



Board of Tax Appeals Practice

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42

Appeals I've been involved with
over the past two years

Board averages approximately
20 appeals annually
(numbers down during Covid-19)



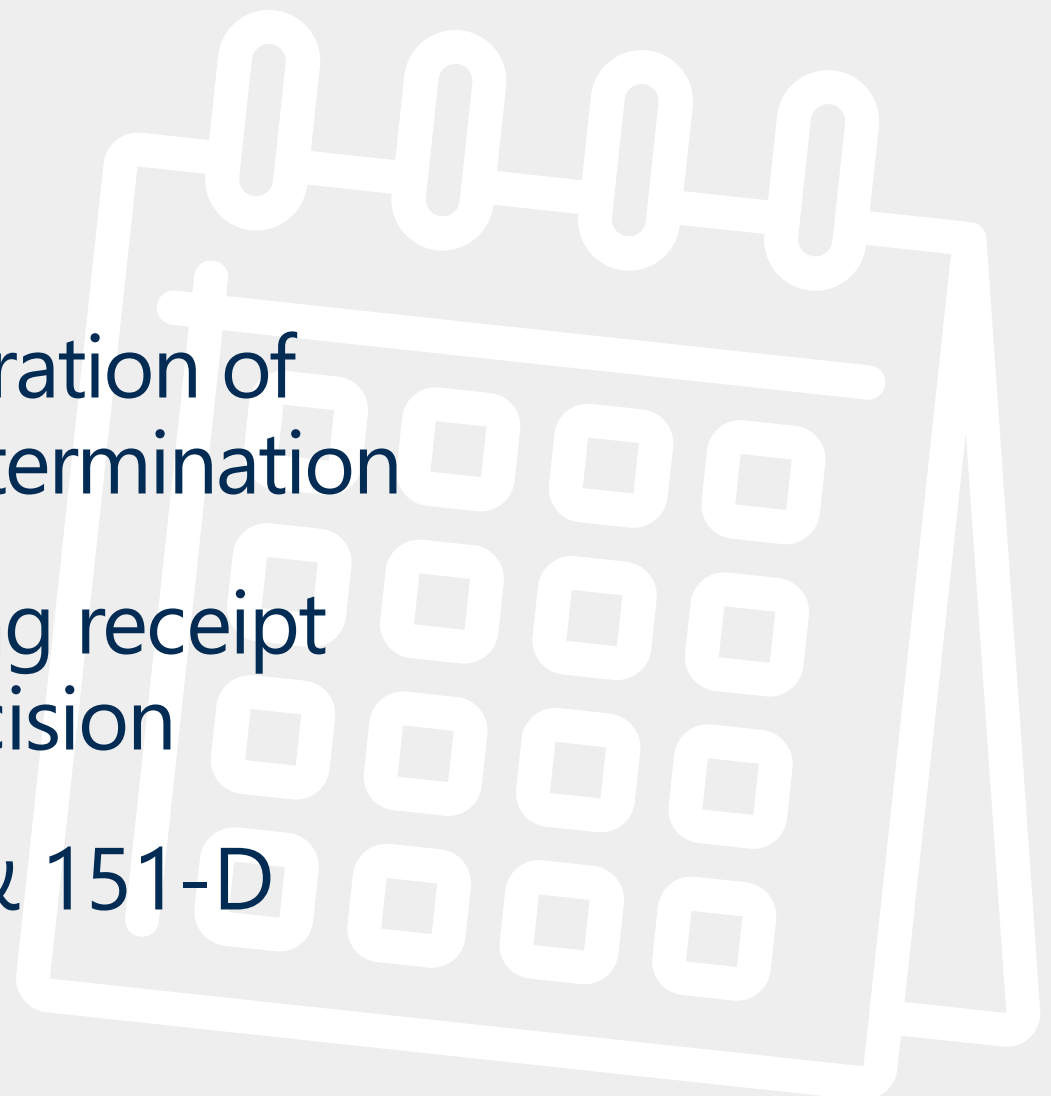


60

Days to seek reconsideration of
MRS assessment or determination

Days to appeal following receipt
of Reconsideration Decision

36 M.R.S.A. § § 151 & 151-D





100

\$ Fee for Appeals Conference

Most Taxpayers request conference
before Appeals Officer

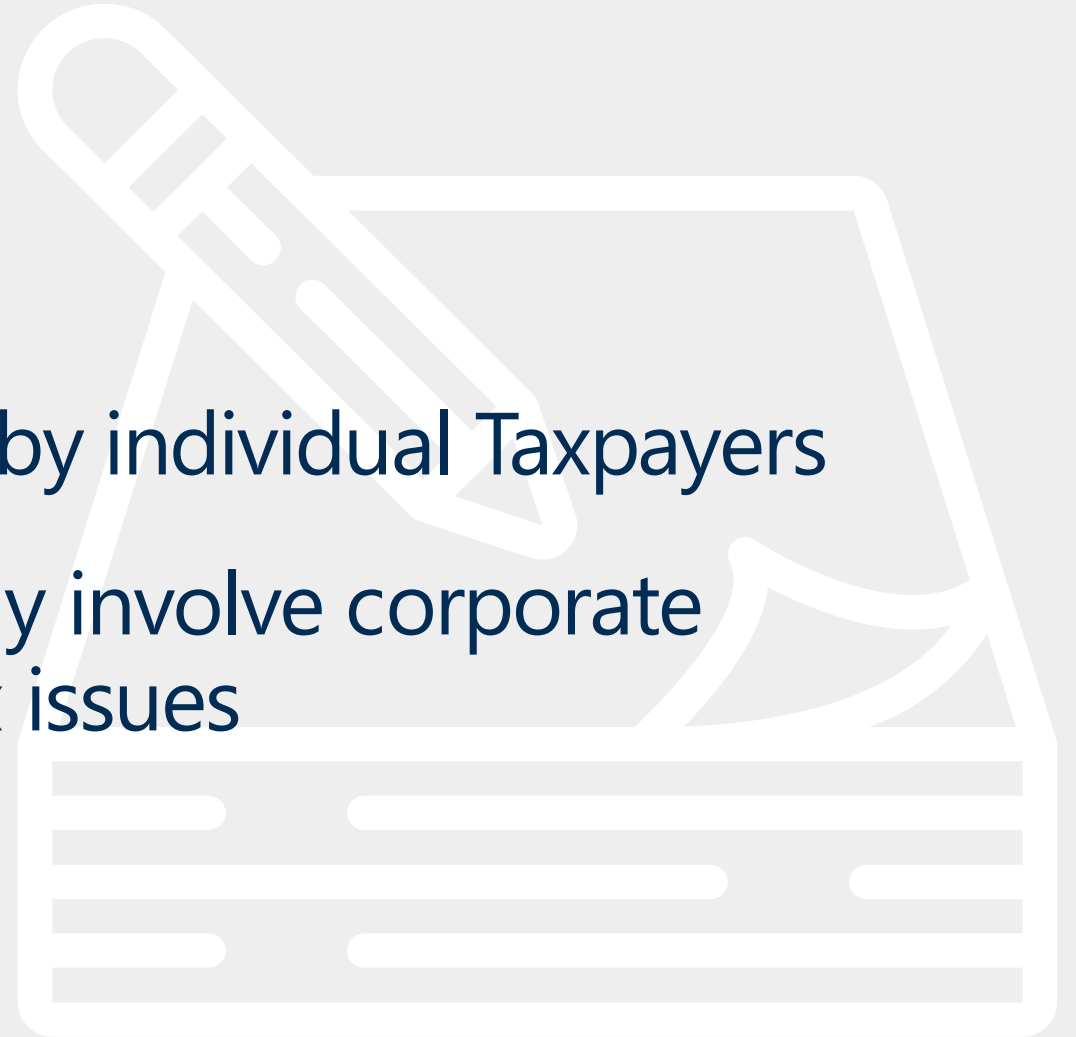




50

Percent of appeals filed by individual Taxpayers

Corporate appeals mostly involve corporate income tax and sales tax issues





2

Usual number of Recommended Decision versions

Appeals Officers responsive to comments

Board usually, but not always, adopts Recommended Decision

16

Average number of months until
Final Decision issues

Covid-19 and new Board have been factors

Also a reflection of complexity of some
of the matters before the Board





40

Percentage of Board appeals that settle

Taxpayers provide information beyond what was presented at reconsideration

Recommended decisions can prompt settlements





8

Recent appeals of Board Decisions to the Superior Court

Petitions for de novo review evenly split with half filed by Taxpayers and half by the Assessor

