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## PART C ASSESSMENT ADMINISTRATION

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### SECTION 1 ASSESSORS

Assessors shall be the Select Board.

State Law Reference: 30 MRSA, Sec. 2060

### SECTION 2 ASSESSORS' AGENT

The Select Board may appoint an assessors' agent.

### SECTION 3 BOARD OF ASSESSMENT REVIEW; APPOINTMENTS; VACANCIES

There shall be a board of assessment review to consist of three(3) members appointed by the Select Board. The initial board of assessment review created by this Charter shall serve staggered terms, with one member appointed for one year, one member appointed for two years, and one member appointed for three years, so that continuity is provided. Thereafter, the term of each new member shall be three (3) years.

A majority of the members of the board shall be a quorum. The board shall elect its own chairman. Vacancies in the membership of such a board shall be filled by appointment by the Select Board for the unexpired term.

In addition, the Select Board shall appoint two (2) alternate members for the board of assessment review, who shall also serve staggered terms. Initially, one (1) alternate shall be appointed for one (1) year and the other alternate shall be appointed for two (2) years. Thereafter, the term of each alternate shall be three (3) years. During the absence of a regular member at any meeting, the chairman of the board of assessment review shall designate the alternate member who shall serve during the absence of the absent regular member.

Once a member or alternate member of the board of assessment review has been sworn into office, he or she shall continue in that office for the remainder of his or her term without having to renew the oath of office for that position annually.

State Law Reference: 30 MRSA, Sec. 2060; 36 MRSA, Sec. 843;30-A MRSA, Sec. 2526(6)  
Revised June 9, 1992

### SECTION 4 BOARD OF ASSESSMENT REVIEW; POWERS; DUTIES

The board of assessment review shall have the power to:

- a. review, on complaint of property owners, and revise assessments for the purpose of taxation of real and personal property within the town limits made by the board of assessors;
- b. administer oaths;

- c. take testimony;
- d. hold hearings; and
- e. adopt regulations regarding the procedure of assessment review.