

STATE OF MAINE  
YORK, SS.

SUPERIOR COURT  
CIVIL ACTION  
DOCKET NO. ~~RE-15-73~~  
AP-15-12

TOWN OF BERWICK,

Plaintiff,

v.

**ORDER**

YORK COUNTY BOARD OF COMMISSIONERS,

Defendant,

and

ANN DOIRON

Party-in-interest.

This Rule 80B appeal was filed by the Town of Berwick (“the Town”) appealing a decision by the York County Board of Commissioners (“the Board”) granting Ann Doiron a \$40,000 tax abatement for the years 2011, 2012, and 2013. Before the court is the Board’s motion to dismiss.

The Board moves to dismiss on the grounds they are an improper party to the action. The court grants the motion because the taxpayer and the municipality are the only proper parties to this appeal: “court appeal may be taken from the decision of the County Commissioners by ‘either party’ to the proceedings before the Commissioners, the Legislature was intending only the taxpayer and the municipality to which the tax is payable as the two adversary parties, either one being granted the right to the court


appeal.” *Assessors, Bristol v. Eldridge*, 392 A.2d 37, 39-40 (Me. 1978); *see also Conn. Bank & Tr. Co., N.A. v. Westbrook*, 477 A.2d 269, 271 n.5 (Me. 1984) (noting municipality is the “only necessary party-defendant” in tax abatement case). To the extent the Board committed reversible error, the Town’s remedy is for the decision to be vacated. This does not require the Board to be joined as a party. *See Quoddy Realty Corp. v. City of Eastport*, 1998 ME 14, ¶¶ 7-9, 704 A.2d 407 (vacating Board of Commissioners decision where Board was not a named defendant).

The entry shall be:

Defendant York County Board of Commissioner’s motion to dismiss is GRANTED. Plaintiff shall have leave to amend the Rule 80B complaint to name Ann Doiron as the defendant.

SO ORDERED.

DATE: October 16, 2015

  
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John O’Neil, Jr.  
Justice, Superior Court

AP-15-12

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