TOWN OF SCARBOROUGH

APPLICATION FOR ABATEMENT OF PROPERTY TAXES

Appeals

In the State of Maine, a taxpayer has the right to appeal their assessed value. Abatements, or tax appeals, are made through the statutory abatement process governed by ***M.R.S.A. Title 36 Section 841-849***. An abatement process provides a path for a taxpayer who disagrees with their property tax assessment to present evidence and request a reduction in property tax; however, a taxpayer must do more than simply disagree with the assessment, which is presumed to be valid. See, ***e.g., Madison Paper Industries v. Town of Madison, 2021 ME 35, 253 A.3d. 575***, noting that the burden of proof is upon the taxpayer to demonstrate through credible evidence that the assessment was manifestly wrong by proving indisputably that:

1. The property was substantially overvalued and an injustice resulted from the overvaluation;
2. That there was unjust discrimination in the valuation of the property; or
3. That the assessment was fraudulent, dishonest, or illegal.

While we understand some may have concerns about affordability, high tax, or change in value from one year to the next, these are not sufficient grounds for an appeal. An appeal is to be based on the estimated market value of the property. According to Maine law, a property's valuation is considered reasonable within 10% of its probable selling price.

Your assessment may be appealed for the following reasons:

Yes ✅	No ❌
Assessed value is substantially higher than market value.	Your financial ability to pay the taxes.
Assessed value is inequitable with similar properties.	The percentage increase over the previous assessed value.
Assessed value is calculated incorrectly due to clerical error.	An opinion that taxes are too high.

Assessment vs. Taxation

- Assessment function is distinct from the taxation function.
- Assessor appraises and classifies property to determine assessments.
- Town Council approves the municipal and school budget. This is an open process and residents do have a say in the matter. Residents then confirm approved school budget through referendum.
- Assessor provides assessed value totals to town governing body.
- Total assessment and additional revenues are combined with approved budget to determine the property tax rate.
- Taxes are collected by the town collecting officials.

Steps of an Appeal

1. Informal Valuation Review

The majority of assessment concerns can often be addressed without a formal appeal just by having an informal discussion with the Assessor's Office. If you believe the market value of your property on April 1 is less than the amount shown on your tax bill, you may arrange for an informal review of your assessment before pursuing a formal valuation appeal.

- Review your property record card and report any inaccuracies to the Assessor's Office.
- Review sales of similar properties and familiarize yourself with local market conditions.
- Present clear and credible evidence that the property is significantly overvalued as well as what the valuation ought to be.

Note: You should be aware that whenever an assessment appeal is initiated, the assessment can be lowered, sustained (kept the same), or raised. If we receive new information as a result of the informal appeals process, it will need to be considered. It's important to weigh the potential benefits and drawbacks before proceeding. If you would like to set up an informal valuation review, we respectfully request that you contact the Assessor's Office via one of the following methods:

- ***Email (Preferred)***: Email an explanation to us at **reval@scarboroughmaine.org**. Upload relevant documents, if applicable.

- ***Phone***: Call us at (207) 730-4060 between 7:00 a.m. and 5:00 p.m., Monday through Thursday. If you reach voicemail, please leave a brief message with your name, address, telephone number and email address, if applicable.

PERTINENT EVIDENCE TO SUPPORT A TAXPAYER'S CASE

- A sale of the subject property;
- Sales of comparable properties;
- An appraisal prepared by a licensed appraiser;
- For income-producing property: income and expense information; and
- Any other supporting evidence you think will help your case.

Steps of an Appeal *(continued)*

2. Formal Valuation Appeal

If an informal valuation review with the Assessor does not result in a reduction in your assessment, and you still feel as though your assessment is too high, you may wish to make a formal abatement request. A taxpayer has 185 days from the date of commitment to a file a formal appeal. The Assessor's Office has 60 days to review and respond to a formal appeal request. Fiscal year 2025 valuations were formally committed to the Collector's Office on August 21, 2024.

"In making a formal abatement appeal the assessment is presumed valid and the burden is on the taxpayer to show that it is manifestly wrong in relation to just value".
CMP v Town of Moscow, 649 A.2d 320 (ME. 1994).

APPEALS DEADLINE: The formal appeal period for fiscal year 2025 ends February 24, 2025.

Note: Assessors do not determine your property taxes. If you feel as though your assessment accurately reflects the market value of your property, but you still feel that your property taxes are too high, you may wish to address this matter with the town council, county officials, and other local elected officials. The assessor cannot assist you with tax matters, but only with matters pertaining to the assessed value of your property.

3. Board of Assessment Review

A taxpayer has 60 days to appeal the formal decision of the Assessor to the Board of Assessment Review. The Board will convene for a public hearing where the taxpayer and Assessor will provide written and/or oral testimony.

TOWN OF SCARBOROUGH ASSESSING

TOWN OF SCARBOROUGH APPLICATION FOR ABATEMENT OF PROPERTY TAXES

For Office Use Only

Date Received: _____

Received by: _____

TITLE 36 M.R.S.A. § 841 – 849
DEADLINE FOR FILING IS 185 DAYS FROM COMMITMENT DATE

PROPERTY IDENTIFICATION

Property Owner(s)			
Parcel Location			
Property ID (PID)		Map / Lot	

Requested parcel information is noted on the front side of your Revaluation Notice or call the Assessor's Office at 207-730-4060 for assistance.

Tax assessment being appealed as of April 1, 2024

A. Current Assessed Valuation	$
B. Applicant's Opinion of Fair Market Value	$
(A less B) = Abatement Amount Requested	$

REASONS FOR REQUESTING ABATEMENT

NOTE: The Maine Supreme Court has held in tax abatement cases that in order to prevail, the taxpayer must indisputably prove one of the following three things for an assessment to be "manifestly wrong":

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.

For a thorough explanation of the abatement and appeal process, see ***Bulletin No. 10, Property Tax Abatement and Appeals Procedures*** at www.scarboroughmaine.org/appeals.

State reason(s) for requesting abatement. Please be specific, stating grounds for belief that assessment is "Manifestly Wrong" for assessment purposes. (Attach documents/evidence supporting your appeal, as necessary)

PLEASE SEE PAGE 2

CONTACT INFORMATION

Applicant			
Mailing Address		City/State/Zip	
Phone / Mobile		Email Address	

CERTIFICATION STATEMENT AND SIGNATURE OF APPLICANT/OWNER

******* THIS APPLICATION MUST BE SIGNED. *******

***NOTE:* A separate application form should be filed for each separately assessed parcel of real estate claimed to be "manifestly wrong."**

I UNDERSTAND and AGREE that pursuant to **36 M.R.S.A. §706A** the Assessor may ask questions and/or request additional information and I shall answer such questions in writing and provide the necessary information. Please be advised you may be required to provide the following:

1. A copy of your current insurance rider that indicates the replacement cost of all structures.
2. A copy of any and all real estate appraisals within the last two (2) years.
3. Commercial Properties - income and expense data along with vacancy and collection loss data for the previous two (2) years, plus copies of all lease agreements and rent rolls. If desired, label as "Proprietary & Confidential".
4. Such other relevant information the Assessor deems necessary or appropriate to grant an abatement of taxes including, but not limited to, an exterior and interior inspection (or reinspection) of the property. The Assessor may dismiss the appeal if the taxpayer does not permit the inspection.

To the Assessor of the Town of Scarborough, Maine:

In accordance with the provisions of **M.R.S.A. Title 36 §841**, I hereby make written application for abatement and certify that the above statements are correct and true to the best of my knowledge and belief.

I further understand that failure to answer the Assessor's questions in writing and/or to provide the Assessor with additional information, as requested, shall bar me from appealing the Assessor's decision.

Applicant/Owner Signature	Date

***** SIGNATURE OF AUTHORIZED REPRESENTATIVE *****

NOTE: If signed by authorized representative, please submit a copy of written authorization to act on behalf of owner/taxpayer.

Name of Agent/Representative (please print or type)		Phone:	
Title/Relationship (i.e., President, Attorney, Tax Consultant, Relative, etc.)		Email:	
Mailing Address (Street or PO box)	City	State	ZIP code
Signature of Authorized Representative		Date	

APPEALS DEADLINE: Completed applications must be filed on or before February 24, 2025.

MAIL TO: ASSESSOR'S OFFICE | PO BOX 360 | SCARBOROUGH MAINE 04074 | (207) 730-4060 **EMAIL TO:** REVAL@SCARBOROUGHMAINE.ORG

PRINT FORM