

# Section 706-A – the Power and the Glory: Use of 36 M.R.S. § 706-A by Assessors Maine Chapter of the IAAO

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# The Statute

- **30-A M.R.S. § 706-A**
  - What the statute allows
    - True and perfect list
    - Proper inquiries re nature, situation and value
  - Timing – Taxpayer v. Assessor
  - Two bites at the apple for Assessor
  - Consequence of Taxpayer failure to comply
  - Taxpayer confidential information – consequence of Assessor failure to respect

# True and Perfect List

- **Property Tax Bulletin No. 2**
  - True and Perfect List
  - Supplementary Schedule – nature, situation and value
  - Effect of Taxpayer filing of list on Assessor

## Timing of Assessor Requests

- **Bite #1: Pre-Assessment Request**
- **Bite #2: Upon Receipt of an Abatement Application**
  - Pay attention to your mail!
  - Make a decision whether to make § 706-A request right away
- ***Champion Int'l Corp. v. Town of Bucksport***  
(1995)

## What to Request

- **Depends on the Type of Property**
  - Appraisal report
  - Income and expense information
- **Depends on What You Already Know**
- **Depends on What Can be Obtained by Independent Inquiry**

## What to Request (cont.)

- **Samples – see Handout**
  - Include a Taxpayer due date
- **Method of Mailing of § 706-A Request –**  
why important

# Timing of Taxpayer Response

- **Taxpayer Receipt of Assessor's Request**
  - Taxpayer entitlement to 30-Day extension
  - Confirm Assessor extra time too
- **Samples – see Handout**

# Confidential Taxpayer Information

- How is Assessor and any Municipal Consultants to Handle Conf. Info?
- What if Taxpayer Over-designates Information as Confidential?
- How is BAR/State Board to Handle?



# Taxpayer Response & Assessor Follow-Up

- **Effect of Taxpayer Filing**
- **What if Taxpayer Response is Incomplete?**
  - Assessor Follow-Up Strongly Recommended
- **What if Taxpayer Fails to Respond?**

# Taxpayer Lack of Response

- **Hearing on Whether Appeal is Barred**
  - Fact-Finder determination on whether Taxpayer failed to comply with § 706-A
  - Two issues:
    - Were the Assessor's inquiries proper?
    - Was the Taxpayer "unable" to answer the Assessor's proper inquiries?
- **How is BAR/State Board to Handle Confidential Information?**
- **Further Appeals?**
- **Samples/Caselaw**

# Key Takeaways

- **Powerful Tool – Use it Wisely**
- **Pay Attention to the Timing Involved in an Abatement Application and a § 706-A Request**