

Dear Applicant:

Enclosed is an application for appeal of tax abatement. Please complete the application and return it to me. Appeals must be filed within 60 days of the date of denial.

Please be aware that a Superior Court decision places the burden of proof for abatement on the taxpayer. To meet the initial burden of showing that the assessment is manifestly wrong, the taxpayer must show that the property was valued at more than its fair market value, not that other similar properties were undervalued. The taxpayer must come forward with credible, affirmative evidence of just value. It is the value of the property as compared to the value of other similar property in the town similarly situated, as shown by actual sales figures or by the opinion of properly qualified experts. Examples of proof would be comparables and/or an appraisal.

Once your application and documentation is received, a hearing will be scheduled and you will be notified of the date, time and place. Commissioners must act on the abatement within 60 days, or the abatement is deemed denied.

If I can be of further assistance to you, please do not hesitate to call me at 622-0971.

Yours truly,

Terry York

Terry York
Asst. County Administrator

Enclosure

**APPEAL OF DECISION OF BOARD OF ASSESSORS
ON APPLICATION FOR ABATEMENT OF PROPERTY TAXES
(Under M.R.S.A., Title 36 § 841 - 844)**

1. Name of Petitioner _____
2. Telephone Number: _____ Fax Number: _____ E-mail: _____
3. Mailing Address of Petitioner _____
4. Address or location of property being appealed _____
5. **Tax year for which abatement is requested** _____
6. Did you file with the Assessors a list of the taxable property in your possession as of the first day of April of this year? _____

7. **Current assessed value of property** _____
8. **Amount of abatement requested on property** _____
9. What is your estimate of the fair market value of the property for which abatement is requested? _____
10. Please list other similar property(ies) in your town. _____

11. State reasons why you are appealing the decision of the Town Assessors.

12. Please enclose picture, if possible, of the property for which abatement is requested.
13. Attach copy of Application for Abatement of Property Taxes that you made to the Town Assessors and a copy of their written decision on your application. (If you have received no written answer and 60 days have expired since the date of filing your application to them, the application shall be deemed to have been denied. Please state the date the Application was sent to the Town Assessors.)

DATE

SIGNATURE OF PETITIONER

**Please submit this Application to :
Honorable Kennebec County Commissioners
125 State Street
Augusta, ME 04330**