



Town of Farmington

Application for Abatement of Assessed Value

(Title 36 M.R.S.A., Section 841) (Farmington 2025.11 Ver)

1. Applicant's Name: _____ Date: _____

2. Property Address: _____

Mailing Address (if different): _____

3. Map & Lot # and/or Account #: _____

4. Current Assessed Value: \$ _____ Land + \$ _____ Buildings = \$ _____ TOTAL

or \$ _____ Personal Property

Current Tax Amount: \$ _____ (2025 Mil Rate: \$10.50/\$1000)

Prior Year Tax Amount: \$ _____ (2024 Mil Rate: \$21.45/\$1000)

5. Abatement Amount Requested:

\$ _____ (the \$ amount you wish your current assessed value **to be reduced**) *

or \$ _____ (the total value you feel your property is worth) *

6. Reasons for Requesting Abatement (please be specific, attach additional sheets if needed): *

* **Documentation in support of abatement request required**
(i.e. recent "qualified" appraisal, survey, photo(s), recent sales data of comparable property, etc.)

Applications must be filed with the Assessor within 185 days from the date of commitment of the tax to which objection is made. Filing this abatement request does not suspend, stop, or exclude you from paying your taxes on time prior to the deadline dates. Be advised that interest accrues unpaid taxes, even during the Assessor's abatement review period, at the rate established at the annual Town Meeting.

The Assessor of the Town of Farmington hereby demands under MRSA Title 36, Sec. 706, that this application be completed in full, and the applicant provides all information requested herein. Neglect or refusal to comply with this demand may bar the right to appeal.

Written notice of decision will be given by the Assessor's office within 10 days after the Assessor takes final action on the application. If such written notice is not given within 60 days from the date the application is received by the Assessor, the applicant may and should consider the application as having been denied and the applicant at that time has the right to further appeal as provided by Statute.

Under Maine law, the function of the Assessor is to assign a fair and equitable value ("just" value) to all properties based on market value. The function of "just value" is to equitably distribute the Town property tax burden approved at the annual town meeting. When assigning values, the Assessor, under Statute, is only allowed to consider factors that would affect the market value of property. For example, personal circumstances or inability to pay taxes, do not impact market value, therefore cannot be considered for abatement purposes.

While the assessed value assigned to your property is based on market value, the fairness of the assessment, when compared to other similar properties, is given the most weight when reviewing an abatement request. To aid the public in determining the fairness of all valuations, Farmington maintains an online assessment database, <https://farmingtonme.patriotproperties.com/default.asp>.

***** IMPORTANT *****

Maine law assumes that the assessed value is correct. Simply stating "the assessment is too high" is insufficient grounds for abatement. It is the property owner or authorized representative's responsibility to demonstrate (or prove) the assessment is "manifestly wrong" for one or more of the following reasons:

- The judgment of the Assessor was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice result:
- There was unjust discrimination, or
- The assessment was fraudulent, dishonest or illegal

The Assessor will review and base decision(s) solely on information provided by applicant. The more information included with your application, the better. By giving the Assessor specific reasons for your request and justifying your desired reduction, you increase the likelihood of a favorable outcome.

Appealing the decision of the Assessor

If, after you receive a decision from the Assessor, you still feel the assessment is incorrect, you may appeal the Assessor's decision to the Farmington of Assessment Review (BAR). This appeal must be filed within 60 days of receiving the Assessor's decision. Upon written request, the Assessor must supply the applicant with any information used during his review. If, after receipt of the BAR's decision, the applicant remains unsatisfied, the applicant may appeal within 30 days to Superior Court.

For more information about the abatement process please refer to Property Tax Bulletin #10 published by Maine Revenue Services, Property Tax Division. <http://www.maine.gov/revenue/forms/property/pubs/bull10.pdf>

I hereby make written application for abatement of property taxes as noted and hereby certify that I have read and understood all the above. The statements and supporting documents provided are correct to the best of my knowledge and belief. I understand that failure to complete this application or provide the information requested may bar the right to appeal the Assessor's decision.

Applicant's Signature: _____

Date: _____