DECREE

WALDO, SS.

COUNTY COMMISSIONERS COURT PETITION # 331 FEBRUARY 6, 2007 ADJOURNED SESSION TO WIT: FEBRUARY 13, 2007

JACK AND RANI HOWE VERSUS TOWN OF BROOKS

On February 6, 2007, the three Waldo County Commissioners, John M. Hyk, Chairman; Amy R. Fowler, and Donald P. Berry, Sr. held a tax abatement hearing at the request of Plaintiffs Jack and Rani Howe regarding their property at 131 Skyscraper Hill Road in Brooks Maine. Present with the Commissioners were Plaintiffs Jack and Rani Howe along with Defendants Town of Brooks Assessors/Selectmen Raymond Shute and Ben Lufkin. Recording the minutes was Waldo County Clerk Barbara L. Arseneau along with Deputy County Clerk Veronica Stover.

The Plaintiffs requested an abatement that would reduce their 2006 property taxes to an assessment of 60% of the market value, rather than the 90% it was assessed at. The Plaintiffs stated that the 60% figure had been discussed at a town meeting, and were under the impression that this was what all properties would be assessed at. The Plaintiffs further claimed that similar properties were not assessed as high as theirs. The Defendants countered that the 60% figure stated at the town meeting was an "opinion," not the decision of the Town of Brooks. They further stated that in 2003, a decision was made that all new and renovated buildings would be evaluated at 90% market value. Commissioner John Hyk expressed his view that the Assessors create better equity between the new housing and renovated housing. After hearing the testimonies of the Plaintiffs and Defendants, the County Commissioners voted as follows:

**A. Fowler moved, Donald Berry, Sr. seconded to deny the abatement and to adjourn the hearing at 11:05 a.m. Passed by two with J. Hyk opposed.

Signed this	day of	, 2007 by the
Waldo County Commissioners:		
John M. Hyk, Chairman	Amy R. Fowler, Associate	Donald P. Berry, Sr.
Attest:Barbara L. Arseneau, Wa	ldo County Clerk	