

**TOWN OF OLD ORCHARD BEACH
BOARD OF ASSESSMENT REVIEW**

APPLICATION FOR ABATEMENT OF PROPERTY TAXES & REQUEST FOR HEARING

(Pursuant to Title 36 M.R.S.A. § 843)

NOTE: Application must first be made to the Assessor

1. APPLICANT'S NAME: _____
2. APPLICANT'S ADDRESS: _____
3. APPLICANT'S TELEPHONE NUMBER: _____
4. APPLICANT'S E-MAIL: _____
5. NAME, ADDRESS, AND TELEPHONE NUMBER OF ATTORNEY/AUTHORIZED AGENT, IF ANY: _____

6. MAP/BLOCK/LOT # _____
7. ADDRESS OF PROPERTY _____
8. ASSESSED VALUATION: (a) LAND: \$ _____
(b) BUILDING: \$ _____
(c) TOTAL: \$ _____
9. APPLICANT'S OPINION OF CURRENT VALUE: (a) LAND: \$ _____
(b) BUILDING: \$ _____
(c) TOTAL: \$ _____
10. ABATEMENT REQUESTED (VALUATION AMOUNT): \$ _____
#8 (c) minus #9 (c) = #10
11. TAX YEAR FOR WHICH ABATEMENT REQUESTED: _____
12. AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR FOR THE ASSESSMENT IN QUESTION: _____
13. DATE OF ASSESSOR'S DECISION: _____
14. A BRIEF STATEMENT OF ALL PRIOR PROCEEDINGS BEFORE THE ASSESSOR CONCERNING THE DISPUTED ASSESSMENT: _____

15. REASONS FOR REQUESTING ABATEMENT. PLEASE BE SPECIFIC, STATING GROUNDS FOR BELIEF THAT ASSESSMENT IS "MANIFESTLY WRONG" FOR ASSESSMENT PURPOSES. ATTACH EXTRA SHEETS IF NECESSARY.

Note that the Maine Supreme Court has held in tax abatement cases that in order to prevail; the taxpayer must prove one of three things:

- (1) The judgment of the Assessor was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results;
- (2) There was unjust discrimination; or
- (3) The assessment was fraudulent, dishonest or illegal.

Only if one of these three things is proven by the taxpayer, is the assessment said to be “manifestly wrong.”

16. ESTIMATED TIME FOR PRESENTATION AT HEARING: _____

Submit **Seven (7) COPIES** (original copy plus 6 copies) of the application and any documentation available to support your claim. All documentation **MUST** be submitted at least **ten (10) days prior to hearing date** to the Board of Assessment Review, Attn: BAR Administrative Assistant, Town of Old Orchard Beach, 1 Portland Avenue, Old Orchard Beach, Maine 04064. You will be notified of the scheduled hearing date.

To the Old Orchard Beach Board of Assessment Review: In accordance with the provisions of 36 M.R.S.A. § 843, I hereby make written application for an appeal of the assessed value of the property as noted above. The above statements are correct to the best of my knowledge and belief.

Signature of Applicant

Date

This Application must be signed and dated.

A separate application form should be filed for each separately assessed parcel of real estate claimed to be “manifestly wrong.”