**94-391**

**STATE BOARD OF PROPERTY TAX REVIEW**

2025-2026 Regulatory Agenda

June 23, 2025

AGENCY UMBRELLA-UNIT NUMBER: **94-391**

AGENCY NAME: **State Board of Property Tax Review**

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**EMERGENCY RULES ADOPTED SINCE THE LAST REGULATORY AGENDA:** None

**EXPECTED 2025-2026 RULE-MAKING ACTIVITY:**

**CHAPTER 1:** Rules of Practice and Procedure in Appeals Before the State Board of Property Tax Review

STATUTORY BASIS: 36 M.R.S. §271(2)(C)

PURPOSE: This chapter establishes the rules of practices and procedure for appeals before the Board. The Board plans to propose amendments to this chapter to correct outdated provisions and conform the current rules to current requirements of court and Board decisions, statutes, and practices; to correct technical and grammatical errors and matters of style; to make the rules gender neutral; to amend the rules where appropriate to conform to statutory changes; to streamline the pre-hearing and hearing process; and to establish procedures for the voluntary withdrawal or dismissal of an appeal and the involuntary dismissal of an appeal for want of prosecution.

SCHEDULE FOR ADOPTION: 2025

AFFECTED PARTIES: Municipalities; municipal tax assessors; municipal officers; counties; county commissioners; the State of Maine Bureau of Revenue Services; taxpayers, including individuals, businesses, and organizations within the jurisdiction of the Board; and attorneys and law firms representing such parties or practicing before the Board.

CONSENSUS-BASED RULE DEVELOPMENT: Not applicable