



# City of Caribou, Maine

Municipal Building  
25 High Street  
Caribou, ME 04736  
Telephone: (207) 493-3324  
Fax: (207) 498-3954  
www.cariboumaine.org

## APPLICATION FOR ABATEMENT OF PROPERTY TAXES Under Title 36 M.R.S.A. § 841

1. Applicant's name: \_\_\_\_\_
2. Were you the owner on April 1? Yes No Phone Number: \_\_\_\_\_
3. Property Address: \_\_\_\_\_
4. Map & Lot # or Account #: \_\_\_\_\_
5. Mailing Address (if different): \_\_\_\_\_
6. Tax year for which abatement is requested: \_\_\_\_\_
7. Current Assessment: \$ \_\_\_\_\_ Land +\$ \_\_\_\_\_ Buildings =\$ \_\_\_\_\_ TOTAL  
OR \$ \_\_\_\_\_ Personal Property
8. If personal property, date "true list" was filed: \_\_\_\_\_
9. Abatement Amount Requested:  
\$ \_\_\_\_\_ (the dollar amount you wish your current assessed value **to be reduced**)\*  
For a proposed valuation of:  
\$ \_\_\_\_\_ (the total value you feel your property is worth)\*
10. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes, attach additional sheets if needed):  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**\*DOCUMENTATION IN SUPPORT OF ABATEMENT REQUEST IS REQUIRED**  
Applications must be filed with the Assessor's office within 185 days from the date of commitment of the tax to which objection is made. Filing this abatement request does not suspend, stop or exclude you from paying your taxes on time prior to the deadline dates. Be



advised that interest will accrue on unpaid taxes, even during the Board of Assessors' review period, after the date and at the interest rate set by the Caribou City Council.

**\*The Board of Assessors will review and base decision(s) solely on information provided by the applicant.\***

The more detailed and relevant information supporting your claim included with your application, the better. By giving the Board of Assessors specific reasons for your request and justifying your desired reduction, you increase the likelihood of a favorable outcome. While the assessed value assigned to your property is based on market value, the fairness of the assessment when compared to other similar properties, is given the most weight when reviewing an abatement request. For example, personal circumstances or inability to pay taxes do not impact market value and therefore cannot be considered for abatement purposes.

Written notice of the decision will be given by the Assessor's office within 10 days after the Board of Assessors takes final action on the application. If such written notice is not given within 60 days from the date the application is received by the Assessor, the applicant may and should consider the application as having been denied and the applicant at that time has the right to further appeal as provided by Statute.

To: Caribou Board of Assessors  
25 High Street  
Caribou, Maine 04736

In accordance with the provisions of Title 36 M.R.S.A. Subsection 841, I hereby make written application for abatement of property taxes as noted above. The statements and supporting documents provided are correct to the best of my knowledge and belief. I understand that failure to complete this application or provide the information requested may bar the right to appeal the Board of Assessors' decision.

My signature below also certifies that with this application, I received a copy of Maine Revenue Services' Law and Property Tax Bulletin #10 regarding Property Tax Abatement and Appeals Procedures.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Applicant

**\*\* To be completed by the Board of Assessors \*\***

Date of Action \_\_\_\_\_ Motion Made By \_\_\_\_\_

Action Taken \_\_\_\_\_

# APPLICATION INSTRUCTIONS

## General Instructions:

- A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.
- This application must be filed with the Tax Assessor within 185 days from the date of commitment of the tax to which objection is made.
- All sections must be completed.

## Specific instructions for each question:

1. Please print the full name of the applicant(s)
2. Please answer (yes or no) to the question "Were you the owner on April 1"? Also, please provide a working telephone number.
3. Please print the location of the property as shown on your tax bill.
4. Please provide the Map and Lot #, if applicable (not applicable for personal property), or the Account # as shown on your tax bill.
5. Please print the full address to which mail should be sent regarding this abatement application.
6. Taxes are assessed as of April 1. The tax assessed as of April 1 of any year and billed thereafter is for the tax for that year. Example: For the **2018 tax year**, each account is assessed as to the status of the account on April 1, 2018 as per Maine state law. The Caribou City Council has set the tax commitment date as July 2, 2018. When you pay your bill, it covers the period of January 1, 2018 to December 31, 2018.
7. Show the actual assessed valuation of the particular parcel of Real Estate covered by this application, as to which abatement is requested. If abatement of Real Estate valuation is not requested, do not fill in this item. Show the actual assessed valuation of Personal Property. If abatement of Personal Property is not requested, do not fill in this item.
8. Please print the date that the "true list" was filed with the Assessor's office. This applies only to business personal property accounts. Businesses are requested to provide the Assessor's office with a "true and perfect list of all their estates, not by law exempt from taxation, of which they were possessed on the first day of April of the same year" (36 MRS § 706). This true and perfect inventory list is sent by the business in response to the letter and form mailed by the Assessor's office each spring.
9. Please show the amount by which you believe the valuation of Real Estate or Personal Property should be reduced (top line). For example: if the valuation (shown in section 7) is \$5,000 and you feel that it should be reduced by \$2000 to a total assessment of \$3000, you would enter \$2000 on this line. Then please show the total amount you feel your property is worth (lower line). Using the same example, you would enter \$3000 on this line.
10. Please state the specific reasons why you believe you are being overvalued. Please be specific. The property owner must meet his burden of proof that the assessment meets the criteria for abatement. This was affirmed in the 2001 case of Yusem v. Town of Raymond, where the Maine Supreme Court held to overcome the presumption of validity, the taxpayer must present credible, affirmative evidence that the assessor's valuation was "manifestly wrong".