

Maine Constitutional Assessment Requirements

“Article IX, section 8”

“All taxes upon real estate, assessed by authority of this State, shall be apportioned and assessed equally according to the **just value** thereof.”

The concept of just value is fundamental to property tax equity. The courts have interpreted just value to mean **market value**.

Mass Appraisal Standards

Market value for assessment purposes is generally determined through the application of mass appraisal techniques. Mass appraisal is the process of valuing a group of properties as of a given date and using common data, standardized methods, and statistical testing. To determine a parcel’s value, assessing officers must rely upon valuation equations, tables, and schedules developed through mathematical analysis of market data. Values for individual parcels should not be based solely on the sale price of a property; rather, valuation schedules and models should be consistently applied to property data that are correct, complete, and up to date.

Except for unique properties, individual analyses and appraisals of properties are **not** practical for ad valorem tax purposes.

APPLICATION FOR ABATEMENT OF PROPERTY TAXES

For Taxes Assessed as of April 1, 2025
(Under M.R.S., Title 36, Sec. 841)

Please read instructions on the other side before filling out this application.

1. Name of Applicant: _____

2. Mailing address of applicant: _____

2a. Telephone: _____ 2b. E-mail Address: _____

3. Property Information for which abatement is sought

3a. Property Location: _____

3b. Account Number: _____

3c. MBLU (Parcel): _____

4. Tax year for which abatement is requested **2025-2026**

5. Assessed value of real estate: _____

6. Assessed value of personal property: _____

7. Abatement requested in real estate valuation: _____

8. Abatement requested in personal property valuation: _____

9. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes. Statements such as "Taxes too high" or "Property Overvalued" by themselves are not sufficient):

To the Assessor of the Municipality of Kennebunk

In accordance with the provisions of M.R.S., Title 36, Sec. 841, I hereby make written application for abatement of property taxes noted above. The above statements are correct to the best of my knowledge and belief.

Date _____ *Signature of Applicant* _____

THIS APPLICATION MUST BE SIGNED

A SEPARATE APPLICATION SHOULD BE FILED FOR EACH SEPARATELY ASSESSED PARCEL OF REAL ESTATE CLAIMED TO BE OVERVALUED.

INSTRUCTIONS:

IN GENERAL: This application must be filed with the Assessor within 185 days from the date of commitment of the tax to which objection is made. **(March 23, 2026 by 4:30 PM).**

A separate application should be filed for each separately assessed parcel for which abatement is sought.

A taxpayer, to be entitled to abatement or to appeal from the decision of the Assessor, must have filed a list of his/her taxable property with the Assessor, if properly so notified, in accordance with M.R.S., Title 36, Sec. 706.

If such list has not been filed upon proper notice, such list must be filed with this application, together with a statement as to why the list could not be filed at the proper time.

Written notice of the Assessor's decision will be given to the taxpayer within ten (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 filed, the applicant should be considered as having been denied, and the applicant may appeal as provided by Statute. The applicant may, in writing, consent to further delay.

Question 1: Print full name.

Question 2: Print full address to which mail should be delivered. Please provide a telephone number so that we may contact you to ask further questions or, if necessary, to set up an appointment for a physical inspection of your property.

Question 3: Print the property location (street address in most cases), tax account number and map-lot (real estate only, also referred to as MBLU or parcel number). This information should be on your tax bill

Question 4: Taxes are assessed as of April 1. The tax assessed as of April 1 of any year and billed thereafter is for the tax for that year.

Question 5: Show the actual assessed valuation of the particular parcel of real estate covered by this application, as to which abatement is requested. If abatement of real estate valuation is not requested, do not fill in this item.

Question 6: Show the actual assessed valuation of personal property as to which abatement is requested. If abatement of personal property valuation is not requested, do not fill in this item.

Question 7: Show amount by which you believe valuation should be reduced. For example, if valuation (shown in Question 5) is \$3,000, and you believe it should be \$2,500, the entry in this item should be \$500.

Question 8: See above, under Question 7.

Question 9: State reasons for your claim, as, for example, sales prices of this or comparable properties. Please be specific, and bear in mind that the valuation should be in accord with the actual worth of the property and in line with the valuation of other property of like worth

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For Assessor's use only

The abatement request is allowed in the amount of \$ _____ valuation. _____

The abatement request is denied. _____

Reason(s):

Date: _____ Daniel J. Robinson, CMA: _____ *Municipality of Kennebunk*