## **DECREE**

WALDO, SS.

COUNTY COMMISSIONERS COURT PETITION # 350 DECEMBER 15, 2009 ADJOURNED SESSION TO WIT: DECEMBER 18, 2009

## ANNA SIRLES VS. TOWN OF FRANKFORT:

On December 15, 2009, at 9:30 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 Anna Sirles regarding her property at Frankfort Township in Frankfort, Maine. Present with the Commissioners were, by telephone, Petitioner Anna Sirles and her son David Sirles of Virginia. Present in person were Defendants Town of Frankfort Selectmen Allan Gordon, Evelyn Adams and Joseph Watson. 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. He asked the Petitioner to speak first.

Petitioner Anna Sirles and son David Sirles felt that the town has overvalued the property after talking with a real estate agent, who told them that it was worth \$1,600.00 instead of \$7,500.00. They requested that the property be taxed at fair market value.

Defendants Town of Palermo Selectman Allan Gordon explained to the Commissioners that the property is on a gravel road and that the road was declared abandoned in 1989. There was a public access to that lot but there is no public maintenance. The selectmen felt that the Sirles' lot was taxed consistently with any other lot in town. The selectmen explained how Hamlin Associates figured out the assessments, which were as follows: The first 5 acres of a buildable lot are assessed at the figure of \$5,400.00 and then they used a price factor of 1.35, bringing it to \$7,290.00. On all of the adjoining lots around the Sirles' property they used a price factor of 1.765. The selectmen felt that the Sirles' assessment is very consistent with any other lot of similar size in the town of Frankfort.

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

\*\*W. Shorey moved, A. Fowler seconded to deny the abatement request from Anna Sirles. Unanimous.

Signed this Eighteenth day of December, 2009 by the Waldo County Commissioners:		
Donald P. Berry, Sr., Chairman	Amy R. Fowler, Associate	William D. Shorey, Associate
Attest:		

Barbara L. Arseneau, Waldo County Clerk