

ABATEMENT OVERVIEW

Date: April 12, 2005

Owner: T.W. Dick
1-25 Summer St.
PO Box 60
Gardiner, ME 04345

Account #: D0110S Personal Property Supplemental

Tax Year: 2001, 2002 Supplemental Assessment issued in Sept 2003

Background Information:

Taxpayer reported personal property assets subject to taxation in the years 2001 and 2002. Taxpayer was assessed for the reported items and the accounts were paid in a timely manner. In 2003 the Taxpayer submitted a form 801 "Assessor Notification" which is the basis for reimbursement under the State of Maine Business Equipment Tax Reimbursement program. The local Assessor completes the assessment information for qualifying property and the taxpayer then submits the form to the State for reimbursement.

In error the assessed amounts slated for reimbursement by the State for tax year 2001 (\$27,262.00) and 2002 (\$22,562.00) were assessed to TW Dick again as a supplemental assessment. TW Dick had already been assessed and paid taxes for these properties and should not have been supplemented.

This error has gone unresolved since 2003 and the time frame for which the Assessor may take action to correct this error has passed. The Municipal Officers of Gardiner are authorized under Title 36 § 841 Part 1 to correct this error.

As a side note, the supplemental assessed for the tax year 2003 was partially abated in October 2003. However, the abatement was applied to the incorrect account which resulted in an underpayment of the 2003 Personal Property Assessment. Therefore the 2003 Supplemental remains valid. The Assessing and Tax Collectors office has worked closely with the Taxpayer's representatives in the resolution of this issue.

Recommendation:

I respectfully request that the Municipal Officers of the City of Gardiner grant the following abatements:

Abatement of the 2001 Supplemental Assessment in the amount of \$27,262.00 Valuation
Abatement of the 2002 Supplemental Assessment in the amount of \$22,562.00 Valuation.

Curt E. Lebel

Assessor, City of Gardiner