



CITY OF SACO

APPLICATION FOR APPEAL OF ASSESSMENT

(Please Print or Type)

INSTRUCTIONS:

1. Applicant must answer all questions completely and in sufficient detail.
2. Applications with unanswered questions or with insufficient detail to provide an understanding of the problem will be returned with a request for further information.
3. Refusal to supply requested information may invalidate applicant's right to appeal.
4. Applications **must be filed within 185 days** from tax commitment.
5. **State law now requires** a taxpayer to pay either their current taxes or the taxes assessed in the preceding year by the due date in order to enter an appeal or continue an appeal.
6. A property owner's personal opinion that his or her property assessment is too high is insufficient basis for granting an abatement. There is a presumption of correctness on the part of the assessor. In order to prevail, the property owner must submit some clear and convincing evidence that the property was overvalued by more than 10%. This may include, but is not limited to, any or all of the following:
 - A. Evidence that the assessment is in error because of defective listing which would include dimensional errors, incorrect areas, nonexistent features, and for buildings, incorrect material or type of construction.
 - B. Detracting features unique to the particular property that would not be apparent except on very detailed examination.
 - C. Unusual change, damage, or deterioration of the property, occurring after the assessment of the property and which has not been self inflicted. Any resulting lowered valuation will not be applicable until the next April 1st
 - D. An independent appraisal is never required but may be helpful in some cases. If used, the appraisal or appraisals must be done by a professional **licensed** appraiser specifically for the purpose of possible tax abatement. The appraisal must show that the appellant's property valuation is more than 10% in excess of the market value of the comparable properties **as of the time period when the City Assessor conducted the most recent general review of property valuations.**