

ARTICLE VI
TAX ADMINISTRATION

Section 1. Tax Assessor. There shall be established a Department of Assessment, the head of which shall be the Town Assessor. The Assessor, appointed as hereinbefore provided, shall perform all duties and responsibilities provided for assessors under the laws of the State of Maine.

Section 2. Board of Assessment Review; Appointment; Vacancies. There shall be a Board of Assessment Review to consist of three (3) registered voters of the Town who shall be appointed by the Council for a term of three (3) years. Members may be removed for cause after notice and hearing by the Council. Compensation, if any, to such members shall be determined by the Council. Vacancies in the membership of such board shall be filled by appointment by the Council for the unexpired term.

Section 3. Board of Assessment Review; Powers and 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 Town Assessor;
- B. Administer oaths;
- C. Take testimony;
- D. Hold hearings; and
- E. Adopt regulations regarding the procedure of assessment review consistent with statutory provisions.