DECREE

TIMOTHY & DIANE PAUL VS. TOWN OF PALERMO:

On February 14, 2012, at 9:30 a.m., Waldo County Commissioners William D. Shorey (Chairman), Amy R. Fowler and Betty I. Johnson held a tax abatement appeal hearing at the request of Plaintiff Timothy Paul regarding his property at 268 Bushey Shore in Palermo, Maine. Present with the Commissioners were Petitioner Timothy Paul along with Defendant Town of Palermo Chairman Board of Assessors Darryl McKenney. Recording the minutes was County Clerk Barbara Arseneau, assisted by Deputy County Clerk Veronica Spear.

Commissioner William D. Shorey opened the hearing by reading the rules of the proceedings and swearing in the Petitioner and Defendants. He also stated that after the Commissioners have made a decision, which may or may not be the same day as the hearing, either party may appeal this decision to the Superior Court of the State of Maine in accordance with the Maine Revised Statutes Annotated Title 36, §844 and the Maine Rules of Civil Procedure, Rule 80B. The Petitioner was asked to speak first.

Petitioner Timothy Paul stated that the Town of Palermo Assessors has over valued his property along with other properties that have been sold or are for sale on his road. He provided 4 exhibits to show this.

Defendant Town of Palermo Chairman of the Board of Assessors submitted Exhibit 5 to the Commissioners to show that Mr. Paul's property is assessed consistently with similar properties in Palermo.

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

**B. Johnson moved, A. Fowler seconded that Mr. Paul has not been treated unfairly and to deny the abatement. Unanimous.

Signed this Sixteenth day of February, 2012 by the Board of Waldo County Commissioners:

_____   _____   _____
William D. Shorey, Chairman   Amy R. Fowler, Associate   Betty I. Johnson, Associate

Attest: _____
      Barbara L. Arseneau, Waldo County Clerk