

Town of Eliot
Application for Abatement of Assessed Value

(Title 36 M.R.S.A., Section 841)

1. Applicant's Name: _____ Date: _____

2. Property Address: _____
Mailing Address (if different): _____

3. Map & Lot or Account Number: _____ Phone Number: _____

4. This Application is for the _____ tax year.

5. Total Assessed Value of Land: _____ Total Assessed Value of Building: _____
Or Total Assessed Value of Personal Property: _____

6. Abatement Amount Requested:
\$ _____ (the \$ amount you wish your current assessed value **to be reduced**) *

7. Reasons for Requesting Abatement (please be specific, attach additional sheets if needed):

*Documentation in Support of abatement request required

If you submit an appraisal you must submit a "LICENSED APPRAISER AUTHORIZATION FORM"

Applications must be filed with the Assessor within 185 days from the date of commitment of the tax to which objection is made. Filing this abatement request does not suspend, stop, or exclude you from paying your taxes on time prior to the deadline dates. Be advised that interest will accrue on unpaid taxes, even during the Assessor's abatement review period, at the rate established at the annual Town Meeting.

***** IMPORTANT *****

Maine law assumes that the assessed value is correct. Simply stating “the assessment is too high” is insufficient grounds for abatement. It is the property owner or authorized representative’s responsibility to demonstrate (or prove) the assessment is “manifestly wrong” for one or more of the following reasons:

- 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:
- There was unjust discrimination, or
- The assessment was fraudulent, dishonest or illegal

Title 36 M.R.S.A §502

All real estate within the State, all personal property of residents of the State and all personal property within the State of persons not residents of the State is subject to taxation on the first day of each April as provided; and the status of all taxpayers and of such taxable property must be fixed as of that date. The assessment date is April 1st. The Town’s taxable fiscal year is July 1 through June 30.

To the Assessor of the Town of Eliot, Maine:

In accordance with the provisions of Title 36 M.R.S.A. §841, I hereby make written application for abatement of property taxes as noted and hereby certify that I have read and understood all the above. The statements and supporting documents provided are correct to the best of my knowledge and belief.

Applicant’s Signature: _____ **Date:** _____

A separate application must be filed for each separately assessed parcel of real estate or personal property account that is claimed to be overvalued. A separate application must be filed for each year the abatement is requested.

ASSESSOR’S USE ONLY

Date Received: _____ Date Action Taken: _____

_____ Abatement Denied _____ Abatement Approved

If approved, property is abated in the value amount of _____

Assessor’s Signature