

# **Bond Case Briefs**

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## **TAX - MAINE**

### **Town of Eddington v. Maine**

**Supreme Judicial Court of Maine - December 7, 2017 - A.3d - 2017 WL 6045048 - 2017 ME 225**

Electric power distributor submitted applications for tax abatement to the municipal officers of two towns for payment of property taxes on property that distributor did not own.

Both applications for the abatement were denied. Distributor appealed to the Board of Property Tax Review, which granted distributor's abatement requests. Towns petitioned for review.

The Superior Court affirmed the Board's decisions, and towns appealed.

The Supreme Judicial Court of Maine held that distributor's error in including a transmission line it did not own as property subject to property tax to two towns was an error in assessment, not in valuation, and thus abatement claim filed by distributor to two towns for property tax abatement was not subject to a 185 day deadline; evidence showed that towns taxed line in question twice, once from distributor and once from line's proper owner.