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TAX - MAINE

[Oakes v. Town of Richmond](#)

Supreme Judicial Court of Maine - October 3, 2023 - A.3d - 2023 WL 6430640 - 2023 ME 65

Taxpayer filed two-count complaint for declaratory judgment and damages, alleging she did not have a taxable interest in property and seeking reimbursement for past paid taxes, interest, and a refund of purchase price.

The Superior Court granted town's motion to dismiss for failure to state a claim, and taxpayer appealed.

The Supreme Judicial Court held that:

- Abatement process is the exclusive process for pursuing a claim that a tax is discriminatorily excessive, a challenge to an assessment practice or methodology, and a true overvaluation claim, but exemption claims may be pursued through either the abatement process or a declaratory judgment action, and other challenges to a tax assessment may be pursued through either the abatement process or a declaratory judgment action; overruling *Talbot v. Town of Wesley*, 100 A. 937, and *Berry v. Daigle*, 322 A.2d 320;
- Taxpayer could use declaratory judgment method to challenge property tax on the ground that the town lacked the authority to impose the tax upon her because she did not own the land at issue; and
- Taxpayer could pursue compensation under statute allowing compensation based on a clerical error.