



COUNTY OF SAGADAHOC, MAINE

COUNTY BOARD OF ASSESSMENT REVIEW APPLICATION FOR PROPERTY TAX ABATEMENT APPEAL

(36 Maine State Revised Statutes, Section 844 & 844-M)

NOTE: APPLICATION MUST FIRST BE MADE TO THE MUNICIPAL ASSESSOR(S)
Application must be legible

1. Name(s) of Applicant(s) _____

2. Address of Applicant(S) _____

3. Telephone _____ E-Mail _____ Fax _____

4. Name of Attorney/Authorized Agent, if any: _____

Firm: _____

Address: _____

Phone: _____ E-Mail _____ Fax: _____

5. Names and Address of Owner(s) if different from applicant(s) listed above:

6. Street Address of Property: _____ Map/Lot #: _____

7. Is land part of a Current Use Program: Yes: _____ No: _____

If yes, check which program: Tree Growth: _____ Open Space: _____ Farmland _____ Working Waterfront: _____

8. Municipality in which property is located: _____

(On separate sheet, please provide directions to property from Bath.)

9. Tax Year for which abatement is requested: _____

10. Assessed Municipal Valuation: (a) LAND \$ _____
(b) BUILDING \$ _____
(c) TOTAL \$ _____

11. Owner's Opinion of Current Value: (a) LAND \$ _____
(b) BUILDING \$ _____
(c) TOTAL \$ _____

12. Amount of Valuation Abatement Requested by this Appeal a) LAND: \$ _____
(b) BUILDING \$ _____
(c) TOTAL \$ _____

13. Abatement(s) Previously Granted By Assessor for the Assessment in Question: (a) LAND \$ _____
(b) BUILDING \$ _____
(c) TOTAL \$ _____

14. Date of Municipal Assessor's decision: _____

15. Brief statement of all prior proceedings before the assessor concerning the disputed assessment:

16. If a list of **taxable property** was filed with the town as of April first of the tax year in dispute, please attach a copy of the list.

17. Is the combined land and building valuation \$500,000 or more? _____

If yes, are the taxes in question paid in full? _____

18. Has this appeal been submitted to the Board of Assessment review within **60 days** of denial from the municipality, or, if no notice of decision was issued by the municipality, has this appeal been submitted to the Board of Assessment review within **120 days** from the date the abatement application was submitted to the municipality?

19. Reasons for requesting abatement. Please be specific, stating grounds for belief that assessment is **“manifestly wrong”** for assessment purposes. Attach extra sheets if necessary.

Please 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:

- A. 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;
- B. There was unjust discrimination; or
- C. The assessment was fraudulent, dishonest or illegal.

20. Please list names of expert witnesses expected to testify on your behalf at the Appeal Hearing:

21. Estimated amount of time needed for presentation of proof at hearing. _____

22. Known dates with in the next 60 days that you / your Attorney / your witness you are NOT available:

23. I grant permission for a site visit by the Board, including interior walk through of buildings at a mutually agreed time:

Yes ____ No _____

Please Submit **Eight (8) COPIES** (an original plus 7copies) of the application and any documentation available to support your claim. All supporting documentation **MUST** be received by the County Administrator at 752 High Street, Bath, Maine 04530 at least **TEN (10) days prior to the hearing date**. A separate application form must be filed for each separately assessed parcel of real estate claimed to be "MANIFESTLY WRONG". If you have questions, please contact the County Administrator at 443-8202 or administrator@sagcounty.com.

To the Sagadahoc County Board of Assessment Review: in accordance with the provisions of 36 M.S.R.A section 844 and 844-M, 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

For Office Use Only
Date Received by Sagadahoc County _____

Application Complete? _____ Yes _____ No

Date Forwarded to BAR _____ Hearing/Inspection Date(s) _____