

Date Application Was Received: \_\_\_\_\_ Signature of Recipient: \_\_\_\_\_  
Office use only – Leave this section blank

**OXFORD COUNTY  
BOARD OF ASSESSMENT REVIEW  
26 Western Avenue, P.O. Box 179  
South Paris, ME 04281**

**APPLICATION FOR A TAX ABATEMENT APPEAL**

**PLEASE MAIL SIX (6) COPIES OF THIS APPLICATION AND ALL ATTACHMENTS**

\_\_\_\_\_  
Full Name (please print clearly)

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Applicant's Mailing Address

\_\_\_\_\_  
Street Address

\_\_\_\_\_  
Name of Taxing Municipality

\_\_\_\_\_  
Map and Lot Number

\_\_\_\_\_  
Tax Year

1. Did you own this property on April 1? Yes\_\_\_\_ No\_\_\_\_  
If no, this process does not apply to you.

2. Date that you requested an abatement of taxes with your municipality: \_\_\_\_\_

3. Date that your town advised you of their decision: \_\_\_\_\_ (please enclose a copy)

4. Town assessed valuation of your land: \_\_\_\_\_ building: \_\_\_\_\_

5. What you believe the assessed valuation should be of land: \_\_\_\_\_ building: \_\_\_\_\_

6. Identify the property which you believe to be overvalued. State reason for your claim. Please be specific and bear in mind that the valuation should be in accordance with the actual worth of the property and in line with the valuation of other property of similar worth. Documents considered to be relevant to the appeal are assessment cards, appraisals, and pictures of your property and comparable properties.

The assessor's valuation is presumed valid, and you have the burden to prove that it is manifestly wrong. You must prove that the judgment of the assessors was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice result; or that there was unjust discrimination or the assessment was fraudulent, dishonest, or illegal.

---

Signature of Applicant

---

Date

### WAIVER

MRSA Title 36 section 844 specifies that the Board must render a decision within 60 days from the date your application is filed. It is not always feasible to have a hearing or render a decision within that time frame. In order to extend the 60 day time frame we would need for you to agree in writing. A waiver is provided below.

I realize that it may not be feasible to have a hearing within the 60 days as specified in MRSA Title 36 section 844, therefore I agree to extend the time for a hearing an additional 60 days from the time my application is filed.

---

Signature of Applicant

---

Date