State Board of Property Tax Review

**Petition for Assessment Review**

**Check the box below that applies**

**[ ]  Non-Residential Property** (Filing fee $150.00) **[ ]  Tree Growth** (Filing fee $75.00) **[ ]  Farmland** (Filing fee $75.00)

 **[ ]  Open Space** (Filing fee $75.00) **[ ]  Working Waterfront** (Filing fee $75.00) **[ ]  Mine Site** (Filing fee $75.00)

(Payable to Treasurer, State of Maine)

 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 a separate sheet giving all facts required. If necessary, submit additional information on attachments to this Petition.

Name of Petitioner(s)

[Taxpayer(s)]

vs.

Name of Respondent

[City/Town or Government Agency]

1. This is an appeal from the refusal of the assessor to abate a tax for (year) \_\_\_\_\_\_\_\_, assessed 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 located at (address)

 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and consisting of: (Describe briefly; Map and Lot Number where applicable)

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

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

4. The tax was paid on (date) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ with $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ in interest.

(If partial payment has been made, state the amount and date of 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)/municipal officers of

(town) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 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 $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_).

Did the assessor(s)/municipal officers fail to act on the application prior to the expiration of 60 days from the date of filing? [ ]  Yes [ ]  No

6. On (date) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, the Petitioner appealed the decision of the local Board of Assessment Review for a review of the determination by the assessor(s)/municipal officers.

On (date) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, the Petitioner received written notice from the Board of Assessment Review sustaining, in whole or in part, the determination of the assessor(s)/municipal officers.

Did the assessor(s)/municipal officers fail to act on the appeal prior to the expiration of 60 days from the 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 information on a separate sheet if necessary.)

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

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8. The Petitioner requests 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 mailing address of Petitioner is: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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 Telephone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Fax: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Petitioner(s) email: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

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 Telephone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Fax: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Respondent(s) email: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

Telephone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Email: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Fax: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

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

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

**Return the completed Petition to:**

**State Board of Property Tax Review**

**49 State House Station**

**Augusta, ME 04333-0049**