APPLICATION FOR ABATEMENT OF MUNICIPAL PROPERTY TAXES

36 M.R.S. §§ 841 - 849, and Property Tax Bulletin No. 10

This application must be filed with your municipal assessor. A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

1. Name: _____
2. Mailing address: _____
3. Physical address (if different than mailing address): _____
4. Phone: _____ Email: _____
5. Tax year for abatement: ..... _____
6. Assessed value of real estate: .....$ _____
7. Reduction of real estate value requested:.....$ _____
8. Assessed value of personal property: .....$ _____
9. Reduction of personal property value requested: .....$ _____
10. Reasons for requesting abatement (please be specific about the reason(s) you believe the assessment is illegal, erroneous, or that the property is overvalued for tax purposes, and include supporting documentation such as comparable sales/deed reference): _____

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DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

_____ _____

Signature of applicant Date

INSTRUCTIONS

Submit this application to your municipal assessor within 185 days of commitment. Commitment is the date when the municipal tax collector receives the tax files for the year. This date is usually near the date when the tax bills are sent out. Check with your municipal assessor to find out the exact commitment date. An abatement request is not a guarantee of reduced tax. By law, a taxpayer must prove that the actual value of their property is lower than the municipal assessment. Proof may include, for example, documentation of recent sales of similar property or a significant error on the taxpayer's property record card.

If you do not pay your tax bill due to an abatement request, you will be charged interest on any past due tax, even if the abatement is granted and your tax bill is lowered. If you pay the full amount of your tax when due and an abatement is later granted, the municipality will refund the amount of tax you overpaid. For more information about the abatement and appeals process, see Bulletin No. 10 – Abatement and Appeals Procedures.

Line 1. Name. Enter the name of the property owner.

Line 2. Mailing address. Enter the address where the municipality should send all correspondence regarding this abatement request.

Line 3. Physical address. Enter the location of the property if this address is different than the mailing address above. If you know the map and lot for this property, enter that as well as the address.

Line 4. Phone and email. Enter the best contact information for the municipality to get in touch with you.

Line 5. Tax year for abatement. Enter the year or years you are requesting an abatement of taxes. In most cases, an assessor can only abate taxes for the current tax year.

Line 6. Assessed value of real estate. Enter the value of real estate (land and buildings) as reported on your property tax bill.

Line 7. Reduction of real estate value requested. Enter the amount that you want subtracted from the value on line 6. For example, if your property is valued at $200,000 and you think the correct value is $175,000, enter $25,000 on this line. If you are awarded a reduction of value, that amount will be multiplied by the municipal tax rate to determine your tax abatement.

Line 8. Assessed value of personal property. Enter the value of personal property (any property not assessed as real estate) as reported on your property tax bill. If you are not requesting abatement of your personal property assessment, leave this line blank.

Line 9. Reduction of personal property value requested. Most abatement requests involve real estate. If you are requesting a reduction in the value of your personal property, however, enter the amount of value reduction you are requesting.

Line 10. Reasons for requesting abatement. Summarize your request for an abatement of taxes. To receive an abatement, a taxpayer must prove that their property is overvalued or that there is some other illegality or error in their assessment. Include the reasons why you think your property should be valued at a lower amount and attach any associated proof to this application.