

Approval of Minutes-

- Commissioner Davis made a motion to approve the February 7th minutes. Commissioner Sanborn seconded the motion. Vote to approve passed 3-0.

Tax Abatement Hearing - Bodwell vs. Town of Kenduskeag

- The tax abatement is in regards to a property owned by Janice and Larry Bodwell of Kenduskeag Maine versus the Town of Kenduskeag.
- Present were the Commissioners, Danielle Smith representing the town of Kenduskeag and Janice Bodwell representing herself.
- Janice Bodwell began by asking Commissioner Baldacci if he'd feel he would be a conflict of interest where he had represented Janice's daughter in an unrelated divorce trial years ago. Commissioner Baldacci stated he felt there is no conflict of interest with his involvement in the hearing as long as Janice felt comfortable with him having a vote on the matter. Janice stated she was fine with Commissioner Baldacci's participation. Commissioner Davis also asked if Janice was comfortable with his involvement due to the fact he is from Kenduskeag and has more knowledge of the property in question than the other Commissioners. He asked if Janice would be ok with him staying out of the voting process unless the decision was split between Commissioner Baldacci and Sanborn. Janice stated this was fine with her and Commissioner Davis could cast the deciding vote if needed.
- Janice presented her case that she feels her home should be valued at an amount that would decrease her tax bill by roughly two to three hundred dollars. Her current tax assessment for land & building is at \$97,320. Janice feels that the neighboring houses and properties greatly decrease the resale value of her residence. She described a foreclosed property across the road from her home that has a lot of garbage and abandoned appliances laying about the yard. Not only is this an eyesore but she feels a big safety concern for the young people playing in the area. During the summer months she also gets a strong manure odor from two horses a separate neighbor pens up on their own land.
- Commissioner Baldacci asked Janice to clarify a request she had made in writing to the commissioners that asked for an abatement of two to three hundred dollars. She clarified she would like her taxes to decrease by two to three hundred dollars. Janice stated she believed her current property's fair market value was around \$150,000 - \$175,000. Commissioner Baldacci reiterated that the town was only assessing her land for \$21,700 and building for \$75,620 for a total of \$97,320. He noted to Janice that the town is assessing her property well under what she believes it is worth.

Tax Abatement Hearing - Bodwell vs. Town of Kenduskeag continued-

- Janice was concerned that she would not be able to get close to what she thinks her property is worth. Commissioner Baldacci reiterated that the purpose of this session was to find error with the town's assessment of her home.
- Danielle Smith, the assessing agent for the town of Kenduskeag, noted that Janice has made many complaints to the town in regards to the rundown property across their road. Commissioner Davis noted that the said property is owned by the bank. Where Kenduskeag has no town ordinances on property maintenance there is nothing the town can do to force the bank to clean up or level the grounds.
- Commissioner Davis stated that Kenduskeag is a very agricultural town with the high number of farms in close vicinity to Janice's property, it is near impossible to determine where the smell of manure is coming from. Janice argued that since her home is in the village center she shouldn't have to smell the neighboring farms. Commissioner Davis and Danielle disagreed stating they felt her home was not in village center.
- Danielle suggested for Janice to keep coming to the town's selectmen meeting and continue to voice her concerns over the condition of the foreclosed property across the street. Commissioner Davis asked if Danielle could write a letter to the bank describing the property's condition. Danielle agreed.
- Danielle noted that the town actually decreased her property's assessed value in 2010. The only reason her taxes have gone up recently is due to mil rate increases. Danielle will also speak with the local code enforcement officer to see if there's anything from a code standpoint to spark action from the bank.
- Commission Sanborn made a motion to deny the tax abatement request. Commissioner Baldacci seconded the motion. Commissioner Davis refrained from voting. Tax abatement request denied by a vote of 2-0.

Tax Abatement Hearing - Bard vs. State of Maine

- The tax abatement is in regards to a property owned by Celeste Bard and Patric Santerre in T4 Indian Purchase versus the State of Maine Revenue Service.
- Present were the Commissioners, Celeste Bard via phone representing herself and her husband, and Justin McMan, Lisa Whynot, Steve Sullivan, and Anthony Pienette representing the State of Maine Revenue Service.
- Celeste presented her case that she feels her camp should be valued closer to the \$70,000 range opposed to her current tax assessment of land & building at \$96,150.

Tax Abatement Hearing - Bard vs. State of Maine continued-

- Celeste felt that the two properties that the State of Maine used as comparison properties may not have been accurate due to the question of whether the buyers of the comps were possibly related. The State used two camps, both on nearby islands that were recently purchased by sellers who had the same last name. Celeste argued that if they were related, families would purchase properties at a premium sales price in order to own camps in nearby proximity to one another. Thus this premium sale price would unjustly inflate her recent camp reassessment. Celeste was not able to confirm if the two buyers were related but felt that the chance of them not being related were low.
- Celeste stated she did not have comparable sales or recent evaluations to argue her point that her camp is worth closer to \$70,000. She was disappointed in the difficulty of being able to research and find similar type of properties online. However, she explained that due to the great variation of water levels on her dam-controlled lake, there are many times of the year it is unsafe to cross the water to reach her camp. She noted that there are years in which she can only access her property four months out of the year due to safety limitations.
- Celeste then presented that a nearby beach draws a lot of attention to party goers. This has turned into a large annoyance and a reason to not stay overnight due to the noise distress.
- Justin McMan then presented the State of Maine arguments. He started by explaining that Celeste's recent spike in property tax was due to the State recently reevaluating all the waterfront property in the Unorganized Territories. Justin noted that this process begins with the state comparing old appraisal amounts to the recent selling prices of nearby comps. The state then evaluates the percentage of assessed value to resale value and finds a percentage to readjust all UT properties accordingly. Justin presented that the percentage of a property's assessed value to market value had been much higher for non-water front property (near 80%) in Celeste's area compared to waterfront property (in the high 50%). Therefore the State felt it needed to shift more tax burden to waterfront property owners and bring their assessed property values compared to sales price percentage closer to that of non-waterfront property owners. This assessed to market value percentage increase for waterfront property owners was the primary cause of Celeste's recent tax hike.

Tax Abatement Hearing - Bard vs. State of Maine continued-

- Justin stated he and Lisa Whynot could also not determine if the owners of the two comp sales were related but felt that was not a reason for concern. The two properties fit within the before mentioned range of assessed to market value percentage and were located over four miles apart. Thus he felt the comps were justifiable regardless of the relationship of the buyers.
- Justin explained that camps in Celeste's area of the lake had historically sold for a little less than other parts of the region. He noted that subsequently Celeste's water frontage was already being valued at a discounted rate of \$420/front-foot compared to camps on the other end of South Twin valued at \$500/front-foot.
- Celeste asked if island properties were assessed any differently than normal waterfront real estate. Justin answered that the state has a separate assessment technique for islands that is based on a scale of front-footage and acreage.
- In response to Celeste's complaint of only being able to access her property four to six months a year, Justin answered that the state again assesses a property's value based on the market value of camps in similar locations and restrictions. Commissioner Baldacci reminded Celeste that she was already receiving a ten percent discount to her property's value based on these usage limitations.
- Justin mentioned a difficulty in assessing her property was the fact it is very rare to find a similar sized island (2.4 acres) in an Unorganized Territory for a comp. The fact that her island is four to five times larger than what most islands sell for in UT's, hinders Celeste's cause for an assessment reduction.
- Commissioner Baldacci asked Justin if he felt Celeste's property was worth more than the \$96,150 that the State assessed it at. Justin felt by analyzing the percentages of assessed value to market value of recently sold comps, he feels Celeste's property assessment of \$96,150 is most likely at 80-90% of market value. Lisa noted that the assessed value of Celeste's land has been stable for the last ten years, and that only her building value has changed slightly in 2012 due to an area sight inspection.
- Commissioner Baldacci closed the hearing noting that both parties would be contacted when the Commissioners make their decision.

PRCC Update-

- Department head Chad LaBree presented a question to the Commissioner's regarding payroll. Due to the record setting storm on February 13th, two workers arrived 1-1.25 hours late to work that day. A third worker did not show up because the state plow trucks had been taken off the roads. Chad asked how the Commissioners wished for him to process their respective time cards.

PRCC Update continued-

Commissioner Baldacci asked if any overtime was paid in cause of the absences. Chad answered that they were able to fill the shifts accordingly and no overtime arose as a result. Commissioner Davis felt the worker that did not arrive at all, should have been able to call a deputy to pick him/her up. Chad said the union has had problems in the past regarding deputies being asked to perform that service. The Commissioners agreed to pay the two workers that were late but not pay the worker who did not show up.

District Attorney's Update-

- Office manager Kristine Higgins informed the Commissioners that prosecutor Tracy Collins will be leaving the DA's to go to another law office. An intern from Cumberland County DA's office will be starting in March in Tracy's place.

Administrative Update

- Payroll Warrant to be approved for \$ 210,100.21
- Accounts Payable Warrant to be approved for \$ 77,352.60
- Unorganized Territory Warrant to be approved for \$ 15,846.35
- Payroll change notice signed for: Althea Baker, Holly Eastman, & Jeffrey Hall
- Compensation notice signed for: Denise Molinaro – 8.25hrs.

Executive Session- Commissioner Baldacci made a request to go into Executive Session to discuss a legal matter at 11:40 am under 1 MRSA §405 (6) (E). The Commissioners, Attorney Ed Bearor, Kevin Bowman of Bowman Brothers, and Robert Frank of WBRC were in attendance. Executive Session ended at 1:15pm with no votes taken.

Tax Abatement Hearing - Bard vs. State of Maine Continued-

- Commissioner Davis motioned to deny Celeste Bard's abatement request and rule in favor of the Maine Revenue Service as no error was found in the assessment by Maine Revenue Services. Commissioner Sanborn seconded the motion. Vote to deny passed 3-0.

Meeting Adjourned- The meeting was adjourned at 1:15pm with no further business on the agenda.

