



City of Auburn, Maine
Board of Assessment Review
60 Court Street | Auburn, Maine 04210

APPLICATION FOR PROPERTY TAX APPEAL

Required: An abatement application must have been filed and denied by the Assessor prior to filing a property tax appeal with the Board of Assessment Review.

Date: _____

To the Board of Assessment Review: In accordance with the provisions of 36 M.R.S.A. §843, I hereby make written application for an appeal of the assessed value of the property noted in this application.

Please Print

Taxpayer requesting the abatement _____

Legal Owner of Property as of April 1 _____

Mailing Address _____

Telephone # _____

Email Address _____

Authorized Representative _____

Mailing Address _____

Telephone # _____

Email Address _____

Tax year for abatement request _____

Date of Assessor's decision on previous abatement request _____

Property Information for which abatement is requested:

Address of Property _____

Tax map _____ Lot _____

Assessed value: Land _____ Building _____ Total _____

Owner's opinion of value _____

Requested abatement amount _____

Was there an abatement previously granted? _____ Amount of abatement _____

The Maine Supreme Court has held in tax abatement cases, a town's assessment is presumed valid and that in order to prevail, a taxpayer must prove it is "**manifestly wrong**". In order to do this the taxpayer must prove one of three things:

- 1) the judgement of the Assessor was irrational or so unreasonable in light of the circumstances that the property is *substantially* overvalued and an injustice results;
- 2) that there was unjust discrimination; or
- 3) the assessment is fraudulent, dishonest or illegal.

Only when one of these three things is proven, is the assessment *manifestly wrong*.

Reason for seeking an abatement:

State the specific grounds for your belief the assessment is "**manifestly wrong**". Attach extra pages as necessary.

In accordance with the provisions of M.R.S.A. 36 Section 841, I hereby make written application for abatement of property tax for the reasons stated above. The statements are correct to the best of my knowledge and belief.

Date: _____ Print Name _____

Signature _____

The Board shall within 14 days of the receipt of the completed application, set a hearing date. The Applicant shall submit 10 copies of the application and any supporting documentation to the Board of Assessment Review c/o the Assessing Department. Documents must be submitted to the Assessing Office no later than 14 days prior to the hearing date. Additional material will not be accepted either by the Assessor or by the Board at the hearing. The Board will timely notify you of the hearing.

Appeal packets may be mailed to:

Board of Assessment Review
C/o Assessing Department
60 Court Street
Auburn, Me 04210

Appeal Packets may also be submitted via email to:

kscammon@auburnmaine.gov.