Potential responses from the Assessor on an abatement application

Town of Norway · what Maine law requires of each kind of response, and of you · 36 M.R.S. §§706-A, 841–844

INFORMATION ONLY. THIS IS A DATA COLLECTION, NOT A LEGAL SERVICE AND NOT LEGAL ADVICE. It describes what the statutes say. It does not say whether to file, what to put on any form, how to answer any question, or what any property is worth. Questions of law belong with a Maine attorney.

After an abatement application is filed with the assessor under 36 M.R.S. §841, one of three things happens: the assessor sends an information request, the assessor sends a decision, or the assessor sends nothing. Each has a clock and a rule attached. All three are set out below, with the statute each comes from.

1. An information request under §706-A

What it looks like. A letter on Town letterhead, signed by the Assessor, saying the application was received and was filed in time, and then listing numbered questions and asking for papers. A request seen in Norway in November 2026 had twelve items: a homeowner's insurance certificate; any appraisal or opinion of value; whether the property was listed for sale in the last five years and at what price; any mortgage, its amount, rate and term; whether the property is rented, with leases and federal Schedule C, E or Form 8825; any error in the land description; any error in the building description; improvements in the last five years, with dates and costs; the owner's opinion of fair market value and why; a list of similar properties with lower assessed values; any other evidence of unjust discrimination; and income and expenses if a business operates on the property. It gave a postmark deadline about three weeks out, enclosed a "Consent to Extension of Time" form, and closed with a paragraph about paying taxes while the case is pending.

What the statute requires of the owner. §706-A(1) says that where no list-and-inquiry notice was mailed before the assessment, the owner may still apply for an abatement but must, "upon demand," furnish the list and "answer in writing all proper inquiries as to the nature, situation and value" of the property. Then the sentence that matters most: "A taxpayer's refusal or neglect to answer the inquiries bars an appeal." The response must be in writing. The assessor may require it under oath, but only if the assessor says so. The owner has "30 days from receipt of a request," and "upon written request to the assessor, a taxpayer is entitled to a 30-day extension"; the assessor may grant more. Information the owner labels proprietary (trade secrets, or financial information that would hurt a competitive position) is not a public record, and a Town employee or consultant who discloses it commits a Class E crime.

What the statute does not say. It prescribes no form. It does not define "proper." It does not say what makes an answer sufficient; it punishes only "refusal or neglect to answer," and it adds that the list and answers "are not conclusive upon the assessor." It speaks of answering inquiries, not of producing documents, though a document request is itself an inquiry that can be answered in writing. No Maine court decision found by this project says whether a short reply such as "none" or "not applicable" satisfies the section; that is a question for a lawyer. What the text clearly protects is a truthful, complete, written reply to every item, delivered within the statutory time, with a copy and proof of mailing kept.

Limits on what may be asked. The inquiries must be "proper inquiries as to the nature, situation and value" of the property. Income and expense questions are allowed only "as may be reasonably necessary to ascertain the value of property according to the income approach to value." A house valued on the cost approach (replacement cost less depreciation, plus land) is not an income property. Whether questions about insurance, mortgages, leases and tax schedules are "proper" for such a house is not settled by any statute or decision this project has found.

The deadline in the letter versus the deadline in the statute. A letter may set a date shorter than 30 days from receipt. The statute's 30 days, and the 30-day extension the owner is "entitled" to on written request, are what the law provides; a lawyer can say which controls if they conflict.

The "Consent to Extension of Time" form does two things. It extends the owner's time to answer. It may also be the written consent described in §842, under which the assessor's own 60-day deadline (section 3 below) stops running. The letter may describe only the first effect. Before signing, the two dates to know are the date the application was filed and the date 60 days after it.

2. A decision under §842

What the statute requires of the assessor. Written notice of the decision within 10 days after final action. The notice must state "the reason or reasons" for granting or denying the abatement, must say that the applicant has 60 days from receipt of the notice to appeal, and must name the board or agency that hears the appeal. In a town with a board of assessment review that is the board (§843); in a town without one it is the county commissioners (§844). A decision may grant the abatement in full, grant part of it, or deny it.

What the owner may do. Appeal in writing within 60 days of receiving the notice. The appeal body hears the matter anew. Its decision can go to Superior Court under Rule 80B; for nonresidential property, or property valued at $1,000,000

or more, either side may instead go to the State Board of Property Tax Review (§843(1-A)). The appeal deadlines are jurisdictional: a late appeal is not heard.

3. No response: the deemed denial under §842

If the assessor does not give written notice within 60 days after the application is filed, “the application is deemed to have been denied,” and the owner may appeal exactly as if a written denial had arrived. The 60-day appeal clock then runs from the deemed denial. The one exception: the deemed denial does not occur if “the applicant has in writing consented to further delay.” A deemed denial counts as final action; the assessor’s failure to send a notice does not take away the right to appeal.

4. The paragraph about paying taxes: §843(4)

A decision letter or an information request may say that an owner challenging an assessment must pay the greater of the taxes paid the preceding year or the amount of the current year’s tax not in dispute. That rule is in §843(4). It applies to the appeal before the board, not to the application before the assessor, and it does not apply to “property with a valuation of less than $500,000.” If the required amount is not paid by the due date, or by a written schedule agreed with the municipal officers, the appeal is suspended until the taxes, interest and costs are paid. Separately, and at every stage: filing an application does not stop interest from accruing on unpaid tax or stop the lien process. The State’s own application form says the same.

5. Who signs, and why it matters

The “assessor” who sends these letters is whoever the Town has designated: an elected or appointed assessor, the municipal officers acting as assessors, or an assessor’s agent under contract. In towns where the revaluation firm’s principal also serves as the Town’s assessor or agent, the person who sends the information request and decides the application is the person whose firm set the value under review. The public record for Norway shows who holds that role; the Town Clerk can confirm it.

6. A short checklist of the clocks

Event	Clock	Statute
Information request received	30 days from receipt to answer in writing; 30 more on written request	§706-A(1)
Application filed	Assessor has 60 days to give written notice; after that, deemed denied unless the owner consented in writing to delay	§842
Decision made	Assessor gives written notice within 10 days, with reasons, the 60-day appeal right and the name of the appeal body	§842
Notice received, or deemed denial	60 days to appeal in writing to the board of assessment review or county commissioners	§843, §844
Appeal pending, property $500,000 or more	Pay the greater of last year’s tax or the undisputed part of this year’s, or the appeal is suspended	§843(4)

Sources: 36 M.R.S. §706-A (taxpayers to list property; inquiries; penalty; proprietary information), §841 (abatement), §842 (notice of decision; deemed denial), §843 (appeals; subsection 4 payment rule), §844 (appeals in municipalities without a board of assessment review), as published by the Maine Legislature, legislature.maine.gov/statutes/36; Maine Revenue Services, Property Tax Bulletin No. 10 (Property Tax Abatement and Appeals Procedures); Maine Revenue Services, Application for Abatement of Municipal Property Taxes (Rev. 03/22); a §706-A information request dated 2 November 2026 issued in Norway, Maine, shown to this project by its recipient. Where to get help: a Maine attorney; Pine Tree Legal Assistance (ptla.org); Maine State Bar Association Lawyer Referral Service. This document will be corrected if any reader shows a statute or decision it has misread; write to the address on the site.