

TAX APPEAL PROCESS

Must be filed first with the town's BOARD OF ASSESSMENT REVIEW. If there is no Board of Assessment Review, then may file with the county commissioners.

Applicant must supply a written request for abatement through the Town Assessors within 185 days of the date the tax was committed to the tax collector (shortly after the tax bill is mailed).

CAN APPEAL THAT DECISION WITHIN 60 DAYS WITH THE COUNTY COMMISSIONERS.

The applicant must prove that they HAVE NOT BEEN ASSESSED FAIRLY IN COMPARISON WITH NEIGHBORING PROPERTIES.

The commissioners' procedures for setting a hearing are as follows:

1.
 - A. Once each commissioner has reviewed the application and documents; and obtained legal advice from the District Attorney, if necessary, the request for a hearing will be placed on the agenda for the next regular commissioners meeting (first Tuesday of each month).
 - b. The commissioners, during this meeting, generally will schedule the hearing for the following month regular commissioners meeting, specifying a time.
 - c. This office will notify all parties involved via certified mail of the date and time of the hearing. This must be mailed 3 weeks prior to the hearing date. In this case, all correspondence and notices will be mailed to you directly.
 - d. M.R.S.A., Title 36, § 844 requires that a hearing be held within 60 days from date of application, you must notify this office in writing of your consent to extend the date of this hearing beyond the 60 day limit provided in the statute. *Failure to comply may result in a denial of their property tax abatement request.*
 - e. Copies of most documents will be mailed to the municipality along with the notice of the hearing.
2. All supporting information must be submitted/received by the Commissioners Office, NO LESS THAN (10) days prior to the scheduled hearing date. Additional submissions will NOT be received/considered on the day of the Hearing.
3. Once the hearing is held, all parties will be notified by mail of the commissioners' decision. They may or may not render their decision immediately following the hearing.
4. If the commissioners deny the abatement, the applicant may request to be heard in Superior Court.

APPEAL OF DECISION OF BOARD OF ASSESSORS
ON APPLICATION FOR ABATEMENT OF PROPERTY TAXES
(Under Title 36 MRSA, § 844)

1. Name of Petitioner: _____

2. Mailing address of Petitioner: _____

3. Address of where property is located: _____

4. Tax year for which abatement is requested: _____

5. Did you file a list of your taxable property, of which you were possessed, as of the first day of April of this year, with the Assessors? _____

6. Present assessed value of the property: _____

7. Amount of abatement requested on the property: _____

8. What is your estimate of the fair market value of the property for which abatement is requested? _____

9. Please attach a copy of the evaluation report and a copy of the assessment card for the property in which you are seeking an abatement and assessment cards of comparable properties in your town (REQUIRED):

10. State reasons why you are appealing from the decision of the Town Assessor: _____

11. Attach a copy of the Application for Abatement of Property Taxes that you made to the Town Assessors (**required**) and a copy of their written decision on your application; or, if you have **not received a written answer and 60 days have expired** since the date of filing your application to them, and the application shall be deemed to have been denied (Assessors pocket veto), please state: _____

Date

Signature of Petitioner

Return to: County of Hancock, Commissioners' Office, 50 State Street, Suite 7, Ellsworth, Maine 04605
Phone: 207-667-9542 Fax: 207-667-1412

HANCOCK, ss.

COURT OF COUNTY COMMISSIONERS

An Application to the Hancock County Commissioners for an appeal, pursuant to Title 36 M.R.S.A. Section 844 (1964 as amended), of the refusal by municipal assessors to make abatement of taxes as requested should be accompanied by the following information:

1. Location of Property and Identity of Record Owners.
2. Assessed Value given to Land, Buildings and/or Personal Property – and Amount of Tax.
3. Taxable Values proposed by Taxpayer – and Amount of Abatement Requested.
4. Nature of Exemption Claimed (if applicable).
5. Brief Statement of Grounds for Abatement Requested.
6.
 - (a) If Resident Taxpayer, Date When List of Taxable Property required by T. 36 M.R.S.A. § 706 was filed with Assessors.
 - (b) If Nonresident Taxpayer, was Notice of Property List given by Assessors – If yes then Date when Section 706 List was filed.
 - (c) If List of Taxable Property was filed Late with Abatement Request, then Excuse given Assessors for Late Filing.
7. Date when Written Request for Abatement in Accordance with T. 36 M.R.S.A. § 841 was given to Assessors – Attach a Copy.
8. Date when Written Denial of Abatement Request was made by Assessors – Attach a Copy. (If no written denial is given, it is presumed after 60 days of the Abatement Request) (Assessors Pocket Veto)
9. Copies of the assessment card for the property in which you are seeking abatement and copies of assessment cards for comparable properties.

Much of the above information may be contained in the Abatement Request filed with the Assessors and need not be repeated. The Application of Appeal must be submitted to the County Commissioners on or before the Date of their Next Regular Meeting after the Abatement Denial is made or presumed.

HANCOCK COUNTY COMMISSIONERS

The appeal petition must be submitted to the Commissioners' within 60 days after notice of the assessors decision or 60 days after the assessors pocket veto.

Section 844 – Appeals to County Commissioners

Municipalities without board of assessment review. Except when the municipality has adopted a board of assessment review or has been designated as a primary assessing area, if the assessors or municipal officers refuse to make the abatement asked for, the applicant may apply to the county commissioners within 60 days after notice of the decision from which the appeal is being taken or within 60 days after the application is deemed to have been denied. If the commissioners think that the applicant is over assessed, the applicant is granted such reasonable abatement as the commissioners think proper. If the applicant has paid the tax, the applicant must be reimbursed out of the municipal treasury, with costs in either case.

If the Applicant fails, the commissioners shall allow costs to the municipality, taxed as in a civil action in the Superior Court, and issue their warrant of distress against the applicant for collection of such amount as may be due the municipality. The commissioners may require the assessors or municipal clerk to produce the valuation by which the assessment was made or a copy of it. Either party may appeal from the decision of the county commissioners to the Superior Court within 30 days, in accordance with the Maine Rules of Civil Procedure, Rule 80B. If the county commissioners fail to give written notice of their decision within 60 days of the date the application is filed, unless the applicant agrees in writing to further delay, the application shall be deemed denied and the applicant may appeal to the Superior Court as if there had been a written denial or the applicant may appeal to the State Board of Property Tax Review.