



# APPLICATION FOR ABATEMENT OF PROPERTY TAXES

This application must be signed and filed with the municipal assessor. ***A separate application must be filed for each separately assessed parcel of real estate claimed to be overvalued.***

1. Applicant's name: \_\_\_\_\_
2. Legal owner of property (if different): \_\_\_\_\_
3. Were you the owner on April 1? Yes No Phone number: \_\_\_\_\_ Email: \_\_\_\_\_
4. Mailing address: \_\_\_\_\_
5. Address of property for which abatement is requested: \_\_\_\_\_
6. Map & Lot # or Parcel ID #: \_\_\_\_\_
7. Tax year for which abatement is requested: \_\_\_\_\_
8. Name, address, and telephone number of attorney or other authorized agent: \_\_\_\_\_

9. For **real estate** abatement requests:

Assessed value: **Land** \$ \_\_\_\_\_ **Building** \$ \_\_\_\_\_ **Total** \$ \_\_\_\_\_

Abatement amount requested: \$ \_\_\_\_\_

Owner's opinion of value: \$ \_\_\_\_\_ (Assessed total – requested abatement amount)

For **personal property** abatement requests:

Assessed value: \$ \_\_\_\_\_

Abatement amount requested: \$ \_\_\_\_\_

Owner's opinion of value: \$ \_\_\_\_\_ (Assessed total – requested abatement amount)

10. Please state the specific reason(s) for requesting an abatement and provide any supporting evidence for the abatement request: \_\_\_\_\_

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Maine State Statutes (Title 36 M.R.S. §841) provide that a property owner who believes that their local property valuation is excessive may seek relief through a written request to the Assessor within **185 days** of the date of commitment. ***High taxes are not a legitimate reason to file for abatement.*** To qualify for abatement, a property owner must show that his or her property is overvalued in comparison to other, similar properties in the same municipality or that the assessment is illegal or void.

In accordance with the provisions of Title 36 M. R. S. §841, I hereby make application for abatement of property taxes to the assessing authority of the Town of Brunswick as noted above. The above statements are correct to the best of my knowledge and belief.

Printed name: \_\_\_\_\_ Signature: \_\_\_\_\_



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## *General Information and Instructions*

The burden of proof in an appeal is with the Applicant. A tax assessment is presumed to have been made in good faith and in conformity to the requirements of law and, to overcome this presumption, the Applicant must show that the amount of the tax assessment is irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and injustice results, or that there is an unjust discrimination, or that the assessment is in some way fraudulent, dishonest or illegal. It shall be a sufficient defense of a tax assessment that it is accurate within reasonable limits of practicality, except when a proven deviation of 10% or more from the relevant assessment ratio of the Town.

### **Instructions:**

The initial appeal must be made to the assessor in writing within 185 days from the date of commitment of the tax.

The assessor will hold a hearing with the taxpayer, or his representative, at which time all matters concerning the appeal will be considered.

The assessor will give written notice of his/her decision within ten (10) days of final action. Failure to do so after sixty (60) days shall deem the appeal denied.

The taxpayer may appeal in writing to the Board of Assessment Review within sixty (60) days of the assessor's denial.

*Please note the following when completing the application:*

Lines 1 & 2 – Please print full names.

Lines 3 & 4 – Please provide current information.

Lines 5 & 6 – If more than one parcel assessment is claimed to be overvalued, please complete a separate application for each.

Line 7 – Show the tax year indicated on the current tax bill.

Line 8 – Provide only if applicable.

Line 9 – Show only actual amounts assessed and amounts requested to be abated.

Line 10 – Be specific when stating grounds for belief that the property is overvalued for tax purposes.

### **\*DOCUMENTATION IN SUPPORT OF ABATEMENT APPLICATION IS REQUIRED\***

Please further note, filing this abatement request does not suspend, stop, or exclude you from paying your taxes on time prior to deadline dates.