

STATE OF MAINE
KENNEBEC, SS.

STATE BOARD OF PROPERTY TAX
REVIEW
DOCKET NO. 91-66

HAROLD and JUDITH)
FERGUSON,)
Petitioners)
v.)
TOWN OF OTISFIELD,)
Respondent)

DECISION

This matter came before the State Board of Property Tax Review (hereinafter, "the Board") on the appeal of Harold and Judith Ferguson from the failure of the Town of Otisfield to value property designated on the Town of Otisfield tax maps as Map 1, Lot 14F as classified tree growth pursuant to the Tree Growth Tax Law. A hearing was convened on February 26, 1992 at which five (5) members of the Board were present. Harold Ferguson appeared on behalf of the Petitioner and John E. O'Donnell III, CMA, appeared on behalf of the Town.

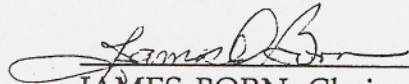
Before proceeding to a hearing on the merits, the Board determined it had to address the issue of whether or not it had jurisdiction. Abatements requested pursuant to the Tree Growth Tax Law (36 M.R.S.A. § 583) are made in accordance with the procedures set forth in 36 M.R.S.A. § 841. Appeals from decisions rendered must be taken to the State Board of Property Tax Review. The provisions for taking appeals are set forth in §§843 and 844 of Title 36 and state that any appeal shall be taken within 60 days from receipt of same. If no written decision is rendered within 60 days of the filing of the request for an abatement, the request is deemed denied and any appeal must be taken within 60 days of the date of the deemed denial.

In the appeal before the Board, the application for an abatement was filed with the Town on or about September 12, 1990. No written decision was rendered within 60 days of September 12, 1990, therefore, the request was deemed denied on November 12, 1990, and any appeal to the State Board of Property Tax Review had to be filed on or before January 11, 1991. However, the Petition for Assessment Review of Harold and Judith Ferguson was not filed with the Board until October 21, 1991, over nine (9) months late.

Based upon the foregoing, the Board finds, by unanimous vote, that the Petition for Assessment Review filed with the Board was not filed timely. Thus, the Board lacks jurisdiction to hear this appeal and the Petition before the Board is hereby dismissed.

Any party wishing to appeal this Decision must file a Petition for Review in the Superior Court within thirty (30) days of the date of receipt of this Decision pursuant to 5 M.R.S.A. §§11001-11008. If this Decision is not appealed, it shall become binding on the parties at the end of said 30-day period.

DATED: April 5, 1994



JAMES BORN, Chair
State Board of Property Tax Review