

APPLICATION FOR ABATEMENT OF PROPERTY TAXES

(Title 36 M.R.S.A., Section 841-849)

PLEASE READ INSTRUCTIONS ON OTHER SIDE BEFORE FILLING OUT THIS APPLICATION

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

1. Name of Applicant: _____
2. Mailing Address: _____
3. Location of Property: _____
4. Tax year for which abatement is requested: _____
5. Assessed valuation of real estate: _____
6. Assessed valuation of personal property: _____
7. Abatement requested in real estate valuation: _____
8. Abatement requested in personal property valuation: _____
9. Reasons for requesting abatement (please be specific, stating grounds for belief that property is Overvalued for tax purposes): _____

To the assessing authority of the City of Brewer.

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

Date

Signature of Applicant/s

THIS APPLICATION MUST BE DATED & SIGNED BY THE LEGAL OWNER OR AGENT AS OF APRIL 1ST OF THE YEAR FOR WHICH ABATEMENT IS REQUESTED.

INSTRUCTIONS IN GENERAL

- This application must be filed with the Assessor within **185 days** from the date of commitment of the tax to which objection is made.
- A separate application must be filed for each separately assessed parcel of real estate.
- **Payment requirements for taxpayers.** A taxpayer must pay an amount of current taxes equal to the amount of the taxes paid in the next preceding year or the amount of taxes in the current tax year not in dispute, whichever is greater, by the due date in order to enter an appeal under this section or to continue prosecution of an appeal pending under this section. If an appeal is in process upon expiration of a due date for payment of taxes in a particular municipality, without the appropriate amount of taxes having been paid, the appeal process must be suspended until the appropriate amount of taxes, together with any accrued interest and costs, has been paid. This section applies to any property tax year beginning on or after April 1, 1993. 1993,c.242, sl (new) (Title 36 section 843.4 and 844.4)
- A taxpayer, to be entitled to request abatement or to appeal from the decision of the Assessor, must have filed a list of his/hers taxable property with the Assessor in accordance with Title 36 § 706. A non-resident taxpayer must have filed such a list if specific request therefor was made by the Assessor. If such list has not been filed, such list must be filed with this application, together with a statement as to why the list could not be filed at the proper time.

Written notice of his/her decision will be given by the Assessor to the taxpayer within 10 days after the Assessor takes final action on the application. If such written notice is not given within 60 days from the date the application is filed, the application should be deemed denied. The applicant may, in writing, consent to further delay. The applicant may appeal to the Board of Assessment Review or the County Commissioners, in writing, within 60 days of a decision, or after the application is deemed to have been denied.

Question 1: Print FULL NAME

Question 2: Print FULL ADDRESS to which mail should be sent.

Question 3: PHYSICAL LOCATION and MAP & LOT of property.

Question 4: Taxes are assessed as of April 1. The tax assessed as of April 1 and billed thereafter is for the fiscal year of your municipality (July 1 to June 30).

Question 5: Show the actual assessed valuation of the particular parcel of real estate covered by this application, to which abatement is requested. If abatement of real estate valuation is not requested do not fill in this item.

Question 6: Show the actual assessed valuation of personal property to which abatement is requested. If abatement of personal property valuation is not requested, do not fill in this item.

Question 7: Show amount by which you believe real estate valuation should be reduced. For example, if valuation (shown in Question 4) is \$100,000 and you believe it should be \$90,000, the entry in this item should be \$10,000.

Question 8: Show amount by which you believe personal property valuation should be reduced. For Example, if valuation (shown in question 5) is \$15,000 and you believe it should be 12,000, the entry in this item should be \$3,000.

Question 9: Identify the property which you believe to be overvalued. State the reasons for your claim, as for example, sales prices of this or comparable properties. Please be specific, and bear in mind that the valuation should be in accord with the actual worth of the property and in line with the valuation of other property of like worth.

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(THIS PORTION FOR ASSESSORS USE ONLY)

The abatement request is denied.

An abatement is allowed in the amount of \$.....valuation.

City Assessor
of the City of
Brewer

Date