

Section 105. Bringing an Appeal

1. Who may appeal

Any person who is aggrieved by a reconsidered decision of the Assessor regarding an assessment or determination issued to that person, or a reconsideration request that is deemed denied pursuant to 36 M.R.S.A. §151(2)(C), may appeal to the Board from the Assessor's reconsidered decision or deemed denial when the amount of tax or the refund request in controversy is greater than or equal to \$1,000 but not greater than \$500,000, calculated at the time a petition for reconsideration is submitted to MRS. This amount in controversy applies to timely petitions submitted to MRS on or after October 25, 2023.

Where the amount in controversy is more than \$500,000, the person may appeal only to the Maine Superior Court. In addition, a reconsidered decision rendered on a small claim request constitutes the Assessor's final determination and final agency action and is subject to de novo review only by the Maine Superior Court. A "small claim request" means a petition for reconsideration when the amount of tax or refund request in controversy is less than \$1,000. Further, pursuant to Title 36 Section 151, if a person receives notice of an assessment or a determination and does not file a petition for reconsideration within the specified time period, a review is not available in Superior Court or before the Board regardless of whether the person makes payment and requests a refund.