



TOWN OF FREEPORT

Assessing Department
30 Main Street, Freeport, ME 04032
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MEMO TO: FREEPORT TOWN COUNCIL
FROM: QUANG MINH LE, TOWN ASSESSOR
RE: RECOMMENDED TAX ABATEMENT FOR PROPERTY LOCATED AT 11 BEECH HILL ROAD, MAP/LOT: 821-63-C-0

DATE: TUESDAY, OCTOBER 18, 2022

In the process of reviewing properties for tax assessment, the property identified as map/lot: 821-63-C-0, located at 11 BEECH HILL ROAD, was determined to have been erroneously assessed and taxed.

Parcel 821-63-C-0 was assessed for an outbuilding categorized as "Work Shop"; the assessment was for building values only since it was located on another parcel identified as map/lot: 21-63-C-0, also located at 11 BEECH HILL ROAD. After reviewing both accounts, it was discovered that the "Work Shop" was assessed on both accounts. The parcel 821-63-C-0 was deleted to correct the error; no further assessment was set for the 2022-2023 municipal taxes.

Pursuant to 36 M.R.S. §841 *Abatement Procedures*, the Assessor can correct an erroneous assessment by granting an abatement within one year of the commitment date. In contrast, the municipal officers may grant an abatement to correct an erroneous assessment within three years of the commitment date. The 2022-2023 tax year was committed on September 15, 2022, which exceeded the Assessor's authority to correct the error with an abatement.

It is recommended that the Town Council grant the abatement for \$596.64 (five hundred ninety-six dollars and sixty-four cents) for the tax years 2021, 2020, and 2019 to correct the erroneous assessment and taxation of parcel 821-63-C-0.

Abatement request breakdown:

	2022	2021	2020	2019
ASSESSMENT:		\$ 14,400	\$ 13,200	\$ 12,400
MILL RATE:		0.01335	0.01400	0.01430
TAXES:	The account was deleted.	\$192.24	\$184.80	\$177.32
INTEREST RATE:		0.06	0.08	0.09
INTEREST AMOUNT:		\$11.53	\$14.78	\$15.96
ABATEMENT AMOUNT:	\$0.00	\$203.77	\$199.58	\$193.28
TOTAL ABATEMENT:	\$596.64			