CITY OF CARIBOU, MAINE

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Caribou, Me 04736

ABATEMENT INFORMATION & APPLICATION PACKET 2026

Here are answers to frequently asked questions. ***Note:*** This document is not a substitute for reading the enclosed materials: Maine Revenue Services Property Tax Division Property Tax Bulletin # 10 and Maine Revised Statutes Title 36: Taxation Part 2: Property Taxes Chapter 105: Cities and Towns Subchapter 8: Abatement. If either of these items is missing from your packet, please call (207) 493 – 5962 (Hannah Holmes, in the City Manager's office).

If I disagree with my *property valuation*, what is the first step in the process?

- The first step is an informal meeting to review your property record card. Please call the office to get a copy of the property record card to be mailed, emailed, faxed, or picked up.
- The Assessor's Agent will call to answer questions you have and go over your assessment.
- The Assessor's Agent will make appointments to visit your property if requested.
    - ***These meetings are by appointment only.***
- According to Maine taxation law, there is a presumption of correctness on the part of the assessor and all property value is considered **reasonable**. The burden of proving the assessed value is *unreasonable* rests with the property owner. To prevail, the property owner must submit convincing evidence that the property was overvalued by more than 10% when compared to similarly situated properties.
- Your opinion must be supported by the facts. Please review the assessed values of other properties in your neighborhood and properties that have recently been sold prior to meeting with the Assessor.

When may I apply for abatement?

- Taxes must have been committed to apply for abatement. After receiving the tax bill, if you feel you have a valid reason for requesting abatement, you may request *an "Abatement Information and Application Packet"* from the Assessor's office.

When is the deadline for applying for abatement?

- February 1, 2027 (Title 36 of the Maine Revised Statues states that a written application must be filed within 185 days of commitment which is Saturday January 30, 2027. The commitment date as set by the Caribou City Council was July 29, 2026)

How do I meet the requirements of filing for abatement?

- Read the Maine law as it relates to abatement and understand the reasons for which you may (and may not) seek abatement (enclosed in this packet)
- Complete and sign the application provided by the Assessor's office
- Return the application and all supporting documentation to the Assessor's office *on or before* February 1, 2027.
- The Assessor has 60 days from receipt of your application to respond. In Caribou, it is the Board of Assessors who will hear the evidence and decide on abatement requests. The Board of Assessors is made up of three Caribou residents.

May I have an opportunity to meet with the Board of Assessors when my abatement request is considered?

- You may attend if you choose. The Assessor's office will mail a meeting notice to the mailing address given on the abatement application. It will include the date, time, and location of the meeting. These meetings are scheduled as needed. Generally, meetings are held on a weekday morning at the Caribou Municipal Building, located at 25 High Street.
- You are not required to attend the meeting.

How long before I know the Board of Assessor's decision on my application?

- You will be notified, in writing, within 10 days of their final action on the application.
- If you do not receive a response within 60 days of your written application, your application is deemed to have been denied.

If the Board of Assessors denies my abatement application, may I appeal the decision?

- Yes, you may appeal the abatement denial to the Aroostook County Commissioners. Applications must be made by writing to the County Commissioners within 60 days of your denial notice or after the application is deemed to have been denied.
- Nonresidential properties of $1,000,000 or greater must, within 60 days, appeal the decision to the State Board of Property Tax Review
- Properties assessed under "Current Use" law: appeal must be made to the State Board of Property Tax Review

If the Aroostook County Commissioners denies my appeal, may I appeal the decision?

- The appeal must be made to the Superior Court within 30 days in accordance with the Maine Rules of Civil Procedure, Rule 80B.

Do I need to have my taxes paid to file an abatement request or an appeal?

- If your property is valued under $500,000, no.
- If your property is valued over $500,000, the taxpayer must pay either an amount of current taxes equal to the amount of tax paid in the immediately preceding tax year (so long as this does not exceed current year taxes) or the amount of current year taxes not in dispute, whichever is greater.
- Any disputed tax amount should be made on or before the normal due date. The late payment of any taxes not abated will be subject to the normal interest rate to be applied from the normal due date to the date of actual payment. If you are due a refund because of abated taxes, that refund will be paid with interest accrued from the date the abatement is approved by the Board of Assessors.

On what grounds may I file an abatement request with the Board of Assessors?

- Substantial overvaluation (Maine Constitution, Article IX § 8)
- Unjust discrimination (Maine Constitution, Article IX, § 8)
- Illegality, Error, or Irregularity (36 MRSA § 841 (1))

What do I need to prove?

- The property owner will need to prove that a valid reason for abatement exists. This may require a submission of evidence that:
    - The judgement of the assessor was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results
    - There was unjust discrimination.
    - The assessment was fraudulent, dishonest or illegal.
    - The assessment is in error because of defective listing data, which may include dimensional errors, incorrect areas, nonexistent features, and for buildings, incorrect material or type of construction.
- The property owner is NOT required to submit an appraisal. However, if you find that an independent appraisal would be helpful to your case, keep in mind:
    - The appraisal or appraisals must be done by a professional licensed appraiser
    - The purpose of the appraisal must be for possible tax abatement
    - The appraisal must show that the subject property's current assessed value is more than 10% in excess of the market value of comparable properties **as of the time period when the City of Caribou conducted the most recent update of property valuations (April 1, 2025).**
    - Since variations are likely to be found in the valuation of properties in Caribou, it is necessary to consider the average treatment of other properties. The fact that some properties may be found to be valued on a higher or lower basis is not significant if the range of deviation is not excessive.

What if I think that my taxes are just "too high" and I can't pay them?

- This application for abatement is considered only on the property's assessed value
- A property owner's opinion that the tax on a property is "too high" is NOT grounds for abatement. The municipal budget, the RSU#39 school budget and the Aroostook County budget determine the amount of revenue that must be raised by taxation.
- There is a provision under the State of Maine's property tax abatement and appeals procedures that allows for the municipal officers (Caribou City Council) to make a reasonable abatement of property taxes for reasons of "Poverty or Infirmity". This is a separate information and application packet because this is reviewed and decided on by the City Council and not the Board of Assessors.
- Consider the "Current Use" programs currently offered by the State of Maine if your property qualifies
- Check with the Assessor's office to be certain that you are receiving all the partial exemptions that you qualify for (Homestead, Veteran & Blind)
- The "Maine Residents Property Tax and Rent Refund 'Circuit Breaker' Program" has been repealed and has been replaced by a refundable Property Tax Fairness Credit that can be claimed on the Maine Individual Income Tax Form. More details are available online at: www.maine.gov/revenue.

MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
BULLETIN NO. 10

PROPERTY TAX ABATEMENT AND APPEALS

REFERENCE: 36 M.R.S. Chapter 105, Subchapter 8
May 1, 2026; replaces September 23, 2025 revision

1. General

Taxpayers who believe that their property is overvalued or that there was an error, mistake, or illegality in the assessment of their property may appeal the assessed value by requesting an abatement from the assessor of the municipality where their property is located. If the taxpayer provides sufficient evidence, the assessor may reduce the assessed value. A reduction in the assessed value of the property will result in a reduction in the property taxes that would otherwise be assessed on the property. Taxpayers may also appeal the denial of an application for certain property tax programs by filing an abatement request.

This bulletin does not discuss the abatement of property taxes for reasons of hardship or poverty, or the inability to pay. For additional information on the abatement of property taxes for reasons of hardship or poverty, or inability to pay, taxpayers may contact their municipality.

This bulletin is intended solely as advice to assist persons in determining, exercising, or complying with their legal rights, duties, or privileges. If further information is needed, contact the Property Tax Division of Maine Revenue Services ("MRS").

2. Definitions

A. Assessed value. "Assessed value" means the property value established by the assessor for purposes of local property taxation. Assessed value may be equal to, higher than, or lower than market value.

B. Assessor. "Assessor" means a sworn municipal assessing authority, whether an individual assessor, a board of assessors, or a chief assessor of a primary assessing area. With respect to the unorganized territory, "assessor" means the State Tax Assessor.

C. Certified ratio. "Certified ratio" means the level of municipal assessed value, expressed as a percentage, relative to just value as certified by the assessor pursuant to 36 M.R.S. § 383. A certified ratio of 100% means that the just value of real estate in a municipality is, on average, equal to the assessed value of real estate in the municipality.

D. Commitment date. "Commitment date" means the date that the list of taxpayers in a municipality and the amounts of property tax due those taxpayers is officially provided by (or "committed") by the assessor to the municipal tax collector for purposes of collecting that year's property taxes. For property located in the unorganized territory, "commitment date" means the date that taxes are certified by the State Tax Assessor pursuant to 36 M.R.S. § 341.

E. Just value. "Just value" means market value, i.e., the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller for a property, each acting without compulsion in an arm's-length transaction.

F. Municipality. "Municipality" means a city, town, or plantation. For property in the unorganized territory, "municipality" means Maine Revenue Services.

G. Municipal officers. "Municipal officers," as defined in 36 M.R.S. § 501(4), means the mayor, councilors and alderman of cities, members of the select board of towns, and the assessors of plantations. For property located in the unorganized territory, "municipal officers" means the State Tax Assessor.

H. Nonresidential property. "Nonresidential property" means property that is used primarily for commercial, industrial, or business purposes, excluding unimproved land not associated with such uses.

3. Valuation Appeals

The assessor is the municipal official responsible for fairly assessing the value of property in a municipality. Fair assessed values are essential for distributing a municipality's tax burden equitably among municipal taxpayers. Once the assessed value of property in the municipality is determined, the total taxable property value and the municipality's budget are used to determine the local tax rate. The assessed value of a taxpayer's property is multiplied by the local tax rate to determine that property's share of the municipal, school district, and county budget that must be raised through the property tax. If a property is overvalued, an unfair tax burden is placed on the owner of the property; if a property is undervalued, an unfair tax burden is placed on all other taxpayers in the municipality.

A. Determination of value. Assessors use a number of tools to determine the assessed value of each property in a municipality. However, there are three general methods of property valuation that all assessors employ: the sales comparison (market) approach, the cost approach, and the income approach. The sales comparison approach values property by comparing the property to similar or "comparable" properties that were recently sold on the open market. The cost approach values property by calculating the cost to replace the property, adjusting for age, wear, and other factors. The income approach values property by estimating the potential income of that property. The income approach is normally limited to income-producing property, but the other two approaches apply to all types of property.

B. Revaluation. Municipalities are required to maintain certain minimum assessment standards by law. Occasionally, municipalities must perform a revaluation to better meet these standards. Revaluations analyze the value of all property in a municipality and update their assessed values to more accurately reflect just value. This process can result in the taxes due on some properties increasing, decreasing, or some remaining approximately the same. Note, however, that an increase in the assessed value of a taxpayer's property does not necessarily mean the taxpayer will experience an increase in the total taxes due.

C. Overvaluation. Overvaluation of property may occur for any number of reasons. If a taxpayer's property is overvalued, it may be the result of an unintended error during the valuation process. For example, a taxpayer's property may have been reported as being built in 1994, when it was actually built in 1949; or a taxpayer's tax bill says they own 12 acres of land when they only own 1.2 acres. These errors can usually be detected easily by checking a property record card, which contains details of a taxpayer's property for property tax purposes. If a taxpayer believes that the assessed value of their property is too high, MRS recommends that the taxpayer ask their assessor for a copy of their property record card and check it for errors.

Some overvaluations, however, may require that the taxpayer conduct more research than simply checking their property record card. For example, if land in a taxpayer's neighborhood is assigned the same value as land of a nearby, more desirable neighborhood, but sales of comparable properties in both neighborhoods show the land in a taxpayer's neighborhood is not as valuable as the land in the other neighborhood, the taxpayer's property may be overvalued.

D. Impact of certified ratio on assessed values. Municipalities are not required to assess all property at 100% of just value. Many municipalities assess property at some higher or lower percentage of just value. This percentage of assessed value to just value is referred to as the municipality's certified ratio. For example, if the just value of a taxpayer's property is $250,000, but the assessed value is $275,000, the property is not necessarily overvalued for tax purposes. For example, if a taxpayer's municipality assesses all property at 110% of just value, (i.e., certified ratio is 110%), then the higher assessed value is not necessarily incorrect.

$250,000 just value × 110% certified ratio = $275,000 assessed value

Conversely, if a taxpayer's property is assessed at 110% of just value and all other property in the municipality is assessed at 90%, then the taxpayer's property may be overvalued.

E. Burden of proof. The burden of proof is on the taxpayer to show that their property is overvalued, or that there was an error, mistake, or illegality in the assessment. Note that the threshold required to successfully prove that an abatement is warranted is high. At the outset, a municipality's assessment is presumed to be valid. To overcome that presumption, a taxpayer must demonstrate that the assessment is not only wrong, but that "the assessment is manifestly wrong." The taxpayer must demonstrate that:

(1) The property was substantially overvalued and an injustice resulted from the overvaluation;

(2) There was unjust discrimination in the valuation of the property; or

(3) The assessment was fraudulent, dishonest, or illegal.

Roque Island Gardner Homestead Corp. v. Town of Jonesport, 2017 ME 152, 167 A.3d 564. Abatement requests that do not include evidence or lack sufficient evidence to demonstrate that an assessment is manifestly wrong will be denied.

A taxpayer can often obtain evidence from the office of the assessor. The assessor may have data on recent sales in the municipality that taxpayers can request. Taxpayers may also be able to access relevant data online. In any event, merely disagreeing with the assessed value of property is not sufficient for purposes of obtaining a property tax abatement. Taxpayers must prove their case, either by pointing out an error and by showing the correct just value based on recent local sales of properties similar to the taxpayer's.

4. Other Appeals

In addition to valuation disputes, the abatement process is also the means by which a taxpayer may appeal certain decisions related to their property tax assessment. For example, if a taxpayer applies for the Homestead Exemption in their municipality and the application is denied, the taxpayer may appeal that denial by filing an abatement application as described in this bulletin. Application denials for the following programs may be appealed using the abatement process:

- Homestead Exemption
- Veteran Exemption
- Blind Exemption
- Business Equipment Tax Exemption
- Working Waterfront Program
- Renewable Energy Equipment Exemption
- Open Space Tax Law Program
- Tree Growth Tax Law Program
- Farmland Tax Law Program
- Benevolent and Charitable Tax Exemption

5. The Abatement Process

Once a taxpayer feels that they have sufficient evidence to prove that their property is overvalued or that there was an error, mistake, or illegality in the assessment of their property, the taxpayer must submit a written abatement request with the assessor of the municipality where their property is located. The taxpayer's municipality may have a specific form that the taxpayer must complete, but all abatement requests must include the amount of the abatement requested and the reason for requesting the abatement. Once the taxpayer submits an abatement request, the assessor will review it and decide whether the taxpayer has proven that the assessed value of the property is manifestly wrong. If the assessor determines that the assessed value is manifestly wrong, the assessor may lower the assessed value of the property and adjust the tax bill accordingly. Generally, the assessor is only allowed by law to adjust the current year's tax bill. In some limited cases, past taxes may be adjusted. See Section 7 below for more information.

The following requirements apply to abatement requests:

A. In writing. All abatement requests and appeals must be made in writing.

B. Property valued at $500,000 or more. For property valued at $500,000 or more, an appeal of the assessor's decision requires that a taxpayer first make a payment equal to: (1) the taxes not in dispute; or (2) the taxes paid in the prior tax year up to, but not exceeding, the current year's taxes, whichever is greater. This payment must be made by the municipal due date or must follow a payment schedule mutually agreed to by the municipality and the taxpayer.

C. Sufficient evidence. As mentioned above, the burden of proof lies with the taxpayer in an abatement request. To receive an abatement, a taxpayer must show evidence that their property is overvalued or that there was an error, mistake, or illegality in the taxpayer's assessment. This evidence must prove that the assessed value of the taxpayer's property is manifestly wrong. Simply stating that the property is overvalued is not sufficient evidence for purposes of obtaining an abatement.

D. Information requests. If the assessor sends a request for information about a taxpayer's property pursuant to 36 M.R.S. § 706-A, the taxpayer must provide that information within 30 days. Upon written request to the assessor, a taxpayer is entitled to a 30-day extension to respond to the request for information.

Taxpayers who fail to respond to requests for information are barred from appealing an abatement decision by the assessor. If a taxpayer in this situation decides to appeal an abatement decision and was unable to respond to the information request when it was sent, the taxpayer may submit the information requested and an explanation of why the taxpayer was not able to respond by the deadline alongside the appeal. If the taxpayer provides a satisfactory explanation why they failed to respond to the information request within the applicable time period, the taxpayer's appeal may be heard. See Bulletin No. 2 – True and Perfect Lists for more information.

6. Appeals

A. Appeal of assessor decision. If the assessor denies an abatement request or does not lower a taxpayer's property value to an amount that a taxpayer agrees with, the taxpayer may appeal the assessor's decision. If the taxpayer's municipality has adopted a board of assessment review, appeals of an assessor's decision usually go to that board. If the taxpayer's municipality does not have a board of assessment review, appeals usually go to the county commissioners, or, in certain counties, the county board of assessment review. Exceptions to those general rules are set forth below in this section. Any written decision from the assessor regarding the abatement request should contain contact information for filing an appeal.

(1) Exception for current use property. If a taxpayer's property is enrolled in a current use program, the taxpayer's first appeal goes to the State Board of Property Tax Review. Current use programs are:

a. Tree Growth Tax Law program. See 36 M.R.S. §§ 571 – 584-A and Property Tax Bulletin No. 19.

b. Farmland Tax Law program. See 36 M.R.S. §§ 1101 – 1121 and Property Tax Bulletin No. 20.

c. Open Space Tax Law program. See 36 M.R.S. §§ 1101 – 1121 and Property Tax Bulletin No. 21.

d. Working Waterfront program. See 36 M.R.S. §§ 1131 – 1140-B and Property Tax Bulletin No. 36.

(2) Exception for certain nonresidential property. If a taxpayer's municipality has a board of assessment review, and the property is nonresidential property assessed at $1 million or more, the first appeal goes to that board. If a taxpayer's municipality does not have a board of assessment review, and the property is nonresidential property assessed at $1 million or more, the taxpayer may only appeal to the State Board of Property Tax Review.

(3) Exception for certain challenges. Certain challenges to tax assessments that are not based on claims that property is overvalued, including, but not limited to, exemption claims or claims that an individual has been taxed on property that the individual does not own, may be pursued either through the abatement process under 36 M.R.S. § 841 or by filing a declaratory judgment action in Superior Court. Oakes v. Town of Richmond, 2023 ME 65, 303 A.3d 650.

B. Further appeals. If a local board of assessment review denies a taxpayer's abatement or does not lower the taxpayer's property value to the extent the taxpayer requested, the taxpayer may appeal that decision to Superior Court, except that all appeals of that board's decisions involving non-residential property assessed at $1 million or more must be made to the State Board of Property Tax Review. If the State Board of Property Tax Review denies a taxpayer's abatement or does not lower the taxpayer's property value to a satisfactory amount, the taxpayer may appeal to Superior Court. If the county commissioners fully or partially deny the taxpayer's abatement, the taxpayer may appeal to Superior Court. If the taxpayer receives an unsatisfactory decision in Superior Court, the taxpayer may appeal the decision to the Maine Supreme Judicial Court.

7. Timeline

A. Abatement. Generally, an abatement request to the assessor must be made within 185 days from the municipality's commitment date. The commitment date usually occurs about the time that tax bills are first mailed for the tax year. An assessor has the discretionary authority to abate property taxes within one year of commitment, despite the 185-day deadline to submit an abatement request.

For an illegal assessment, or an error in assessment, such as property assessed to the wrong owner, a taxpayer may request an abatement from the municipal officers after one year, but within three years, of the commitment date. Abatement requests made during this extended deadline must be submitted to the municipal officers rather than to the assessor. (Municipal officers, however, are not authorized to correct an error in valuation)

Once an abatement request is received, the assessor or municipal officers may notify the taxpayer of the abatement decision within 60 days. If the assessor or municipal officers does not give written notice of the decision on a properly submitted abatement request within 60 days of receiving that request, the request is deemed to have been denied, unless the taxpayer agrees in writing to allow the assessor or municipal officers additional time to issue a decision.

B. First appeal. To appeal the assessor's or municipal officers' decision, the taxpayer must file a written appeal within 60 days of the date that notice of the decision is received or within 60 days of the deemed denial. The local board of assessment review or county commissioners must provide written notice of the decision on an appeal within 60 days of receiving the appeal. Upon agreement, the local board of assessment review or the county commissioners may extend the deadline. If the local board of assessment review or the county commissioners do not provide timely written notice of the decision, the appeal is deemed to have been denied after 60 days from the date the appeal is received. The State Board of Property Tax Review is not subject to a 60-day decision deadline and may take longer than 60 days to issue a decision.

C. Further appeals. An appeal of a decision by the local board of assessment review or the county commissioners to Superior Court must be filed within 30 days of the date that notice of the decision is received by the taxpayer or within 30 days of the deemed denial by the local board of assessment review or the county commissioners. An appeal of a decision by the local board of assessment review to the State Board of Property Tax Review must be made within 60 days of the date that notice of the decision is received by the taxpayer or within 60 days of the deemed denial by the local board of assessment review.

Appeals from the State Board of Property Tax Review to Superior Court must be filed within 30 days of the date that notice of the decision by the State Board of Property Tax Review is received.

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§841. Abatement procedures

1. Error or mistake. The assessors, either upon written application filed within 185 days from commitment stating the grounds for an abatement or on their own initiative within one year from commitment, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment if the taxpayer has complied with section 706-A.

The municipal officers, either upon written application filed after one year but within 3 years from commitment stating the grounds for an abatement or on their own initiative within that time period, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment if the taxpayer has complied with section 706-A. The municipal officers may not grant an abatement to correct an error in the valuation of property.

[PL 2017, c. 367, §7 (AMD).]

2. Hardship or poverty. The municipal officers, or the State Tax Assessor for the unorganized territory, within 3 years from commitment, may, on their own knowledge or on written application, make such abatements as they believe reasonable on the real and personal taxes on the primary residence of any person who, by reason of hardship or poverty, is in their judgment unable to contribute to the public charges. The municipal officers, or the State Tax Assessor for the unorganized territory, may extend the 3-year period within which they may make abatements under this subsection.

As used in this subsection, "primary residence" means the home, appurtenant structures necessary to support the home and acreage sufficient to satisfy the minimum lot size as required by the municipality's land use or building permit ordinance or regulations or, in the absence of any municipal minimum lot size requirement, as required by Title 12, section 4807-A.

Municipal officers or the State Tax Assessor for the unorganized territory shall:

A. Provide that any person indicating an inability to pay all or part of taxes that have been assessed because of hardship or poverty be informed of the right to make application under this subsection; [PL 2013, c. 424, Pt. A, §24 (RPR).]

B. Assist individuals in making application for abatement; [PL 2013, c. 424, Pt. A, §24 (RPR).]

C. Make available application forms for requesting an abatement based on hardship or poverty and provide that those forms contain notice that a written decision will be made within 30 days of the date of application; [PL 2013, c. 424, Pt. A, §24 (RPR).]

D. Provide that persons are given the opportunity to apply for an abatement during normal business hours; [PL 2013, c. 424, Pt. A, §24 (RPR).]

E. Provide that all applications, information submitted in support of the application, files and communications relating to an application for abatement and the determination on the application for abatement are confidential. Hearings and proceedings held pursuant to this subsection must be in executive session; [PL 2013, c. 424, Pt. A, §24 (RPR).]

F. Provide to any person applying for abatement under this subsection, notice in writing of their decision within 30 days of application; and [PL 2013, c. 424, Pt. A, §24 (RPR).]

G. Provide that any decision made under this subsection include the specific reason or reasons for the decision and inform the applicant of the right to appeal and the procedure for requesting an appeal. [PL 2013, c. 424, Pt. A, §24 (RPR).]

[PL 2017, c. 273, §1 (AMD).]

3. Inability to pay after 2 years. If after 2 years from the date of assessment a tax collector is satisfied that a tax upon real or personal property committed to the tax collector for collection cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay, the tax collector shall notify the municipal officers in writing, under oath, stating

the reason why that tax cannot be collected. The municipal officers, after due inquiry, may abate that tax or any part of the tax.
[PL 2025, c. 113, Pt. D, §37 (AMD).]

4. Veteran's surviving spouse or minor child. Notwithstanding failure to comply with section 706-A, the assessors, on written application within one year from the date of commitment, may make such abatement as they think proper in the case of the unremarried surviving spouse or the minor child of a veteran, if the surviving spouse or child would be entitled to an exemption under section 653, subsection 1, paragraph D, except for the failure of the surviving spouse or child to make application and file proof within the time set by section 653, subsection 1, paragraph G, if the veteran died during the 12-month period preceding the April 1st for which the tax was committed.
[PL 2025, c. 113, Pt. D, §38 (AMD).]

5. Certification; record. Whenever an abatement is made, other than by the State Tax Assessor, the abating authority shall certify it in writing to the collector, and that certificate must discharge the collector from further obligation to collect the tax so abated. When the abatement is made, other than an abatement made under subsection 2, a record setting forth the name of the party or parties benefited, the amount of the abatement and the reasons for the abatement must, within 30 days, be made and kept in suitable book form open to the public at reasonable times. A report of the abatement must be made to the municipality at its annual meeting or to the mayor and municipal officers of cities by the first Monday in each March.
[PL 2025, c. 113, Pt. D, §39 (AMD).]

6. Appeals. The decision of a chief assessor of a primary assessing area or the State Tax Assessor shall not be deemed "final agency action" under the Maine Administrative Procedure Act, Title 5, chapter 375.
[PL 1979, c. 73 (NEW).]

7. Assessors defined. For the purposes of this subchapter the word "assessors" includes assessor, chief assessor of a primary assessing area and State Tax Assessor for the unorganized territory.
[PL 2001, c. 396, §15 (AMD).]

8. Approval of the Governor. The State Tax Assessor may abate taxes under this section only with the approval of the Governor or the Governor's designee.
[PL 1999, c. 521, Pt. A, §4 (AMD).]

SECTION HISTORY

PL 1973, c. 66, §15 (AMD). PL 1975, c. 765, §§14-A (AMD). PL 1977, c. 44, §1 (AMD). PL 1977, c. 479, §15 (AMD). PL 1977, c. 509, §16 (RPR). PL 1977, c. 694, §§688-692 (AMD). PL 1979, c. 73 (RPR). PL 1987, c. 70 (AMD). PL 1987, c. 772, §§15,16 (AMD). PL 1989, c. 508, §10 (AMD). PL 1991, c. 16, §1 (AMD). PL 1991, c. 16, §2 (AFF). PL 1993, c. 133, §1 (AMD). PL 1999, c. 521, §A4 (AMD). PL 2001, c. 396, §15 (AMD). PL 2005, c. 169, §1 (AMD). PL 2005, c. 218, §10 (AMD). PL 2011, c. 552, §1 (AMD). PL 2011, c. 624, §1 (AMD). PL 2013, c. 424, Pt. A, §24 (AMD). PL 2015, c. 300, Pt. A, §9 (AMD). PL 2017, c. 273, §1 (AMD). PL 2017, c. 367, §§7, 8 (AMD). PL 2025, c. 113, Pt. D, §§37-39 (AMD).

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§842. Notice of decision

The assessors or municipal officers shall give to any person applying to them for an abatement of taxes notice in writing of their decision upon the application within 10 days after they take final action thereon. The notice of decision must include the reason or reasons supporting the decision to approve or deny the abatement request and state that the applicant has 60 days from the date the notice is received to appeal the decision. It must also identify the board or agency designated by law to hear the appeal. If the assessors or municipal officers, before whom an application in writing for the abatement of a tax is pending, fail to give written notice of their decision within 60 days from the date of filing of the application, the application is deemed to have been denied, and the applicant may appeal as provided in sections 843 and 844, unless the applicant has in writing consented to further delay. Denial in this manner is final action for the purposes of notification under this section but failure to send notice of decision does not affect the applicant's right of appeal. This section does not apply to applications for abatement made under section 841, subsection 2. [PL 2013, c. 182, §1 (AMD).]

SECTION HISTORY

PL 1977, c. 509, §17 (AMD). PL 1985, c. 764, §16 (AMD). PL 1987, c. 772, §17 (AMD). PL 1991, c. 546, §11 (AMD). PL 2001, c. 396, §16 (AMD). PL 2013, c. 182, §1 (AMD).

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§843. Appeals

1. Municipalities. If a municipality has adopted a board of assessment review and the assessors or the municipal officers refuse to make the abatement asked for, the applicant may apply in writing to the board of assessment review within 60 days after notice of the decision from which the appeal is being taken or after the application is deemed to have been denied, and, if the board thinks the applicant is over-assessed, the applicant is granted such reasonable abatement as the board thinks proper. Except with regard to nonresidential property or properties with an equalized municipal valuation of $1,000,000 or greater either separately or in the aggregate, either party may appeal from the decision of the board of assessment review directly to the Superior Court, in accordance with Rule 80B of the Maine Rules of Civil Procedure. If the board of assessment review fails to give written notice of its decision within 60 days of the date the application is filed, unless the applicant agrees in writing to further delay, the application is deemed denied and the applicant may appeal to Superior Court as if there had been a written denial.

[PL 1995, c. 262, §4 (AMD).]

1-A. Nonresidential property of $1,000,000 or greater. With regard to nonresidential property or properties with an equalized municipal valuation of $1,000,000 or greater either separately or in the aggregate, either party may appeal the decision of the local board of assessment review or the primary assessing area board of assessment review to the State Board of Property Tax Review within 60 days after notice of the decision from which the appeal is taken or after the application is deemed to be denied, as provided in subsections 1 and 2. The board shall hold a hearing de novo. If the board thinks that the applicant is over-assessed, it shall grant such reasonable abatement as the board thinks proper. For the purposes of this section, "nonresidential property" means property that is used primarily for commercial, industrial or business purposes, excluding unimproved land that is not associated with a commercial, industrial or business use.

[PL 1995, c. 262, §4 (AMD).]

2. Primary assessing areas. If a primary assessing area has adopted a board of assessment review and the assessors or municipal officers refuse to make the abatement asked for, the applicant may apply in writing to the board of assessment review within 60 days after notice of the decision from which the appeal is being taken or after the application is deemed to have been denied, and if the board thinks the applicant is over-assessed, the applicant is granted such reasonable abatement as the board thinks proper. Except with regard to nonresidential property or properties with an equalized municipal valuation of $1,000,000 or greater, either separately or in the aggregate, either party may appeal the decision of the board of assessment review directly to the Superior Court, in accordance with the Maine Rules of Civil Procedure, Rule 80B. If the board of assessment review fails to give written notice of its decision within 60 days of the date the application was filed, unless the applicant agrees in writing to further delay, the application is deemed denied and the applicant may appeal to the Superior Court as if there had been a written denial.

[PL 2001, c. 396, §17 (AMD).]

3. Notice of decision. Any agency to which an appeal is made under this section is subject to the provisions for notice of decision in section 842.

[PL 1991, c. 546, §12 (NEW).]

4. Payment requirements for taxpayers. A taxpayer filing an appeal under this section must pay an amount of current taxes equal to the greater of the amount of taxes paid in the immediately preceding tax year, to the extent that amount does not exceed the amount of taxes due in the current tax year, and the amount of taxes in the current tax year that is not in dispute. If the taxpayer has filed an appeal under this section without paying the appropriate amount of taxes by or after the due date or according to a payment schedule mutually agreed to in writing by the taxpayer and the municipal officers, the appeal process must be suspended until the taxes, together with any accrued interest and costs, have been paid. If an appeal is in process upon expiration of a due date or written payment schedule date for payment of taxes in a particular municipality, without the appropriate amount of taxes having been paid, whether the taxes are due for the year under appeal or a subsequent tax year, the appeal process must be suspended until the appropriate amount of taxes described in this subsection, together with any accrued interest and costs, has been paid. This subsection does not apply to property with a valuation of less than $500,000.

[PL 2021, c. 531, Pt. B, §4 (AMD).]

SECTION HISTORY

PL 1973, c. 536, §24 (AMD). PL 1973, c. 625, §246 (AMD). PL 1977, c. 509, §18 (RPR). PL 1977, c. 694, §693 (AMD). PL 1981, c. 30, §§3,4 (AMD). PL 1981, c. 364, §21 (AMD). PL 1981, c. 698, §180 (AMD). PL 1985, c. 764, §17 (AMD). PL 1991, c. 546, §12 (AMD). PL 1993, c. 242, §1 (AMD). PL 1993, c. 395, §12 (AMD). PL 1995, c. 262, §4 (AMD). PL 2001, c. 396, §17 (AMD). PL 2001, c. 436, §1 (AMD). PL 2001, c. 436, §2 (AFF). PL 2009, c. 434, §16 (AMD). PL 2019, c. 379, Pt. A, §5 (AMD). PL 2021, c. 531, Pt. B, §4 (AMD).

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§844. Appeals to county commissioners

1. Municipalities without board of assessment review. Except when the municipality or primary assessing area has adopted a board of assessment review, if the assessors or the municipal officers refuse to make the abatement asked for, the applicant may apply to the county commissioners within 60 days after notice of the decisions from which the appeal is being taken or within 60 days after the application is deemed to have been denied. The applicant may not apply to the county commissioners to appeal a decision of the assessors or the municipal officers with respect to nonresidential property or properties having an equalized municipal valuation of $1,000,000 or greater, either separately or in the aggregate. The applicant must make such an appeal to the State Board of Property Tax Review pursuant to subsection 2. 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 is 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 the amount 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, 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 is deemed denied and the applicant may appeal to the Superior Court as if there had been a written denial.

[PL 2025, c. 342, §1 (AMD); PL 2025, c. 342, §3 (AFF).]

1-A. County board of assessment review. The county commissioners in a county may establish a county board of assessment review to hear all appeals to the county commissioners. The board has the powers and duties of a municipal board of assessment review, including those provided under section 844-M.

[PL 1995, c. 262, §6 (NEW).]

2. Nonresidential property of $1,000,000 or greater. The applicant may appeal the decision of the assessors or the municipal officers on a request for abatement with respect to nonresidential property or properties having an equalized municipal valuation of $1,000,000 or greater, either separately or in the aggregate, to the State Board of Property Tax Review within 60 days after notice of the decision from which the appeal is taken or after the application is deemed to be denied. If the State Board of Property Tax Review determines that the applicant is over-assessed, it shall grant such reasonable abatement as it determines proper. For the purposes of this subsection, "nonresidential property" means property that is used primarily for commercial, industrial or business purposes, excluding unimproved land that is not associated with a commercial, industrial or business use.

[PL 2025, c. 342, §2 (AMD); PL 2025, c. 342, §3 (AFF).]

3. Notice of decision. An appeal to the county commissioners is subject to the provisions for notice of decision in section 842.

[PL 1991, c. 546, §13 (NEW).]

4. Payment requirements for taxpayers. If the taxpayer has filed an appeal under this section without having paid an amount of current taxes equal to the amount of taxes paid in the next preceding tax year, as long as that amount does not exceed the amount of taxes due in the current tax year or the amount of taxes in the current tax year not in dispute, whichever is greater, by or after the due date, or according to a payment schedule mutually agreed to in writing by the taxpayer and the municipal officers, the appeal process must be suspended until the taxes, together with any accrued interest and costs, have been paid. If an appeal is in process upon expiration of a due date or written payment schedule date for payment of taxes in a particular municipality, without the appropriate amount of taxes

having been paid, whether the taxes are due for the year under appeal or a subsequent tax year, the appeal process must be suspended until the appropriate amount of taxes described in this subsection, together with any accrued interest and costs, has been paid. This subsection does not apply to property with a valuation of less than $500,000.
[PL 2009, c. 434, §17 (AMD).]

SECTION HISTORY

PL 1973, c. 536, §25 (AMD). PL 1973, c. 592, §16 (RP). PL 1973, c. 625, §248 (AMD). PL 1973, c. 645, §6 (RPR). PL 1977, c. 509, §19 (AMD). PL 1979, c. 666, §22 (AMD). PL 1981, c. 30, §5 (AMD). PL 1981, c. 364, §22 (AMD). PL 1985, c. 764, §18 (RPR). PL 1985, c. 819, §§A38,39 (AMD). PL 1991, c. 546, §13 (AMD). PL 1993, c. 242, §2 (AMD). PL 1993, c. 395, §13 (AMD). PL 1995, c. 262, §§5-8 (AMD). PL 2001, c. 396, §18 (AMD). PL 2003, c. 72, §1 (AMD). PL 2003, c. 72, §2 (AFF). PL 2009, c. 434, §17 (AMD). PL 2011, c. 548, §13 (AMD). PL 2025, c. 342, §§1, 2 (AMD). PL 2025, c. 342, §3 (AFF).

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§848-A. Assessment ratio evidence

Reports of assessment ratios contained in assessment ratio studies of the Bureau of Revenue Services are prima facie evidence of what the reported ratio is in fact, unless a party to proceedings related to a protested assessment establishes that the ratio was derived or established in a manner contrary to law or proves the existence of a different ratio. [PL 2001, c. 396, §19 (AMD).]

In any proceedings relating to a protested assessment, it is a sufficient defense of the assessment that it is accurate within reasonable limits of practicality, except when a proven deviation of 10% or more from the relevant assessment ratio of the municipality or primary assessing area exists. [PL 2001, c. 396, §19 (AMD).]

SECTION HISTORY

PL 1969, c. 343, §2 (NEW). PL 1973, c. 625, §249 (AMD). PL 1977, c. 509, §22 (RPR). PL 1997, c. 526, §14 (AMD). PL 2001, c. 396, §19 (AMD).

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§849. -- judgment and execution

Claims for abatement on several parcels of real estate may be embraced in one appeal, but judgment shall be rendered and execution shall issue for the amount of taxes due on each separate parcel. [PL 1977, c. 509, §23 (RPR).]

The lien created by statute on real estate to secure the payment of taxes shall be continued for 60 days after the rendition of judgment, and may be enforced by sale of said real estate on execution, in the same manner as attachable real estate may be sold under Title 14, section 2201, and with the same right of redemption. [PL 1977, c. 509, §23 (RPR).]

SECTION HISTORY

PL 1973, c. 592, §20 (AMD). PL 1973, c. 625, §250 (AMD). PL 1973, c. 645, §10 (AMD). PL 1977, c. 509, §23 (RPR). PL 1977, c. 694, §698 (AMD).

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CITY OF CARIBOU, MAINE

Phone: (207) 493-3324
Fax: (207) 498-3954

Municipal Building
25 High Street
Caribou, Me 04736

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 **<u>to be reduced</u>**)*

   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. The tax commitment date for 2026 is: Wednesday July 29, 2026. The deadline for abatement applications is Monday February 1, 2027. 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 accrues 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, for 2026 taxes that date is October 1, 2026 and the interest rate is 7%.

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. For the 2026 tax year, 185 days from the date of commitment (July 29, 2026) is Saturday January 30, 2027, so applications must be filed by Monday February 1, 2027.
- 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 **2026 tax year**, each account is assessed as to the status of the account on April 1, 2026 as per Maine state law. The Caribou City Council has set the tax commitment date as July 29, 2026. When you pay your bill, it covers the period of January 1, 2026 to December 31, 2026.
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".