

TOWN OF FRYEBURG ABATEMENT POLICY & APPLICATION

1. A written application must be completed for each abatement request. Sufficient documentation is required to be provided with your application to support your abatement request.
2. Applications for abatement must be submitted within 185 days from the date of commitment. The date of commitment is generally a week 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 property owner's opinion that his/her property is assessed too high is insufficient for granting an abatement. The legal assumption is that the assessment is valid. A person disputing the assessment must prove indisputably that:
 - a. The property is over valued; the assessed value overestimates the just value.
 - b. The relationship between the just value and the assessed value of the property differs from the relationship of the average valuation of other properties to their just value, or that the property was not assessed in the same manner as similar properties.
 - c. Factual errors or incorrect calculation exist on property record card that have resulted in an erroneous valuation.
4. 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 the 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 assessment of at least three similar properties that show the subject to be inequitably assessed.
5. In all cases, the Assessors' Agent must be provided and opportunity for an interior inspection of the property's structures. This opportunity must be provided even in cases where only the land is value in dispute. The valuation resulting from inspection, either increases or decreases, will become the value for the following tax year.
6. You are required to pay your taxes on the tax due dates even though you have filed for an abatement. If an adjustment is made to your valuation, you will receive notification and your tax amount will be adjusted accordingly.