



Maine Property Tax Appeal Checklist

Deadlines, process, and what to gather — 2026

If your home's assessed value is higher than what it would realistically sell for, you may be overpaying — and Maine lets you appeal. Use this checklist to file correctly and on time.

Maine at a glance

Appeal deadline	185 days from commitment for the assessor abatement; then 60 days from denial to the Board of Assessment Review
Effective tax rate	0.98% (about \$3,036/yr on a \$296,600 home)
Assessment basis	100% of just value
Appeals heard by	Board of Assessment Review !' Superior Court

The 185 days is the window to apply to the ASSESSOR for an abatement (36 M.R.S. §841(1)) — it is not the board deadline. If the assessor denies your application, or fails to act within 60 days (a deemed denial), you have 60 days from that denial to appeal to the Board of Assessment Review or the municipal officers (§843(1)). Commitment date varies by municipality, typically July–September. Deadlines and forms vary by county — always confirm with your local municipal assessor before filing.

Step-by-step checklist

- ☐ **Find your assessment notice.** Note the assessed value and your parcel / account number.
- ☐ **Estimate your home's real market value.** Pull 3–5 recent comparable sales of similar nearby homes.
- ☐ **Check if you're over-assessed.** If assessed value is higher than market value, you likely have a case — use the free calculator at propertytaxedge.com.
- ☐ **Gather your evidence.** Comparable sales, photos of condition issues, repair estimates, and an appraisal if you have one.
- ☐ Review assessment from municipal assessor
- ☐ Apply to the ASSESSOR for an abatement within 185 days of commitment
- ☐ If the assessor denies it — or fails to act within 60 days, which counts as a denial — appeal within 60 days to the Board of Assessment Review or municipal officers
- ☐ Appeal to Superior Court if needed
- ☐ **After the decision.** Accept the reduction, or pursue the next level of appeal if warranted. A win can lower your bill for years.

Exemptions that may lower your bill

- **Homestead:** \$25,000 homestead exemption for primary residence
- **Senior / other relief:** Property Tax Fairness Credit: refund up to \$1,500 for 65+ with income under \$40,000

Evidence that wins appeals

- 3–5 comparable sales lower than your assessed value
- Photos of needed repairs, damage, or condition problems
- Contractor repair estimates
- Independent appraisal (the strongest single piece of evidence)

Free tools at propertytaxedge.com

Over-assessment calculator · appeal letter templates · county deadlines · find a licensed consultant

This checklist is general information, not legal advice. Deadlines, forms, and fees vary by county/jurisdiction and can change — always confirm with your local municipal assessor or appeal board before filing. © 2026 Exitus Strategies LLC, operating as Property Tax Edge.