

FRANCIS GRIGNON, Sr. VS. TOWN OF BURNHAM
TAX ABATEMENT HEARING PETITION #331
FEBRUARY 6, 2007
9:45 A.M.
(TAPE 1 A)

PRESENT: Waldo County Commissioners John M. Hyk, Chairman; Amy R. Fowler and Donald P. Berry, Sr. Also present were Petitioners Francis Grignon, Sr. and Francis Grignon, Jr. of Burnham along with Defendants Town of Burnham Selectmen Luke Goodblood, Stuart Huff and Ricky Basford and Town of Burnham Assessors Agent, Matthew Caldwell. Also present were County Clerk Barbara Arseneau and Deputy County Clerk Veronica Stover.

Commissioner John Hyk opened the hearing by having all introduce themselves. The rules of the hearing were read to all present and then the Petitioners and Defendants were sworn in. The Petitioners were allowed to speak first.

PETITIONERS:

F. Grignon, Jr.: Well, I own an 800 acre farm in Burnham; that's the first time I ever see you [to the Assessors' Agent.] I think you should have come and seen me. I told the Selectmen I wanted to see you and I never saw you. Where was you? I live right up the road a mile from the town office. I own 800 acres; the biggest farm in Burnham and I should have been talking to you.

M. Caldwell: O.K...

F. Grignon, Jr.: I never got no town report and I never got anything on this town being revaluated. I would have been there and downed it before 200 people.

M. Caldwell: O.K. As far as going out and visit, we do go over to the properties when we are given notes. I don't remember receiving a note from you wanting a site visit. What I did do, though, was review your abatement applications and that's what I acted on.

F. Grignon, Jr.: Well, you should have asked me; I've got a 1000 acre farm and I've lived there for...I know a man that lived there 100 years and that pond up there is all flood map. You can't sell that land in there. He lived up there; that floods over in the spring of the year. We've got a woman right from Utah, right now; we had to take her out in a boat. You went from \$31,000.00 to \$131,000.00 on flood land. I can't sell that land. That land is set up so that it belongs to the [unintelligible] people. Him, he can go there.

M. Caldwell: Which lot are you talking about?

F. Grignon, Jr.: Luke might be able to...

L. Goodblood: That's the 10-acre lot of the Troy Road, the Old Town Beach. They've got the camp lot where the camp is and the beach lot over where the pine are and right beside the new house. They just rebuilt that big camp there across from Herald Flood's.

M. Caldwell: The only lots that I looked were the ones that were in the abatement request, so I don't know if there was a...I'm trying to find it...

L. Goodblood: No, that's the ones we're acting on, the abatement. That's the abatement request that was put in.

J. Hyk: Excuse me, gentlemen; excuse me. I'm totally lost, and everybody's talking about whatever they want to talk about, so we're going to take a little different track, here. I was hoping, Sir [F. Grignon, Jr.] that you could, instead of landing right into this guy [M. Caldwell] you were going to explain to us... you see, we don't know where the land is, we don't know how it lies and I'm not sure I understand exactly what these various complaints are.

F. Grignon, Jr.: Well, if you come to Burnham, I can show you the land. That's the problem here. He [M. Caldwell] never come to me. I own 800 acres. I'm paying \$13,000 a year tax. He should have come and seen me. There should be a state law when you're paying that much money, they should come and see you. I told the Selectmen I wanted to see them; they just ignored me. They had to be a [unintelligible], as far as I'm concerned. That is all flood land property. He should have had a flood map. [To F. Grignon, Sr., who started to get up,] You stay right where you are; I know the land, I can do the talking. [To M. Caldwell] Did you get a flood map?

M. Caldwell: I do have a flood map with me. (The map was unrolled and laid on the table for viewing.)

F. Grignon, Jr.: We can't sell that land up there. Call up any real estate agent in Burnham. Call up any real estate agent in Belfast. They don't want it.

F. Grignon, Sr.: (Referring to map) There's about 11 pieces of land and they went up double on every piece of land; my land, this year, and then there's places right next to my farm, that it's impossible for me to show you here. I can show you the tax base but there's places that they've fixed all up.

A. Fowler: Just show me where to be...

L. Goodblood: (Referring to map) O.K. this is on the Winnecook Road, Map 6, Lot 9.

M. Caldwell: Lot 9; that's this big lot right here. It crosses the brook.

A. Fowler: Is this what this gentleman [F. Grignon, Jr.] is calling "wetlands?"

L. Goodblood: Yes, well, they're talking about different properties right now, but this is the abatement for Map 6, Lot 9. This is the piece of property right here. (He pointed out the section on the map.) It goes down along the Bog Brook over through this piece here, is Barnes', all the way down to here. Current assessed valuation is \$25,000.

A. Fowler: How many acres is it?

M. Caldwell: That is 133 acres.

A. Fowler: O.K.

F. Grignon, Jr.: Well, I'm not talking about that one.

L. Goodblood: That's what's on the abatement forms.

F. Grignon, Jr.: Yeah, well...

L. Goodland: The land is bogged and protected because most is unusable.

F. Grignon, Jr.: That's got a snowmobile trail going across it and a four-wheel trail going across it. They only went up \$10,000.00 on that. [Unintelligible]...I think they should put it back to \$10,000.00. [To the assessors] If you had come to see me, I could have showed you the lay of the land, which you never done.

M. Caldwell: We were already addressing the facts and they did have all that was wasteland. Out of the 133 acres, we've got 104 of it just as waste, \$100.00 an acre, and then we're taking off 25% off topography off the base lot, 50% off from all the other land because we are showing and recognizing that there is topography issues; there is wet issues, and so we are addressing the concerns.

L. Goodblood: This one is Map 3, 42. (He unrolled the map for Commissioners to review.)

B. Arseneau: That was Map 342, you said?

L. Goodblood: Map 3, Lot 42.

B. Arseneau: Thank you.

L. Goodblood: This is the land across the road from their houses, up in back of here. (Referring to map,) That is – how many acres is that, Matt?

M. Caldwell: That is 123 acres.

L. Goodblood: 123 acres. The Belfast and Moosehead Railroad, of course, goes through it, with a legal right of way. This road [looking at another] goes through it without a legal right of way.

F. Grignon, Jr.: That's the other thing. I'm letting these people all the time in Young's. They're getting all that tax money down there. I don't know how much money there is; there's no legal right of way across my land and I'm letting them go. So that's property of mine right there that's going to be just the same because the Town of Burnham is getting big tax money down in there. I can call Eddie Picard up right now and [unintelligible] ...load of rock and block that road. That's why that land should have been left alone. There's a major snowmobile trail across that land and I don't know if you know it or not, Luke, my father has done a lot to try to help the Town of Burnham. He built the church and he's keeping the snowmobile trails going. He ain't going to keep them going if you keep doubling my property.

A. Fowler: Can I ask a question?

J. Hyk: Yes, please.

A. Fowler: Matt: I'm assuming that the Town is in the process of revaluating; is that my understanding?

M. Caldwell: No, we revalued last year. We updated the figures last year.

A. Fowler: O.K.

L. Goodblood: Last year's value of this land was...I had it right here...

A. Fowler: Map 3, Lot 42.

J. Hyk: It says here, "Land - \$35,000.00, buildings - \$34,000.00 for a total of \$69,000.00.

M. Caldwell: That was last year, right?

J. Hyk: Well, it says 2005. Yes, I'm sorry – 2005.

F. Grignon, Sr.: The tax is \$12,443.43 and I got a discount of 5% if I paid it within the 30 days, and I did. So, that's what I paid them. But what I want to do is have them put my land value right back where it was in 2005 because these are 2006 and, of course, I can show you every one of them, but it takes so long, that it really isn't necessary.

J. Hyk: So, you're saying what you actually want is – now we're getting to the nitty-gritty here – what you want is, you want your 2006 taxes to be the same as your 2005 taxes.

F. Grignon, Sr.: Yes! Yes! They put the taxes all up on the shore of the lake, you knew that...

J. Hyk: Well, I'm learning that.

F. Grignon, Sr.: They done the whole lake, and that dropped the mil rate from 20 down to 13. So about everybody's taxes that they didn't raise the valuation on dropped because the mil rate dropped so much. Understand?

J. Hyk: I do.

F. Grignon, Sr.: The mil rate dropped so much that most of them, a lot of them, all of them, practically, went down. Mine went up because they doubled the valuation on every piece of land I own! In two places. [To the rest looking at the maps] The other one...

F. Grignon, Jr.: They done worse than that, they went up 31 the other way....

F. Grignon, Sr.: ... and 400, one place there, there's 450 feet of bog – that's 450 acres of bog...

A. Fowler: I believe that.

J. Hyk: O.K., well since we're all running out of our routine, here, in terms of how we usually run these things, let me ask the assessor, if I may, you're saying that every property has been looked at in terms of – I'm not saying "physically visited," but, in other words, you said you've done a revaluation. Is it 100%?

M. Caldwell: Yes. We're at...

J. Hyk: Revalued. So every property has been readjusted, whether you visited it or not, you went through the whole thing, applied the sales ratio and blah, blah, blah.

M. Caldwell: That's right.

J. Hyk: It's not one of these, "We're doing it over a two-year period jobs," like they do in Palermo so that half the people really...

A. Fowler: Can't bring up names, remember? Can I just see Map 7, Lot 15 – is that an E, F?

A. Fowler: (Looking at Map 7) O.K. This land is land-locked by others around it?

L. Goodblood: Well, that was a mistake, that Map 7, Lot 15 one. It was that on the Troy Road, Map 7, Lot 15-E. It had road frontage on it.

F. Grignon, Jr.: (Looking at Map 7, Lot 15-E.) Is that mine? Is that my land right there? I have got no problem with that one.

A. Fowler: You don't? O.K.

F. Grignon, Jr.: When Luke did it, they didn't add any road frontage or something, but he tried to help me, but I no, I ain't got no problem with that.

F. Grignon, Sr.: I don't even have a right-of-way [unintelligible]...a couple of them lots. I don't even have a right-of-way to get onto the land. Why would they jump the taxes up so high? One thing I can't understand; I was an assessor for 12 years. I was a selectman for 12 years in Burnham, and I was the one that helped do one of the first revaluations. We went around, the three selectmen, and Dick Parker was the revaluation man, and we went to every house, and every farm, and every lot. [To the assessors] You guys sat in the office and done all this. How did you do it, sitting in the office?

M. Caldwell: The initial revaluation was done back in, what, '90..?

S. Huff: Five.

M. Caldwell: '95. At, that time, everybody went around. Since then, we've been doing the quarter review program once every year. We take a quarter of Town's property and review it, just to update your buildings and make sure the card's correct; what's being assessed is correct. We don't touch any of the land values. And then after four years of that, then we apply the new number to the system because we knew that buildings were pretty well, factually correct. If there was issues that happened in between then, we are also the agents; we do all the spring work, we go out and pick up all the buildings, all the new stuff, all the new constructions, tear-downs, anything that we've been given a note by town's people or selectmen...

F. Grignon, Jr.: Well, no-one's ever told me I had to have a note. I've never seen nobody...Everybody on the road that got brand new steel roofs and all fixed up; you come look at my old farm. It's got an old aluminum roof on the top, I can't shut the garage door – the whole siding, it's all froze up right now. They lumped me along with all these places that's been all fixed up. Is that right?

M. Caldwell: Basically, what we did was...

F. Grignon, Jr.: You can't, you can't sit in an office! I've got 1000 acres of land, just like I said! You don't know what's going on down to Young's. I can block all of Young's off right now! They could lose all that tax money! They get sold a piece of land down to Young's; how can you do it without coming and seeing me?

M. Caldwell: I am not aware of...

F. Grignon, Jr.: No, you don't know what's going...I've lived in the Town of Burnham for 51 years. I've got a motorcycle! I get around! Now, this is all backwards, this way your doing. Farm land is worth way more than wood land.

J. Hyk: Well, so one could conclude that most of this increased value is obviously on land and not on buildings.

F. Grignon, Jr.: Well, I had a building that burned down. We had the biggest chicken house in Burnham. It burned flat to the ground. [To the assessors] You can remember it. The assessor come up, that were Carl Knowles, from Brewer Maine. He [Luke Goodblood] knows him. He and the selectman sat in the car; it was four stories, 200' building; they said, "Leave the taxes the way they are." And my father, easy-going man, he let them do it. That land across the road, we had a cow farm on it back in '62 – biggest cow farm, one of them, in Burnham; it burned. The selectman come up, said, "You're making \$500.00 a week with chickens; we're leaving your taxes just the way they are." Biggest cow farm in Burnham burned and they left them the way they was, and I can go on, and on, and on. Does that sound fair?

A. Fowler: I think we're talking, like, the history of that, which is really unfortunate.

F. Grignon, Jr.: I can bring it right up to date, some of them things that they have done. We had a piece of land out to Burnham. Rhode Island man, New Yorker; they'll fight over for the land. Robbinson went out and surveyed it. We had 10 acres of land out there next to the stream. We were paying on 10 acres.

F. Grignon, Sr.: You got that wrong. I paid for 20 years, 20 acres of land.

F. Grignon, Jr.: That's right! And, we had to end up selling it because when they put the house in there, they put it on our property, so instead of going into a lawsuit, I sold the land. They come up with 4 acres - \$15,000.00. They were supposed to go back six years on the books and pay us back those six years. They wouldn't give us one cent back! It's illegal. With the State law, you've got to pay back six years. And this is because he's [F. Grignon, Sr.] got money. It's gone on ever since the '50's. When people were making \$50.00 a week back in the '50's, he [F. Grignon, Sr.] was making \$500.00, because he had the biggest farm in Burnham. That's when he burned out; the big building burned down, they would come tell him they weren't going down on the taxes. And that's the God-honest truth, I would tell you when I see you, and I know Carl Knowles, and he [Luke Goodblood] does. And Carl Knowles was one of our best friends and he come up there and he was in the vehicle, I don't know who the selectman was that was there, but he said to him, "Leave that building the way it was." How can you leave a building that big and not take off taxes for a man? You don't get by it.

J. Hyk: [To L. Goodblood] Yes, sir.

L. Goodblood: That building has since been taken off and adjusted. [To F. Grignon, Jr.,] No, that chicken house isn't on your thing now, your card.

F. Grignon, Jr.: I never knew it. How about the chicken house up on the Raven Farm that fell down in the Ice Storm? The Ice Storm took it down. It was 100 feet long, two stories. Was that ever taken off?

F. Grignon, Sr.: No. None of them was ever taken off. They've never been addressed.

F. Grignon, Jr.: I ain't kicking on the Raven Farm, but that another big building that went to the ground in the Ice Storm.

A. Fowler: All right, but it's my understanding that right now we're talking about the land. So with regards to...(F. Grignon, Sr. started talking below) so with regards to Lot 6, Map 9, [unintelligible] it's bog and it's being assessed as wetlands at \$100.00 an acre...

F. Grignon, Sr.: [To J. Hyk, while A. Fowler was talking,] So do you think it's possible to get the taxes back, for 2005? I don't mean on the lake, because they put everybody up on the lake. What I want them to take off...

J. Hyk: We're going to see.

M. Caldwell: Basically, out of the 133 acres, 104 of it is being assessed as bog wasteland.

A. Fowler: And anyone else who owns land, I can assume, in that wetland area, is probably assessed at the same value?

M. Caldwell: Yes. I've got copies of neighboring lots, too. They're being assessed the same way.

A. Fowler: And with regards to Lot 3, Map 42...No, I'm sorry – I'm saying it backwards. Map 3, Lot 42; I apologize. Your question on that, your question with regards to that, sir [to Mr. Grignon, Jr.] is you feel that your buildings are assessed too high?

F. Grignon, Jr.: What are you talking about?

L. Goodblood: That's across from your house, right there (referring to map.)

F. Grignon, Jr.: The lots across the road, we're letting them go into Young's. There's no legal right-of-way there. That's why I thought the lots across the road should stay the same, plus there's major snowmobile trails going across there.

L. Goodblood: But on the abatement request, the buildings are falling down and their questioning the tax of that.

F. Grignon, Jr.: Well, they did take two buildings off, didn't they?

L. Goodblood: Yup.

F. Grignon, Jr.: I think those were the small buildings you took off, anyway; they wouldn't be valued at \$10.00.

M. Caldwell: Most of the buildings that are on that lot are valued at being less than average quality construction, less than average quality condition, less than average functional. I mean, we're taking 75, 25, 50, 50, 25 and a lot of this is a lot lesser grade than just a normal place. We're recognizing that they are home-made structures, you know, not to most standards as far as garages and things like that are concerned. I did tag the card to go out and look at it this spring, just because you had some questions and concerns, so I figured I'll tag the card for '07 and we'll go out and visit it when we do our spring work in the town and to see and to verify if the buildings are what we think they are.

J. Hyk: [To M. Caldwell,] So when they [Grignons] came to you for these abatements, when they asked for an abatement, you gave them no abatement or some abatement?

M. Caldwell: (Looking at the map,) This lot, there was no abatement on this lot.

J. Hyk: Were there any abatements at all on any of the lots?

M. Caldwell: Yes.

L. Goodblood: Yes. There was an abatement made on one lot. The Lillian Grignon lot was an abatement made because of the house on it was below average construction, small, and that's what I've said along – if you have questions, put in the abatement form and that'll get the eye on that piece of property. Last night we went through four abatements and Matt, I believe did them. They was on the lake, questioning the value of the lake lots and one of them did – it had a holding tank instead of a septic, which is hard to tell because we have no building permit, so we don't know until these guys go around. By law, April 1st, if you've had a building fall down, or you've built a building, you're supposed to come to the Town Hall and tell us, "I've built a 30' by 80' garage," or "I've had a four-story chicken house fall down," and then our assessors who we hire, R.J.D. Associates, can go and pinpoint that property. Other than that, we're looking at it as no change. For my \$3,000.00 a year and these two guys, we're not going to ride around town and individually go to each house. We have to live and make our house payments and tax payments also. But if, April 1st, you come in and you say, "My house's roof fell in," we'll tag the card and they'll be right there. But you have to come and tell us or get hold of one of the selectmen and, you know, the Town report is hard, too, getting it around and these votes on stuff; that was the whole buzz of the Town, the revaluation, which was not a revaluation to every house, which would have cost \$50,000.00 to \$75,000.00 to do. It was a revaluation using the property cards. These guys sat there for five or six weeks, going over the property cards and it's all on there; bog land, field land,

wet land, the camps down there. You know, the 100-year flood plain is what we're going by. Every camp on the lake is going to flood. We're low land.

F. Grignon, Jr.: No, they ain't. Ronello Reynolds' has never flooded.

L. Goodblood: No, no, no. No.

F. Grignon, Jr.: I mean the two lots of flood land: Call up a real estate agent anywhere in Belfast. We cannot sell that land. You went from \$31,000.00, I think, to \$131,000.00. That is ridiculous. Because I can't sell that land. That's why you should have come and seen me. You call a real estate agent up there in [unintelligible]. You cannot sell that land. That's why he [Luke Goodblood] knows how bad it floods. We had to take his, ah, your Aunt out in a boat.

L. Goodblood: But that wasn't part of the abatement.

F. Grignon, Jr.: It ruined the whole camp! All your camps are ruined up there every eight to ten years by floods. Legally, you ain't got no right to sell that property. If you do, you ain't going to get nothing for it. As far as that pond all flooding; no. Ronello Reynolds' don't flood, and all of them up by the cemetery can't, but Ron Spiegel does. He's down in Oakwood, and he wanted me to tell you that is all flood land.

L. Goodblood: And it's all on the map...

F. Grignon, Jr.: How can you reevaluate flood land with Ronello Reynolds' land? It can't be done. There's no possible way you can do it.

L. Goodblood: It's got a different formula on it.

F. Grignon, Jr.: That's why everything is wrong. Same way with farm land, and overlooking your mountains. You can get any price now for high land. You come into the pond and say they the pond is more valuable than any real estate; it is not no more, I know – we've got real estate. The want to overlook the mountains; you can get more for that view overlooking the mountains. You can get \$50,000.00 an acre! A man over to Skowhegan, my brother-in-law, just bought it. \$50,000.00 an acre for overlooking the mountains. You can't get, I don't believe, \$50,000.00 an acre for Unity Pond, a really good place.

A. Fowler: I think a lot of the real estate value is just driven by market value. What appeals to somebody today...

F. Grignon, Jr.: Out-of-staters.

A. Fowler: I own a lot of farm land; to me farm land is worth anything, you know, and I don't really care about the woods and whatever, but it's all how the realtors and tax assessors go, and unfortunately, as much as I would love to see them drop my taxes back so that I could go back with my previously assessed rate, unfortunately the State says you have to reevaluate and assess accordingly. My biggest recommendation is that you [F.

Grignon, Jr.] maybe take the opportunity to sit down with Matt and maybe take a hike out there and take a look and see. But unfortunately, what...

F. Grignon, Jr.: Well, see, that's why I wanted him to come and see me. The only man that come and see me - I asked all the selectmen to come and see me - this man right here. [Luke Goodblood.]

A. Fowler: But again, and I was a selectman for years, and I can tell you, for what you get, it's not like the old days where you can handle the town. Unfortunately, there's so much more to do...

F. Grignon, Jr.: No, that is very true. That's why my father thinks...I understand that can't be done, but you've got to understand flood land property, you put it up in a real estate agent's hands, you've got to put that right out, "Flood property," or they can go back on the real estate man, that land is not worth what he's got it billed at. Probably he never knew it, I don't if he ever knew it was in flood area or not.

J. Hyk: [To L. Goodblood] Yes, sir.

L. Goodblood: What we're going on is what the State sends us, which I give them copies of, of what these camps on the...and the land down on that ocean is more valuable than this land here, and what our State is sending us, you've all seen the copies of those reports, is what the place was valued at and what it sold for. Triple, four or five times. It's going crazy on the lake and that drove the State to make us reevaluate, because our school budget is based on what the State values us at, not what we value ourselves at. Every one of us would like to go back to 1960's values.

A. Fowler: Wouldn't we!

L. Goodblood: And have the State use it, and the County. But our County tax is based on the State valuation, not our valuation. And that is what drives every town to do this, which your paper is full of towns disputing it.

S. Huff: Since I've been there, in eight years, my County budget has gone from \$51,000.00 to \$128,000.00.

A. Fowler: Which, and then I guess I find myself saying a lot, "You access those guys [the County] because they are easily accessible. As a selectman, you can get to them faster. You need to go beyond that, you know. Get to the State, to that level and say to them, because they are the ones who make us adhere to these things."

F. Grignon, Jr.: We did. We had a meeting with Carol Weston. You might know Carol Weston down to Ronello Reynolds' right there, and what she said, if the out-of-staters want to come in and buy that property around the shore of the pond, that they should be paying a higher tax. I can't completely remember what she did say, and that's what's she was trying to get through down there. Now you take somebody like us that never want to sell that land, like I said, it's tied up for Patterson people - he [L. Goodblood] is named Goodblood, but he is a Patterson, too. They all can go up on that land. So it isn't ever

really good being for sale. What I'm trying to get through to you, where some of these people make a living is with real estate, you know that. And they're pushing the prices way up. I ain't saying the land, some of that land, ain't worth what they've got it tagged at because it probably is, but that land up there is not. If you put that land up in the real estate agent's land, where that land is flooding out, you cannot give that land away. The next camp to me; they got it built up, you don't know it, but there's no bottom floor on that camp. You've got to go upstairs. He offered me that camp for \$30,000.00. I would have give him free! He got the \$30,000.00, but they never told him it flooded out! Legally, you put that land up; they've got to tell you that, now. It can go back on the real estate agent.

J. Hyk: Well, um, gee whiz. Do you guys [the other commissioners] have any further questions here before we...?

A. Fowler: O.K., there was three of them that were given to us. This one you said was taken care of, the one that there's a notation that it was landlocked, so you guys [the assessors] took care of that. My take on the one that's considered "bog", I don't know where that...um, this one is bog land. Whether it's bog land, whether it's buildable or not, the fact that they dropped the taxes on that down to \$100.00 an acre for 104 of the 133 acres, and that's what everyone else is charged is the – hang on- is the rate of bog land, right? Then I really...maybe it's not worth it, but everybody else's is worth the same, is the way I see that one. And this one, I'm still confused on. "Land has older home-made buildings..." I'm not sure if your argument is with regards to the buildings, sir, [F. Grignon, Jr.] or the property or where it is.

F. Grignon, Jr.: I don't know...let's go back to that one there. The four wheelers have completely destroyed that land, that road frontage, going up through there. [To assessors] You must have seen it before, across from Lovely's. It's all destroyed with four wheelers. That's why that land should go back where it was, because I'm good enough to let the snowmobiles and four wheelers go in across there. \$10,000.00 ain't that much to put that land back. If you don't, I'm going to have to sell that land to a New Yorker. There's going to be no more snowmobiling and four wheeling. Because I've got a New Yorker aside of me right now, if a kid hits a baseball that goes over on his land, he calls the cops and Luke right there will tell you that's the truth.

A. Fowler: But again, Sir, if I was to say, well, I should drop the valuation on your land because you came and argued on it, but the guy next door that owns abutting land in these wetlands is being charged the same, might have the same argument that there's four wheelers. If you don't want the four wheelers racing up your land, post it!

F. Grignon, Jr.: Don't do no good to post it; they take the signs down. You can't keep them up; once you get...It's the same way with that beach I was telling you about. The people before we had that beach, the pond up there – it took us three years to get the people off of that because they let the people in there. You can't get them off in a minute.

M. Caldwell: I didn't review that piece that he's talking about.

L. Goodblood: The little strip, there? That 133 acres?

F. Grignon, Jr.: (Simultaneously, while the assessors were talking) I'm talking about the big piece.

A. Fowler: The wetland.

M. Caldwell: Oh, Oh. I thought he was talking about...he was talking about the...all right. All right.

F. Grignon, Jr.: That isn't that much. And far as it being unfair to these people, most people don't know that their valuation in Burnham has doubled! Everyone I've talked to don't know it. Old people don't know it. He [F. Grignon, Sr.] was smart enough to know it because he was selectman. I talk to – everybody I talk to don't know their valuation has doubled. Soon as they put something in the Rolling Thunder, send something out that all the people's land has doubled? But people don't pick it up. Their taxes never went up, so they were happy. Sooner or later that mil rate going back up; they're all going to start kicking.

J. Hyk: Well, we're getting into the period of the next hearing, so we're going to make some decisions here, I feel, right off. Don, do you have any thoughts on the matter?

D. Berry: I understand his [F. Grignon, Jr.] position, but I think he needs to understand that everyone's valuation in the town went up. O.K.? If it was a situation where everyone did not go up, then you really have a major gripe, O.K.? But since the entire town, as I understand it, is now level, as far as valuation, is that correct?

M. Caldwell: That's correct.

D. Berry: On whatever piece of property they have, then the town has achieved what the State has asked them to do. The question hits, not talking about the valuation of the land, but what is the person paying compared to the past? That's really what the question is.

F. Grignon, Jr.: Yeah. \$2,100.00. We're paying \$2,100.00.

D. Berry: And so what you paid last year and what you pay this year is the question as to how the mil rate changed equitably for everyone? In the bog land you've got, what, 33 acres there that is not at, and to ask you the question, why was that 33 acres considered not part of that entire bog process?

M. Caldwell: Well because, obviously, we've got this topography.

D. Berry: I've seen the map, O.K.?

M. Caldwell: You've seen this one?

D. Berry: Yup.

M. Caldwell: And you saw the lot that we're pointing to?

D. Berry: Yup.

M. Caldwell: Well, you can see that, on that, there's land there that's not in resource protection, there's land there that's not in the wetlands, so that's what that acreage represents. As far as knowing the exact acreage, it's been on the records, it's the same acreage that's been used. All these numbers that are in the system, all these acreage numbers, everybody's acreage, the method, the system is the same system that's been used. We just reapplied the new numbers to update the valuations to that existing system. So that 33 acres has been the same 33 acres that has been since at least 1990; 1995.

D. Berry: And now let me ask this question, though, with respect to that, because the laws of the State of Maine have changed significantly since 1990, as far as what is buildable and what is not buildable.

M. Caldwell: O.K.

D. Berry: What is the debt and where is that 33 acres located? Is it a buildable piece of land, or is it not a buildable piece of land?

A. Fowler: Therefore, we are accepting the entire valuation?

J. Hyk: Right.

M. Caldwell: We have not been shown or proven that it was an unbuildable piece. We were proven that there is, as you can see on these maps that everybody goes by, that there is land on that parcel that is not in the flood zone, meaning – and then, of course, on top of that, we've reduced that by topography, knowing that there is slope, and there is going to be some issues there to be able to develop this piece.

J. Hyk: We're going to have to close the hearing, now. We are going to vote to close the hearing, right?

****D. Berry moved, A. Fowler seconded to close the hearing. Unanimous.**

J. Hyk: Now we're going to deliberate on this issue. We're either going to make a decision or we're not going to make a decision. That's what we're going to talk about. Right now, the Commissioners are going to do the talking only. We're all done taking the information.

A. Fowler: I think the hardest pill to swallow, and I'm using my own situation as a large land owner, the larger the land owner is, the more you feel that tax, you know, when even though everybody across the books is being revaluated, yours always seems more obsessive. But, as I say, one there was no question on, it was resolved. The bog land, I

feel comfortable with the fact that they have reduced it, or it is level – it is equal with everyone else. There is no bias here.

J. Hyk: I think it's everything that you said. The larger the land owner, the bigger the bite. I own a lot of land in Prospect. I pay a lot of taxes and I'm not even on a town road and I pay the same as if I did because in Maine you can't value based on services. So, I'm sympathetic; I'm very sympathetic to the taxpayers here, but we have a bad system of taxation and you can't polish it. It's what it is.

A. Fowler: I really would very much like to see and I would recommend it if I make a motion that these gentlemen get together with Burnham's tax assessor to go over things in the future that they still have questions on, which I'm quite certain that they're willing to do, but I see that that's the only option we have.

F. Grignon, Sr.: Could you take a copy of these and keep them for yourself?

A. Fowler: Certainly, I could...

F. Grignon, Sr.: I think it would be nice for you to have a copy of these.

A. Fowler: O.K., all right. Thank you.

D. Berry: Everyone is, I think, sympathetic about the fact that the taxes in the State of Maine and what is occurring as far as property, and the point that has been made by the Commissioner here that the value is driven by, primarily, those from away. You know, and when we look at all of this picture as to the costs that are involved here in this, the question I needed answered, and was answered, was it equitable? And the answer that I receive is, yes, it is equitable. If it were not, I would be moving a total different move here, as far as the treatment of the property, but if it is equitable, and the considerations have taken place as to the conditions of the land, the smoke, the bog, etc., **then it is my motion, I believe, in this case, that we reject the abatement** and I would recommend, and this is riding on you [M. Caldwell], when somebody asks you, and this is a lesson learned for a long time – eight years sitting in legislature – that when somebody asks you to see them, you sure as heck better see them. It is just is an important piece of what you do as far as all government levels. You've got to talk to your constituents. And, I'm not lecturing you, O.K.? But you were an employee of that town; therefore you were an employee of these people [the Grignons] as well, because they are paying your salary. And in some way, when you have major pieces of land that have to be addressed and talked about, you need to do that. You solve an awful lot of problems without them ever coming any place else. **And so my motion is on the floor of no change on the tax and that's where I stand.**

J. Hyk: So your motion is to deny the petition.

D. Berry: Correct.

A. Fowler: I second that.

J. Hyk: O.K., it's been moved and seconded to deny the petition. Is there any further discussion? I would just only like to add that, to what Don said about, particularly, when a major landowner comes to you and wants to be seen, I think it applies to all land owners, whether they're large or small. With that said, since there is no further discussion, we are going to have a vote on the issue. All in favor of the motion, please your hand? All opposed? **It's a unanimous vote to deny the petition.** So, I'm sorry gentlemen, but that's way we see it.

Respectfully submitted by *Barbara L. Arseneau*
Waldo County Clerk