



APPLICATION FOR ABATEMENT OF PROPERTY TAXES

36 M.R.S. § 841

See Property Tax Bulletin No. 10 for more information

This application must be signed and filed with the municipal assessor. 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. Property address or map/lot: _____ MAP /LOT
4. Telephone number for applicant: _____
5. Tax year for which abatement is requested: 2018
6. Assessed valuation of real estate: \$ _____
7. Assessed valuation of personal property: \$ _____
8. Abatement of real estate valuation requested: \$ _____
9. Abatement of personal property valuation requested: \$ _____
10. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes): _____

To the assessing authority of the Municipality of SABATTUS

In accordance with the provisions of 36 M.R.S. § 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

TOWN OF SABATTUS ABATEMENT POLICY

1. A written application must be filed for each abatement request.
2. Applications for abatement must be submitted within 185 days from the date of commitment. (2018 Commitment date is July 18, 2017 – deadline for Abatement is January 19, 2018)
3. The burden of proof for any abatement is upon the taxpayer. The legal presumption is that the assessment is valid. A person disputing their value must demonstrate that the assessment is manifestly wrong or that an unjust discrimination exists.
 - The property is over valued and the assessed value exceeds a credible alternative value by more than 10%. MRSA Title 36, section 848A states: In any proceedings relating to a protested assessment, it shall be sufficient defense of such assessment that it is accurate within reasonable limits of practicality, except when proven deviation of 10% or more from the relevant assessment ratio of the municipality exists.
 - The property was taxed on the basis of just value or a certain percentage thereof, while the assessments of other similar properties were taxed at a lesser percentage of just value.
 - The taxpayer reviewed the subject property record card and if information is incorrect has brought said errors to the assessor's attention.
4. If your application includes an appraisal completed for another purpose you must include in writing permission from the appraiser to use his/her report with your appeal.
5. In order to reduce potential interest costs, tax payment should be made on or before the normal due dates on any undisputed tax amount. The late payment of any taxes not abated will be subject to the normal interest rate to be applied from the normal due date to the date of actual payment.