



City of Auburn, Maine

Regulatory Advisory Board

www.auburnmaine.gov | 207.333.6601

60 Court Street, Auburn, Maine 04210

APPLICATION FOR PROPERTY TAX APPEAL

Pursuant to 36§843, if the assessor of the municipality refused to make the abatement previously requested, the applicant may apply in writing to the local board of assessment review within 60 days of the date of the assessor's decision or the abatement was deemed denied.

Date: _____

To the City of Auburn Regulatory Advisory Board: In accordance with the provisions of 36 M.R.S. §843 I hereby make written application for property tax appeal of the assessed value of the property noted below.

Property Owner(s) _____

Owner mailing address _____

Owner e-mail address _____

Owner telephone number _____

Authorized Representative _____

Authorized Representative mailing address _____

Authorized Representative e-mail address _____

Address of Property for which abatement is being requested _____

Tax year (as of April 1) for which tax appeal is being requested _____

Owner of the property as of April 1 _____

Was an abatement previously granted? Yes _____ No _____ If yes, provide the tax year abatement was granted and amount of abatement _____

Tax map and lot _____

Assessed value: Land _____ Building _____ Total _____

Owner's opinion of value _____

Requested abatement amount _____

Date of Assessor's denial of original abatement request _____

The burden of proof is on you, the taxpayer, to show that your property is overvalued or that there was an error or mistake in your assessment. You must provide evidence that your property is overvalued or that there was an error in your assessment. This evidence must prove:

- The judgement of the assessor was irrational or so unreasonable that the property is substantially overvalued, and an injustice resulted
- There was unjust discrimination
- The assessment is fraudulent, dishonest, or illegal

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

State the specific reason(s) why you are requesting an abatement. Attach additional pages as necessary.

Date: _____ Signature of Owner(s): _____

The board shall, within 14-days of receipt of this request, set a date for the hearing. You will be notified of the hearing date, time, and location. You are required to submit to the assessor 10 copies of this application and all supporting documents you wish the board to consider. All paperwork must be received by the assessor no later than 14-days prior to the hearing date. Additional supporting documents will not be accepted after that date or at the tax appeal hearing. The assessor’s packet will be provided to you no later than 10-days before the hearing date. The Board will be provided your materials 10 days prior to the hearing date and the Assessor’s materials no later than 7 days prior to the hearing.

Paperwork shall be sent to: City of Auburn Regulatory Advisory Board, c/o Assessing Division, 60 Court Street, Auburn, ME 04210.