



Tax Year: _____
Map/lot: _____
Hearing Date: _____

**BOARD OF ASSESSMENT REVIEW**

APPLICATION FOR ABATEMENT OF PROPERTY TAXES & REQUEST FOR HEARING  
(Pursuant to Title 36 M.R.S.A. § 843)

**NOTE: Application for Abatement must FIRST be made to the Assessor**

1. NAME OF APPLICANT: \_\_\_\_\_
2. MAILING ADDRESS: \_\_\_\_\_
3. TELEPHONE NUMBER: \_\_\_\_\_ E-MAIL: \_\_\_\_\_
4. NAME OF AUTHORIZED AGENT & CONTACT INFO:  
\_\_\_\_\_  
\_\_\_\_\_
5. PROPERTY LOCATION: \_\_\_\_\_
6. **ASSESSED VALUATION:**

(a) LAND VALUE: _____	7. <b><u>OWNER'S OPINION OF VALUE:</u></b>
(b) BUILDING VALUE: _____	(a) LAND VALUE: _____
(c) TOTAL VALUE: _____	(b) BUILDING VALUE: _____
	(c) TOTAL VALUE: _____
8. TOTAL VALUATION ABATEMENT REQUESTED): \_\_\_\_\_  
(#6(c) minus #7(c) = #8)
9. AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR FOR THE ASSESSMENT IN QUESTION: \_\_\_\_\_  
\_\_\_\_\_
10. DATE OF ASSESSOR'S DECISION: \_\_\_\_\_  
\_\_\_\_\_
11. PLEASE PROVIDE A BRIEF STATEMENT OF ALL PRIOR PROCEEDINGS BEFORE THE ASSESSOR CONCERNING THE DISPUTED ASSESSMENT: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**12. REASONS FOR REQUESTING ABATEMENT.** PLEASE BE SPECIFIC, STATING GROUNDS FOR BELIEF THAT ASSESSMENT IS “**MANIFESTLY WRONG**” FOR ASSESSMENT PURPOSES. ATTACH EXTRA SHEETS IF NECESSARY.

**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:**

- (1) 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;
- (2) There was unjust discrimination; or
- (3) The assessment was fraudulent, dishonest, or illegal.

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

**13. ESTIMATED TIME FOR PRESENTATION AT HEARING:** \_\_\_\_\_

Submit **Seven (7) COPIES** (original plus 6 copies) of the application and any documentation available to support your claim. [**For Commercial Properties, submit Eight (8) COPIES (original plus 7 copies)**]. All documentation **MUST** be submitted no less than **twenty-one (21) days prior to the hearing date** to:

Falmouth Board of Assessment Review  
c/o BAR Administrative Assistant  
271 Falmouth Road  
Falmouth, ME 04105

You will be notified of the scheduled hearing date.

**To the Falmouth 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 as noted above. The above statements are correct to the best of my knowledge and belief.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Applicant

**THIS APPLICATION MUST BE SIGNED.**

A separate application form should be filed for each separately assessed parcel of real estate claimed to be “manifestly wrong.”