



TOWN OF STOCKTON SPRINGS
APPLICATION FOR ABATEMENT OF ASSESSED VALUE
(Title 36 M.R.S.A., Section 841)

Applicant's Name: \_\_\_\_\_ Date: \_\_\_\_\_
Property Owner: \_\_\_\_\_ Phone: \_\_\_\_\_
Mailing Address: \_\_\_\_\_
Authorized Representative: \_\_\_\_\_ Phone: \_\_\_\_\_
Mailing Address: \_\_\_\_\_

Real Estate: Property Address: \_\_\_\_\_
Map/Lot: \_\_\_\_\_ Account #: \_\_\_\_\_

- 1. Current Assessed Valuation:
a) Land: \$ \_\_\_\_\_
b) Building: \$ \_\_\_\_\_
c) Total: \$ \_\_\_\_\_
2. Owner's Opinion of Current Value:
a) Land: \$ \_\_\_\_\_
b) Building: \$ \_\_\_\_\_
c) Total: \$ \_\_\_\_\_
3. Abatement Requested (Valuation Amount): \$ \_\_\_\_\_
(#1(c) minus #2(c) = #3)
4. Tax Year for which Abatement Requested: \_\_\_\_\_

Personal Property: Business/Owner: \_\_\_\_\_ Account #: \_\_\_\_\_

- 1. Current Assessed Valuation: \$ \_\_\_\_\_
2. Owner's Opinion of Current Value: \$ \_\_\_\_\_
3. Abatement Requested (Valuation Amount): \$ \_\_\_\_\_
4. Tax Year for which Abatement Requested: \_\_\_\_\_
(#1(c) minus #2(c) = #3)

Reason(s) for requesting Abatement:
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_

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Maine law assumes that the assessed value is correct. **Simply stating "the assessment is too high" is insufficient grounds for abatement.** It is the responsibility of the property owner or authorized representative to demonstrate (or prove) the assessment is "manifestly wrong" for one or more of the following reasons:

- 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;
• There was unjust discrimination, or
• The assessment was fraudulent, dishonest, or illegal

2017 ABATEMENT APPLICATIONS MUST BE RECEIVED  
AT THE ASSESSOR'S OFFICE BY **February 25, 2018**

No abatement will be granted without a completed abatement application and sufficient documentation to support the abatement request, including a recent unedited real estate appraisal of your property, completed by a licensed appraiser, *if available*. Title 36 M.R.S.A., Section 706 provides that information may be requested by the Assessor from the applicant and if this is neglected or refused, they may be barred the right to appeal.

**The Assessor will review and base decision(s) solely on information provided by the applicant.**

**Title 36 M.R.S.A., Section 848-A states in part: In any proceedings related to a protested assessment, it shall be sufficient defense of such assessment that it is accurate within reasonable limits of practicality, except when proven deviation of 10% or more from the relevant assessment ratio of the municipality exists.** In other words, if the Town's assessment ratio is 100%, then your property's assessment is reasonable if it falls within 10% of its market value.

Written notice of decision will be within 60 days from the date the application is received by the Assessor. If such written notice is not given within 60 days, the applicant may and should consider the application as having been denied and the applicant at that time has the right to further appeal as provided by Statute.

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**Appealing the decision of the Assessor**

If you still feel the assessment is incorrect, you may appeal the Assessor's decision to the Stockton Springs Board of Assessment Review (BAR). This appeal must be filed within 60 days of being denied. If after receipt of the BAR's decision, the applicant remains unsatisfied, the applicant may appeal within 30 days to Superior Court.

*I hereby make written application for abatement of property taxes as noted and hereby certify that I have read and understood all the above. The statements and supporting documents provided are correct to the best of my knowledge and belief. I understand that failure to complete this application or provide the information requested may bar the right to appeal the Assessor's decision.*

Owner's Printed Name	Signature	Date
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Personal Representative's Printed Name	Signature	Date
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Mail or Deliver Completed Application to:  
**Town of Stockton Springs**  
**PO Box 339**  
**Stockton Springs, ME 04981**  
E-mail: [assessment@stocktonsprings.org](mailto:assessment@stocktonsprings.org)