

**KIMBERLY CORLEY VS. TOWN OF SWANVILLE
TAX ABATEMENT HEARING PETITION #337**

October 9, 2007

9:30 A.M.

(TAPE 1-A)

PRESENT: Waldo County Commissioners John M. Hyk, Chairman; Amy R. Fowler and Donald P. Berry, Sr. Also present was Petitioner Kimberly Corley along with Defendants Town of Swanville Treasurer/Tax Collector Peter (“Kit”) Kerrigan and Selectman Brett Armstrong. Recording the minutes was County Clerk Barbara Arseneau, assisted by Deputy County Clerk Veronica Stover.

Commissioner John Hyk opened the hearing by reading the rules of the hearing. The Petitioner and Defendants were then sworn in. J. Hyk asked everyone to introduce themselves.

K. Corley: My name is Kimberly Corley. I own the property at 162 Webster Road, Swanville.

P. Kerrigan: I’m Kit Kerrigan – actually, Peter Kerrigan, nicknamed “Kit” – and I’m the Treasurer and Tax Collector for the Town of Swanville.

B. Armstrong: Brett Armstrong, Selectman of Swanville.

J. Hyk: Thank you very much, ladies and gentleman. Well – the Petitioner may now state your case.

PETITIONER:

K. Corley: Good morning everyone; thank you for your time today. The reason that I’m bringing this to everyone’s attention – it was brought to my attention by a professional counselor, as well, is that when I purchased my home from a Mr. Wesley Bucklin the original property was my house, my garage that I have and either 12 or 13 acres, give or take a smidge. His property taxes, if you look at his bill, were \$785.00 – something like that – for that year. Once I bought this property, I purchased the house, the garage and 1.1 acres. That tax bill went from \$700 and some odd dollars to over \$1,200.00. I live on a discontinued dirt road; I have no services. My house is unfinished and I’ve done nothing to it since the day I bought it. I have never had anyone come out to my property or make an appointment to see my property. The house – the value of the house also doubled almost immediately when I purchased it. Now, this just doesn’t seem right to me and I’ve been round and round with the town office. I’ve also had, after the closing of the property, the need to pay liens in Mr. Bucklin’s name. Gateway Titles; document closing information; tax information, have been in touch with the Swanville Town Office so many times about this and they don’t seem to get anywhere with anybody. They have an explanation for everything but the bottom line is it’s just too large of a gross jump and you cannot make people pay liens in the previous owner’s name after closing; in fact,

when I originally went to closing at Gateway Title, we had to stop the proceedings because Mr. Bucklin owed the Town taxes, so we stopped proceeding. He went to the Town; he paid all his taxes and liens that were due, came back – I don't know – ten days later; something like that; finished closing – end of story. After that I got slapped with a lien in his name; threatened to take my house. This is not acceptable. I've also filed abatement. It took an extremely long time to have my abatement acknowledged by the Town Office. I had to go down there and raise holy heck because it's like six months or so and no word from them. I went down there and then finally, a month or so later, I hear from this Town's Selectmen it's just denied. Now, in addition to that, when I've gone to the Town Office for instructions on how to proceed, their comment to me was they didn't know. I had to go to the Searsport Town Office and they told me how to file the paperwork to get here today to talk with everyone and the whole process has been a big run-around and very inappropriate. I have been treated inappropriately by the guy does the taxes – not this gentleman; the other one – Garnett. He's been very rude. When I brought information to his attention such as the assessment of my property by other professional people who I paid money for estimated values of the property, he wouldn't even look at them – told me was the only one that would make a decision; he was a realtor; it didn't matter; he was rude. He divulged personal information about my neighbor that he really should not be discussing – and I want that on the record because he is in a position in the public that he should not be talking about my personal business, yours, or anybody else's and he is – such as the way Mr. Bucklin handled his property; had it listed in his aunt's name and his sister's name because he was getting divorced many years ago and he was doing it to avoid taxes with his wife - I mean all this kind of information – this is nonsense! I'm here because my lawyer has suggested that:

- A. My taxes are, indeed, inflated improperly;
- B. That it is way too long a period for us to be here today; and
- C. That I should not be forced to pay a lien in someone else's name after closing and they have all reconciled.

In addition to that, after I closed, the Town had no records of my taxes being paid at closing and it took me several months to get it across to the Town that they cashed the checks. I had to run around, and so did Gateway Title. Her name was Shirley, she's in the Lincoln Office – she handled all that information – you can call her directly. Countless times faxing paperwork repeatedly; more than once the same paperwork, showing that my taxes were reconciled at closing; that they indeed cashed the checks. It has just been a nightmare dealing with the Town, period. That's why I'm here. It's just not necessary.

J. Hyk: O.K., I just might ask you...

K. Corley: Sure.

J. Hyk: I might say; I don't have a question yet...

K. Corley: That's O.K.

J. Hyk: But the matter before the Commissioners is – it really doesn't have anything to do with Mr. Bucklin's behavior or the Town's behavior because we are not in the "behavior mod-...

K. Corley: Well, it's about...

J. Hyk: Excuse me! This is a court and I'm now speaking. The only matter on which we can focus here is were you improperly and unfairly taxed for the year you're asking for an abatement? That's really the only question that we can address as Commissioners.

K. Corley: You can't address the lien that I was forced to pay in his name after closing, which is documented right here on Gateway Title paperwork?

J. Hyk: Uh, we will get to that, but what I'm trying to say...

K. Corley: I understand.

J. Hyk: What I'm trying to say is we're not much interested in some of the behavioral problems that you are describing; although it's interesting and adds a tone and color to things, but there isn't much we can do about that, as a matter of fact – legally there's nothing we can do about that. So if you'd just try to focus on why you feel you're being assessed too much, because when it comes down to the nitty-gritty that's what we're here about – why you feel you're assessed too much. That'd be helpful for all of us.

K. Corley: O.K., well – Two things, with all due respect to the court: A. Just look at the tax bills from Mr. Bucklin's property to my property – that's all you have to see are the numbers. The house – the value of the house inflated rate of the taxes to, um – information was who do I go to to file complaint about the conduct of an office – it's a political office in our town – I mean, who...who?

J. Hyk: Not the Commissioners.

K. Corley: Who?

J. Hyk: I don't know the answer to that – I don't know the answer to that.

K. Corley: O.K. and I appreciate your honesty, sir. So my legal issues here today are the actual physical bills from the Town's Office, and you can look at the house values from the minute I bought it to what they were; you can look at the rate, please, of what his whole property was assessed at with thirteen acres, a camp and he had the house and the garage and then you can look at those figures. You can look at this year's figures, please, where he now has twelve acres, the house is far larger than mine, a heated four-car garage, a camp – and his taxes are still less than mine. And the lien, please. And I appreciate the court's indulgence.

J. Hyk: Sure, sure. It's not indulgence...

K. Corley: Well, I'm not trying to be rude; I'm just tired of – not you [Commissioners]; the situation taking me years to get to here.

J. Hyk: I understand and I don't want to cut you short, either. If there's anything that you...this is your opportunity to say what it is you want to say about this and I want to be sure that you have had a reasonable opportunity.

K. Corley: Thank you.

J. Hyk: Well, thank you. My fellow Commissioners – have you any questions for the Plaintiff at this point?

A. Fowler: Um, no. Let me hear from the Town first.

D. Berry, Sr.: Right. Likewise.

J. Hyk: Gentlemen, [Defendants] you have an opportunity to ask her questions now; you won't later. Now is your opportunity.

B. Armstrong: I don't think I've got any questions.

P. Kerrigan: I haven't seen the paperwork on the abatement, so my question is what is the basis for the assessment? What do you feel is wrong about the assessment?

K. Corley: For the Court's indulgence, I'll share information. The original abatement was signed by you, when it was received in the Town Office. We're here today because my house has been doubled in value; my property taxes have almost doubled; I have twelve acres or less approximately for the same tax assessment; I have been forced to pay liens in someone else's name after closing; I've had to justify to the Town that my taxes had been paid in full at the closing and I would also like to say for the record, that even though all this occurred, I have never not paid my taxes on time. I'm not being – whatever you want to say – I'm not in defiance to the Town; it's not that I don't want to pay my taxes, I want to be assessed fairly. Due to legal counsel and their summations of documents, it has been suggested to me that I have been prorated unfairly.

J. Hyk: O.K. [To P. Kerrigan] Does that answer your question?

P. Kerrigan: Uh, not exactly, but I think it's as close as we're going to get.

J. Hyk: O.K. – let me see if I understand something. When you introduced as “Kip,” you also introduced yourself as the Town Treasurer?

P. Kerrigan: Treasurer and Tax Collector.

J. Hyk: But you're not a Selectman?

P. Kerrigan: I'm not a Selectman and I'm also not the Selectmen's Assessing Agent. The Assessing Agent was unable to be here today.

J. Hyk: And did you sign the abatement form?

P. Kerrigan: There was a form that I signed a receipt, but the approval or disapproval of the abatement is not my function; it is the function of the Selectmen.

J. Hyk: O.K. I was just checking that to make sure that we're all in the same orbit here.

A. Fowler: Right, I was confused, also.

J. Hyk: Yes?

P. Kerrigan: Sir, if I may –

J. Hyk: You may ask her [the Plaintiff] a question; you may not ask me a question yet.

P. Kerrigan: In response to your question if I understood the answer, I don't understand to the point that it is my understanding an abatement is supposed to be based on something that is wrong whether they had the wrong house; they didn't look in the house; something about the nature of the property that was not considered by the assessor; I'm not sure what. What I'm hearing is, it seems like too much money and I don't how to provide information other than ask a question, well, maybe I can. May I ask a question?

J. Hyk: Yes.

P. Kerrigan: [To K. Corley] When you talked about the increase in amounts from the year before when it was Mr. Bucklin's two years, did you take into account the revaluation that happened at that time?

K. Corley: I realize in a minute you subdivide a property, there would be some sort of increase; however no one has ever been to the property from the Town Office at all to see the property to give it a fair assessment or out. It is an unfinished property; it is in the same condition I bought it almost three years ago.

P. Kerrigan: Question – when you say “no one”, does that include Garnett Robinson, the assessor?

K. Corley: He has never been to my home; he has never made an appointment with me. He's never been in the building at all.

P. Kerrigan: [To the Commissioners] May I respond to that, or only ask a question?

J. Hyk: You're in the question-asking mode; you're not examining her, you're just asking questions.

P. Kerrigan: There are no further questions at this time.

J. Hyk: Thank you. [To the Defendants] It is now your turn to present your case.

P. Kerrigan: Well, first of all, I'd like to say that her statement about having paid the taxes is correct. She and I discussed that and agreed that it would be better to pay the taxes, avoid interest and then pursue the abatement process. I think the statement that nobody has been to your home is not correct; although I did not accompany him, it is my understanding that Mr. Robinson on two occasions went to her home; the second occasion being when she requested a reassessment. I am personally aware of several opportunities – several efforts – to make appointments for Mr. Robinson to go in her home to value it. They were never able to schedule appointments because her work schedule and his work schedule didn't coincide. He's from out of town so evening meetings or early in the morning meetings didn't seem to be a feasible way to do it. She did, in all fairness, offer a key to allow him to enter, but it is not our policy to go in somebody's home unaccompanied by the resident of the home, so it is correct, as I understand it, to say he has not been inside the home to assess it and I understand that one of her issues is the basement is taxed as a finished basement and it is not finished, but he has not been in to see the basement, so we can't respond to that. The other discussions about the payments was a very confusing process and, just for the court's information, those costs from that difficulty is the taxes are based on the first of April. The bills come out in late July. They went through settlement in 5 June – between those two dates, so they based it on estimated taxes and they used the prior year's taxes as the estimate, which is our custom. At that same time, there was the revaluation ongoing – this affected what the tax was. When the tax bills came out they were significantly higher than the prior year's taxes, which had been using the estimate so although the finance company had stated that the bill – all tax had been paid to date, they in fact were not paid by the difference between the estimated tax that we used at settlement time and the what the actual tax was. That's the final mil rate set in process that's doing the school bills, and so on. I have nothing further at this time, thank you.

J. Hyk: Thank you, sir.

B. Armstrong: Why the abatement was refused was because we didn't feel there was a good enough reason for the abatement and as Kip [P. Kerrigan] announced, that the year that she bought the place, that there was a total evaluation that we done of the town at that time and like he says, a lot of people's taxes went up because we hadn't done it for quite a few years. And I think if you look at what we've got it valued at, and also, we felt that we'd hire a professional to the evaluation, that he should be right; that was the way we felt. And if you look at what we've got it valued for and what she paid for it, we're right in the ballpark, is my feeling about it. And that's all I've got to say, other than I do wish that we had Garnett Robinsons here to explain himself. That's one problem that

I've got, that I would like to see it moved and postponed until you had an explanation from him. Yes, I would.

A. Fowler: [Jokingly] Take a number! (Laughter from all.)

B. Armstrong: No, I realize it just drags it on and everything, but the only thing is he's the one that is in the middle of it and knows exactly what's going on and I think he could give you a lot better explanation to it than me and Kip could.

J. Hyk: Well, when your presentation is finished, the first question I'm going to ask is why isn't he here?

K. Corley: That's right.

B. Armstrong: I....

J. Hyk: But I'm not asking that question yet.

B. Armstrong: O.K.

J. Hyk: I'm waiting until your presentation is finished. (Laughter by all.)

B. Armstrong: I'm all set; I'm done. So ask me.

J. Hyk: Well, [to P. Kerrigan] Yes, sir?

P. Kerrigan: I have a question. Would you be interested in quantification of the point he made between the purchase price and the assessment?

J. Hyk: I'm interested in whatever you want to present. This is your opportunity to present whatever you want to present. Part of the problem here is, between the two presentations, we don't have a lot of facts to go on in terms of...

A. Fowler: ...how they came to this conclusion.

J. Hyk: In other words, part of how this is how this is done is by comparison. I don't have much to compare here, but we'll see how we can do with this, but go ahead, sir. This is their presentation.

P. Kerrigan: The assessed value for the taxes in 2006 was \$116,050.00. The purchase price was \$130,000.00.

J. Hyk: Thank you.

P. Kerrigan: You're welcome.

J. Hyk: Are you guys finished? I don't want to rush you.

B. Armstrong: Ah, yes, I believe I am.

P. Kerrigan: I am.

J. Hyk: [To K. Corley] Do you have any questions for them?

K. Corley: With all due respect to the court, and bear with me, I'm not necessarily up on the formalities of this court. The court has requested of me certain information to be provided to you. I have provided you with comps of properties, which I went to a professional realtor to get. I've also got – my house is listed for sale, O.K.? Um, for many reasons but I had asked me for an assessed price of the property. It's still at \$130,000.00 and in fact, I will have to sell it for less because something the Town hasn't been in the house to see is that my property has incurred a great deal of water damage – flooding – from Mr. Bucklin's property. Thus my property is worth significantly less on the market to sell it for because, that's another legal process.

J. Hyk: O.K.

K. Corley: But the mold is throughout the whole house; it's visually – you can see it. It has to be reassessed. So, and...

J. Hyk: O.K., so...

K. Corley: Am I allowed to be indulged for another moment?

J. Hyk: You're not allowed to make further presentation. What you are allowed to do is you're allowed to ask these gentlemen any question, but you made your presentation. So now...

K. Corley: All my documents that were asked of me by this court are presented as evidence in the case. I just want to be sure that I understand that correctly. And I also want to say that I'm not like after you guys. This is not about that. This is about fairness and people doing their jobs and they're not. No one's been to my house; no one's been in my house. No one knows what's going on there.

J. Hyk: They said that. They said that.

K. Corley: So, it's strictly look at the documents, look at the numbers and figure it out and I'm asking for someone who is a professional from the outside, who is not Mr. Garnett, to come to the property to assess it, other than him because I feel that he's biased at this point and it's not going to be processed properly and as for him not being here, it's inexcusable. This is a court of law; he knew this was coming. He had plenty of time to be here.

J. Hyk: Well, it's not quite a court of law – it's the Commissioners' Court.

K. Corley: Well, I mean, if I have to elevate it, then I have to elevate it. But it's his responsibility to be here. I'm here. It's my day off. We're all here. He needs to be here. And I'm not accepting the fact that that's an excuse to continue. I'm not going to come back on another day and take another day off of work and rah, rah, rah, to go through this. I've waited years for cooperation.

J. Hyk: Good.

K. Corley: Thank you.

J. Hyk: You're welcome.

K. Corley: Appreciate it, sir.

J. Hyk: Now, ladies and gentlemen of the court, questions?

D. Berry: Yeah – why isn't the assessor here? That really concerns me. It isn't in you guys laps; I'm sorry, but it really is the case that that is the responsibility of that person.

A. Fowler: In all honesty, that's why you have a separate board of assessors so that it kind of takes...

D. Berry, Sr.: that burden off from you, and...

J. Hyk: Frankly, and it's nothing personal, but the Treasurer/Tax Collector – they might as well send the road commissioner! No offense!

(All laughing.)

P. Kerrigan: No! I love it!

J. Hyk: I'm glad you're here but, frankly, it's the question of where is the assessor is an important one.

A. Fowler: The assessor is the one that made this decision.

P. Kerrigan: May I respond to the question?

J. Hyk: Um hum.

P. Kerrigan: First of all, I'm here because the board of selectmen asked me to be...

A. Fowler: Which is appreciated.

P. Kerrigan: In addition to, they asked me to make the contact with Mr. Robinson, who lives in Dixmont; he's not in our town. I got notified by the selectmen last Thursday that this meeting was scheduled for today. I called that morning and left messages on the home and work phone for Mr. Robinson and then when I didn't hear back from him I called several more times. I found out yesterday when I finally made contact that they'd been out of town. He didn't know anything about it and he had a full schedule of appointments today in another town with a bunch of people coming in. He felt that it was rather short notice. It's his experience that the County Commissioners normally make the dates like three or four weeks out front.

A. Fowler: Which it was.

J. Hyk: We did.

A. Fowler: In a situation such as that, they will send a representative if they themselves can't be there – they'll send a representative.

P. Kerrigan: "They themselves" meaning the assessor?

A. Fowler: Pardon me?

P. Kerrigan: When you say, "They themselves," you mean the assessor?

A. Fowler: Yes, that's correct.

P. Kerrigan: Yeah, he's a one-man company. Well, I apologize on his behalf. He was quite concerned. He asked me to see if we could get a continuance. But he felt that the number of appointments he had – and I don't know I wasn't told before last Thursday, if you had set the meeting up well prior to that – that's the first that I was aware of it and, therefore, that was the first he was aware of it.

J. Hyk: I'd like to give this to you. This is from a previous case from a previous town where the assessor was here. This is a report that the assessor presented. So in the future, this is the type of thing that you need to be doing in these cases. You may have that.

B. Armstrong: Thank you.

A. Fowler: It was just very helpful because they weren't here. I guess, can I express my thoughts at this time, Mr. Chair?

J. Hyk: Absolutely.

A. Fowler: I guess my thoughts at this time, with regards to the Plaintiff; she has a very good point. Everything we have requested is present and accounted for – and more. And on the other side, I just feel that it's very unfair and unfortunate that the burden has been

left on these two. As a former selectmen, I know that's why we had a separate board of assessors. So I don't think I'm giving with giving a continuance.

J. Hyk: O.K. Well it seems to be, I'm sorry. Don't?

D. Berry, Sr.: It just perplexes me because some of the things I'd like to hear, I can't hear. How did you evaluate this? What was the basis for this evaluation? And we don't have that?

A. Fowler: And if the Town was revaluated, I guess my question – usually an assessor would provide to me a comparison scale; different properties with a comparison scale and how they came about that and so on and so forth. I don't have anything to defend the other side, if you understand what I'm saying. With regards to just what I've seen and what I've heard, it sounds like this has been a confusing, and I'll use the word nightmare...

K. Corley: Thank you.

A. Fowler: ...for this woman from the beginning with the whole mess with liens, which are not our problem, which I would probably recommend going to small claims court, I guess, because I don't even understand how she could purchase the property with liens and so on and so forth unless there was some sort of a stipulation in her paperwork that she wasn't aware of.

K. Corley: No.

A. Fowler: And I think it's just been this compounded on top of everything that it's just snowballed at this point and I find it very unfortunate.

J. Hyk: There was an opportunity to perhaps straighten this out...

A. Fowler: Yeah, because I'm really curious about the revaluation.

J. Hyk: And it's been ongoing for some time and, quite frankly, the Town seems to have shown up not very well prepared.

A. Fowler: No reflection on you [P. Kerrigan and B. Armstrong].

J. Hyk: That's not personal! It's the facts.

A. Fowler: Do you understand? I don't want you to think that we don't appreciate that you've taken time off to be here. I would take a prod – do you know what I mean?

J. Hyk: We're still at the questioning stage here – the deliberative stage here. (Long silence while paperwork was being looked through.)

D. Berry, Sr.: When did you say that the revaluation was done – what year?

P. Kerrigan: 2005.

D. Berry, Sr.: O.K.

P. Kerrigan: It actually started in 2004, but it was completed 1 April, 2005.

D. Berry, Sr.: I remember that going through.

A. Fowler: I'm confused. Who is Mr. Kerrigan again?

P. Kerrigan: I'm the Tax Collector and Treasurer.

A. Fowler: When she filed a tax abatement with you folks and it was six months before it was acknowledged?

K. Corley: That's correct?

A. Fowler: [To P. Kerrigan and B. Armstrong] Do you know what the law is on tax abatements; what the timeframe is you had to respond to them?

P. Kerrigan: It's my understanding that it's thirty days.

A. Fowler: Right.

B. Arseneau: Actually, I think it's 60.

A. Fowler: On the original, I think the Town has 60...

B. Arseneau: And then after 60 days the individual can assume it's been denied.

A. Fowler: This was sixth months...I'm just curious. How long did it take your assessor to do a revaluation of your town?

B. Armstrong: Was it about a year and one half?

A. Fowler: Was it? Oh.

J. Hyk: When was it finished?

P. Kerrigan: 1 April 2005.

J. Hyk: So the tax bill for 2005 would have shown the revaluation. And this tax bill is in here for 2005 for Mr. Bucklin, right?

K. Corley: Um-hum.

A. Fowler: Yup.

J. Hyk: So when you say it doesn't reflect the revaluation, how's it possible? How's that possible? I mean, it might be possible, but you've got to explain it to me because if the revaluation was done as of April 1, 2005 and the tax bills sent, the 2005 tax bill would have included the revaluation. Do I have this right or wrong or what?

A. Fowler: Right, right, right. So 2006's should have been...

J. Hyk: Well we did have the Town revalued – I got the impression you meant it was revalued after she bought it and that's why the value of it went up.

B. Armstrong: That's the way I understood.

A. Fowler: Yes, see I think you're as confused as I would have been.

J. Hyk: So let me look; I'm asking the question here. So – and I'm sort of answering it myself, but I need the Town to answer the question. And here's the question: The tax bills sent to Mr. Bucklin in 2005 – I'll come up with it here in a minute.

A. Fowler: And 2006 should show the revaluated tax.

J. Hyk: And I don't understand why the one for 2005 wouldn't either.

A. Fowler: Property tax, right, but I don't see a 2005.

D. Berry, Sr.: I don't have a 2005.

A. Fowler: So 2006 – John?

J. Hyk: O.K. Hold on.

A. Fowler: If the Town was revaluated and it was finished April 1 of '05, then '06's bill should reflect what they changed it to.

J. Hyk: The property tax bill 2005, 9-30-05, April is January, February, March – April is four. If the revaluation was done on 4, this is 9-30-05 – this is to Mr. Bucklin, the tax is \$333.71 after the revaluation. Here's the date, here's the year, here's the amount. And you're telling me this is after the revaluation.

(All said yes.)

J. Hyk: O.K., thank you. Do you guys have this or am I...?

D. Berry, Sr.: I'm just fine.

A. Fowler: I've sorted through these so many times that I haven't got my finger on it right now, but...I feel that it's very unfair, like we're putting the heat on you [P. Kerrigan and B. Armstrong] and you know...

B. Armstrong: I'm used to it!

(Laughter)

D. Berry, Sr.: Aw, you shouldn't be.

A. Fowler: I mean no disrespect.

J. Hyk: I think you sell something you believe. I don't think you we're trying to give me a...

B. Armstrong: That is what I believe.

J. Hyk: Any more questions for these gentlemen? (There were none.) We're going to close the presentation part of the hearing now. The Commissioners will deliberate the issue. Hopefully we'll be guided by...

A. Fowler: Infinite wisdom!

J. Hyk: With wisdom. Now, is someone familiar enough – the abatement is asking what, so that I could have a clear – could someone help me with that?

A. Fowler: The front form.

B. Arseneau: It should be on the front of your separate group [of papers].

J. Hyk: Sorry about that.

A. Fowler: O.K, just looking at this – the tax year for which abatement is requested; she's asking '05, '06, '07, but I'm not sure the basis – I mean I'm assuming that what she's referring to is what the tax bill of '05 should reflect and then the following years.

K. Corley: Correct.

A. Fowler: Shhhh. You aren't here! (Laughter.)

J. Hyk: What was asked for in that abatement? That's what we need to know. What is being asked for?

A. Fowler: It almost gives me the impression because – remember, they’re not here to tell us – it almost gives me, where she stipulates ’05,’ ’06 and ’07, it’s my impression that she’s referring to, in ’05, where it shows after the revaluation figure, that that’s what she’s basing it on – on those years. I don’t think she’s looking for a complete solid full three ride for three years. I think she’s just saying that, “I would like it brought to the assumed corrected figure and go from there – abate from there.

J. Hyk: It makes it more subjective and do you want to expatiate on that theme, Don?

A. Fowler: Are you going the same direction that I’m going?

D. Berry, Sr.: Yeah. I can’t – when you look at it, there’s no definite number here.

A. Fowler: She isn’t like specifically, greedily saying, “I want X amount of dollars.”

J. Hyk: It would be handy if there was an amount in there.

A. Fowler: Right, but I also think that, judging by the mass of paperwork I think she’s gotten tired of trying to put figures down or come up with a figure.

D. Berry, Sr.: One of the things I look at is this statement here, wherein the value went from \$41,000.00; I’ll just leave it at that, to \$91,000.00. That’s a pretty significant jump.

A. Fowler: And this is after, remember, they were revaluated in ’05. So, what was it? \$41,000.00?

D. Berry, Sr.: The value of the house went from \$41,490.00 to \$91,250.00, which is what this is right here.

J. Hyk: And unless I’ve heard something incorrectly – and I do have my hearing aids in today, the Plaintiff and the Defendant, if they didn’t agree on anything, they did agree that nobody’s been there to the house to look at it. I think they both agreed to that, so whatever that difference is between the \$41,000.00 and the \$90-something; it didn’t happen because somebody went and found something that increased the value. As a matter of fact, perhaps just the opposite has happened where the Plaintiff has said that there is an economic obsolescence factor at work and deterioration.

A. Fowler: Which technically now, she should be revaluated.

J. Hyk: Well, I’m staying out of that. I just want to get through what’s on this paper. This is what we’re about.

D. Berry, Sr.: See the – oh, my God – this is just hard to – I mean, look at that property bill back from ’05. You’ve got buildings at \$75,520.00. Now that’s on all of his [Bucklin’s] land and buildings.

A. Fowler: 13 acres; right.

D. Berry, Sr.: Plus how many buildings were there and I don't know how many buildings were there, so there, but what I do know is that on his bill for '07, his bill for '07 shows a value of buildings that are on his property of \$68,740.00. On her [Corley] property of \$91,250.00...so you're taking the total of buildings here of \$75,520.00 after the valuation of the Town, the total, then, goes with one piece of property at \$68,740.00 and another piece of property, which is on the same piece as this one, as I read it, of \$91,250.00. So we've taken a piece of property that a total value, with buildings, of \$75,520.00 and we've gone to \$68.7 and \$91,200.00 on no additional building, as I determine it on her [Corley] part...

J. Hyk: Less land.

D. Berry, Sr.: Significantly less land. I haven't even - you know the land value...

J. Hyk: So we're probably about 85% less...

D. Berry, Sr.: Right, and so I'm showing him with a \$35,500.00 and \$24,400.00 for that. As far as I'm concerned, something doesn't jive. When you look at this total picture of a value of one piece of land plus another piece of land and then you go back - and that's just the buildings - of \$75,520.00, something isn't right. And that - this is where I wish that assessor was here because I would like him to answer for us...

A. Fowler: How 12 acres can be \$35,000.00 and one acre can be \$24,000.00 or \$25,000.00. And then the building...

J. Hyk: Well, he had an opportunity to be here and he's not here.

A. Fowler: And it would have been helpful if he had prepared something for them to bring. I just really feel like it's a lot to ask people to come out here. I'm looking for a calculator here...

K. Corley: I have one.

J. Hyk: No, you may not.

B. Arseneau: Do you want me to get mine?

A. Fowler: Don's got one. (Silence while D. Berry, Sr. did some calculating.)

J. Hyk: While Don's doing that, I think you have to remember - we get to talk among ourselves and deliberate amongst ourselves and I agree with you, it would be nice, however, on the day certain is the day you have to make a decision based on the evidence that you have. It's not personal for these gentlemen, but the information that isn't here speaks volumes about how I think this whole process has gone on for the petitioner. As

someone who I admire greatly, Thurgood Marshall would say, "Justice delayed is justice denied," so I think that I'm of the mind to adjudicate this thing fairly and quickly and I think it would be in the best interests of all parties and that an adjustment to the petitioner's abatement is in order. I'm ready to make it yet, but I wanted you to know what my thinking about it is and perhaps it will help Swanville pull its act together in terms of when there's an abatement hearing, that they'll be prepared because we clearly don't have the information that we would like to have and it's not our fault.

A. Fowler: I agree with you, Chairman Hyk. You're so much more politically correct than me.

J. Hyk: I don't know about that.

A. Fowler: I feel very confident that the petitioner is due an abatement. With due respect, I would like to make that a motion, I guess, but not position myself to give the figures out because I really think we need to sit here with the figures and look at them and go as we can.

J. Hyk: Well, the more you look at them the worse they're going to be.

A. Fowler: Well, no, but literally...

D. Berry, Sr.: When you've got a differential between what has been paid for two pieces and what was paid for just the buildings prior, and looking at just, not the land, even, but just the buildings, you've got a differential of \$84,470.00. That is pretty darn significant as far as a value differentiation.

A. Fowler: Which, as I say, this is where, and again, I feel so bad for these people who are sitting here because I just feel like if your assessor was here we could hammer him with these questions and he would be able to say, "Well, this is how I came up with this figure, and that's what I did," and so on, at least give some closure explanation. But we don't have that.

J. Hyk: We don't have that so we should stop talking about that because it's not in our control.

A. Fowler: So, as I say, I don't know how to make that a motion.

J. Hyk: Don will come up with some knowledge, here.

D. Berry, Sr.: I guess we've just got to work together on this and look at...

A. Fowler: Do we have to give a figure right now?

J. Hyk: Yeah, we do. We're going to.

D. Berry, Sr.: Yes. We really do.

(A few seconds of verbiage missed while changing audio tape) (There was some question of how many years a tax abatement may be given.)

A. Fowler: You don't believe us? (Laughing.)

B. Arseneau: I would have to go back to look at specifics as to how many years you can go back.

J. Hyk: O.K. Just check it. You don't have to do it this minute.

A. Fowler: I believe it's three years; anyway – no, please do check it, Barb.

B. Arseneau: O.K.

J. Hyk: So the tax bill of Bucklin was what?

D. Berry, Sr.: The tax bill for Bucklin for '05 was \$333.71.

J. Hyk: In '05?

D. Berry, Sr.: That was '05.

J. Hyk: The Petitioner bought it when, '06?

A. Fowler: Petitioner bought it in '06.

J. Hyk: What was the tax when she...and that was the buildings, plus 12 acres...wait a minute, in '05, it was whatever was on it plus how many acres?

D. Berry, Sr. and A. Fowler: Thirteen.

J. Hyk: She bought how many acres?

A. Fowler: One acre.

J. Hyk: One acre. O.K., all right. And her tax bill in '06 was what?

A. Fowler: The tax bill in '06 was twelve twenty-four. The same year because, remember, when you buy something real estate, they prorate the taxes and so on and so forth, Mr. Bucklin's bill in '06, the same tax bill, but the figures have changed, was seven fifty-nine.

J. Hyk: Yeah, but he built a house on it – he built a property on it, right?

D. Berry, Sr.: After that.

J. Hyk: After that. So we just – there's not much we can know about that. What we know, what we know is...

(The Commissioners were adding figures up quietly.)

J. Hyk: So, '07. So wait, so how is she asking for three years?

A. Fowler: '05.

J. Hyk: Oh, because it was prorated. How much of '05 did she have it?

K. Corley: June 17, 2005.

J. Hyk: June?

K. Corley: Yes, sir.

J. Hyk: So that's most of the tax year. That's six months. O.K. (Quiet calculating of figures continued.) Well, the taxes weren't – she's not saying the taxes were too much in '05 because it was a prorated...So we're not talking about '05 – we're talking about '06 and '07.

D. Berry, Sr.: I would look at '06 and '07, because those were the major.

J. Hyk: That's where I think we are. [Calculating] Well if you add up \$1,224.00 twice... is \$8,442.00... and you take this number here, and I'm going to leave the land just as if she bought it all, just for an inflationary...

D. Berry, Sr.: Right.

J. Hyk: So, you've got 333, gives you 666 - which is an interesting number - and you take that and you get 2, you got 11. Right. (More calculating occurred.) And then you get \$1552.00 is the difference. And if you said, "We're going to rebate you \$1,552.00," it wouldn't break my heart.

A. Fowler: And break it down to what year so they understand how we came up with that.

J. Hyk: Half and half. Half and half.

D. Berry, Sr.: Even though there was an increase in mil rate between the two...

A. Fowler: But still, we're still giving her the thirteen acres because we haven't changed the land.

J. Hyk: I left the land alone just to make it simpler. This is just a general idea. And instead of making it \$1,552.00, you can just say \$1,500.00 in good conscience and just be done with it, but maybe it's too much. Maybe it's not enough.

A. Fowler: No. Is that a motion?

J. Hyk: No. We're just yakking. We're just deliberating. We're trying to satisfy what I think is a pretty egregious situation here, and hopefully the Plaintiff will be satisfied and hopefully the Town will understand that they've got to do – that what ever they've done here...

A. Fowler: This has got to be rectified. I can only assume that the Selectmen are going to back and say, "Hey, I don't want to sit through this crap again," because none of it even makes sense.

J. Hyk: Oh, there may be something here that we're not seeing, but the reason we're not seeing it is it wasn't presented and we can't do anything about that.

A. Fowler: I don't even know what...I can't even understand on this bill what the land value is in the Town of Swanville. I'm assuming most towns its minimum lot size like \$10,000.00 for the first two acres and so on and so forth. I can't even understand that from here because there's such a discrepancy there.

D. Berry, Sr.: I agree.

A. Fowler: I mean usually, you can look and go, "O.K. two acres is automatically \$10,000.00." So I could look at, because she's at one acre – it's kind of easy – but I can't even do that.

D. Berry, Sr.: You know \$24,800.00 here and \$35,000.00...

A. Fowler: For thirteen and one. I like what you did, John [Hyk]. I understand what you did.

J. Hyk: Does that make any sense, Don, what we're doing here?

A. Fowler: I think we could keep beating it around if you wanted.

J. Hyk: I don't want to.

A. Fowler: O.K.

****D. Berry, Sr. moved, A. Fowler seconded awarding a \$1,500.00 in rebate for the periods of 2006 and 2007. Unanimous.**

J. Hyk: I'm sorry, gentlemen [P. Kerrigan and B. Armstrong], but...

A. Fowler: As I say, do you understand?

B. Armstrong: Yeah, I understand. I mean, you didn't have the information to work with. I understand completely.

A. Fowler: I just feel like we've wasted your time and I so apologize. I hope you didn't take a lunch break or something.

P. Kerrigan: May I offer some feedback? I'm kind of pleased that she's [K. Corley] got some satisfaction because there's a whole of confusion and the things that she pointed out happened after the fact that had decreased the possible value of her house, as she said, from flooding. But what I want to point out is you folks didn't ask me questions about why the acreage is different. I could have easily answered that. I think it did come to light right at the end after you did the arithmetic down that the house that you were talking about, Bucklin's, was built in '06. It wasn't even a player in '05 and the increase, part of the increase, which I should have said and didn't, the assessor probably would have, was that there was a finishing of the house from '05 to '06 that she bought.

A. Fowler: As I say...

B. Armstrong: Don't matter – it's done and over.

A. Fowler: Thank you so much for coming.

B. Armstrong: No problem!

P. Kerrigan: I guess I didn't talk about Bucklin's property because I didn't know that was going to be a player!

K. Corley: I just want to say thank you for the Court's indulgence in this situation. I just would like to know how from this point on do I understand my tax structure on my property?

A. Fowler: We don't get it, either! (Jokingly.)

K. Corley: Please don't say that, because I don't want to...he's a nice man. This is not personal. He is a nice man. But I want to understand when I pay my bills what I'm paying and I didn't understand for the last two, three years.

J. Hyk: Well, my advice would be for – this is how it should work: The Board of Selectmen are responsible, not the Treasurer, not the Assessor. The Board of Selectmen have to sit down and say, "Look. This woman whipped us fair and square. We didn't have our act together and we need to, and plus we now have to go back to her and say, O.K we're starting all over again. This is a fresh start." This is how it works. It's not up

to us. You need a fresh start. Either the Selectmen should get the assessor out there, get these two together [the assessor and K. Corley] somehow, even if it's at night and say, "O.K., we're going to do this and here's where we are and what are your concerns," and redo the whole thing. Map it out – condition, square footage – the whole thing and say, "Here's what it is."

K. Corley: Thank you. And also every Tuesday I'm available – any time, any Tuesday.

A. Fowler: Also, on your land, you should be able, as I say – on a tax bill in most towns, there's a minimum lot size, right? In our town it's two acres. Maybe this is, well this is a subdivision, I think, but she should be able to look at her tax bill and go, "O.K., well my one acre – that's maybe \$24,000.00 is what Swanville's minimum lot size is. I don't know. I don't know how they go. But these are questions that you should know. You also should see what you can do in Small Claims [Court].

K. Corley: I shall do that, Ma'am, now that I've been advised to do that.

P. Kerrigan: You're right about that, it's a base lot and then additional acreage.

A. Fowler: Thank you. Thank you, sir, for coming.

J. Hyk: Thank you.

****A. Fowler moved, J. Hyk closed the hearing at 10:31 a.m. Passed by two. (D. Berry had left the room.)**

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