



TOWN OF YARMOUTH
APPLICATION FOR APPEAL OF PROPERTY ASSESSMENT

Applicant Must Have Filed an Abatement Application with the Assessor Prior to Filing for an Appeal Hearing with the Board of Assessment Review

Date: _____

Applicant: _____

Property Owner: _____

Phone: _____

Mailing Address: _____

Authorized Representative: _____

Phone: _____

Mailing Address: _____

To the Board of Assessment Review:

In accordance with the provisions of Title 36 MSRA §843, I hereby make a written application for an appeal of the assessed value of the property noted below.

Real Estate: Property Address: _____

Assessed Land Value: _____

Tax Year: _____

Assessed Building Value: _____

Map _____ Lot _____

Total Assessed Value: _____

Owner's Opinion of Value: _____

Personal Property: Business/Owner: _____

Personal Property Assessed Value: _____

Tax Year: _____

Owner's Opinion of Value: _____

Account # _____

Amount of Abatement Previously Granted: _____

Date of Assessor's Decision: _____

The Maine State 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;
3. The assessment is fraudulent, dishonest, or illegal.

Reason(s) for Requesting Abatement: _____

Printed Name

Signature

Title

APPLICANT IS RESPONSIBLE FOR PROVIDING TO THE BOARD OF ASSESSMENT REVIEW ALL DOCUMENTS THEY WISH THE BOARD TO CONSIDER AS PART OF THEIR APPEAL. ALL DOCUMENTS MUST BE INCLUDED WITH APPEAL APPLICATION OR SUBMITTED TO THE BOARD NO LATER THAN TEN (10) DAYS PRIOR TO SCHEDULED HEARING DATE.

Please Submit Eight (8) Copies of this Application and any Supporting Documentation To:

**County of Cumberland Regional Assessing Office
C/O Board of Assessment Review
25 Pearl Street
Portland, ME 04101**