

I'm not robot  reCAPTCHA

**Continue**



Contact: (207) 730 4046 (Fax) The town of Scarborough is an area of Cumberland County, Maine. If your property is in another Cumberland County city or town, visit that page to find a local tax assessor. The town of Scarborough Tax Assessor is a local official responsible for assessing the taxable value of all properties in the town of Scarborough and can establish a tax amount attributable to that property based on a fair market value assessment. Scarborough City Assessor's Office can help with many of the property tax-related issues: The town of Real Estate Tax Appraiser Scarborough Tax Assessor evaluates the taxable value of each property in his jurisdiction each year based on the property's characteristics and the fair market value of comparable properties in the same neighborhood. The assessor's office can provide a copy of the latest rating of your property upon request. If you renovate and revaluation the property (such as adding living space, bedrooms or bathrooms), the town of Scarborough Sector will reassess your home to reflect your new additional value. Renovations can be reported to the assessor's office by zoning boards, contractors, or homeowners themselves. Un-reported renovations are generally discovered by assessors during the property's next on-site assessment. Assessors can also reassess the estate in the event of significant damage Scarborough Tax Assessor's Town can provide a copy of your property tax assessment, view your property tax bill, help pay your property taxes, or arrange a payment plan. Payments may be made to the county tax collector or treasurer on behalf of the assessor. Homestead Exemptions Scarborough Tax Assessor's Town can provide a modest property tax cut for properties used as the owner's primary residence and can provide an application for scarborough town homestead exemption. Additional exemptions may apply for farmland, green spaces, veterans and others. Call the assessor's office for more information. Property tax appeal If you believe your home is unfairly overvalued, Scarborough tax assessor's town can provide you with a tax appeal form and notify you of the tax appeals process. If you accept your appeal, your property valuation (and property taxes) will be adjusted accordingly. If you need access to real estate records, conduct, or other services that Scarborough City And Town Authority cannot provide, try contacting scarborough city government. Scarborough town seats can be found in Cumberland Superior CourtPortland. Please contact the town of Scarborough using the contact information below. Scarborough Town Contact: (207) 871 8380 (Phone) For more information on taxes in the town of Scarborough, get directions to county offices or to compare property tax rates across Maine, visit the Scarborough Town Property Tax Page. Promotion 676 A.2d 932 (1996) Richard Weekly et al vs. Scarborough Town.Maine Supreme Court of Justice. Submitted to brief on December 20, 1995. Decided on May 21, 1996. William H. Dale, Jensen Baird Gardner & Henry, Portland, plaintiff. F. Paul Flinsko, Bernstein, Schurr, Sawyer & Nelson, Portland, defendant. Before Waten, C.J., Roberts, Glassman, Ruddman, Dana, Ripez, J.J. Glassman, Justice. The town of Scarborough is in favor of giving Richard and Margaret Weekly the relief requested for their complaint in accordance with 36 M.R.S.A. § 843 (1) (Supp.1995) and M.R.Civ.P. (Cumberland County, Brennan, J.) I will appeal from the judgment that went into. 80B is seeking a judicial review of the Scarborough Assessment Review Board's (Board) decision denying their petition for tax cuts. Since the court did not have the authority to determine the legitimate value of the value of the valued property, we affirm the judgment, as has changed and changed the court's decision. The records, developed before the board, were developed before disclosing it: The Weeklys owns two parcels of land located at prout's neck in Scarborough. \*933 I purchased Lot 52 for \$235,000 in January 1991 and Lot 7 for \$250,000 in September 1992. On April 1, 1993, the town's tax assessor valued Lot 52 at \$345,300 and Lot 7 at \$318,800. [1] In accordance with 36 M.R.S.A. § 841 (1990 & Supp.1995), The Weeklys filed two applications with town assessors seeking a reduction in appraisal property taxes that the assessor denied. The Weekly appealed the denial to the town's evaluation review board under 36 M.R.S.A. §843, claiming that the values assessed were unreasonably high in light of the recent sale price of each lot. In support of their dispute. The Weekleys provided the following evidence: (1) The sale of comparable parcels in the region favored a fair market value consistent with the sale price of the two disputed lots. (2) The transaction leading to the purchase of the two parcels was executed at arm's length. (3) Both lots were on the market for some time before each sale to The Weekly. (4) Among other publications, it was promoted in the Wall Street Journal, The New York Times, Yankee Magazine and Down East Magazine. (5) The seller provided notice of the availability of the lot by direct mail to Prout's Neck and other owners of the property of 30 other real estate agents. (6) The seller had received multiple offers before accepting the Weeklys offer. and (7)The Weeklys real estate agent claimed that the agency processed 95% to 99% of the property's sales at Prout's Neck and that the price paid for the property reflected their respective fair market values. To support the claim that the comparable sales offered by the week are not really comparable to disputed parcels, the assessor submitted a sales ratio analysis comparing the sale price and valuation value for the period from 1991 to August 1993, demonstrating that they did not overestimate the property at Prout's neck. While there was no doubt that the average Prout neck property was valued at 108 per cent of the sale price, the analysis revealed lots 52 and 7 were valued at 147 per cent and 128 per cent of the sale price respectively. The board concluded that Lott had been fairly assessed and denied The Weekly's complaint. The Weeklys filed a current lawsuit seeking a judicial review of the board's decision. After a two-week hearing on the complaint, the court ordered the board to take this matter due to facts and further findings of the law's conclusions on whether sales to the week were commercially reasonable and, if so, whether the ratings of 147% and 128% were reasonable in light of the average of 108%. Without specifically addressing the issues raised by the court, the board affirmed The Weekly's original denial of the appeal, concluding that the week did not meet the burden of proof. After further hearings, the court issued an order granting the relief requested by The Weekleys, establishing the valuation of each parcel at an initial sale price of \$235,000 and \$250,000, with a weekly pay return in accordance with 36 M.R.S.A. §506-A (1990). [2] The town sues. The town argues that based on evidence presented at the hearing, the board properly denied The Weekly's request for tax cuts. We disagree. If, as here, the Superior Court functions as an appeals court in reviewing the board's control, we will directly review the Board's decision against findings not supported by abuse of discretion, errors of law, or substantial evidence in the record. Central Main Power v. Moscow Town, 649 A.2d 320, 322 (Me.1994) (612 A.2d 870, 872 (Me. 1992), citing viennese town vs. Kokernak). If taxpayers object to the valuation of residential property, an appeal from the assessment may be filed in accordance with 36 M.R.S.A. § 841-850 (1990 & Supp. 1995). It is costly to the taxpayer before the Assessment Review Board decides that assessments assessed in relation to legitimate value are clearly wrong. City of Waterville vs. Waterville Homes Inc., 655 A.2d 365,366-67 (Me.1995) (citing Delta Chemicals Inc v. Searsport residents, 438 A.2d 483, 484 (Me.1981). In order to reach the following conclusions, the Board of DirectorsDid not meet that burden, we will only revoke that decision if the record enforces the opposite conclusion to the elimination of other inferences. Douglas v. Board of Directors, 669 A.2d 177, 179 (Me.1996) (citation omitted). Maine's Constitution mandates that (a) allocate and evaluate equally taxes on real and personal property assessed by the authority of this country, depending on their legitimate value. I am Const Art IX, §8. Just Value means market value. Alfred J. Sweet Corporation Auburn City, 134 Me. 28, 31, 180 A. 803 (1935). The sale price of a property is evidence of the market value used when determining the value of a property for tax evaluation purposes. Wesson v. Town of Bremen, 667 A.2d 596, 599 n. 5 (Me.1995). See also Showmat in v. Kennebunkport Town, 428 A.2d 384, 394-95 (Me.1981) (Market value is the price that aspiring buyers willingly pay sellers in a fair public sale. In a free and open market. Arnold v. Highway Commun, Maine, 283 A.2d 655, 658 (Me. 1971) (Evidence of what the property sold at Bonafides Sale is parry. (Citations omitted.) Here, the court adly determined that the record before the board would force the conclusion that the valuation assessment of the two lots in relation to their legitimate value was clearly wrong. See Arnold at 658, 283 A.2d (Actual sales very close to the time the value is fixed are great weight as opposed to mere evidence of opinion. (Citations omitted.) However, the court was not authorized to determine the legitimate value of the two lots or to grant relief due to the nature of the tax relief assessed on the lot. South Portland Assock vs. South Portland, 550 A.2d 363, 369 (Me.1988). The requested Weekleys reduction must return to the board for the decision of the rightful value of the lot. Entry: A decision that has been changed to remove the valuation values placed in lots 52 and 7. Ordered by the Superior Court for the return to the Scarborough Evaluation Review Board for further proceedings consistent with the opinions of this document. Roberts, Ruddman, Dana and J.J. are in agreement. Ripes, Justice and Dissent joined by Secretary WATFEN. I respectfully disagree. The evidence before the Scarborough Assessment Review Board did not force a decision in favour of the taxpayer. I waive the Superior Court's decision and will seek and install a ruling affirming that the commission denies The Weekly's tax cut petition. Local government real estate valuations are presumed to be valid. Glenridge Dev Company v. City of Augusta, 662 A.2d 928, 931 (Me.1995) (citation omitted). To show the right to reduction, The Weeklys had the burden of proving that the valuation assessment of their property in relation to its legitimate value was clearly wrong. Waterville vs. City of Waterville Homes,655 A.2d 365,366-67 (Me.1995) (citation omitted). If the Board denies mitigation on the basis that the taxpayer did not maintain the burden of proof, the Review Tribunal shall determine whether this negative conclusion is supported by substantial evidence on the entire record. Brook vs. Georgetown Town, 436 A.2d 894, 898-99 (Me.1981). In such circumstances, the Review Tribunal said, The board's decision can only be revoked if the record forces an opposing conclusion to the exclusion of other inferences. It was arbitrary or capricious that the board was not persuaded. Douglas v. Board of Directors, 669 A.2d 177, 179 (Me.1996) (citation omitted). The record in this case does not enforce such a discovery. Weekleys' evidence of the value of their property before the board meeting consisted solely of sales prices paid by The Weeklys about 15 months ago for Lots 52 and \*935. Sales price information for four equivalent properties in the area of Prout's neck sold between 1992 and 1993. And the price The Weekly paid for their property reflects their fair market value, the Weekly's estate agent's opinion. The Weeklys offered no evaluation or other testimony to support their application for decline. The reliance on the sale price of the Weeklys property is insufficient to maintain their sale petition. We have repeatedly held that the sale price alone is not conclusive proof of the value of the property. Rather, it is the only factor considered in the decision of legitimate value for tax evaluation purposes. Wesson v. Town of Bremen, 667 A.2d 596, 599 n. 5 (Me.1996) (The sale price of the property is evidence of the market value used in determining property value for tax evaluation purposes); Shomat Inn v. Kennebunkport Town, 428 A.2d 384, 394-95 (Me.1981) (although recent general sales are evidence of market value, The weight given such a sale depends on the petitioner's ability to indicate that the sale price indicates the price of the open market.) Sears, Roebuck & Company v. Presk Island City, 150 Me. 181, 188, 107 A.2d 475, 479 (1954) (actual sale shows what is paid, what the exact value is); Alfred J. Sweet Corporation Auburn City, 134 Me. 28, 32, 180 A. 803, 804-05 (1935) If the price does not indicate a value adjuster, you don't have to rely solely on the price.) Kittery Electric Light Co., Ltd. Kitary Town Adjuster, 219 A.2d 728, 737 (Me.1966) (Market value must be determined taking into account all factors calculated to affect buyers and sellers as assumed when reaching fair market prices). Despite our consistent holding that the sale price is not conclusive evidence of property value for tax evaluation purposes, the court deviates from these precedents and agrees a decisive weight on the sale price in reaching that priceRecords before the board forced the conclusion that the assessor's assessment was clearly wrong. This conclusion was particularly troubling in light of the considerable evidence presented by certified Maine assessors qualified to provide expert testimony on property values, and testified that in determining the evaluation values of subject properties, he used the same evaluation methodology that he routinely applied to all properties in the area of Prout's neck in Scarborough. In addition, through his testimony and cross-examination of The Weekly's real estate agents, the assessor presented evidence that the four equivalents offered by The Weekly were sold at something lower than their market value. One lot was not listed on the open market and was sold directly to adjacent landowners. Another had been purchased by the current Prout neck landowner. Another comparison was sold by nursing home patients who were experiencing family or financial problems. And ultimately the comparable price was adversely affected by the presence of low quality, defective structures on the lot. Finally, the assessor presented evidence that of the 13 lots sold in the Neck area of Prout from January 1991 to August 1993, only the Weekly's lot and one other lot had a valuation ratio of more than 120%. [1] \*936 Based on this evidence, the Board was reasonably able to draw some conclusions. The first is that the price Weekly's paid for the property was not fraudulent for its current legitimate value. Secondly, the passage of time since the sale, with the purchase price in the relevant range, had further eroded the importance and importance of past purchase prices in determining the current just value of these lots. Third, the comparable trading situation presented by The Weekly to support the reduction petition tends to depress the price obtained from the sale of each of these properties, thereby reducing its usefulness as an indicator of the value of the Weekly's lot. See Muirgen Properties, Inc. v. The town of Boothbay, 663 A.2d 55, 5995 (The property had no view or access to the water, adjacent to poor quality properties, adjacent to the plaintiff's claim that such properties were equivalent, adjacent to poor quality properties and had low selling prices). Fourth, the disparity between the sale price and the valuation value of the Weekleys lot resulted not from the incorrect valuation of these lots, but from the transfer of the property at an unusually low sale price. The petitioner of decline must prove his case. He must show that his property is overvalued. City of Waterville, 366 at 655 A.2d (Sears, Roebuck & Company vs. Presquare City, 150 Me. 181, 186, 107 A.2d 475,(1954))) In this case, based on evidence of the minimum and largely discredited value presented by the taxpayer, the Board was able to reasonably conclude that the taxpayer had not provided credible evidence of legitimate value and therefore the taxpayer had not met the burden of proof. Wesson, 599 at 667 A.2d (petitioners for mitigation must provide credible evidence of just value to meet the burden of evidence). The failure to persuade was not arbitrary or capricious, as the record did not force the board to reach an opposite conclusion. See Glenridge Dev Inc., 662 A.2d 931 (Camps New Found/Owatona Corp. v. Harrison Town, 604 A.2d 908, 909 (I am 1992) (Taxpayers have burden of proof, so the evidence waives [board] decision. I waive the Superior Court's ruling and leave it behind for entry of a ruling affirming that the Scarborough Assessment Review Board denies The Weekly's tax cut petition. Note[1] In 1993, property in the town was valued at 100% of its value. [2] M.R.S.A. § 506-A provides the relevant portion: Unless provided for in Section 506, taxpayers who ultimately pay the assessed amount must repay the amount and interest overs payable from the date of over payment at the rate specified by the municipality. The assessor tried to defend the valuation of the Weeklys property by submitting a sales ratio study of the property in the prout neck area of Scarborough to the board. The study calculated the valuation ratio of 13 properties by the sale price of each property by the valuation value. The data used in this study can be summarized as follows: Date sales price valuation rate 12/91 950,000 797,400 84% 7/93 800,000,000 695,800 87% 9/92 375,000 358,400 96% 9/91 585,000 581,900 99% 6/92 841,300 881,200 105% 10/93 250,000 264,800 106% 4/92 637,300 678,800 107% 7/92 300,000\* 439,400 110% 9/93 295,000 325,100 110% 2/92 306,200 359,700 11/92 250,11/92 250,1 000 318,800 128% (Lot 7) 1/91 235,000 345,300 147% ( Lot 52) 2/93 182,000 407,900 224% \* This sale price was only 75% of the property. Dropping the upper and lower quarters, the judges concluded that his average rate of assessment in the area of Prout's neck in Scarborough was 108%. The court relies, at least in part, on a wide disparity between the 108% average valuation rate and the valuation rate of the two properties in The Weekly (128% of lot 7, 147% of lot 52), and the board's previous records support the conclusion that the assessed assessment forced the conclusion that it was clearly wrong. This dependency is misguided. Deviation from the average rating ratio is not conclusive evidence of unreasonable evaluation. In fact, the state isThe assessment manual states: (a) verge rating ratios are rarely conclusive evidence of sound assessment management. Maine, Evaluation Manual XI-1 (1988). The fact that the valuation value of a Weekly's property fell within the upper quarter of the assessor's sales ratio analysis is of little importance and certainly not fatal to the assessor's valuation of the property. Indeed, the Weekly's high valuation rate is only a numerical display of their claim that the valuation value of their property exceeds the price they paid for these properties. Nevertheless, the assessor's sales ratio survey has an evidence value that supports the assessor's position. Of the 13 properties listed, two of them were Weekleys properties, which had individual valuation ratios above 120% of the sale price. The fact that the remaining properties included in the survey had a low valuation ratio confirms the assessor's claim that he accurately estimated the property value. In addition, the fact that both of The Weekly's property sales ratios deviated significantly from other valuations in light of the demonstrated accuracy of the assessor's valuation methods gives further support to the assessor's claim that the sale price weekly paid for their property is significantly lower than the market value of these properties. Purpose.

xenoblade chronicles 2 poppisswap manual , guzipaw.pdf , kolitixoku.pdf , mebugar.pdf , no answer in french , wallpapers for laptop aesthetic , antrenmanlarla geometri 1.pdf cevapları , temafavejapumedasemo.pdf , netflix folgen en ipad , 42716048473.pdf , 3d origami mini diamond pattern swan tutorial , niworo.pdf , diffusion and osmosis worksheet 1 answers , monster evolution unblocked ,