

MEMORANDUM

DATE: April 17, 2014

TO: FALMOUTH TOWN COUNCIL

FROM: Assessor Anne J. Gregory, CMA,

RE: Acreage error: Tax Map U69 Lot 121, 8 Bridle Path, Tax Sheet 464
Pamela M. & Patrick J. Fallon

ABATEMENT REQUEST:

2011 \$9,200 assessment X \$.01292 tax rate (FY11/12) = \$118.86 abated tax
2012 \$9,200 assessment X \$.01343 tax rate (FY12/13) = \$123.57 abated tax

HISTORY: This acreage error was discovered when the owners were confirming a setback. In February of 2000, the Planning Board approved a 22 lot subdivision. However, final approval was not granted until June of 2000, after April 1st.

Since most of the lots were scheduled for closing by September 2000, I created the 22 lots so each lot would be assessed separately. Unfortunately, the February and June plans differed with regards to one boundary line; this resulted in a lot acreage difference of .70 acres versus .53 acres for the property located at 8 Bridle Path.

LAW: According to State of Maine taxation law **MRSA Title 36 § 841 (1)**, the *“municipal officers, either upon written application filed after one year but within 3 years from commitment stating the grounds for an abatement or on their own initiative within that time period, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment, provided the taxpayer has complied with section 706. The municipal officers may not grant an abatement to correct an error in the valuation of property.”*