

Town of Columbia Falls

Application for Abatement of Assessed Value

(Title 36 M.R.S.A., Section 841)

1. Applicant's Name: _____ Date: _____

2. Property Address: _____

3. Map & Lot # and/or Acct Number #: _____

4. Current Assessed Value: \$ _____ Land + \$ _____ Buildings = \$ _____ TOTAL
(attach copy of tax bill)
or \$ _____ Personal Property

5. Abatement Amount Requested: _____ partial _____ wrong owner _____ closed business (prior to April 1st)
\$ _____ (i.e. what you feel the fair market value of your property should be as of April 1st)

6. Reason(s) for Requesting Abatement (please be specific, attach additional sheets if needed): *

*** Documentation in support of abatement request required**

(i.e. recent "qualified" appraisal, survey, photo(s), inspections, sales analysis of comparable property, etc.)

Applications must be filed with the Assessor within 185 days from the date of commitment of the tax to which objection is made. Filing this abatement request does not suspend, stop, or exclude you from paying your taxes on time prior to the deadline dates. Be advised that interest will accrue on unpaid taxes, even during the abatement review period, at the rate established at the annual Town Meeting.

The Assessor of the Town of Columbia Falls hereby demands under MRSA Title 36, Sec. 706-A, that this application be completed in full, and the applicant provides all information requested herein. Neglect or refusal to comply with this demand may bar the right to appeal.

Written notice of decision will be given within 10 days after the Assessor takes final action on the application. If such written notice is not given within 60 days from the date the application is received by the Town of Columbia Falls, 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.

See reverse for additional information

Under Maine law, the function of the Assessor(s) is to assign a fair and equitable value ("just" value) to all properties based on fair market value. The function of "just value" is to equitably distribute the town property tax burden approved at the annual town meeting. When assigning this value, the Assessor(s), under Statute, is only allowed to consider factors that would affect the market value of that property. Personal circumstances or inability to pay, do not impact market value nor can be considered for abatement purposes.

While the assessed value assigned to your property is based on "just" value, the fairness of the assessment, when compared to the assessment other similar properties, is given the most weight when reviewing an abatement request. To aid the public in determining the fairness of all valuations, Columbia Falls provides commitment books (printed & electronically – alphabetical & by map/lot) showing annually assessed valuations of ALL real and personal property accounts available for your review.

***** **IMPORTANT** *****

The Assessor will review & base their decision(s) on this abatement request, "solely" on information "provided by applicant" within or attached to this application

Maine law assumes that the assessed value is correct. It is the applicant's (property owner) responsibility to demonstrate (or prove) the assessment is incorrect. Simply stating "my assessment is too high" is insufficient grounds for abatement. The more information included with your request, the better. Be specific! By giving the Assessor specific reasons for your request and justifying your desired reduction, you increase the likelihood of a favorable outcome.

Appealing the decision of the Assessor

If, after you receive a decision from the Assessor, you still feel the assessment is incorrect, you may appeal the Assessors' decision to the Board of Assessment Review (BAR) or County Commissioners, whichever has purview. This appeal must be filed within 60 days of receiving the Assessors' decision. Upon written request, the Assessors must supply the applicant with any information used during this review. If, after receipt of the BAR or Commissioner's decision, the applicant remains unsatisfied, the applicant may appeal within 30 days, to Superior Court for residential property, or the State Board of Property Tax Review for commercial property valuations in excess of \$1 million.

For more information about the abatement process please refer to Property Tax Bulletin #10 published by Maine Revenue Services, Property Tax Division. This information can also be found using www.Maine.gov.

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 information requested may bar the right to appeal the Assessors' decision.

Applicant's Signature: _____ **Date:** _____

Current Mailing Address: _____
(if different than above) Street or P.O. Box City or Town Zipcode