

DECREE

WALDO, SS.

**COUNTY COMMISSIONERS COURT
PETITION # 332
MARCH 13, 2007 ADJOURNED SESSION
TO WIT: MARCH 26, 2007**

DUKE SIMONEAU VERSUS TOWN OF BROOKS:

On March 13, 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 Plaintiff Duke Simoneau regarding his property at 180 Hall Hill Road in Brooks Maine. Present with the Commissioners was Plaintiff Duke Simoneau along with Defendants Town of Brooks Assessors/Selectmen Benjamin Lufkin and Raymond Shute. Recording the minutes was Waldo County Clerk Barbara L. Arseneau along with Deputy County Clerk Veronica Stover.

The Plaintiff explained that he requested abatement on his property, initially, based on the theory of “external obsolescence,” or depreciation due to its proximity to several buildings in various stages of disrepair and poor condition on the Hall Hill Road. He further claimed that, in addition to this “external depreciation,” comparisons between his property and similar properties in Brooks revealed that the properties have not been taxed similarly.

The Defendants argued that the Plaintiff’s property value was not impeded by the condition of the aforementioned buildings in disrepair on Hall Hill Road and showed the County Commissioners photographs of views from all sides of the Plaintiff’s residence. They cited a case of “external obsolescence” abatement allowed by the City of Belfast to further demonstrate their reasons for denying the abatement request. In addition, the Defendants stated that the abatement request that had been made of them by the Plaintiff, and subsequently denied, was based solely upon “external obsolescence” and that they had not been approached regarding any perceived inequities.

After hearing the testimonies and reviewing documentation submitted by the Plaintiff and Defendants, the Waldo County Commissioners determined that the abatement request should be awarded in amount as follows:

****D. Berry moved, A. Fowler seconded to approve the abatement in the sum of \$10,000.00. 2 in favor and 1 abstention (A. Fowler). Motion passed.**

****A. Fowler moved, D. Berry seconded to adjourn the abatement hearing at 10:10 A.M. Unanimous.**

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, Waldo County Clerk