

# The State of Maine Board of Property Tax Review Petition for Assessment Review

Check the box below that applies

- |   |                                      |
|---|--------------------------------------|
| <input type="checkbox"/> Estate Valuation   | <input type="checkbox"/> Tree Growth |
| <input type="checkbox"/> Farmland           | <input type="checkbox"/> Open Space  |
| <input type="checkbox"/> Working Waterfront |                                      |

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Name of Petitioner(s)  
[Taxpayer(s)]

vs.

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Name of Respondent  
[Municipality]

- *If question to be raised on appeal pertains to other than fair market value of property assessed, strike parts of form not relevant and attach separate sheet giving all facts required.*
- *If necessary, submit additional information on attachments to this Petition.*

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1. This is an appeal from the refusal of the assessor to abate a tax/penalty for the year \_\_\_\_\_, assessed / imposed on the property (real or personal) owned (or occupied) by the Petitioner in the City, Town or Unorganized Territory) of \_\_\_\_\_, Maine.
  2. On April 1, \_\_\_\_\_, (year) the Petitioner was the owner (occupant) of such property in \_\_\_\_\_, Maine, located at \_\_\_\_\_ (address) and consisting of: (Describe briefly; Assessor's Map and Lot Number where applicable)

3. The assessor valued the property at \$ \_\_\_\_\_ , and assessed to \_\_\_\_\_ (name of person assessed) a tax / penalty thereon, at the rate of \$ \_\_\_\_\_ per \$1,000, in the total amount of \$ \_\_\_\_\_.

4. The tax was paid on (Date) \_\_\_\_\_, \_\_\_\_\_, with \$ \_\_\_\_\_ interest.

(State whether the tax has not been paid, or if partial payment has been made, giving the amount and day of any partial payment and the reason for not paying the full amount of the tax assessed.) Attach additional sheet(s) if necessary.

5. On (date) \_\_\_\_\_, \_\_\_\_\_, the Petitioner(s) applied, in writing, to the assessor(s) or municipal officers of \_\_\_\_\_ for an abatement of the tax / penalty. Included in the application was a sufficient description of the particular real estate or personal property for which an abatement was requested, and on (date) \_\_\_\_\_, \_\_\_\_\_ the Petitioner received written notice from the assessor of a decision refusing to abate the tax / penalty (or granting an abatement of \$ \_\_\_\_\_.)

State whether the assessor or municipal officers failed to act on the application within 60 days from the date of filing.

Yes                       No

6. On (date: m/d/yyyy) \_\_\_\_\_, \_\_\_\_\_, the Petitioner applied in writing to local Board of Assessment Review (or County Commissioners) for a review of the determination of the assessor(s) or municipal officers. On (date: m/d/yyyy) \_\_\_\_\_, \_\_\_\_\_, the Petitioner received written notice from the Board of Assessment Review (or County Commissioners) sustaining, in whole or in part, the determination of the assessors or municipal officers. (State whether Board of Assessment Review or County Commissioners took no action within 60 days from date of filing.) Yes No

7. The Petitioner is in disagreement with this decision, and objects thereto, on the ground that the property has been overvalued, based on the following facts: (Brief statement of the factual and legal basis for the appeal. Attach additional sheet if necessary.)

8. The Petitioner requests that a hearing be held upon this petition, and that such portion of the tax as may be determined to be excessive be abated, and for such further relief as may be deemed proper.

9. The address of each Petitioner is: \_\_\_\_\_  
\_\_\_\_\_.

10. The address of each Respondent is: \_\_\_\_\_  
\_\_\_\_\_.

11. Service of papers in connection with this appeal may be made on \_\_\_\_\_, at the following address: \_\_\_\_\_  
Telephone: \_\_\_\_\_.

(If applicant is a corporation or other business entity, give official office or title of signatory.)

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_