

**APPLICATION FOR ABATEMENT OF PROPERTY TAXES
By AUTHORITY OF TITLE 36 SECTION 841 M.R.S.A.**

- 1. Name of Applicant/Owner: _____

- 2. Mailing Address of Applicant/Owner: _____

- 3. Tax Year for which abatement is requested: _____

- 4. Location, Map & Lot: _____

- 5. Assessed Valuation of Real Estate: _____

- 6. Assessed Valuation of Personal Property: _____

- 7. Abatement requested in Real Estate Valuation: _____

- 8. Abatement requested in Personal Property Valuation: _____

- 9. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes). Attach additional information and supporting documentation).

To the Assessor of the Town of Smithfield, Maine:
In accordance with the provisions of M.R.S.A. Title 36, Section 841, I hereby make written application for abatement of property taxes as noted above. The above statements are true, correct, and complete to the best of my knowledge and belief.

Date: _____

Signature(s) of Applicants/Owners: _____

**THIS APPLICATION MUST BE SIGNED AND FILED IN DUPLICATE.
SEPARATE APPLICATIONS ARE TO BE FILED FOR EACH SEPARATELY ASSESSED
PARCEL OF REAL ESTATE CLAIMED TO BE OVERVALUED.**

INSTRUCTIONS: This application must be filed with the Assessor within 185 days from the date of commitment of the tax.

A separate application is to be filed for each separately assessed parcel of real estate.

Application is to be filed in duplicate.

A taxpayer, to be entitled to request abatement or to appeal from the decision of the Assessor, must have filed a list of their taxable property with the Assessor, if properly so notified, in accordance with M.R.S.A. Title 36, Sec. 706. If such a list has not been filed upon proper notice, such list must be filed with this application, together with a statement as to why the list could not be filed at the proper time.

Written notice of the decision will be given by the Assessor to the taxpayer within 10 days after the Assessor takes final action on the application. If such written notice is not given within 60 days from the date the application is filed, the application is deemed to be denied, and the applicant may appeal as provided for by statute. * The applicant may, in writing, consent to further delay.

* Note: The statutes governing an appeal from a denial of an abatement application are 36 M.R.S.A. § 843 and § 844. Section 843 governs appeals where a municipality has created a local board of assessment review. Section 844 governs appeals to the county commissioners where no local board exists. In both cases, an appeal must be filed within 60 days of a denial or a “deemed” denial.

QUESTION 1: Print FULL NAME

QUESTION 2: Print FULL ADDRESS to which mail is to be sent.

QUESTION 3: Taxes are assessed as of April 1. The tax assessed in any year as of that date, funds the fiscal year July 1, to June 30 that immediately follows the preceding April 1st.

QUESTION 4: Indicate location and tax map & lot number

QUESTION 5: Show the actual assessed valuation of the parcel referred to in the application. If an abatement of REAL ESTATE valuation is not requested, then leave it blank.

QUESTION 6: Show the actual assessed valuation of the PERSONAL PROPERTY referred to in the application. If no abatement of personal property valuation is requested, then leave it blank.

QUESTION 7 & 8: Show the amount by which you believe valuation should be REDUCED. For example, if valuation is \$3,000 and you believe it should be \$2,500, and then entry in this line should be \$500.

QUESTION 9: State reasons for your claim. The BURDEN OF PROOF is on the taxpayer to show that the property is over valued and bearing a DISPROPORTIONATE SHARE OF THE TAX. Attach any documentation which supports your claim of overvaluation.