DECREE

WALDO, SS.

COUNTY COMMISSIONERS COURT PETITION # 328 NOVEMBER 14, 2006 ADJOURNED SESSION TO WIT: NOVEMBER 14, 2006

PHILIP AND LISA YATES VERSUS TOWN OF PALERMO

On November 14, 2006, the three Waldo County Commissioners held a tax abatement hearing at the request of Plaintiffs Philip and Lisa Yates regarding their property on 371 Stevens Shore Road in Palermo Maine. Present with the Commissioners were Plaintiffs Philip and Lisa Yates. Also present was the Defendant as represented by Palermo Assessors Lee Jackson, Royce Nelson, Gary Boyle and Calvin Wade. Recording the minutes was Waldo County Clerk Barbara L. Arseneau along with Deputy County Clerk Veronica Stover.

The Plaintiffs requested abatement of \$1,422.45 on the aforementioned property, as they felt that their property tax rate was much higher than comparable properties in Palermo.

The Defendants acknowledged that the Plaintiff had been taxed at a higher rate than some of the similar properties, but explained that this was part of a two-year process to bring all the rates up in order to adjust for the recent increase in State valuation.

Having heard the testimonies of the Plaintiffs and Defendants, the County Commissioners voted as follows:

Barbara L. Arseneau, Waldo County Clerk

Attest: