



TOWN OF MOUNT DESERT

P.O. BOX 248 21 SEA STREET
NORTHEAST HARBOR, MAINE 04662
207-276-5531 FAX 207-276-3232
www.mtdesert.org

TOWN OF MOUNT DESERT BOARD OF ASSESSMENT REVIEW APPLICATION FOR ABATEMENT OF PROPERTY TAXES

(Pursuant to Title 36 M.R.S.A. § 843)

NOTE: Application must **first** be made to the Assessor

1. NAME OF APPLICANT: _____

2. ADDRESS OF APPLICANT: _____

3. TELEPHONE NUMBER: _____

4. EMAIL ADDRESS: _____

5. NAME, ADDRESS, TELEPHONE, AND EMAIL ADDRESS OF ATTORNEY OR
AUTHORIZED AGENT, IF ANY:

6. PROPERTY LOCATION: _____

7. MAP/LOT: _____

8. ASSESSED VALUATION: (a) LAND: _____

(b) BUILDINGS: _____

(c) TOTAL: _____

9. OWNERS OPINION OF CURRENT VALUE: (a) LAND: _____

(b) BUILDINGS: _____

(c) TOTAL: _____

10. ABATEMENT REQUESTED (VALUATION AMOUNT): _____

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

11. TAX YEAR FOR WHICH ABATEMENT REQUESTED: _____



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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: _____



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Please submit **SEVEN (7) COPIES** (an original plus 6 copies) of the application and any documentation available to support your claim. All documentation **MUST** be submitted at least **fourteen (14) days prior to hearing date**. You will be notified of the scheduled hearing date.

To the Mount Desert Board of Assessment Review: In accordance with the provisions of Title 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.

Date

Signature of Applicant

THIS APPLICATION MUST BE SIGNED.

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