



CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW

APPLICATION FOR PROPERTY TAX APPEAL

Pursuant to Title 36 M.R.S. § 844

NOTE: Application for a property tax abatement must **first** be made to the Assessor(s) or Municipal Officers of the municipality in which the property is located. Only after the municipality decides whether to grant an abatement may an appeal be filed with the County Board of Assessment Review

1. NAME OF APPEALING PARTY: _____
2. ADDRESS OF APPEALING PARTY: _____
3. CONTACT INFORMATION (telephone number/email): _____
4. NAME, ADDRESS, AND TELEPHONE NUMBER OF AUTHORIZED REPRESENTATIVE, IF ANY: _____

5. NAME(S) OF ASSESSED TAXPAYER(S)/LEGAL OWNER(S):

6. STREET ADDRESS OF PROPERTY: _____ MAP/LOT: _____
7. MUNICIPALITY IN WHICH PROPERTY IS LOCATED: _____
8. TAX YEAR FOR ABATEMENT REQUESTED: _____
9. ASSESSED VALUATION:

(a)	LAND:	\$	_____
(b)	BUILDING:	\$	_____
(c)	TOTAL:	\$	_____
10. WAS AN ABATEMENT GRANTED BY THE ASSESSOR(S)/MUNICIPAL OFFICERS? Yes/No (circle one)
11. IF RELIEF WAS GRANTED, AMOUNT OF ABATEMENT: _____
12. ESTIMATED TIME FOR PRESENTATION AT HEARING: _____

FOR APPEALS RELATED TO VALUATION OF PROPERTY:

- | | | | | |
|-------------------------------|-----|-----------|----|-------|
| 13. OPINION OF CURRENT VALUE: | (a) | LAND: | \$ | _____ |
| | (b) | BUILDING: | \$ | _____ |
| | (c) | TOTAL: | \$ | _____ |

14. ABATEMENT REQUESTED (VALUATION AMOUNT): _____
(#9(c) minus #13(c) = #14)

- (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.

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*Clearly label all application materials and supporting documentation as confidential.

16. MARITAL STATUS: _____

2

[illegible]

[illegible]

Date _____

Signature

INSTRUCTIONS

Submit this application for appeal and any supporting documentation to the **Cumberland County Board of Assessment Review**, in care of the BAR Secretary or their designee, to **27 Northport Drive, Portland, Maine 04103**. A copy of this application for appeal and any supporting documentation must also be filed with the municipal Assessor(s) or Municipal Officers who issued the original abatement decision.

All supporting documentation **MUST** be filed with the County BAR at least **fourteen (14) days prior to the hearing date.**

A separate application form should be filed for each separately assessed parcel and for each tax year in which an abatement is sought.

Appeals related to poverty abatement requests must be clearly labeled as confidential.

THE APPLICATION FOR APPEAL MUST BE SIGNED.

After the appeal is filed, you will be notified of the hearing date.