

MEMORANDUM

Date: June 9, 2008

To: FALMOUTH TOWN COUNCIL

From: Anne J. Gregory, Assessor

Re: 2006 Personal Property Abatement
US Bancorp Equipment Finance Acct #1228

In December of 2007, Joseph deSilva, president of Natural Fitness (Acct #1434), located at 6 Fundy Rd, notified this office he received an invoice from US Bancorp for leased equipment that he had included on his annual personal property list to this office. Therefore, he was paying the tax twice – to the Town and to US Bancorp.

On December 28, 2008, I issued an abatement certificate for \$302.83 to the Tax Collector for the 2007 duplication. In 2008, Mr. deSilva received another invoice from US Bancorp for the 2006 duplication.

After several telephone conversations with both parties, it's been determined that:

- 1) There was a duplication in the equipment list for 2006, too.
- 2) US Bancorp added a \$50 handling fee to the invoice issued to Mr. deSilva.
- 3) If Falmouth abates US Bancorp instead, they will void their invoice to Natural Fitness.

Therefore, on behalf of US Bancorp, I am requesting the Council abate for 2006 as follows:

2006 \$25,400 assessed value X \$.01440 (FY06/07 tax rate) = \$365.76 Tax

According to State of Maine taxation law **MRSA Title 36 § 841 (1)**, the “*municipal officers, either upon written application filed after one year but within 3 years from commitment stating the grounds for an abatement or on their own initiative within that time period, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment, provided the taxpayer has complied with section 706. The municipal officers may not grant an abatement to correct an error in the valuation of property.*”

I will attend the Council Meeting to answer any questions you may have regarding this matter.