

ABATEMENT APPLICATION DIRECTIONS

THE PROCESS OF SEEKING A REDUCTION IN YOUR VALUATION FOR PROPERTY TAXES IS TO REQUEST AN ABATEMENT.

MAINE STATUTE, TITLE 36, SECTION 841, PROVIDES THAT **A TAXPAYER MAY REQUEST AN ABATEMENT WITHIN 185 DAYS OF THE DATE OF COMMITMENT OF TAXES.** SUCH A REQUEST SHOULD BE IN THE FORM OF A WRITTEN APPLICATION STATING THE GROUNDS FOR THE ABATEMENT.

WE HAVE PROVIDED THIS FORM FOR SUCH A WRITTEN APPLICATION. IF YOU FEEL MORE COMFORTABLE WRITING YOUR ABATEMENT APPLICATION IN THE FORM OF A LETTER OR OTHER FORM, THAT IS FINE. HOWEVER, IT SHOULD PROVIDE AT LEAST THE SAME INFORMATION THAT IS REQUESTED ON THE FORM.

HOPEFULLY, THE FORM IS REASONABLY SELF-EXPLANATORY, BUT FEEL FREE TO CALL THIS OFFICE AT 474-6903, IF YOU HAVE ANY QUESTIONS.

GENERALLY, THE REASONS FOR REQUESTING AN ABATEMENT TAKE TWO MAJOR FORMS.

ONE IS THAT THE TAXPAYER IS OF THE OPINION THAT THE ASSESSED VALUE OF THE PROPERTY EXCEEDS THE MARKET VALUE OF THE PROPERTY. IN SUCH AN INSTANCE THE TAXPAYER MIGHT REFERENCE RECENT SALES THAT SUPPORT THIS OPINION OR PROVIDE A COPY OF AN APPRAISAL THAT DOES SO.

A SECOND REASON FOR REQUESTING AN ABATEMENT IS THAT THE TAXPAYER IS OF THE OPINION THAT HIS OR HER ASSESSED VALUATION IS TOO HIGH COMPARED TO THE ASSESSED VALUATION OF SIMILAR PROPERTIES IN TOWN. IN THIS INSTANCE IT WOULD BE APPROPRIATE TO REFERENCE THE OTHER PROPERTIES THAT YOU THINK SUPPORT THE OPINION THAT YOUR VALUATION IS TOO HIGH.

OTHER REASONS FOR REQUESTING AN ABATEMENT MIGHT INCLUDE THAT YOU DID NOT RECEIVE AN EXEMPTION THAT YOU WERE ENTITLED TO, THAT YOU WERE TAXED FOR MORE LAND THAN YOU OWN, OR THAT YOUR HOME IS NOT AS LARGE AS OUR RECORDS INDICATE.

THE REASONS FOR REQUESTING YOUR ABATEMENT SHOULD BE SPECIFIC AND CONVINCING.