

**APPLICATION FOR  
ABATEMENT OF MUNICIPAL PROPERTY TAXES**  
36 M.R.S. §§ 841 - 849, and Property Tax Bulletin No. 10

This application must be filed with your municipal assessor. A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

1. Name: \_\_\_\_\_
2. Mailing address: \_\_\_\_\_
3. Physical address (if different than mailing address): \_\_\_\_\_
4. Phone: \_\_\_\_\_ Email: \_\_\_\_\_
5. Tax year for abatement: ..... \_\_\_\_\_
6. Assessed value of real estate: .....\$ \_\_\_\_\_
7. Reduction of real estate value requested: .....\$ \_\_\_\_\_
8. Assessed value of personal property: .....\$ \_\_\_\_\_
9. Reduction of personal property value requested: .....\$ \_\_\_\_\_
10. Reasons for requesting abatement (please be specific about the reason(s) you believe the assessment is illegal, erroneous, or that the property is overvalued for tax purposes, and include supporting documentation such as comparable sales/deed reference): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**DECLARATION(S) UNDER THE PENALTIES OF PERJURY.** I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

\_\_\_\_\_  
Signature of applicant Date

## INSTRUCTIONS

Submit this application to your municipal assessor within 185 days of commitment. Commitment is the date when the municipal tax collector receives the tax files for the year. This date is usually near the date when bills are sent out. Check with your municipal assessor to find out the exact commitment date. An abatement request is not a guarantee of reduced tax. By law, a taxpayer must prove that the actual value of their property is lower than the municipal assessment. Proof may include, for example, documentation of recent sales of similar property or a significant error on the taxpayer's property record card.

If you do not pay your tax bill due to an abatement request, you will be charged interest on any past due tax, even if the abatement is granted and your tax bill is lowered. If you pay the full amount of your tax when due and an abatement is later granted, the municipality will refund the amount of tax you overpaid. For more information about the abatement and appeals process, see Bulletin No. 10 - Abatement and Appeals Procedures.

---

The abatement requested is allowed in the amount of \$\_\_\_\_\_ valuation. Tax of \$\_\_\_\_\_

The abatement request is denied. You have 60 days from the date this notice is received to appeal this decision to the Somerset County Commissioners. You are further notified of certain payment requirements pursuant to M.R.S.A., Title 36, Sec. 844(4) in order to enter an appeal from this decision, if your property has a valuation of more than \$500,000.

\_\_\_\_\_  
Date

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Assessors,  
Municipality of  
Palmyra