand decides the application.

## The problem

The United States and Maine constitutions guarantee due process of law, and a fair, disinterested decision-maker is part of it. In a town whose assessor or assessor's agent is the principal of the firm that performed the revaluation, the person deciding whether the value is wrong is the person whose firm set it. Maine law does not forbid this arrangement: a municipality may contract for an assessor's agent, and no statute bars the revaluation firm from the role. The conflict is real; by itself it is not unlawful.

## How the courts treat it

Courts generally hold that a biased or interested decision at the first level is cured where the law provides a fresh hearing before an independent body that owes nothing to the first decider. Maine's abatement statutes provide exactly that. The Assessor's decision is step one. Within 60 days of written notice of the decision, or of the day the application is deemed denied because 60 days passed without one (§842), the taxpayer may appeal to the body named in §843 or §844, which hears the matter anew; either side may then go to Superior Court under Rule 80B. Because that second, independent look exists, a court will seldom set aside the first step for bias alone. The statutory design puts the real contest at the second step. No Maine abatement decision found by this project states the cure rule in those words; it is the general due-process rule, and a lawyer should confirm it before it is argued.

## Where the independent board is

The Town of Norway lists a Planning Board and a Zoning Board of Appeals and no Board of Assessment Review (norwaymaine.com, Boards & Committees, checked 5 November 2026). Under 36 M.R.S. §844, when a town has no board of its own the appeal goes to the county. Oxford County has set up its own board for this purpose under §844: the Oxford County Board of Assessment Review ("OXBAR"), five appointed members, office at 26 Western Avenue, South Paris, (207) 743-6359, with a published appeal form and hearing procedure (the applicant presents first, the Town answers, each side rebuts, the board asks questions). Its members do not work for the Town or for the revaluation firm.

## What limits the cure

**1. The taxpayer has to get there.** The §706-A bar operates before the appeal. If the Assessor treats the answers as a refusal or neglect, the independent board never hears the case. The statute does not define what makes an answer sufficient; what it clearly protects is a truthful, complete, written answer to every item, within the statutory time, with a copy and proof of mailing kept. **2. The taxpayer has to pay to stay there.** For property valued at $500,000 or more, §843(4) suspends the appeal unless the taxpayer pays the greater of last year's tax or the undisputed part of this year's. Interest and the lien process run at every stage regardless. **3. The clocks are strict.** Sixty days to appeal; a late appeal is not heard. A signed consent to extension can stop the Assessor's own 60-day clock under §842, which moves the day the appeal right begins.

## In short

The independent board exists, but it is reached only through the Assessor: by answering the demand on time and in writing, and then filing within 60 days of the decision. The conflict a taxpayer notices in the signature is a reason to be sure of reaching that board, and a fact the board can be told when the case gets there.

Sources: 36 M.R.S. §706-A (inquiries; bar on appeal), §842 (notice of decision; deemed denial), §843 (appeals; subsection 4 payment rule and $500,000 floor), §844 (appeals where the municipality has no board of assessment review; county boards); Maine Const. art. I, §6-A; U.S. Const. amend. XIV; Maine Revenue Services, Property Tax Bulletin No. 10; town and county websites as cited above, checked 5 November 2026. This document will be corrected if any reader shows a statute, record or decision it has misread.