



# City of Brewer

## Application for Abatement of Assessed Value

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

1. **Applicant's Name:** \_\_\_\_\_ **Date:** \_\_\_\_\_

2. **Property Address:** \_\_\_\_\_

**Mailing Address** (if different): \_\_\_\_\_

3. **Map & Lot # or Account Number #:** \_\_\_\_\_

4. **Current Assessed Value:** \$ \_\_\_\_\_ **Land** + \$ \_\_\_\_\_ **Buildings** = \$ \_\_\_\_\_ **TOTAL**

**or** \$ \_\_\_\_\_ **Personal Property**

5. **Abatement Amount Requested:**

\$ \_\_\_\_\_ (the \$ amount you wish your current assessed value ***to be reduced***) \*

**or** \$ \_\_\_\_\_ (the total value you feel your property is worth) \*

6. **Reasons for Requesting Abatement** (please be specific, attach additional sheets if needed): \*

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\* **Documentation in support of abatement request required**

(i.e. recent "qualified" appraisal, survey, photo(s), recent sales data of comparable property, etc.)

Applications must be filed with the Assessor within 185 days from the date of commitment of the tax to which objection is made. Filing this abatement request does not suspend, stop, or exclude you from paying your taxes on time prior to the deadline dates. Be advised that interest will accrue on unpaid taxes, even during the Assessor's abatement review period, at the rate established by the City Council.

The Assessor of the City of Brewer hereby demands under MRSA Title 36, Sec. 706, that this application be completed in full, and the applicant provides all information requested herein. Neglect or refusal to comply with this demand may bar the right to appeal.

Written notice of decision will be given by the Assessor's office 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 received by the Assessor, the applicant may and should consider the application as having been denied and the applicant at that time has the right to further appeal as provided by Statute.

Under Maine law, the function of the Assessor is to assign a fair and equitable value (“just” value) to all properties based on market value. The function of “just value” is to equitably distribute the City’s property tax burden approved by the City Council. When assigning values, the Assessor, under Statute, is only allowed to consider factors that would affect the market value of property. For example, personal circumstances or inability to pay taxes, do not impact market value, therefore cannot be considered for abatement purposes.

While the assessed value assigned to your property is based on market value, the fairness of the assessment, when compared to other similar properties, is given the most weight when reviewing an abatement request.

\*\*\*\*\* **IMPORTANT** \*\*\*\*\*

Maine law assumes that the assessed value is correct. Simply stating “the assessment is too high” is insufficient grounds for abatement. It is the property owner or authorized representative’s responsibility to demonstrate (or prove) the assessment is “manifestly wrong” for one or more of the following reasons:

- The judgment of the Assessor was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results:
- There was unjust discrimination, or
- The assessment was fraudulent, dishonest or illegal

The Assessor will review and base decision(s) solely on information provided by applicant. The more information included with your application, the better. By giving the Assessor specific reasons for your request and justifying your desired reduction, you increase the likelihood of a favorable outcome.

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### Appealing the decision of the Assessor

If, after you receive a decision from the Assessor, you still feel the assessment is incorrect, you may appeal the Assessor’s decision to the Brewer Board of Assessment Review (BAR). This appeal must be filed within 60 days of receiving the Assessor’s decision. If, after receipt of the BAR’s decision, the applicant remains unsatisfied, the applicant may appeal within 30 days to Superior Court.

For more information about the abatement process please refer to Property Tax Bulletin #10 published by Maine Revenue Services, Property Tax Division. <http://www.maine.gov/revenue/forms/property/pubs/bull10.pdf>

*I hereby make written application for abatement of property taxes as noted and hereby certify that I have read and understood all the above. The statements and supporting documents provided are correct to the best of my knowledge and belief. I understand that failure to complete this application or provide the information requested may bar the right to appeal the Assessor’s decision.*

**Applicant's Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_