

ED FRIEDMAN

v.

SAGADAHOC COUNTY COMMISSIONERS

Submitted on Briefs March 2, 2011  
Decided March 15, 2011

Panel: ALEXANDER, LEVY, SILVER, MEAD, GORMAN, and JABAR, JJ.

MEMORANDUM OF DECISION

Ed Friedman appeals from the judgment of the Superior Court (Sagadahoc County, *Horton, J.*) affirming the decision of the Sagadahoc County Commissioners, which in turn had affirmed the decision of the Town of Bowdoinham Board of Selectmen that denied Friedman's petition for a tax abatement for years prior to the then-current tax year. Asserting constitutional and statutory violations, Friedman contends that, because his property was mistakenly overvalued for a number of years, he should have received a tax abatement for both the then-current tax year and several prior years. As the Superior Court correctly ruled, our opinion in *Goldstein v. Town of Georgetown*, 1998 ME 261, 721 A.2d 180, establishes that tax abatements for erroneous valuations may be given only for the current tax year and not for prior tax years.

The entry is:

Judgment affirmed.

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Sagadahoc County Superior Court docket number AP-10-03  
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