

## TOWN OF ACTON ABATEMENT POLICY

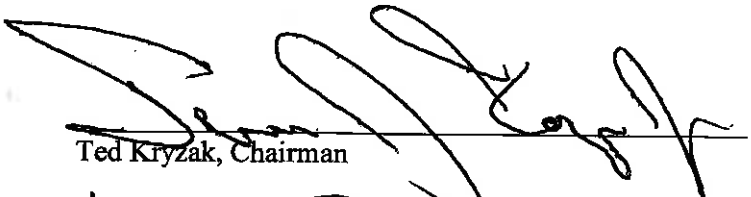
1. A written application must be completed for each abatement request. The application must indicate the type of abatement requested. (1)
2. Applications for abatement must be submitted within 185 days from the date of commitment. The date of commitment is generally a week to ten days before the mailing of the tax bills.
3. The burden of proof is upon the taxpayer. The taxpayer must show that the property is over assessed in relation to other properties in town. The legal assumption is that the assessment is valid. A person disputing the assessment must prove indisputably that:
  - A. The property is overvalued; the assessed value overestimates the just value. (2)
  - B. The relationship between just value and the assessed value of the property differs from the relationship of the average valuation of other properties to their just values, or that the property was not assessed in the same manner as similar properties.
  - C. Factual errors or incorrect calculations exist on the property record card that has resulted in an erroneous valuation.
4. The application for abatement shall not be deemed to be complete, and will not be considered, until appropriate documentation supporting a contention of over valuation has been presented. **Also, personal communication with the Assessors' Agent, John O'Donnell and Associates through a phone call to 926-4044 or a visit, is required prior to filing a written application for abatement.**
5. In the case of factual error on the property record card (size, age, number of buildings, etc.), a copy of the card is sufficient documentation. For cases where the factual physical representation of property is correct, appropriate documentation could be either or both of the following:
  - A. Independent appraisal (a complete copy of the appraisal must be submitted.
  - B. Current assessments of at least three similar properties that show the subject to be inequitably assessed.
6. In all cases, the Assessor's Agent must be provided an opportunity for an interior inspection of the property's structures. This opportunity must be provided even in cases where only land value is in dispute. The valuation resulting from this inspection, either increased or decreased, will become the value for the following tax year.

7. Even if only one element of property value is in contention, the Assessors reserve the right to consider the total land and building assessment in the review of the abatement application.
8. In order to reduce potential interest costs, tax payment on any disputed tax assessment should be made on or before the normal due dates. The late payment of any taxes not abated will be subject to interest at the town's normal rate. Interest will accrue from the normal due date to the date of actual payment.

*(1) Abatements may be requested for any one of the following reasons: Error in valuation - the land, building, or total valuation is being contested, illegality, irregularity, or error in assessment - ownership, tax status, or exemption qualification is being contested. Abatement requests for poverty or hardship should be submitted directly to the municipal officers*

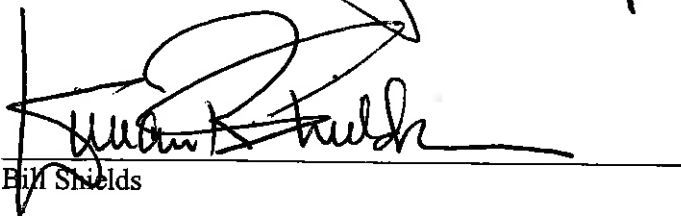
*(2) MRSA Title 36, Section 848-A states, "In any proceedings relating to a protested assessment, it shall be sufficient defense of such assessment that it is accurate within reasonable limits of practicality, except when proven deviation of 10% or more from the relevant assessment ratio of the municipality...exists." This provision means that the assessment is deemed to be "reasonable" if it falls within 10% of the proven market value. If the town's assessment ratio is other than 100%, then the assessment, adjusted by ratio, is deemed reasonable if it falls within 10% of proven market value.*

Adopted: 09/13/2012



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Ted Kryzak, Chairman



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Bill Shields



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Ed Walsh

Board of Selectmen, Assessors, and Overseers of the Poor