

Bond Case Briefs

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Bolton v. Town of Scarborough

Supreme Judicial Court of Maine - December 23, 2019 - A.3d - 2019 WL 7044988 - 2019 ME 172

Taxpayers brought action challenging town board of assessment review's denial of their abatement requests based on claim that abutting lot program caused inequitable tax treatment.

The Business and Consumer Court denied appeal. The Supreme Judicial Court vacated and remanded to board. Following remand, the Superior Court vacated board's remedial abatement and remanded to board. Following remand, the Superior Court affirmed board's second abatement calculation. Taxpayers appealed and town filed cross-appeal.

The Supreme Judicial Court held that:

- Court would not require board to extend benefit of abutting lot program to appealing taxpayers, and
- Taxpayers would be made whole by abatements that refunded the difference between what they paid in taxes and what they would have paid had properties in the abutting lot program been assessed at just value.

Court would not require town board of assessment review to extend benefit of abutting lot program, in which it permitted any owner of two separate but abutting parcels to request that those parcels be valued as a single lot to attain a lower overall assessment, to taxpayers who requested an abatement due to discriminatory nature of abutting lot program; appealing taxpayers suffered no greater harm than every other taxpayer in town given that all taxpayers paid slightly higher taxes as a result of improper discounts provided by program, and extending benefit to appealing taxpayers would have increased the negative effect of program on nonappealing taxpayers by several magnitudes and magnified the discriminatory effect.

Taxpayers seeking an abatement due to discriminatory nature of town's abutting lot program, in which it permitted any owner of two separate but abutting parcels to request that those parcels be valued as a single lot to attain a lower overall assessment, would be made whole by abatements that refunded the difference between what they paid in taxes and what they would have paid had properties in the abutting lot program been assessed at just value; such remedy would correct equal protection violation by putting appealing taxpayers in position they would have occupied had all taxpayers been treated equally.