



# APPLICATION FOR ABATEMENT FOR INABILITY TO PAY - HARDSHIP OR POVERTY

36 M.R.S. §§ 841 - 849 and Property Tax Bulletin No. 10

The information entered on this form is confidential.

An application must be submitted each year for which abatement is requested. Pursuant to 36 M.R.S. § 841(2)(C), the municipality must provide a written decision within 30 days from the date they receive your completed application.

1. Name: \_\_\_\_\_
2. Mailing address: \_\_\_\_\_
3. Physical address (if different than mailing address): \_\_\_\_\_
4. Phone: \_\_\_\_\_ Email: \_\_\_\_\_
5. Your date of birth: \_\_\_\_\_ Is this your primary residence? Yes \_\_\_ No \_\_\_
6. Marital status: Single \_\_\_ Married \_\_\_ Separated \_\_\_ Divorced \_\_\_ Widow/widower \_\_\_
7. Your family (spouse and children; if none, enter your closest family member):

| NAME | AGE | ADDRESS | RELATIONSHIP |
|------|-----|---------|--------------|
|------|-----|---------|--------------|

|       |       |       |       |
|-------|-------|-------|-------|
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

8. Briefly explain where your income/support comes from: \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

9. Real estate (land and buildings) owned by you and your spouse, in addition to your home:

| DESCRIPTION/LOCATION | ASSESSOR'S VALUE |
|----------------------|------------------|
|----------------------|------------------|

|       |          |
|-------|----------|
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |

10. Mortgage or other debts you owe on this property:.....\$ \_\_\_\_\_
11. Total value of bank accounts in your name and, if married,  
in your spouse's name: .....\$ \_\_\_\_\_
12. Current cash value of securities or insurance you own:.....\$ \_\_\_\_\_
13. Brief description and value of other personal property you own, including cash:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

- 14. Amount of annuity or pension you receive each year: ..... \$ \_\_\_\_\_
- 15. Total annual cash income of applicant, and if married, of husband and wife, exclusive of annuity or pension on Item 14:..... \$ \_\_\_\_\_

16. Describe why you are requesting this abatement and why you feel you qualify:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

17. Year for which you are requesting abatement: \_\_\_\_\_

I hereby apply for abatement of property taxes in accordance with 36 M.R.S. § 841(2), which permits municipal officers to make such abatements as they believe reasonable by reason of hardship or poverty.

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Date \_\_\_\_\_ Signature of Applicant \_\_\_\_\_

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DO NOT WRITE BELOW THIS LINE

Property Tax for Year \_\_\_\_\_

Approved By: \_\_\_\_\_

Title: \_\_\_\_\_

# INSTRUCTIONS

**Line 1. Name.** Enter the name of the property owner.

**Line 2. Mailing address.** Enter the address where the municipality should send all correspondence regarding this abatement request.

**Line 3. Physical address.** Enter the location of the property if this address is different than the mailing address above. If you know the map and lot for this property, enter that as well as the address.

**Lines 4 and 5. Phone and email.** Enter the best contact information for the municipality to get in touch with you.

**Line 5. Your date of birth and Is this your permanent residence?** Enter your birth date and whether this home is your permanent residence. A “permanent residence” means that place where an individual has a true, fixed, and permanent home and principal establishment to which the individual, whenever absent, has the intention of returning. An individual may have only one permanent residence at a time and, once a permanent residence is established, that residence is presumed to continue until circumstances indicate otherwise.

**Line 8. Briefly explain where your income/support comes from.** Describe your sources of income, such as social security, veteran pension, or part-time work.

**Line 9. Real estate (land and buildings) owned by you and your spouse, in addition to your home.** Enter the description, location, and value according to your tax bill for all property in Maine.

**Line 10. Mortgage or other debts you owe on this property.** If you make loan payments on this property to a bank or other financial institution, enter that information on this line.

**Line 11. Total value of bank accounts in your name and, if married, in your spouse’s name.** Enter information from your most recent account statements.

**Line 12. Current cash value of securities or insurance you own.** Enter the current value for all your investments, such as individual retirement accounts and life insurance policies. If you receive a fixed payment from a retirement account, enter that amount on line 14.

**Line 13. Brief description and value of other personal property you own, including cash.** Enter a description and the value of any assets you own that aren’t included on lines 9-12.

**Line 14. Amount of annuity or pension you receive each year.** Enter the amount of any fixed payment you received during the previous calendar year. Examples of pensions and annuities are retirement payments from State employment, social security payments, or payments from a winning lottery ticket.

**Line 15. Total annual cash income of applicant, and if married, of husband and wife, exclusive of annuity or pension of Item 14.** Enter the amount of money you earned last year from working or any other source other than the amounts on line 14.

**Line 16. Describe why you are requesting this abatement and why you feel you qualify.** Describe, in your own words, the reasons you are unable to pay your property taxes.

**Line 17. Year for which you are requesting abatement.** Enter the year you are requesting an abatement of taxes.