

**WEST BATH BOARD OF ASSESSMENT REVIEW
APPLICATION FOR APPEAL OF ABATEMENT DENIAL**

(Pursuant to M.R.S.A. Title 36 § 843)

Note: To be filed only after denial of abatement request made to Elected Assessors through Assessors' Agent.

1. NAME OF APPLICANT: _____

A) Applicant is Owner of Record: YES ___ NO ___

B) Most recent recorded deed: SCRD Book ___ Page ___

2. MAILING ADDRESS OF APPLICANT: _____

3. TELEPHONE NUMBER(s): _____

4. ATTORNEY / AUTHORIZED AGENT, IF ANY:

NAME: _____

FIRM: _____

MAILING ADDRESS: _____

TELEPHONE NUMBER: _____

5. ROAD ADDRESS OF SUBJECT PROPERTY: _____

MAP/LOT ID: _____

6. TAX YEAR FOR WHICH ABATEMENT IS REQUESTED: _____

7. REAL ESTATE ENROLLED IN MAINE'S CURRENT USE PROGRAM: YES ___ NO ___

IF YES, CHECK WHICH PROGRAM APPLIES:

TREE GROWTH ___ OPEN SPACE ___ FARMLAND ___ WORKING WATERFRONT ___

8. ASSESSED VALUATION: (a) LAND: \$ _____

(b) BUILDING: \$ _____

(c) AGGREGATE (total): \$ _____

Note: See filing guidelines for Court opinion on how aggregate value applies to abatement.

9. OWNER'S OPINION OF TOTAL CURRENT VALUE: \$ _____

10. REQUESTED ABATEMENT (VALUATION) AMOUNT \$ _____

(#8c) minus (#9) = (#10)

11. AMOUNT OF ANY PARTIAL ABATEMENT PREVIOUSLY GRANTED BY THE ELECTED ASSESSORS FOR THE ASSESSMENT IN DISPUTE: \$ _____

12. DATE YOU FILED REQUEST FOR ABATEMENT: ___ (mo) / ___ (day) / ___ (yr)

13. DATE OF ELECTED ASSESSORS' DECISION: ___ (mo) / ___ (day) / ___ (yr)

14. DATE YOU RECEIVED NOTICE OF DENIAL: ___ (mo) / ___ (day) / ___ (yr)

15. BRIEF STATEMENT OF PRIOR PROCEEDINGS WITH THE ELECTED ASSESSORS / ASSESSORS' AGENT CONCERNING THE DISPUTED ASSESSMENT: _____

_____.

16. MAINE SUPREME COURT HAS HELD IN TAX ABATEMENT APPEAL CASES THAT IN ORDER TO PREVAIL AT LEAST ONE OF THREE POSSIBLE GROUNDS MUST EXIST. TO INTRODUCE YOUR BELIEF THAT GROUNDS FOR YOUR APPEAL MEET THE BURDEN OF PROOF THAT THE ASSESSMENT IS MANIFESTLY WRONG, PLEASE INDICATE BELOW IF ANY OF THESE THREE RECOGNIZED CONDITIONS EXIST:

A] Substantial overvaluation based on judgment so irrational or so unreasonable in light of the circumstances that an injustice resulted: YES ___ NO ___;

B] Unjust discrimination: YES ___ NO ___;

C] Assessment fraudulent, dishonest, or illegal: YES ___ NO ___.

Note: Filing guidelines explain the term "manifestly wrong"; expand on the three possible grounds as recognized, and give examples of effective appeal hearing exhibits / expert witnesses.

STATE SPECIFIC GROUNDS FOR APPEAL OF ABATEMENT DENIAL, AND ATTACH EXTRA SHEETS IF NECESSARY:

17. TYPES OF EXPERT WITNESSES EXPECTED TO TESTIFY ON YOUR BEHALF AT APPEAL HEARING: _____

18. ESTIMATED TIME NEEDED FOR PRESENTATION OF PROOF AT HEARING: _____

19. KNOWN DATES WITHIN THE NEXT 60 DAYS THAT YOU / YOUR ATTORNEY / YOUR EXPERT WITNESSES ARE NOT AVAILABLE: _____

20. I GRANT PERMISSION FOR SITE VISIT BY BOARD, INCLUDING INTERIOR WALK-THROUGH OF BUILDINGS AT A MUTUALLY AGREED TIME: YES ___ NO ___

Applicant and Town of West Bath will receive notification of the publicly scheduled site visit and hearing date. It may be mutually agreed in writing to schedule a date beyond the 60 days when additional time is reasonably necessary. Submit **SEVEN (7) COPIES** (original plus 6 copies) of the application and documentation available to support the claim. Label documents with exhibit names / numbers. Applicant **MUST** submit all documentation at least **ten (10) days prior to hearing date.**

TO THE WEST BATH 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. All the above statements are correct to the best of my knowledge and belief.

Date

Signature of Applicant

THIS APPLICATION MUST BE SIGNED

Note: Each individually assessed parcel of real estate requires a separate Application.