

**APPLICATION FOR APPEAL OF PROPERTY TAX**

For appeals to the tax assessor, this form must be filed with the local office of tax assessment within (90) days from which the date the tax payment is due. For appeals to the local tax board of review, this form must be filed with the local tax board of review no more than thirty (30) days after the assessor renders a decision, or if the assessor does not render a decision, within forty-five days of the filing of the appeal, not more than ninety (90) days after the expiration of the forty-five (45) days period.

**NOTE: Inability to pay is not a valid reason for filing an appeal of assessed valuation.**

**TAXPAYER INFORMATION:**

Name(s) of Assessed Owner: \_\_\_\_\_

Name(s) and Status of Applicant (if other than Assessed Owner): \_\_\_\_\_

\_\_\_\_\_ Subsequent Owner (Acquired Title after December 31 on \_\_\_\_\_ 20\_\_\_\_\_)  
\_\_\_\_\_ Administrator/Executor \_\_\_\_\_ Lessee \_\_\_\_\_ Mortgagee \_\_\_\_\_ Other. Specify: \_\_\_\_\_

Mailing Address and Telephone No: \_\_\_\_\_ (\_\_\_\_\_) \_\_\_\_\_  
Address Tel. No.

Previous Assessed Value \_\_\_\_\_ New Assessed Value \_\_\_\_\_

**PROPERTY IDENTIFICATION:** Complete using information as it appears on bill.

Tax Bill Account No.: \_\_\_\_\_ Assessed Valuation \_\_\_\_\_ Annual Tax \_\_\_\_\_

Location: \_\_\_\_\_ Description: \_\_\_\_\_  
No. Street

\_\_\_\_\_ Real Estate Parcel Identification: Plat \_\_\_\_\_ Lot \_\_\_\_\_

\_\_\_\_\_ Tangible Personal Property

Date Property Acquired: \_\_\_\_\_ Purchase Price: \_\_\_\_\_ Total Cost Improvements: \_\_\_\_\_

Have you filed a true and exact account this year with the Town Assessor as required by law? \_\_\_\_\_  
Y/N

What is the amount of Fire Insurance on Building? \_\_\_\_\_

**REASON FOR ABATEMENT SOUGHT:** Check reason(s) abatement is warranted and briefly explain why it applies.

Continue explanation on attachment if necessary.

\_\_\_\_\_ Overvaluation. \_\_\_\_\_ Incorrect Usage Classification.  
\_\_\_\_\_ Disproportionate Assessment. \_\_\_\_\_ Other. Specify: \_\_\_\_\_

Applicant's Opinion of Value \$ \_\_\_\_\_

Fair Market Value Class Assessed Value  
Describe any improvements made during the last five years and cost:

Comparable Properties that support your claim:				
Address	Sale Price	Sales Date	Property Type	Assessed Value

SIGNATURES \_\_\_\_\_ DATE \_\_\_\_\_

**LATE FILING OF THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR TAX. TO AVOID THE ADDITION OF INTEREST AND OTHER COLLECTION CHARGES, THE TAX SHOULD BE PAID AS ASSESSED.**

**TAXPAYER INFORMATION ABOUT APPEAL PROCEDURE**

**A. WHO MAY FILE AN APPLICATION?**

YOU MAY FILE AN APPLICATION IF YOU ARE: 1) THE ASSESSED OR SUBSEQUENT (ACQUIRING TITLE AFTER DECEMBER 31), OWNER OF THE PROPERTY; 2) THE OWNER'S ADMINISTRATOR OR EXECUTOR; 3) A TENANT PAYING RENT WHO IS OBLIGATED TO PAY MORE THAN ONE-HALF OF THE TAX; 4) A PERSON OWNING OR HAVING AN INTEREST IN OR POSSESSION OF THE PROPERTY; OR 5) A MORTGAGEE IF THE ASSESSED OWNER HAS NOT APPLIED. IN SOME CASES, YOU MUST PAY ALL OR A PORTION OF THE TAX BEFORE YOU CAN FILE. THE OWNER, OR A MEMBER OF HIS FAMILY WITH WRITTEN AUTHORITY, IN THE EVENT THE OWNER CANNOT ATTEND, OR AN ATTORNEY REPRESENTING THE OWNER, MAY BE PRESENT AT THE HEARING. IF SIGNED BY AN AGENT ATTACH A COPY OF WRITTEN AUTHORIZATION TO SIGN ON BEHALF OF TAXPAYER.

**B. WHEN AND WHERE APPLICATION MUST BE FILED.**

YOUR APPLICATION MUST BE FILED WITH THE ASSESSOR'S OFFICE ON OR BEFORE 90 DAYS BEGINNING WITH THE FIRST INSTALLMENT PAYMENT ON THE ACTUAL TAX BILL MAILED FOR THE FISCAL YEAR IS DUE. THE ACTUAL TAX BILLS ARE THOSE ISSUED AFTER THE TAX RATE IS SET. APPLICATIONS FILED FOR OMITTED, REVISED OR REASSESSED TAXES MUST BE FILED WITHIN 90 DAYS OF THE DATE, OR THE REVISED TAX BILL, FOR THOSE TAXES MAILED.

**C. PAYMENT OF TAX.**

TO AVOID ANY LOSS OF RIGHTS OR ADDITIONAL CHARGES, YOU SHOULD PAY THE TAX AS ASSESSED. IF AN ABATEMENT IS GRANTED AND YOU HAVE ALREADY PAID THE ENTIRE YEAR'S TAX AS ABATED, YOU WILL RECEIVE A REFUND OF ANY OVERPAYMENT.

**THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSOR FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSOR CANNOT BY LAW GRANT YOU ONE. AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSOR.**

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**DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)**

**DATE RECEIVED** \_\_\_\_\_

**REQUEST FOR HEARING BEFORE BOARD OF ASSESSMENT REVIEW:**

\_\_\_\_\_ **YES** \_\_\_\_\_ **NO**

**HEARING DATE** \_\_\_\_\_

**DISPOSITION:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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**CHAIRMAN OF THE BOARD** \_\_\_\_\_

**DATE** \_\_\_\_\_