

# County of Aroostook

## COMMISSIONERS' OFFICE

### COUNTY ADMINISTRATOR

JUSTIN T. TIBBETTS



### COUNTY COMMISSIONERS

PAUL J. UNDERWOOD  
PRESQUE ISLE

DANIEL V. DEVEAU  
CYR PLANTATION

WILLIAM T. DOBBINS  
HOULTON

## NOTICE OF APPEAL FOR PROPERTY TAX ABATEMENT – MUNICIPALITY

DATE: \_\_\_\_\_, 20\_\_\_\_

To the Municipality of \_\_\_\_\_

Property owner(s) \_\_\_\_\_  
has/have appealed to the Board of Aroostook County Commissioners seeking an abatement of the tax assessment of certain property owned by him/them in your municipality for the tax year(s) \_\_\_\_\_. Before the Commissioners may schedule a hearing on the appeal it is necessary that you answer all of the following questions and/or provide the information requested.

1. Please provide a copy of the tax bill that was sent to the property owner(s) for the year(s) in question.
2. On what date were property taxes committed in your municipality for the year(s) in question?  
\_\_\_\_\_, \_\_\_\_.
3. Did the municipal officers or assessors, prior to April 1st of the year(s) in question, give written notice to the property owner(s) to furnish true and perfect lists of all of their taxable property within your municipality?

[ ] YES                      [ ] NO

If "YES", please provide a copy of the notice that was given to the property owner(s) and describe how such notice was given (i.e. regular mail, registered mail, hand delivery etc.):

\_\_\_\_\_  
\_\_\_\_\_

4. If the answer to 3. above was "YES", did the property owner(s) provide such lists?  
[ ] YES                      [ ] NO
5. Prior to this appeal, did the property owner(s) make written application to the municipal officers or assessors for an abatement for the year(s) in question?

[ ] YES                      [ ] NO

If "YES", when: \_\_\_\_\_

6. If the answer to Question #5 was "YES", did the municipal officers or assessors make a written decision on the application?

YES                       NO

If "YES, when was the decision given to the property owner(s)? \_\_\_\_\_  
(Please provide a copy)

7. Location of Property: \_\_\_\_\_

8. Has your municipality adopted a Board of Assessment Review?

YES                       NO

Please note that should you be dissatisfied with the decision of the County Commissioners you may have a right of further appeal to the Superior Court. In some cases, however, the Superior Court has rejected such appeals because there was no stenographic record of the hearing before the Commissioners. The County Commissioners do not provide such a record; however, they will arrange for an independent recorder to be present at the hearing at a cost to be determined by the recorder. All recorder costs are the sole responsibility of the requestor and due prior to the hearing date. In the event that both parties request a recorder, the costs will be divided evenly among the Property Owner and Municipality.

DO YOU WANT A STENOGRAPHIC RECORDER TO BE PRESENT AT THE HEARING BEFORE THE COUNTY COMMISSIONERS?

YES                       NO

\_\_\_\_\_  
Signature of Municipal Official

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Phone