

**§842. Notice of decision**

The assessors or municipal officers shall give to any person applying to them for an abatement of taxes notice in writing of their decision upon the application within 10 days after they take final action thereon. The notice of decision must include the reason or reasons supporting the decision to approve or deny the abatement request and state that the applicant has 60 days from the date the notice is received to appeal the decision. It must also identify the board or agency designated by law to hear the appeal. If the assessors or municipal officers, before whom an application in writing for the abatement of a tax is pending, fail to give written notice of their decision within 60 days from the date of filing of the application, the application is deemed to have been denied, and the applicant may appeal as provided in sections 843 and 844, unless the applicant has in writing consented to further delay. Denial in this manner is final action for the purposes of notification under this section but failure to send notice of decision does not affect the applicant's right of appeal. This section does not apply to applications for abatement made under section 841, subsection 2. [PL 2013, c. 182, §1 (AMD).]

**SECTION HISTORY**

PL 1977, c. 509, §17 (AMD). PL 1985, c. 764, §16 (AMD). PL 1987, c. 772, §17 (AMD). PL 1991, c. 546, §11 (AMD). PL 2001, c. 396, §16 (AMD). PL 2013, c. 182, §1 (AMD).

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