

# DECREE

WALDO, SS.

COUNTY COMMISSIONERS COURT  
PETITION # 362  
JUNE 13, 2013 ADJOURNED SESSION  
TO WIT: JUNE 20, 2013

## **GREENWOODS, LLC VS. TOWN OF NORTHPORT**

On June 13, 2013, 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 William Dale, Attorney for the Plaintiff, John F. Popp regarding his property at 534 Atlantic Highway in Northport, Maine. Present with the Commissioners were William Dale, Attorney for Petitioner Greenwood, LLC along with Defendant Town of Northport Assessors Agents Robert Duplisee and Kevin McCormick. Also present were Deputy County Clerk Linda Kinney and Ben Holbrook, reporter for the Republican Journal. Recording the minutes was County Clerk Barbara Arseneau.

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. Commissioner Shorey asked the Petitioner to speak first.

Petitioner's Attorney William Dale stated that he felt that the tax abatement previously given by the Town of Northport on this property was not sufficient. He and his client felt there was unjust discrimination in the assessment of this property in comparison to a neighboring property. Mr. Dale presented the Abatement Application and denial, along with an Assessment from another Assessor, and a handout citing the 2003 Supreme Court case of Cape Elizabeth Board of Appeals.

Town of Northport Assessor's Agent Robert Duplisee provided both the Plaintiff and Commissioners with folders containing copies of maps and information on home valuations near the Plaintiff's property. He proceeded to explain the valuation process in detail with emphasis on the fact that the neighbor is taking advantage of the Tree Growth Law, therefore, has a lower valuation, and provided answers to the questions of the Plaintiff.

Following a brief discussion, the Commissioners voted as follows:


**\*\*A. Fowler moved, B. Johnson seconded to deny the appeal as requested. (Unanimous).**

**Signed this Twentieth Day of June, 2013 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