



**TOWN OF THOMASTON, MAINE**

To: BOARD of  ASSESSORS (within 185 days)  
 SELECTMEN (within 1-3 years)

Note: MUST include written recommendation on this form by Assessors' Agent for consideration.

No: \_\_\_\_\_

*Application for Abatement of Property Taxes*  
Under Title 36, M.R.S.A. §841

INSTRUCTIONS: All questions should be answered. You may be requested to supply additional data to support your request. A separate application must be submitted for each separately assessed parcel of real estate and each separate tax year for which abatement is requested. Your taxable property list must also be submitted.

1. Name(s): \_\_\_\_\_

2. Mailing Address: \_\_\_\_\_

3. Tax Map and Lot No.: \_\_\_\_\_ Telephone No.: \_\_\_\_\_

4. Physical Address/Location: \_\_\_\_\_

5. Tax Year For Which Abatement is Requested: \_\_\_\_\_

6. Assessed Value: \$ \_\_\_\_\_  Real Estate  Personal Property (Check One)

7. Your Value: - \$ \_\_\_\_\_ You must support this value  
Difference = \$ \_\_\_\_\_ x Tax Rate of 0. \_\_\_\_\_ = 

|   |
|---|
| Amount of Abatement Requested: \$ _____ |
|---|

8. Reasons for requesting abatement:  Error or Mistake within 185 days of Commitment  
 Illegality, Error, or Irregularity After 1 Year but within 3 Years  
(Detail specifics of your request, stating grounds for belief that property is overvalued for tax purposes – see instructions.)

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

I hereby apply for abatement of property taxes in accordance with Title 36, M.R.S.A., section 841, as amended.

I  previously submitted  submit herewith my taxable property list per 36 MRSA Section 706.

I certify the answers to the above questions are true and correct to the best of my knowledge and belief.

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

*If the Board denies your request or fails to act on it you have 60 days from decision or from filing to Appeal to the County Board of Assessment Review*

**PLEASE DO NOT WRITE BELOW THIS LINE**

Recommend  Approval  Denial → By: \_\_\_\_\_, Assessor's Agent

Amount: \$ \_\_\_\_\_ Reason: \_\_\_\_\_

Revised 2/09 Date: \_\_\_\_\_ Account Number: \_\_\_\_\_ Tax Year: \_\_\_\_\_

Approved  Denied → \_\_\_\_\_, Board of \_\_\_\_\_ Vote: \_\_\_\_\_ Date: \_\_\_\_\_

Decision Notice Sent (Initials) → \_\_\_\_\_ Date: \_\_\_\_\_  Credited to account (Initials) → \_\_\_\_\_ Date: \_\_\_\_\_

To \_\_\_\_\_ Valmore Blastow, Jr. Tax Collector: No. \_\_\_\_\_  
We have abated the sum of

\$ \_\_\_\_\_ Personal

\$ \_\_\_\_\_ Real Estate

Total, \$ \_\_\_\_\_

Taxes assessed against.....

For tax year(s) 20..... Dated at Thomaston, Maine..... 20.....

Map..... Lot..... →..... Board of

Tax Acct #..... →.....

Location..... →..... of

..... →..... Thomaston

..... →..... Maine

## APPLYING FOR ABATEMENT

**PROCEDURE.** Obtain, fill out and return to the Town Office an Abatement Application form. This has to be done within 185 days of the commitment date (for example, the 2006-2007 taxes were committed on September 28, 2006, so the last day to make appeal to the assessors was April 1, 2007. You may appeal after one year of commitment and up to three years from the commitment date to the Board of Selectmen.)

**PROCESS.** The Assessors' Agent will investigate your claim and then will bring your request before the Board of Assessors or pass it on to the Selectmen with a recommendation to approve or deny. The Board will vote on this recommendation if there are sufficient grounds for considering an abatement.

**FURTHER APPEAL.** After receiving the decision of the Board, if the taxpayer is still dissatisfied, they may appeal to the Knox County Board of Assessment Review. This appeal has to be made within 60 days of the date of the written decision from the Board, or within 60 days of the application, if the Board takes no action on the request. Further appeal beyond the KCBAR is to the Superior Court.

## SOME GUIDELINES TO THINK ABOUT

**ERRORS.** A taxpayer who believes there is an error in the assessment of their property should contact the Assessors' Agent and ask to have the property card reviewed. An inspection of the property may be necessary. You should state on the Abatement Request any specific reasons you believe there is an error, such as "square footage figured wrong" or "overall condition has declined."

**POVERTY.** Maine law does allow for abatement for reasons of poverty or infirmity; such abatements are made on special forms to the Board of Selectmen, not to the Assessors. Such requests are confidential and exempt under Maine's "Right to Know" law.

**HIGH TAXES.** A property tax may be high, as compared with the tax on similar property in some other town, if the taxable resources of the town in which the property is taxable are poor, or if the needs of the town as reflected by appropriations are great. Thus the mere fact that a property tax is high is not grounds for seeking abatement.

**INCREASED VALUATION.** A property valuation may be increased from that of the previous year, even when nothing has occurred to increase the worth of the property, if the assessor finds that the previous valuation had been less than it should have been. Thus the mere fact that a valuation has been increased over that of the previous year is not grounds for seeking abatement.

**EQUITABILITY.** A taxpayer who believes his property tax is greater than it should be should first determine whether, in his opinion, the valuation of his property is equitable in relation to similar property within the town. He can do this by asking the Assessors' Agent for permission to examine the Valuation Book, and by comparing the valuation of his property with that of similar properties with which he may be familiar. The Valuation Book is a public record and is available for public inspection at reasonable times and under reasonable safeguards.

Discussion with the Assessors' Agent or the Assessors may also be helpful. If the taxpayer finds from such examination or discussion that his valuation bears the same relation to the just value of his property as the average valuation of other properties bear to their just value, he has no sound basis for requesting abatement. Since variations are apt to be found in the valuation of properties in most towns, it is necessary to consider the average treatment of other properties; the fact that some properties may be found to be valued on a higher or lower basis is not significant if the range of deviation is not excessive.

**RELIEF.** If, after reviewing his valuation, the taxpayer feels they are entitled to relief, they should follow the procedure outlined above. You should list the specific reasons for this request and also give the specific properties (Map and Lot numbers) you have made comparison with. In addition, you are required to submit your taxable property list if you haven't already done so.

**TAX ABATEMENT TIME LIMITS.** The Maine Supreme Court in *Goldstein v. Town of Georgetown* (1998 ME 261) clarified the difference between tax abatements for overvaluation and abatements based on "illegality, error or irregularity in assessment." This distinction is important because while the latter may be granted anytime within *three* years from commitment, overvaluation abatements may be granted only within *one* year from commitment, and taxpayers must apply within *185* days from commitment (see 36 M.R.S.A. § 841(1)). An illegality, error or irregularity in assessment, such as assessing property that is tax-exempt or a clerical mistake that results in *overtaxation*, is very different than an *overvaluation* based on incorrect or incomplete data.

## SPECIFIC INSTRUCTIONS

Be sure to check to whom you are applying for abatement.

**Lines 1 & 2:** Names of all property owners plus the current mailing address for this property.

**Line 3:** Current Tax Map & Lot Number and telephone number of person making the abatement application. Put in Tax Account number if it is Personal Property. A separate application must be made for each separate parcel being applied for.

**Line 4:** Physical address or location of property.

**Line 5:** Tax Year for which abatement is requested (you may only apply for the current year if applying to the Assessors or up to the past 3 years if applying to the Selectmen). A separate application must be made for each separate tax year applied for.

**Lines 6 & 7:** *Assessed Value* is the current total assessment of the property. *Your Value* is what you think it should be. The *Amount of Abatement* requested is the difference between those two numbers (*Assessed Value* minus *Your Value*) multiplied by the tax rate for the tax year in question. You can get the rate from the Assessors' Agent. Be sure to check the type of property.

**Line 8:** Check what reasons you are applying under and give a detailed explanation, including the comparable values you have researched. See Guidelines, above.

**Sign and date the form.** Any owner or designated agent may sign. Mail it to *Thomaston Assessors' Agent, PO Box 299, Thomaston ME 04861-0299*. You may drop it off at the *Town Office, 170 Main Street, Thomaston*. The Agent will investigate your claim and make a recommendation to the Board who will consider your application within 60 days.

