

Town of China
571 Lakeview Drive
China, ME 04358

ABATEMENT APPLICATION

DIRECTIONS

After a tax bill has been issued, the process of a taxpayer requesting a reduction in the tax on property is to request an abatement. This is a written request for a reduction in the valuation of property on which the tax of the property was calculated. The request should be specific and should state the particular reduction in valuation that is requested and the reasons why it is requested.

Generally speaking, requests for abatement take a couple of forms. One type of request is that the valuation of the property is in excess of the market value of the property. In this type of request, the applicant might support the request for an abatement of taxes based upon what recent sales of similar properties in the area have been or based upon a recent appraisal, submitted with the abatement request, of the property. Such a request might be based upon corrected information, such as the corrected size of the structure or the surveyed size of the land parcel, or information that might not have been readily available, such as recorded restrictions on how the land parcel can be utilized.

A second type of request is based upon a comparison of the assessed valuation of your property with the assessed valuation of similar property in town. If the taxpayer can demonstrate that their property is valued excessively compared to the assessed value of similar property in the community, this can provide the basis of an abatement.

Abatement requests need to be made within 185 days of the date of commitment of taxes.

Abatement requests must be filed with the Board of Assessors at the address above.

Separate applications are to be filed for each separately assessed parcel.

The Assessors have 60 days after the receipt of a written request to make a decision on the request. The taxpayer can appeal the decision of the Assessors if the abatement request is denied or if an abatement in an amount smaller than requested is granted. Such an appeal in China is filed with the Board of Assessment Review at the above address.

If you are of the opinion that your tax valuation is too high and should be reduced, you must make a written request for an abatement. It is the process outlined by Maine law and it provides you with an appeal procedure if your request is denied.

Additional information on property tax abatement and appeal procedures is available in Property Tax Bulletin Number 10. This is available from Maine Revenue Services property tax division at 207-624-5600 or is online at <http://www.maine.gov/revenue/forms/property/appsformspubs.htm>.

APPLICATION FOR ABATEMENT OF PROPERTY TAXES

Name of applicant: _____

Mailing address of applicant: _____

Telephone/cell phone: _____

Email: _____

Name of owner as of April 1: _____

Property address: _____

Map: _____ Lot: _____ Account Number: _____

Assessed Valuation of Property: _____

Abatement (Reduction) requested in Valuation: _____

Is property listed for sale? Yes () No () If yes what is the listing price? \$ _____

What does owner/What do owners consider to be the fair market value of the property?

Reasons for requesting the abatement (please be specific in stating the grounds for you opinion that the property is valued too high for property tax purposes.) Please describe the reasons in detail, attach additional comments and supporting information as necessary.

Does owner/do owners agree to admit the Assessors or Assessors' agent onto the lot and into the building(s) for inspection purposes? Yes () No ()

In accordance with Title 36 Section 841 of Maine statute, I hereby make written application for the abatement of taxes noted above. My signature below attests that the statements made on this form and any attachments are true and correct to the best of my knowledge and belief,

Signature of Applicant

Date

*** This application does not in any way affect the obligation of the property owner(s) to pay any real estate tax bills rendered and pending the appeal.