



**TOWN OF BRUNSWICK, MAINE**  
**ASSESSOR'S OFFICE**  
85 UNION ST, BRUNSWICK, ME 04011  
207-725-6650 | ASSESS@BRUNSWICKME.GOV

## APPLICATION FOR ABATEMENT

TITLE 36 M.R.S.A. §841-849

**Assessment Date: April 1, 2025 | Commitment Date: September 2, 2025 | Appeal Deadline: March 6, 2026**

**INSTRUCTIONS:** Complete BOTH sides of application.

### A. Appellant

(Person in whose name application is filed.)

Name – individual, corporation, or other business

|                                    |       |     |
|------------------------------------|-------|-----|
| Phone Number                       | Email |     |
| Mailing Address (Street or PO Box) |       |     |
| City                               | State | Zip |

### B. Representative

(Complete this section when the appeal is signed by an authorized representative of the appellant. Submit a copy of written authorization to act on behalf of appellant. If a representative is named, all correspondence regarding this appeal will be mailed or delivered to the representative.)

Name of Representative

Title

|                                    |       |     |
|------------------------------------|-------|-----|
| Phone Number                       | Email |     |
| Mailing Address (Street or PO Box) |       |     |
| City                               | State | ZIP |

### C. Property Identification

☐ Real Estate ☐ Personal Property

Property Address

Tax Map/Lot

Business Account #

### D. Opinion of Market Value (as of April 1, 2025)

|  |    |
|--|----|
| Assessor opinion of market value:  | \$ |
| Owner/taxpayer opinion of market value (required for grounds 1, 2, & 3): | \$ |
| Abatement requested (assessor opinion less owner/taxpayer opinion):      | \$ |

### E. Grounds of Appeal

(Check the reason(s) an abatement is warranted and briefly explain (see page 2) why it applies. Continue explanation on attachment if necessary).

- ☐ **(1) Overvaluation** - assessment of the property exceeds by more than 10% the market value of the property.
- ☐ **(2) Lack of uniformity**, brought about by illegality, error, or irregularity in the application of the methods used to the property involved.
- ☐ **(3) Other illegality, error, or irregularity**
- ☐ **(4) Denial of an exemption** to which a taxpayer is entitled and for which such taxpayer has qualified.  
Exemption Type \_\_\_\_\_ Exemption Amount \$ \_\_\_\_\_

## F. Reasons For Requesting Abatement

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 judgement 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.

State the reason(s) for requesting abatement. Be specific, stating why you believe the assessment is "Manifestly Wrong" for assessment purposes. Statements such as, "taxes too high" or "property overvalued" are not sufficient.

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## G. Evidence of Property Value

(Check all that apply)

☐ **Property Sale/Purchase** (Within the previous 12 months of April 1, 2025)

|      |                |  |
|------|----------------|--|
| Date | Purchase Price | Short sale or foreclosure <input type="checkbox"/> Yes <input type="checkbox"/> No |
|------|----------------|--|

☐ **Property Appraisal** (Enclose a copy of appraisal with application)

|      |           |         |
|------|-----------|---------|
| Date | Appraiser | Finding |
|------|-----------|---------|

☐ **Comparable Sales** (Within the previous 12 months of April 1, 2025)

|          |            |           |
|----------|------------|-----------|
| Location | Sale Price | Sale Date |
| Location | Sale Price | Sale Date |
| Location | Sale Price | Sale Date |

☐ **Condition Issues/Damages** (What issues/damages exist? How long have they existed? Enclose additional documentation if necessary)

☐ **Changes to Property** (What changes have been made? When? Cost? Enclose additional documentation if necessary)

## H. Certification and Signature of Applicant

I UNDERSTAND and AGREE that pursuant to 36 M.R.S.A. §706-A the Assessor may ask questions and/or request additional information, and I shall answer such questions in writing and provide the necessary information within 30 days of the request. I further understand that failure to answer the Assessor's questions in writing and/or to provide the Assessor with additional information within 30 days of the request, shall bar me from appealing the Assessor's decision. In accordance with the provisions of 36 M.R.S.A. §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.

|                           |      |
|---------------------------|------|
| Applicant/Owner Signature | Date |
| Print Name                |      |

### For Office Use Only

|                      |                         |  |                         |
|----------------------|-------------------------|--|-------------------------|
| Received/US Postmark | Appeal Number           | <input type="checkbox"/> Granted       | Original Assessed Value |
| 706-A Sent           | On-Site Inspection Date | <input type="checkbox"/> Denied        | Abated Value            |
| 706-A Returned       | Decision Date           | <input type="checkbox"/> Deemed Denied | Abated Tax              |