

CITY OF BATH, MAINE ABATEMENT REQUEST PROCEDURE

This form is meant to serve as a summary of the abatement process. Specific steps may be found in MRSA Title 36 Section 841 et seq. and in Maine Revenue Services' Bulletin 10 Property Tax Abatement and Appeals Procedure (<http://www.maine.gov/revenue/forms/property/pubs/bull10text.htm>).

ABATEMENT - OVERVALUATION

1. Must *own* taxable property and have *been assessed* for taxes.
2. Informal meeting with Assessor. (Optional, but recommended. Many issues can be resolved informally.)
3. Obtain abatement application form from Assessor's office.
 - a. file form by mail or in person
 - b. supply supporting documentation or evidence of your opinion of value
 - c. ***file within 185 days of date of commitment of tax***
Fiscal Year 2018/2019 Commitment Date August 31, 2018
185 days from date of commitment of tax: **Monday, March 4, 2019**
 - d. Assessor has *60 days* to review abatement request
 1. Application is *deemed denied after 60 days* from filing and there is no decision from the Assessor
 2. If formal decision, *notice in writing within 10 days* of the decision
 - e. If approved as requested, a written notice of decision will be sent within 10 days of the decision with the amount of the abatement indicated. If a refund is warranted, it is issued by the Treasurer's office within a reasonable time period.
 - f. If the request is denied in whole or in part, either through a written decision or deemed denial, the applicant has 60 days to file an appeal to the local Board of Assessment Review.
4. Request is to be made in writing to the Board of Assessment Review at 55 Front St., Bath, ME 04530.
 - a. Chair will notify by mail of the date, time and place.
 - b. Submit *10 copies of your request* fourteen (14) days prior to the meeting date at the office of the City Clerk.
 - c. Board has *60 days* to make a decision
 1. Application deemed denied after 60 days from filing if no decision from the Board.
 2. If formal decision, notice in writing from the Board within 10 days of decision
5. If the Assessor or local Board have failed to act, *the taxpayer may consent to an extension* of the time that creates a deemed denial. Such consent by the taxpayer must be in writing and submitted before the expiration of the 60 day period.
6. In the case of non-residential property valued in excess of \$1,000,000, either party may appeal within 60 days of the Board's decision to the State Board of Property Tax Review.
7. ***Payment required for Certain Taxpayers.*** A taxpayer must pay an amount of current taxes equal to the amount of taxes paid in the preceding year, or the amount of taxes in the current year not in dispute, whichever is greater, by the due date in order to enter an appeal or to continue an appeal. If an appeal is in process upon expiration of a due date for payment of taxes, without the appropriate amount of taxes having been paid, the appeal process must be suspended until the appropriate amount of taxes, including any interest has been paid. ***This section does not apply to property with a valuation of less than \$500,000 for tax years beginning on or after April 1, 1996.***
8. The taxpayer or the Assessor may appeal the decision of the local Board or the State Board to the Superior Court (refer to Rules 80B or 80C of the Maine Rules of Court).

ABATEMENT - INFIRMITY OR POVERTY

For an abatement due to an inability to pay, taxpayers may obtain applications from the General Assistance (443-8335) on the 3rd Floor of City Hall). ***An application for abatement due to inability to pay is treated confidentially.*** This type of abatement must be approved by the City Council, which will make its decision in a CONFIDENTIAL (executive) session.