

**EDWARD J. WANCUS, JR. VS. TOWN OF KNOX  
TAX ABATEMENT HEARING PETITION #339**

**April 8, 2008**

**9:35 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 Edward J. Wancus, Jr., Defendants Town of Knox Selectmen Galen Larrabee and Thomas Berry, and present as was observer Craig R. Wood resident of the Town of Knox. Recording the minutes was County Clerk Barbara Arseneau, assisted by Deputy County Clerk Veronica Stover.

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

**PETITIONER:**

E. Wancus: Well, just a little history; I purchased this property back in 1997 from the Donald Cook family. It is essentially an isolated piece of land almost  $\frac{3}{4}$  of a mile from any accessible road. Basically it is a hunting camp. It was a hunting camp when Donald Cook owned it for 30 years. There is a little field there, I can show you an overhead satellite map and it shows it right here. It is just a little tiny field that has been maintained for 30 years it has been bush hogged once a year. It is nothing special. I just want you folks to understand that it is a piece of hunting land. (Mr. Wancus showed a map to the Commissioners.) That is part of my presentation, if you see anything more distinguishable about that property than anything else around it..... I bought this property from the Cook family; Mr. Cook's health deteriorated and his two daughters wanted to take care of their father. To make a long story short, I bought the property for about \$10,500.00 in 1997. There was an old school bus located there that Mr. Cook used for a hunting camp. I have a picture. This whole thing boils down to me replacing the bus with a more comfortable camp. (A picture of the bus and camp were submitted to the County Commissioners.) I have been taxed on that school bus, if you could believe it; I've been charged on it for 10 years.

J. Hyk: When you bought the property, the only thing that was there was the school bus?

E. Wancus: There was a hunting camp, it was pretty rustic.

J. Hyk: So the bus was the camp?

E. Wancus: That was the camp.

J. Hyk: It is a beauty.

E. Wancus: Oh, yes. Access to this property is so difficult. I can't even begin to describe it to you. From November on, once the snow falls and the ice forms, it is inaccessible by vehicle. Mr. Craig

Wood is here and he just presented me with this piece of paper – for another day – this is what I am dealing with. When I bought this property, there was Mr. Clayton Littlefield that owned property at the end of Dutton Pond; he is an older fellow. We got along fine and his father Mr. Malcolm Wood owned land around me. Malcolm Wood is still alive but not very good health. He signed the land over to Mr. Craig Wood and Mr. Littlefield died of cancer. So, now, in my opinion, he is trying to manipulate these guys and I know this is probably not the proper venue, but I can show you letters from the code enforcement officers threatening this and threatening that. I have tried to talk reason to the selectmen Mr. Larrabee agreed with me and Mr. Berry didn't and the other selectmen who since resigned didn't. So he was out voted. I don't want to be here, I have better things to do with my time, but it is a matter of principle. To back up just a little bit, one thing I did, I built this camp without a building permit. I didn't do it underhandedly; to be honest with you, I know ignorance of law is no excuse, but I didn't know that Knox, Maine required a building permit for a small hunting camp. But they are essentially taxing me for a buildable lot for the property at almost \$19,000.00 for the land 20 acres. Everything assessed around me is assessed at, according to the selectmen the way they do it in Knox, \$550.00 per acre. My land is valued twice that. It is not even an accessible wood lot; I can't even cut firewood off it. So, there are a lot of issues to deal with. The selectmen were told by this man right here (C. Wood) to go up and measure my camp and the code enforcement officer was informed by this man (C. Wood) to go up and he notified me in January. I did everything that I was required to do through the code enforcement officer. I sent the paperwork in and I still haven't received a cancelled check yet, and here it is April. They have stopped plowing the road this year. The road coming from Rt. 137 to Dutton Pond to Clayton Littlefield's property is approximately ¼ of a mile in. This is the first year they didn't plow. Why didn't they plow it this year? Supposedly the land owner didn't want it plowed, well if it's a Town Road and it has always been plowed. There is a pattern that has developed and I've had to have my lawyer contact him and another land owner about access issues and State law. I have the paperwork where the road was closed by the County Commissioners in 1952. My lawyer told me that access isn't a problem and he is saying that access is a problem. There was no record of how the land owners were compensated for the road being closed. So, essentially it was illegally closed, but again, that is another issue.

J. Hyk: The roads issues are so thorny and I don't want to touch the road issue at all. It is not before us. What is before us here is, are you being properly and fairly taxed, or are you being improperly and unfairly taxed? That is really the only question that we are looking at now.

E. Wancus: If you want to put it that way, everybody in this room owns a piece of property. I'll buy anybody's property without looking at it right now at the assessed value. I will go to the bank and I will buy your property at assessed value. I don't even know what you own and I would buy it. My camp, you can buy it, if you want to pay the price on it – assessed value, not market value. Another thing too, is real estate is flattened out and deteriorated. My taxes have almost tripled since last year. I know about the camp. I can show you my tax records where it took a jump.

J. Hyk: Do you have a copy of your property record card? I'd like to see that.

E. Wancus: I have a copy of all of the bills.

J. Hyk: That's a different question. I don't want to look at the bills; I want to look at the property taxes.

(G. Larrabee submitted the property record card. The Commissioners asked for copies.)

A. Fowler: May I ask the dimensions of the camp?

E. Wancus: The actual camp is a one room camp. I have a bunk room in the back, just a particle board wall, just so you can have a little bit of privacy. The camp is 16' X 22' with a 4' porch and that is another thing. I brought it up to the selectmen that they measured wrong; they said I had a 6' porch and I am even getting charged for the woodshed (a three sided pole barn) just to keep my wood dry.

J. Hyk: Could I see pictures of the camp, please?

(Pictures submitted by G. Larrabee.)

E. Wancus: It is nothing elaborate, it's not finished inside. I'm arguing the value of the land. Also, everybody has deeded access to their property and I don't have deeded access to my property. Obviously that is in question.

J. Hyk: (Reading card.)

A. Fowler: Is this on 19 acres?

E. Wancus: No, 20 acres. I'm almost 50 years old. I've always paid all my taxes; I've never owed anything. My name has never been in the town record or town book for not paying. So, it isn't about paying taxes. I pay my fair share of taxes

J. Hyk: (Started to ask a question, but decided to wait.)

E. Wancus: I don't want anyone to think I'm behind on my taxes. I always pay before the due date every year of my life.

J. Hyk: Are you finished pretty much? I have a question that...is your problem the value on the camp or the value on the land?

E. Wancus: It's both, but if push comes to shove, it would be all about the land value.

J. Hyk: Did you apply for abatement to the Town?

E. Wancus: Yes.

J. Hyk: Do we have that? (In folder.)

E. Wancus: That aerial picture right there, I don't know if you ever heard of E.D. Bessey, Industrial Woodland; they own land all over the State. They own over 2,000 acres in behind those ponds and Craig has three, so that even adds to the argument. It is essentially his father, which he owns now; it is woodland. It's not something that is going to be sub dividable. There isn't going to be any exclusive house lots up through there. It's back-land.

J. Hyk: Questions, Don? Amy?

A. Fowler: Have you gotten an after the fact building permit, I assume?

E. Wancus: Yes, Mr. Schofield is a code enforcement officer. That's why I'm upset – you can see what's going on here – one thing after the other. I want to comply. He said it was \$15.00 for a normal building permit and \$30.00 for after the fact. Like I said that school bus has been there over thirty years and go in there for one week of deer season, you might be in there for two or three nights. There was an outhouse and I replaced the existing outhouse with a much better outhouse. I'm a Maine Guide – I don't want to harm the environment. I have no running water and I have a dry sink. I mean if you do the dishes I catch it in a five gallon pail and I might do two or three sink full of dishes. I can show you the letter from the code enforcement officer threatening fines if I am not in compliance about gray water system, state statute this and that. I see where they are going with it; they are trying to force me out. He (C. Wood) approached me during a Selectmen's Meeting and said that I could sell the land to him and it just so happens that he is a woodcutter and there is 20 acres that hasn't been cut with mature oak and pine on it. So, I am not going to go away and I want what is right.

J. Hyk: So, there is 21 acres total?

E. Wancus: I have one last thing to say. I have a friend of mine; he lives down on Rt. 137, a guy by the name of Steve Curry. He has a small house, running water and he has septic, power and his kids went to Mount View High School and he pays a few dollars less than me. But, dollars and cents, he is paying less for tax in the Town of Knox, Maine than I am paying for a hunting camp ¾ of a mile back in the woods that is inaccessible. Also, another man by the name of Tom Quaker owns 20 acres and I have the pictures of his property with an improved gravel driveway right off the street and power off the street and his land is assessed at \$1,000.00 less than mine and he can build a house there any time. Mine is \$1,000.00 more tucked back in the woods.

J. Hyk: Do you have that with you?

(E. Wancus submitted information to the Commissioners.)

E. Wancus: This is nothing about Tom Quaker, nothing about Steve Curry. There is another woman named Emily Agnum from California and she owns quite a bit of property. (E. Wancus showed pictures of her property to the Commissioners). There is a field and cellar hole. I guess if my land is a buildable lot then I guess that would be a buildable lot. It is right on the same discontinued road that my camp is on.

J. Hyk: Is that a five-fifty? What does that mean?

G. Larrabee: Per acre evaluation.

A. Fowler: So, your lot in Knox is a minimum two acre lot, I assume an improved lot?

G. Larrabee: A developed lot. A house lot is \$11,000.00. One is an undeveloped lot and the other is a developed lot.

J. Hyk: (To Defendants) it's your turn now.

G. Larrabee: What Mr. Wancus has told you, as far as I am concerned, are factual on parts of it. I am here representing the town and I want to talk just about the tax abatement, not about all of the other problems that goes along with that property. When you take and look at the facts paper that we have, this is what the value was in 2003. The reason it jumped up is if you read this, it had a site put onto it. Well, we had a visit down here that fall and so the State property tax suggested that we take all land-locked lots, take the undeveloped lot off, and we put undeveloped lots on every piece of property that didn't have a house. Then it was taken off, so it dropped back to the 9,450 again. Then we had to jump the valuation of land and that is why it went up.

A. Fowler: So everyone's land in the Town of Knox went up.

G. Larrabee: Correct. Then last year what threw this all into a different perspective is on our program, we were not taxing the old bus. It was an old bus when he bought the property. I just didn't worry about it; it was there. I think we might have taxed it a little bit in 2008.

J. Hyk: Do you mean 1998?

G. Larrabee: Yes, thank you. We had reports from snowmobilers, asking if we knew there was a camp down there, so we went and checked it out. That was 2007 and we found there was a camp and we saw the pictures of it and so we taxed the camp. Now, in town, if you have a building on a piece of property you have an undeveloped lot or a developed lot to go with that building. In this case it was an undeveloped lot. Now all the other problems that he spoke about with the code enforcement officer are to do with the code enforcement officer and not with the town. I mean, it is part of the town, but it is not this issue. We came back, the Selectmen talked about this, but the majority rule was that we were going to stick with that we were doing just like every other piece of property. That is the reason why it is taxed at this level and what he said that there is property down on 137 that is equal to his or below his, and that's right, but it's just a small house. It still comes under the same rule. He has \$11,000.00 on the lot and he has so much for the house and so much for each acre of backland. I'm not trying to color the grass at all, but I'm trying to state that's how we assess the rest of the town and that is how it came to this number. I can understand why he's so upset because it jumped so high so fast, but it was because there was a building on a piece of land and when we put the building on it, the building was so much and there was an undeveloped lot put onto it.

T. Berry: The camp has been there for 5 to 6 years and he never told the town that it was there. I still don't think that he would have told us if we hadn't stumbled onto it. Otherwise than that, Galen is right. That is basically how we come up with our taxation program.

A. Fowler: I must say a lot of this makes sense to me now. I understand the – I always called them “unimproved and improved lots” and I can see where, as I say, that when a camp was added on, it became an undeveloped lot, which would increase the taxes there. I found with my calculator that your math was off on the 19 acres by \$50.00. That does make sense. Like I said, I was scratching my head there and it makes sense why your figures have fluctuated also.

J. Hyk: What's the value of the building?

E. Wancus: \$14,900.00.

A. Fowler: What are your building permit requirements? Just for the future, because I myself have gotten into a mess and built something a little bigger than 10'X10'.

E. Wancus: State law. I didn't know that. It was nothing underhanded.

G. Larrabee: I think what he is saying is completely true.

A. Fowler: My kids have built forts bigger than that...

E. Wancus: It is not a palace; it is a deer hunting camp.

J. Hyk: So the value of the building lot, the undeveloped lot, where is that?

A. Fowler: The undeveloped one will be \$8,000.00. Just because he has a lot and there is a structure on it, camp, outhouse, etc. However, it is not an improved lot because there is not power or water.

J. Hyk: How much is an improved lot?

A. Fowler: \$11,000.00.

J. Hyk: I'm think that is where I am having a problem in my mind. I'm on the road, I have a big circular driveway, I have well, I got electricity, a big house and that lot is \$11,000.00. You are way back in the middle of nowhere and you have a stinky little camp on it and that lot is \$8,000.00. In my mind, it doesn't make any sense. Look, if that is the yard stick that they are using, they get to use it as long as you are applying it everywhere. Does it make any sense to me? It doesn't make any sense at all. To my mind it seems like the developed line ought to be \$15,000.00 to \$20,000.00 and the little piece of land out in the middle of nowhere – it's not apples and oranges to me. It is almost like the same thing, but you have a tremendously different value. The lot that is developed on the road is worth a lot more than a lot out in the middle of nowhere with a peckerwood camp on it, to my mind, but I am not the assessor.

A. Fowler: But if that is what theirs is set at.... [To G. Larrabee] You didn't pick that figure out, did you?

G. Larrabee: No, a lot of the towns around us have the same break between them.

J. Hyk: [To A. Fowler] what is it in your town?

A. Fowler: I don't think you should go by my town. In all honesty, I don't believe, and don't hold me to this, we have an improved lot, which is your basic house lot. Then we have per acre – although I'm not really familiar with it but I'll do research. We found a lot of camps out in the middle of nowhere when we hired an assessor to come in and look. In a four wheel drive, she found camps in the middle of nowhere. Some of them were nice camps and some of them where just....

J. Hyk: How did you handle the lot?

A. Fowler: When our assessor would find buildings in the middle of nowhere, and she found like 15 camps, they are everywhere. At that point then you tax them.

J. Hyk: How did they tax them, did they tax the land?

A. Fowler: I don't know. I'll have to look into it.

J. Hyk: [To D. Berry] how do they do it in your world over there?

D. Berry: I don't know what the numbers are, honestly.

A. Fowler: I am curious because the majority of camps that they found in Thorndike were on the East Gulch Road which is a dead end, non maintained town road. I know the people had their building permits but I remember one gentleman was getting a driveway permit. The permit is the town's way of keeping track of property and that is why the town wants to know because that is how they get their tax revenue and tax dollars, but I don't know. I'll have to talk with our tax assessor.

J. Hyk: I just thought that you might know off the top of your head because that is the only thing that I see here that is a judgment call. If this is how they do it, and apply it across the board, then that is how they do it. Do you apply it across the board?

G. Larrabee: Yes, that's how we do it.

A. Fowler: Do you have any other examples?

G. Larrabee: Well I didn't bring all of my books but I will look down here and see. Here's a good one to start with right there. Mr. Quaker. (J. Hyk read property card.)

E. Wancus: Can I speak?

J. Hyk: Yes.

E. Wancus: You are talking about Mr. Quaker with the 20 acres? That is the picture that I just showed you with the improved gravel driveway, power right up the street. The point I'm trying to drive home, Ms. Fowler, is I can't even cut fire wood. You'd never drive your car in there or maybe even your four-wheel drive in there. Mr. Quaker's property is if he wants to build a home right at the top of the knoll, then he is good to go. All he has to do is pull his \$15.00 permit from the Town of Knox and he is good to go. He will have internet and he is going to have septic and a well and he's going to have modern living. The town will plow him out and his kids can go to Mount View High School. My grand kids will never have that chance.

J. Hyk: So that lot is \$8,000.00 as well.

E. Wancus: It is on a town maintained road.

A. Fowler: Let me just say this what might be incredibly worth something to you, your peace, your solitude, to someone else might be whatever. To do the comparison that he has power and but I don't in one argument, you do have a right. You don't receive the same services that this guy does because he can get plowed and whatever, but then in the next breath you might find the peacefulness and the solitude worth more.

E. Wancus: My contention is that you don't pay taxes for peace and solitude; you are paying for the goods and services.

A. Fowler: Why did you buy that land?

E. Wancus: I bought it for a hunting property.

A. Fowler: You can't hunt near a road.

E. Wancus: I don't understand...

J. Hyk: We all know sitting at this end of the table that it is against the law in this state to evaluate taxes based on services. That is not legal. It doesn't have anything to do with services. You might say that it should, but it doesn't. I have to think in my mind that the \$8,000.00 lot that is right next to a plowed road that has power right there, that you could build on and get to right there has got to be worth more than an inaccessible lot. I don't think they have the same value. In my mind, they don't have the same value. I think it has value. I think the one is overvalued or the other is undervalued. The one on the road with the power should be more or the one in the middle of nowhere should be less. I have problems simply because I don't see them of equal value. Do you understand what I am saying?

G. Larrabee: To me, I understand exactly your questions, but by the same token, we value our land out in the town. You have the undeveloped site, the developed site, and then all other land is one value. We haven't crossed over to the road that we need to take and value every road footage at a different value, and then back lot or double back lot at a different value. We have always carried them over. Basically, the farms that are in town, they own somewhere about 35-40% of the town. They pay whether they are farming it, cutting wood on it or whether it's a bog, it's the same value. It has been that way 14-15 years at least. So, someone set it up before I or Tom had anything to do with it. We understand what you are saying, but the policy that we've been following is that it is developed, undeveloped or back land. Whether or not who you are, where you are, if you want to buy that piece property way down in there, that may be your cat's meow, but you made that decision when you bought it. I don't want to hold anything back on him and at the same time I don't want to cause him any hardship. That property is not a bit different from after he bought it. All we did was when we found the building on it we put the undeveloped lot and that is what drove it right out of sight, as far as talking about these other people.

J. Hyk: "Out of sight" – that is an interesting term.

A. Fowler: Why did you take the homestead exemption off it that was on there for years?



G. Larrabee: I don't know what that number is. That homestead was \$750.00 and then it was \$650.00 – I don't know what that \$600.00 number is. I couldn't tell you.

J. Hyk: You would have to live on it, wouldn't you?

G. Larrabee: That might have been the bus.

A. Fowler: Did someone live on the bus?

G. Larrabee: No, it was a camp.

J. Hyk: Just for the academics of it, in Prospect, I am not saying that it is done right, but it is done a little differently. It is a two acre minimum acre lot and that is \$20,000.00, whatever it is. The next 4 acres are all taxed at a certain amount and then the next 10 are, and then when you get to up over 40 acres, it drops right off, but the front acreage is way more.

G. Larrabee: Belfast is the same way.

J. Hyk: I hear what you are saying is that it may not be a perfect system, but it is the system that you have.

A. Fowler: As I said, that is how we are; 2 acres and then after that either it is improved or unimproved.

G. Larrabee: The State's assessment of the Town of Knox; our valuation is \$575.00 per acre. I had to call them to see if we had to go up on our land and that's why we got it at \$550.00. Land is any price you want to pay. We've got one house with 6 acres that sold for \$325,000.00.

A. Fowler: And that is what drives it up and people don't understand that. People think that you come up with the numbers. What is it, the top three figures that the State has the right to pull from your office?

G. Larrabee: No, what they do is take all of your sales for last year and throw the top and bottom one out and throw out everything that is not an arm's length transaction. So there might be five or six and then they may go to the neighboring town and get some comparables to get up to ten.

J. Hyk: Just so that I can feel that we have done a thorough job of this, we didn't talk about the building at all. What did we say it was a \$15,000.00 building?

A. Fowler: I don't think that his argument is so much the building.

E. Wancus: Well, it isn't so much. I have \$5,000.00 into the camp. I built a 24' X 24' garage in Searsport and it cost me \$5,500.00 in materials. This camp is summer, the same dimensions and it is essentially like a garage. It is built on cinder blocks. It isn't a palace. It isn't a camp on Moosehead, it is a hunting camp. It is just a little get away.

A. Fowler: Did you get your figures on this?

G. Larrabee: Yes – it is a computer program. We just put on the square footage and the condition of it. We have it marked down as fair condition.

J. Hyk: That information isn't on the property record card, the condition?

G. Larrabee: I should have brought that with me but I didn't think about it.

J. Hyk: But this is what you use for a property record card. See, in Prospect all of the information and a picture with a map of the building is on the property record card.

G. Larrabee: We are trying to get to that point.

J. Hyk: We were very fortunate because we met this guy who is no longer living now, Bill Hamlin, who was an early assessor. About 20 years ago in the town of Prospect for about \$10,000.00, he came in with his crew and they revalued the whole town. It was the smartest thing that we ever did. We found all kinds of property and nobody could say that you are taxing your own friends, neighbors, relative and enemies. It took it out of our hands and put it into professional hands. It was really a great and smart thing to do. We pay them every year and as far as I am concerned it is the best money we ever spend. People don't mind paying taxes if it is fair, even if it is high. Where people get pissed off is if it is unfair. Keeping it equitable is the thing that you really have to do.

D. Berry: Does this program that you have take in the factor of no access, no electricity and the fact that there is no running water?

G. Larrabee: Only if we apply it.

D. Berry: Was it done to this?

G. Larrabee: No.

A. Fowler: If you did it, would that have made a difference?

G. Larrabee: I don't know. I understand it. Just one thing before I forget, on the numbers where we changed that is the year that we bought the program and we revalued the town. We had to go up 40% in valuations, everywhere. Out of that we had 6 people that came in and said that they were not content with our numbers. Only two came in because they thought the taxes were too high and one came in because he said it was overvalued. We was down in 61%, 63% right with the State. Once you get down under 90%, you start losing money from the State. That's another reason why those numbers look like they went up when nothing happened. I can sit here and tell you that in this 5 year period that the taxes on my farm have gone from about \$10,000.00 to about \$26,000.00. But that is no relevance.

A. Fowler: Bringing back the relevance of this, I'll stick my foot in my mouth, [To E. Wancus] I completely understand why you're mad and upset, with a little camp way out that you need a four wheeler to get to, but speaking as a former selectmen, and sitting through a bunch of these, I can say

that I know that we did not pick these figures out of a hat. They were given to us, this is how they were set. If the town and he have shown that an undeveloped lot is worth \$8,000.00, whether it is in the middle of nowhere or on the edge of a road; if this is how you fellows figured an undeveloped lot, then I understand that the value of the land \$550.00 an acre that's set. It is what it is there. As for the camp, I'm kind of scratching my head about the \$800.00 for the porch; again, that is a computer program and if it is the one that I am familiar with that the State hands down, then you punch in the dimensions and it tells you how much it is worth. It doesn't matter what it is made of. I see your disgust, but I see how they have come up with this. That is where I stand.

E. Wancus: That's fine, but if you are using that logic then there is probably a half dozen land owners up there... back up....I sold a piece of land in Searsport and I chunked it off. Once I did that, it became a buildable lot. It was backland when I owned the whole property and now it is a buildable lot.

A. Fowler: That is Searsport.

E. Wancus: You're blaming the State for all of these ills. They are applying State laws why they are doing what they are doing. Now if that is an undeveloped lot and he owns a piece up there and Mr. Agnon shows a piece and I showed you that in the pictures, there are cellar holes and I could take you up there and show you the old cellar holes where there were homes at one time. So if you are going to apply that to me, then you have to apply that to every land owner up there whether they have a home or dwelling on it or not, I am not here to see other people.... Fair is fair and I felt and I have tried to present it that this is inaccessible. You are not going to drive to it. All the ills are blamed on federal government, state, local...I think what is right is right and believe me; I don't want to be here today. It is all on principal. If it was a reasonable amount, if they said, "O.K. the camp is not worth the \$5,000.00 E.J., it is worth \$10,000.00 but we are going to take that undeveloped lot off of it and just assess you like everyone else." Just think about it, Ms. Fowler, you have Ingraham Farm right on Rt. 137, beautiful views and they are assessed \$550.00 an acre. You and I could run a road right up around the hillside and have a 40 house subdivision and we are done; retired. That land isn't worth more; I mean the whole thing about real estate is the location. I'm not blaming these guys, if this is what they apply and they are doing the best they can do in running the town, but you know and I know that not all land is equal.

A. Fowler: You are right and that is when you deal with each individual case. The gentleman at the end of the table has his hand up.

C. Wood: Call me Craig. I don't care what E.J. pays for taxes, which is none of my affair. The word access has come up many times here today, comparing it to a friend of mine, Tom Quaker's property. It is the same acreage but doesn't have any building on his land. That is between these guys. My family has owned property on three sides of E.J. for over 40 years. My father and I have logged that country pretty much since we first bought it. Not so much now but we have been in there forever. That road, used it, been on it probably more than him, as far as using it to work with, utilize our property and stuff. Long before Edward looked at property, that road situation was tenuous for accessibility. I don't think that's a very good argument for him to make. He has mentioned inaccessibility and then he showed map of swamp and wetland behind. You are driving across a swamp. The other end is a little better, but not much. That is the only thing that I wanted to comment on is I disagree with the argument that it is inaccessible. It was that way when he bought it. I take to

some dispute with what I said; on top of that, I don't own a snowmobile. I didn't turn that in to them. Somebody else did.

D. Berry: I do have one, but I didn't turn it in, either.

J. Hyk: I am hoping that we can reach some decision before too long. We have beaten it up pretty good. I don't know what else we can do. For my part, I don't like it. I understand each town is a little bit different. I understand the programs, you got this and you got that. I don't know what to do about this. But I do know, you know, I know that this gentleman (E. Wancus) is correct when he says some land is more valuable than other land but this town does not choose to look at that. All land is \$550.00 an acre. But all land isn't \$550.00 an acre and I know it, and you know it, and everybody in this room knows it. But that is the system and it is not a great system. Isn't that right, Mr. Larrabee?

G. Larrabee: That is the system, but the system is also you cannot change the valuation of any hill or any valley until you have enough sales to make a ratio study. Then you can make it and you can hope.

J. Hyk: That is true. Someday maybe enough land will change.

G. Larrabee: Last year we wanted to do in the Town of Knox is do a commercial ratio study. Two out of three of the commercial sites that do business were sold. We could have gone and done that, but there was only three and we chose not to do it.

J. Hyk: I don't have anything else to say; I've said the same thing five times.

A. Fowler: May I be under the assumption that people have the opportunity in Knox to be in tree growth or open space or farm land, which makes it significant difference on tax bills?

J. Hyk: I think that we need to get this done and I think that we want everyone to have their say by the time it is done.

E. Wancus: It is a recreational piece of property. It is my little get-a-way to go up there and have a cup of coffee, snowshoe in; whatever. But it is what it is, and I don't want to work two weeks just to have my little peace of mind in the woods. But I contacted the State Department of Conservation and I talked with a forester. He said, "You want to understand that when you come into a contract with the State, it isn't just put it in tree growth and everything is all hunky-dory. You have to have a plan; you are going to put it into wood products." I have to have a harvest plan. It's like I said, I can't even cut fire wood for my house and I burn wood and I have for all of my adult life. I can't even cut three or four cord of wood unless everything is bone dry. So, to go to the State and say, "Let's put it in tree growth," it is not as easy as it sounds. I'm almost there, believe me. I don't care about leaving it to my son; leaving it to my granddaughter. I'm this close to going to the Boy Scout's and asking if they want a place to hike into and overnight and keep yourself dry and let me have it one week in November. It isn't about investment, per say. I bought it for \$10,500.00 and put the \$5,000.00 camp on it. I have been taxed on the bus for 10 years and I never said a word about it.

C. Wood: I reiterate my access argument.

T. Berry: I agree with Don. We own approximately 22 acres of swamp land and we are paying \$550.00 an acre on it. I have pine on it and I can't even take it off because it is protected.

J. Hyk: But you are paying Mr. Ingraham's taxes. You are paying taxes for someone with the valuable land.

T. Berry: If they decide to sell that. This is what we tried to do in the town. Once the land is sold, if it goes way over, then it gets adjusted. Mr. Wancus did have an offer put to him on a right of way to that property. I don't know where it went, but I gathered he rejected it.

J. Hyk: We are not talking roads here. We are done with the road access issue. Are we going to vote on this?

A. Fowler: Let me just say this real quick. Tree growth is not a big deal. You have been intimidated and scared. We have a lot of acreage in tree growth. You hire a forester and he comes in and makes a plan. It's not a big deal.

E. Wancus: Can you get a truck in there to get it out?

A. Fowler: I don't know, cut it there and use it for the firewood.

E. Wancus: You can't. You have to sell it, you can't just use it for your own use, according to the forester that I talked to.

A. Fowler: You work for IP so there must be somebody that you can talk to. Or I will look at trying to find someone.

E. Wancus: How do you know I work for IP? A friend of mine just gave me this coat.

J. Hyk: O.K. We are all done with tree growth. We will move this to a deliberation now. Whether or not I agree with how the town of Knox values their property, which there is a big discretionary error there with the value of property. The fact is if this is indeed how they do it and they have shown how they do it, I can't ask them to change one person when it is proven by another selectmen sitting here that the values are off. I can only assume and hope that they are going to do something about that or look into that and talk to some other towns and find out how they value property.

E. Wancus: Ms. Fowler can I say one last thing?

J. Hyk: No. We're done with that.

D. Berry: My question over the whole thing isn't the value of the properties because they are doing it across the board that way. I do have a problem with the value of the dwelling. Looking at that amount, \$13,300.00, plus the porch and the shed, etc., I personally feel that it too high for that type of situation. Maybe it's pumped into the program, but there aren't any other services. The other factor of life is the fact that when you bought this piece of land, you knew it was land-locked when it was

purchased. That is what I understand from both parties here, this was a land locked piece of land. So...I don't know. It's a tough one.

A. Fowler: (To J. Hyk) you're going to be the swing vote, aren't you?

J. Hyk: I'm still weighing. I am just having a problem with this.

A. Fowler: The land value or the building?

J. Hyk: Both, in my case both. I think the building is a little high and I think it's unfortunate that there isn't some form of gradation in an undeveloped lot. I think there's a difference between this lot and the very best undeveloped lot on a road with power and so on and so on. I think it is a matter of value. I think that one is more valuable than the other. There is the question of do you want privacy and so on and so forth. It's a little subjective. The real estate agent will tell you the difference if you don't understand it.

A. Fowler: But they don't have the system to do that and they haven't done that in the past.

J. Hyk: We're locked into the system that Knox has which they have admitted isn't the best but it is the one that they have.

**\*\* D. Berry moved, A. Fowler seconded that the abatement request be rejected.**

Discussion:

A. Fowler: I'd be interested to see if the town of Knox could look at other towns and see how they go about their land values and such. That is what I see is the "biggie" on that. It is true. He does not have, nor will he ever have, the services that somebody on the road has. When he bought that he probably knew that he would never have those services and he was fine. But, as I say, then you're hit with that \$8,000.00 figure, which they had all the right to put on him because there was a structure there – an actual building if, you will; not a bus. It sounds like there are a lot of buses in Knox out in the woods.

J. Hyk: Any further discussion? **All in favor? (D. Berry and A. Fowler in favor.) All opposed. (J. Hyk opposed.) Passed two to one.**

J. Hyk: Thank you, everyone.

A. Fowler: [To Knox Selectmen] what is your program with?

G. Larrabee: Trio.

A. Fowler: How long have you had that one?

G. Larrabee: Well, we put it in 2006. We bought it in 2005 and put it into effect 2006. So, last year was the second year.

A. Fowler: So you are still trying to get a feel for it?

G. Larrabee: No, I pretty well understand the program. The thing is I valued that building. I understand it's a new building out in the middle of everywhere. I tried to put the value with the least that the computer would put on there. It's not that I want to pick on him [E. Wancus]; it's just not that way. When you try to do everything fair and tack no names to it, no description whatsoever and just say, "Give me a value", the computer came up with the value. I understand exactly how Mr. Wancus feels. I understand that.

T. Berry: We have a couple, three residents that people live in and we put down "Extremely Poor" and that came up to \$3,000 - \$4,000.00 more. It was like we had no choice, this is the system.

G. Larrabee: Either you go with it, or you don't. There were some people that got caught and we changed in the system and then there were some people that needed to be increased. One of them was not very happy because his valuation doubled, but we just put down the structure that was there. We didn't try to make it glorious or whatever. All we do is put "Condition" on it, square footage.

T. Berry: Like he said, the condition, whether it is exceptionally good or pretty much the computer just kicks the rest of it out.

E. Wancus: See that right there? [Tossing a note that C. Wood wrote toward the Commissioners]. Look at that! That is how brazen he is trying to buy my property right now! You folks are being schooled by a bunch of back woods people. Here you are; it's all about revenue, blaming it on the State, program!

A. Fowler: Have you ever been a selectmen sir?

E. Wancus: I don't have time. Too busy paying my taxes. I just presented to you 20 acres accessible with power and it is assessed less than my back land, and you folks voted this down. What is the sense? No wonder why the County is in the situation it is in! You have a good day, I have had enough!

Hearing adjourned at 10:47 a.m.

Respectfully submitted by Veronica Stover  
Veronica Stover, Deputy County Clerk