



Tax Year: _____

Map/lot: _____

Hearing Date: _____

BOARD OF ASSESSMENT REVIEW

APPLICATION FOR ABATEMENT OF PROPERTY TAXES & REQUEST FOR HEARING (Pursuant to Title 36 M.R.S.A. § 843)

NOTE: Application for Abatement must FIRST be made to the Assessor

1. NAME OF APPLICANT: _____
2. MAILING ADDRESS: _____
3. TELEPHONE NUMBER: _____ E-MAIL: _____
4. NAME OF AUTHORIZED AGENT & CONTACT INFO:

5. PROPERTY LOCATION: _____
6. **ASSESSED VALUATION:**
(a) LAND VALUE: _____
(b) BUILDING VALUE: _____
(c) TOTAL VALUE: _____
7. **OWNER'S OPINION OF VALUE:**
(a) LAND VALUE: _____
(b) BUILDING VALUE: _____
(c) TOTAL VALUE: _____
8. TOTAL VALUATION ABATEMENT REQUESTED): _____
(#6(c) minus #7(c) = #8)
9. AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR FOR THE ASSESSMENT IN QUESTION: _____

10. DATE OF ASSESSOR'S DECISION: _____

11. PLEASE PROVIDE A BRIEF STATEMENT OF ALL PRIOR PROCEEDINGS BEFORE THE ASSESSOR CONCERNING THE DISPUTED ASSESSMENT: _____

12. REASONS FOR REQUESTING ABATEMENT. PLEASE BE SPECIFIC, STATING GROUNDS FOR BELIEF THAT ASSESSMENT IS “**MANIFESTLY WRONG**” FOR ASSESSMENT PURPOSES. ATTACH EXTRA SHEETS IF NECESSARY.

Note that the Maine Supreme Court has held in tax abatement cases that in order to prevail, the taxpayer must prove one of three things:

- (1) 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;
- (2) There was unjust discrimination; or
- (3) The assessment was fraudulent, dishonest, or illegal.

Only if one of these three things is proven by the taxpayer is the assessment said to be “manifestly wrong.”

13. ESTIMATED TIME FOR PRESENTATION AT HEARING: _____

Submit **Seven (7) COPIES** (original plus 6 copies) of the application and any documentation available to support your claim. ***[For Commercial Properties, submit Eight (8) COPIES (original plus 7 copies)].*** All documentation **MUST** be submitted no less than **twenty-one (21) days prior to the hearing date** to:

Falmouth Board of Assessment Review
c/o BAR Administrative Assistant
271 Falmouth Road
Falmouth, ME 04105

You will be notified of the scheduled hearing date.

To the Falmouth Board of Assessment Review: In accordance with the provisions of 36 M.R.S.A. § 843, I hereby make written application for an appeal of the assessed value of the property as noted above. The above statements are correct to the best of my knowledge and belief.

Date

Signature of Applicant

THIS APPLICATION MUST BE SIGNED.

A separate application form should be filed for each separately assessed parcel of real estate claimed to be “manifestly wrong.”