

Town of Raymond
2006/2007 Fiscal Year
Process for Appeal for Abatement of Property Taxes

Property owners who disagree with their real estate and/or personal property values and the subsequent property taxes are permitted by state law to file for an abatement. Once taxes are committed, the abatement application materials will be available on our website as well as at the Town Office. The following schedule will be observed.

1. The property owner must file a complete abatement application with the Assessor's Agent within 185 days from the date of tax commitment (set by state law).
2. The Assessors' Agent reviews the application for completeness and makes a written recommendation to Board of Assessors/Selectmen (BOA).
3. Within 60 days of the date of filing the appeal will be reviewed and acted upon by the Board of Assessors/Selectmen (BOA). The appellant will be notified in writing of the meeting date and location.
4. The Board of Assessors/Selectmen (BOA) decision will result in a Notice of Decision issued and mailed to appellant within 72 hours of the hearing.
5. If denied by the Board of Assessors/Selectmen (BOA), the decision may be appealed to the Board of Assessment Review (BAR) within 60 days of the date of the decision by filing an abatement appeal application with the Assessors' Agent.
6. A hearing will be scheduled and action taken by the Board of Assessment Review (BAR) within 60 days of the filing of the appeal. The appellant, Assessor's Agent, and Board of Assessors/Selectmen (BOA) will be notified of the time and place of the Board of Assessment Review hearing.
7. A Notice of Decision of the Board of Assessment Review (BAR) shall be issued within 72 hours of the date of the decision.
8. The appellant shall have the right of appeal pursuant to the provisions of 36 M.R.S.A. Section 843, as amended. (see Property Tax Bulletin #10)