

MEMORANDUM

Date: July 24, 2013
To: FALMOUTH TOWN COUNCIL
From: Anne J. Gregory, Assessor
Re: 2010 & 2011 Abatement of Taxes
Tax Map U42 Lot 37 located at 167 Gray Road

Since 2008, the value of Martha Frost's swimming pool has been included in the assessed value. There is no record of a Fill Permit, so the exact date the pool was filled is unknown. Aerial photos indicate the pool was intact on July 24, 2007, after the April 1, 2007 assessment date. However, the 2009 Maine GIS ortho map indicates the pool has been filled.

Therefore, on behalf of Martha Frost, I am requesting the Council abate for 2010 and 2011 as follows:

2010	\$9,200 assessed value X \$.01235 (FY10/11 tax rate) = \$113.62 Tax
2011	\$9,200 assessed value X \$.01292 (FY11/12 tax rate) = \$118.86 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."*