

**DECREE**

**WALDO, SS.**

**COUNTY COMMISSIONERS COURT  
PETITION # 352  
MAY 10, 2011 ADJOURNED SESSION  
TO WIT: MAY 12, 2011**

**LANCE PHILBROOK VS. TOWN OF MONTVILLE:**

On May 10, 2011, at 9:40 a.m., Waldo County Commissioners William D. Shorey (Chairman), Amy R. Fowler and Betty I. Johnson reconvened deliberation on the tax abatement hearing of Plaintiff Lance Philbrook regarding his personal property at 29 Randlett Road, Map 7, Lot 6 in Montville, Maine. Recording the minutes was County Clerk Barbara Arseneau, assisted by Deputy County Clerk Veronica Spear.

Commissioner Shorey opened the meeting by explaining what happened during the April 12, 2011 session to Commissioner Fowler, who had been absent. Both Lance Philbrook and the Town of Montville Assessors submitted new evidence.

Mr. Philbrook submitted a letter from neighbor Corie Dimmitt dated April 12, 2011 which stated that a selectman had told her the new tax was not directed toward her but towards the larger businesses and not to worry about the tax. The Montville Selectmen explained to the Commissioners that this conversation was taken out of context and may have been misunderstood.

The Selectmen referred to a letter dated March 4, 2011 that they sent to the Commissioners in which they quoted case law that stated, "It is not enough for the taxpayer to show that the assessors have made an error in judgment even though such a mistake may result in a lack of uniformity in the assessment of similar property. The taxpayer must show that his property was valued at more than the fair market value and that other similar properties were under-valued. He must come forward with credible, affirmative evidence of just value."

W. Shorey reminded the Commissioners that at no time had Mr. Philbrook complained about the value being charged on his property.

After additional discussion, the Board of Waldo County Commissioners voted as follows:

**\*\*B. Johnson moved, A. Fowler seconded not to grant the abatement on the personal property. Unanimous.**

**Signed this Twelfth day of May, 2011 by the Waldo County Commissioners:**

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<b>William D. Shorey, Chairman</b>	<b>Amy R. Fowler, Associate</b>	<b>Betty I. Johnson, Associate</b>
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**Attest:** \_\_\_\_\_  
**Barbara L. Arseneau, Waldo County Clerk**

*According to M.R.S.A. Title 36, §844. Appeals To County Commissioners, "Either party may appeal from the decision of the county commissioners to the Superior Court within 30 days, in accordance with the Maine Rules of Civil Procedure, Rule 80B."*