DECREE

WALDO, SS.

COUNTY COMMISSIONERS COURT PETITION # 344 March 10, 2009 ADJOURNED SESSION TO WIT: MARCH 17, 2009

RANDY HEGSTROM VS. TOWN OF BROOKS:

On March 10, 2009, at 9:35 a.m., Waldo County Commissioners Donald P. Berry, Sr. (Chairman), Amy R. Fowler and William D. Shorey held a tax abatement hearing at the request of Plaintiff Randy Hegstrom regarding his properties on Map 3, Lots 30, 5B and 52 on Randall Pond in Brooks, Maine. Present with the Commissioners was Petitioner Randy Hegstrom of Brooks and Defendants Town of Brooks Selectmen Raymond Shute and Daniel Mulcahey. Recording the minutes was County Clerk Barbara Arseneau, assisted by Deputy County Clerk Veronica Stover.

Commissioner Donald Berry, Sr. opened the hearing by reading the rules of the proceedings and swearing in the Petitioner and Defendants, and asked the Petitioner to speak first.

Petitioner Randy Hegstrom claimed that the property tax on these lots were too high as compared with market value. He stated that the property on Map 3, Lot 30 is only 20' by 20', cannot be built or parked on and explained that a tent site would only be allowed with an off-site disposal plan approved by the code enforcement officer. He explained that the property on Map 3, Lot 5B is 50' by 115' had no lake/water access and had been denied a building permit. He felt it could not be valued as high as a non-conforming lot with an existing building and water access. Mr. Hegstrom described the property on Map 3, Lot 52 as also a non-conforming, non-buildable lot at about 30' by 110'. He explained that he did not have private use of the beach and that there is no parking for beach use. He felt the market value was limited due to numerous deeded access rights for other camp owners on the lake.

Defendants Town of Brooks Selectmen Raymond Shute and Daniel Mulcahey explained that the Town of Brooks had recently utilized a certified tax equalization program, which was not a revaluation because they had been told that the Town had never before been valued. They explained that all the property owners had been treated fairly. The Defendants confirmed that lots 30, 5B and 52 were non-conforming; explaining that these lots had been deeded back and forth between Mr. Hegstrom and his brothers, which they claimed was illegal. They explained that they had suggested that Mr. Hegstrom and his brothers put these lots together under Mr. Hegstrom's name, with an easement for the brothers, in order to realize a reduction in the property taxes but, to date; this recommendation had not been followed.

After hearing the testimonies of the Plaintiffs and Defendants and examining the evidence before them, the Waldo County Commissioners voted as follows:

**A. Fowler moved to deny the abatement request because she felt the Town of Brooks had been fair in how they chose to do it. W. Shorey seconded the motion. Discussion: W. Shorey said that he hoped that the family would be able to work this out. The vote passed unanimously.

Signed this Seventeenth day of March, 2009 by the Waldo County Commissioners:		
Donald P. Berry, Sr., Chairman	Amy R. Fowler, Associate	William D. Shorey, Associate
Attest: Wal	do County Clerk	