

STATE OF MAINE
YORK, ss.

SUPERIOR COURT
CIVIL ACTION
Docket No. AP-04-50
DAF - YORK - 1/8/05

PATTEN GROUNDS CARE, INC.,)
)
 Petitioner,)
)
 v.)
)
 MAINE REVENUE SERVICES,)
)
 Respondent.)

DECISION AND ORDER

DONALD L. BRESCHT
LAW OFFICE

JAN 10 2005

This matter came before the court on Respondent Maine Revenue Services' ("State Tax Assessor" or "Assessor") motion to dismiss the petition for review of final agency action ("the Petition") filed by Patten Grounds Care, Inc. ("Patten"). The Assessor moved to dismiss the Petition pursuant to 4 M.R.S.A. § 807 on the ground that the Petition is a nullity because Patten, a corporation, is not represented by a licensed attorney.

The facts are undisputed. Patten is a Maine corporation having a place of business in York, York County, Maine. Patten filed the Petition on or about June 22, 2004. The Petition was signed and filed by the president of Patten, John C. Patten, who is not an attorney licensed to practice law in Maine.

Pursuant to 4 M.R.S.A. § 807 (Supp. 2001), a corporation may bring an action in Maine only through an attorney licensed to practice law in this state. Spickler v. York, 566 A.2d 1385, 1390 (Me. 1989) (per curiam). Because Patten

is not represented by a licensed attorney, the Petition is a nullity and must be dismissed. See Land Management, Inc. v. Department of Environmental Protection, 368 A.2d 602, 604 (Me. 1977).

Accordingly, it is ORDERED:

Patten Grounds Care, Inc.'s petition for review of final agency action shall be, and it hereby is, DISMISSED.

DATED: _____

1/5/05

Paul A. Fritzsche
Justice, Superior Court

PATTEN GROUNDS CARE, INC. (PL) - Pro se
MICHAEL MILLER, AAG - (DEF)

A TRUE COPY-ATTORNEY

Dianne Hill

CLERK