

**RANDY HEGSTROM VS. TOWN OF BROOKS
TAX ABATEMENT HEARING PETITION #344**

March 10, 2009

9:35 A.M.

(Tape 1)

PRESENT: Commissioners Donald P. Berry, Sr. (Chairman), William D. Shorey and Amy R. Fowler. Also present were Petitioner/Plaintiff Randy Hegstrom and Defendants Town of Brooks Selectmen Raymond Shute and Daniel Mulcahey. Recording the minutes was County Clerk Barbara Arseneau, assisted by Deputy County Clerk Veronica Stover.

County Commissioner Chairman Donald P. Berry, Sr. opened the hearing at 9:35 a.m. 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.

D. Berry: Okay, now that we have those formalities taken care of, Petitioner, you may now state your case here and provide any evidence that you wish to provide to us. Thank you. Your turn, Sir.

PETITIONER:

R. Hegstrom: All right, is it possible to use the white board just to at least show you the layout of the lots that are in question today?

(The white board set up for Mr. Hegstrom's use.)

R. Hegstrom: I'm here for three different pieces of property. Do you want them all described individually? First, I'd like to bring up Title 36, Taxation – Part 2, Property Taxes, Chapter Number 105, Cities and Towns, Subsection 5, Powers and Duties of the Assessors. I don't know if I need to read any of this; or should I assume that you are aware of these?

A. Fowler: We're aware of them.

R. Hegstrom: You're aware of them? Okay. The other thing is the State of Maine Guidelines for Municipal Shore Land Zoning Ordinances. I guess I can assume that you are aware of those, as well? Okay, they govern how the property values are to be assessed and how everything is to work. The first piece of property is a piece of property that is 50 feet wide by approximately 120 feet long. It is a non-conforming lot. The lake is north of the road; this is the private road that divides the land between the lake and the road and the property behind. This piece of property has no access rights whatsoever to that water. If you own this piece of property, you can't do anything on it; you can't put buildings on it; there is nothing you can do with this piece of property – it sits right there. Now, it's been valued at \$17,500.00. I have a couple of issues with this: One is that a

non-conforming lot all around this lake on the same side of the road is valued at \$17,500.00, with a building sitting on it. If a building is sitting on a lot, I can understand that it might be worth \$17,500.00; but if you've got a lot that you absolutely do nothing with, other than pay taxes on, I don't know how it can be valued equal to a lot that has a piece of property on it which is grandfathered in and obviously worth much more. In reference to this, there is a lot over here that is probably 500 feet, or maybe 700 feet from this. This lot is 100 feet.

A. Fowler: Is this one of your lots, also?

R. Hegstrom: This is not my lot. This is a lot for sale; the Town [Brooks] owns this lot. I have talked to realtors who refuse to have anything to do with this because they say this property has no value. I've talked to appraisers who told me I should not bother to spend the money for an appraisal because there are no comparisons other than this one. This lot is 100 feet by 200 feet. It's almost three quarters of an acre; it's a little over. This lot is a non-conforming lot because of swamp land behind it; they can not build on it. But, this lot has full access and use of the beach that sits right here next to the water. If you own this lot, you have the full use of this beach lot, without paying any taxes on it, of course. This lot was put up for sale by the Town of Brooks on October 23, 2008. They had one bid on that piece of property for \$5,025.00; they turned that bid down because they wanted more money for the lot. They have talked to other people, to people who own property around here, and they cannot get \$7,000.00 for a non-conforming lot that has water access and full use of this beach. So, if that piece of property is not worth \$7,000.00, this piece of property [Mr. Hegstrom's property], which in my request I had asked to be assessed at \$7,500.00, I would imagine that my own figures that I've found since I've filed for this abatement are very wrong. There is no way possible that this can even be worth \$7,500.00 because if you owned it, you couldn't put your foot in the water. So, that's the first piece of property. I don't know if I'm supposed to tell you what I'd like it to be or anything, because I really don't know the value of it. My guess is it's probably not worth more than \$2,000.00 or \$3,000.00 at the most. That's the first piece of property.

The second piece of property is over here to the left of the beach. That piece of property is 20 feet wide by 20 feet. It sits between the road and the water; it has rocks leading down into the water. That 20 foot by 20 foot piece of property – there is nothing you can do on it; there is no way to park anywhere near it; in fact, you are not allowed to put a tent on that piece of property unless you have an offsite disposal plan approved by the Town Code Enforcement Officer. So, you couldn't even put a tent out there. You can't drive your car on it. I'm not sure what you could do with a piece of property like that. Again, you can reference this other lot owned by the Town and realize that the value is way low. I had requested \$2,000.00 on that, but I'll be honest with you, I highly doubt it's worth \$2,000.00. I doubt anybody would pay anything for it - it's a 20 foot by 20 foot piece of land you can do nothing with.

The third piece of property that I'm dealing with is a beach that, depending on what time of year that you're there, can be anywhere from 30 feet give or take by about 130 feet. I

say whatever time you're there because if you're in there in the springtime, the odds are very good that you have no land. The odds are very good that it is completely under water in the spring. The Town has valued this little piece of beach property at \$25,000.00. A smart investor, if they owned that, would let it go back to the Town and let them have it to pay the taxes, and then they'd buy this piece of property for \$7,000.00, because you can completely use this when you own that. If this [Town-owned lot] isn't able to bring in \$7,000.00, where do we come up with an estimate of fair market value is way beyond me, but I don't see how this beach by itself, with no parking and no additional land could be anywhere be worth \$25,000.00. My guess is that this one might be worth the \$5,000.00 that someone was willing to pay for three quarters of an acre with full use of this beach. I guess that's it; nothing else to say.

D. Berry: Questions?

A. Fowler: I'll wait until after we hear from the Selectmen.

D. Berry: Gentlemen?

R. Shute and D. Mulcahey indicated that they had no questions.

D. Berry: Okay, Defendants, your turn.

Defendants:

R. Shute: One of the things that the Town of Brooks did is: (referring to a document he submitted.) Number one; a year ago we came out with an RFP for an assessment; specifications to have our town have a tax equalization program by a certified person.

A. Fowler: A revaluation, right?

R. Shute: A tax equalization program, not a revaluation. They tell us we've never been valued, so we can't have a revaluation if we've never been valued. On page one, is a list of the things that we put out in the RFP for this person to look at. On page number two, is what the Selectmen assesses and what this new person came up with for assessment values that the Town of Brooks is going to use to do their tax equalization program. We've looked everywhere – different towns, different places, different people – and tried to come up with something that would be middle of the road for all of us to live with. We also looked at how close to 100 percent we could come to fit this State tax number, and we came within two or three thousand dollars of having our valuation the same as what the State Tax Revenue people set for us. This year, they've come back with pretty near \$65 million, so we're down a little bit even though we've had a tax equalization program for one year, so somebody will have to make a move to keep that at 100 percent. So, valuations will be going up in the Town of Brooks, just to let to you know. Page three is a map, and as you'll see lot 5; lot 52, which is a beach; and 30, which is the 20 by 20 lot. This book with all the ponds, all the deeds, and all the information of every parcel in the Town of Brooks, we have Randall Pond, Toddy Pond and Tilden Pond. We've

done this throughout the Town of Brooks. We had lot number 30 and I'll address lot number 30 first, which is the 20 by 20 we had it at \$25,000.00. Mr. Hegstrom came to the Town and asked that we look at that and reduce that. We did reduce that with common sense value down to \$10,000.00. You can say, "It's only 20 by 20 – you can't do anything to it." It does have access to water, and anytime that you say "water," that raises the price no matter whether it's conforming or non-conforming, in my opinion.

Now, I'll address the beach, which is [lot] 52 and a back-up to the 20 by 20 lot. Mr. Hegstrom is a quarter owner of this 20 by 20, which is contiguous to the beach; so it does have value, more than zero value because of where it is. If this piece of property was put up for sale this 20 by 20, who knows what the person who owns 31 would give for that 20 by 20 extra?

The same way with the beach, which is 52 – who knows what number 29 would give, number 30 would give, Mr. Hegstrom's three siblings would give, to have control of that beach even though in springtime, "it's under water," quote, unquote, but then the water level is up during the summer. About 40, 50 years ago when I was really young, I used to go swimming down there. There were swimming lessons with the Town. It has value, to the best of my knowledge, that is the only access, that beach, that I could back a little boat into that water from where number 7 is all the way around to 44. That makes that beach a very significant, a very valuable piece of property, even with five deeded accesses to it. We decided that \$25,000.00 was an appropriate amount of money; in fact, maybe \$50,000.00 would be a more appropriate amount of money because of the value of accessing that pond. I think all of you realize that, even though personally may not think such and such, the value of what a property is excessive.

Now, to number 5, which is page 4 in the material. Number five has been in the Hegstrom family for a number of years. Mr. Hegstrom makes a very, very good case about non-conforming lots. Lot five was three parcels at different times. Right now, Mr. Hegstrom has a house, or a rebuilt house on the first parcel and the third parcel. When they deeded this property back and forth in between the families, they left the lot 5b in four of the boys' names – you'll see down here in the corner – Randy, William, Steve and Bruce. Even though in that little parcel it does not have a deeded access, Mr. Hegstrom does have an access to the beach; so, it is valued because of who owns it. Now, if you want to consider non-conforming as part of an issue, Mr. Hegstrom and the family has deeded back and forth numerous times non-conforming lots, which is against the law, and been allowed to do that for whatever reason. So, the value of these pieces of property is much, much more than what you would consider if the information Mr. Hegstrom presented as, quote unquote, "just a non-conforming lot," because of who owns them right now. Mr. Mulcahey, I believe, talked to Mr. Hegstrom about doing away with some of this value if the boys (Randy, William, Steve and Bruce), the Hegstrom boys, would deed all this material to one person. Then, Mr. Randy Hegstrom could give the boys an easement on all those pieces of property, and a lot of this value would go away and some of this non-conformity would go away. At this point, from what I understand, Mr. Hegstrom has chosen not to do that for whatever reason – and that's his choice, not mine.

I want to comment on the Town parcel. The Town, in a town meeting, said that we had to go out to bid every time we took a piece of tax-acquired property. So, that's what we did with the White lot. We did very little, if any, advertising. One of the reasons that we did that is that the Town of Brooks has been looking for water access for the public, and even though this is a small lot, it has deeded access to the beach that we're looking for. As far as I'm concerned, if the Town as a whole decides that we're going to keep this lot (number 53), we have done due diligence in putting it out to bid. We did not get what we were looking for. In fact, I don't know if we'd have sold it if we had gotten that high of a price because we're looking for that deeded access to that private pond. If we were to market that, and I'm sure that we could really market it, if the Town wants to put together money to advertise in an appropriate place. The reason I say that is even though lot 53 is a blank lot, lot 32 does have a camp on it; these are the pictures of it. It sold for \$100,000.00, which is right across the road from what we're talking about. I also want to show you, and I want you to disregard, per se, the buildings that you see on this. The big building that you see is Mr. Hegstrom's house, which is not in contest on here. Mr. Hegstrom has not asked for any reduction in the value of the land for his house. I want to show you in reference to, right in front of his house to the left of the little cottage that's on the right, is the beach. To the left of it, you'll see the little 20 by 20, right in between the woodland. Don't reference Mr. Hegstrom's house – that's not part of it. To the left of his house is the little 50 by 120, across the road. So, it does have value. If you want to look at these, this is deeds that we've got from the 20 by 20, the beach, and number 5, which is the three parcels, and how they've gone back and forth between the families over a number of years. I don't understand why there wasn't some change to eliminate some the problems that is there. We also have looked at other towns that deal with non-conforming lots: Swan Lake - \$600.00 a foot; Half Moon Pond - \$400.00 a foot; non-buildable lots have a lesser value, even with a limited use. Searsmont has an outside assessor – 60 foot water front 100 foot deep. He assessed at \$35,000.00 – Searsport – we didn't get an answer at that point; Searsmont – anywhere from zero to 100/150 feet deep, \$600.00 a foot; regardless of depth, Burnham – 1 acre is \$100,000.00, half an acre is \$71,000.00, quarter of an acre is \$50,000.00. Everybody is all in different places. There are different parcels on all of our ponds in the Town of Brooks that we have done the same thing with. We have not used anybody any different than anybody else. A couple of the things that we've used in taking care of this is highest and best use market comparison approach, sales ratio, market value, just value. We went through all the material. We also had another parcel on Randall Pond, Earl Stevenson heirs. We had a parcel that's a small parcel on the pond and a building on a separate deed across the private road that had a building on it, sold for \$173,000.00, with an assessed value of a little over a \$100,000.00. So, I think that even though it appears that you have lots that are overvalued, if you look at what we've done with everybody, we are not out of line in how we've approached our taxes. Mr. Mulcahey might want to add because my voice is going.

D. Mulcahey: I guess what I want to mention is that this diagram here ... I think there was three lots – there are only two lots. Here is the first lot here, and the deed for it is in there. This is the second lot here. This did belong to Joyce's mother; Joyce gave it to Randy; Randy gave it back to Joyce; and Joyce gave it to Randy and the three boys. The

three boys and Randy turned around and gave Randy this first portion here, part of that three that you see down here and the whole of lot one. This one they kept for themselves, 5b, they kept that lot. Now, that was an illegal, non-conforming lot, period; but it was not supposed to have been done, and we have one more we found in the books that's done the same thing. Rich Baker up in Augusta will tell you the same thing – you can't make a non-conforming lot – it's illegal. So, here's what we said we would do, and we'd do this for Randy, for anybody: If all three boys would give Randy this lot and he would give them an easement to this lot, then that \$17,500.00 would disappear. It would be \$17,500.00 for the whole parcel. I thought that was a pretty good thing to do, but Randy tells me that the boys would do it but the ladies of the house would not do it. I don't know much more than that about it. That, I thought, would settle the problem. The way it is right now is a non-conforming lot. He cannot put a mobile home of any type on there for that 120 days. If, in fact, he made it one lot – like I said, giving the boys an easement – you would get a space here to put a mobile home on there for a 120 days. I don't know what else you can do to try to be fair. When you get down to the beach, the beach is 90 feet on the water and then you've got the 20 foot lot. Well, the four boys own the 20 by 20 lot; so if you turned around and put those two together and do the same thing by giving the boys an easement for that lot, that \$25,000.00, you'd have the 90 feet, the 100 feet - that would be \$25,000.00; then the other 10 feet would be \$100 a foot. You're saving thousands of dollars there. We thought that's a good, fair way to do it. I'm not trying to pick on Randy. I've nothing against him whatsoever. We did that to give you a break. I want to say this because there's another 50 foot lot in that pond and they're being charged \$25,000.00 – they can't build on it, and frankly, I wouldn't give 50 cents for any of them lots down there; but they can't build on it. Then, we've got another case on an illegal lot like Randy's; another \$173,000.00 one on Gray Stevenson; before the lady sold it, she cut off 30 feet by 63 feet by 40 feet – that is a \$17,500.00 lot. It's probably not worth 50 cents, as far as I'm concerned, but that was a policy we set. I have called the lady involved in that twice, and I have personally told her to get this lot back to the original person that bought it and have her give you an easement and that's it. There's no assessment to it whatsoever. We are trying to be fair with everybody. I guess the lady is down in Florida and they haven't given me a reading on it yet, but the assessor told her the same thing. That is an illegal lot you have created. Do what I just told you that you should do. The lady gives them an easement to it; there's no cost in that lot, period. There are other cases on the pond – there's one man who has a 100 foot lot on the pond that's probably not more than 25 or 30 feet from the pond to the road. He can't build there; he can't do nothing there whatsoever, other than get a boat in from there. When I went down with him, he talked about building a little camp in the field across the road, a little knoll; he owns that property. Then he walked down and looked at that 100-foot piece that's \$25,000.00, and he never said anything to me, but my thought is that he was thinking that he could build that camp up there and I can get my boat in the water right here. I could go on and on and on.

D. Berry: Questions? Do you have any questions of them?

R. Hegstrom: Yes, a couple; I have a statement, too. When I'm being told I made transfers against the law; when I first did this, I did everything with the blessings of these

guys and the Town Planning Board. I didn't know anything about what I was doing, and I take a little bit of offense when I'm told that I did something against the law. Maybe it was against the law, but their own people obviously know; so why they would expect me to know is a little bit absurd. Secondly, when they talk about what somebody else would pay for lot 30 or lot 20, they use the beach, they have deeded access rights. Why would anybody want it, to pay taxes on it, when they can already use it? You plan on making this a town swimming pool? Access for the town? If you're going to take my private beach that I pay taxes on and make it available to the public of the Town of Brooks, we don't have to have this conversion anymore, because I'll just give the beach to the Town. If I'm going to have the Town in the front of my house on my beach anyways, why would I pay taxes on it? I'm part of the Town; I'll just use it, along with everybody in town. You know, there's a little bit of stuff you've got to figure out here. When somebody starts tying this lot, which is being taxed as an individual, sole unit, and they start tying it in and say, "Well, you own the other property around it," wait a minute. Wait a minute. No, this is a lot in and of itself; it's being taxed by itself; it has to be assessed of it's own merit. When you talk about how much this is worth - \$50,000.00 I heard Ray say - why wouldn't someone pay \$7,000.00 for this? That's a whole lot better than paying \$50,000.00 for this, because when they buy this, they get complete access of this, just like it was theirs. As far as the people at the lake, everybody down there uses that beach. Every single person who has any type of watercraft at all, puts it across that beach. They've done it for years, and there's laws in this State. If I wanted to come over here and come around to the corner and say to Mr. Todd, who's been putting his boat across that beach for 40 years, do you think I can stop him from doing that? Now, you know I can't. I think I have a couple of questions.

D. Berry: Let's make them questions then, okay?

R. Hegstrom: Yes, Sir; sorry about that.

D. Berry: Commissioners?

A. Fowler: I guess my first and foremost concern is when and how was this family able to create these lots? Obviously, this was done years back.

R. Hegstrom: Fifty years ago.

A. Fowler: I've yet to figure out how they were able to create these lots and then bounce them back around. I can't understand how you were even able to tax them to begin with.

R. Shute: When this was all put together a long, long, long time ago, even before shore land zoning, you could chop lots in any size you want. You could put anything anywhere. One of the things that has come to light is this tax equalization program that we were forced to do, whether we wanted to or not, brought out a lot of these things that a lot of us didn't know and some of us didn't want to know because you wanted to leave our fellow person alone, let him do what he wanted to do.

A. Fowler: And, I know we were a big part of forcing that on you, encouraging that on you, to create some equal playing field and whatever. Are you charging equally? If I owned a camp down there next to Mr. Hegstrom or Commissioner Shorey, are we being charged equally?

R. Shute: To the best of our knowledge and the best of our ability, there isn't anyone that isn't being charged exactly the same, with the exception of Mr. Hegstrom on the 20 x 20. Initially, we had it at \$25,000.00 because we said all the lots on the water, all parcels on the water, up to a hundred feet were going to be \$25,000.00. We made the exception for Mr. Hegstrom. As far as I know, everybody else is at \$25,000.00 and \$17,500.00 across the private road.

W. Shorey: I have one question for Mr. Hegstrom. One of the Selectmen, Mr. Mulcahey, seemed to indicate that if this decision had been left up to you and all your brothers, it probably would have worked out.

R. Hegstrom: That would be correct, yes. All of my brothers have wives; that's why it's not working out.

W. Shorey: Really, I guess why I'm bringing that question is that really is indicating that the Town of Brooks is really working pretty hard to help you out. We have some personalities involved that are really a "fly in the ointment," if you will. That's the only question I have.

R. Hegstrom: I have a question. How important is fair market value, or does it matter?

A. Fowler: Believe it or not, especially right now, nothing. It's not worth anything right now. There is no real estate market. People who paid ridiculous prices a year ago for a mortgage have discovered their \$500,000.00 house isn't worth it.

R. Hegstrom: I mean, under this title, how important is it in the assessing of property that we take into account fair market value? Does it matter?

A. Fowler: I don't know; I'd do that now; I would.

R. Hegstrom: So, we need to go back and rewrite this title?

A. Fowler: Good luck.

R. Hegstrom: The title very specifically is law and states a fact.

A. Fowler: Fair market value also depends on what a person's idea of the value of the property is. To you, a 20 x 20 lot on the water may appear to be nothing; may appear to be worth your observation of \$5,000.00. To me, who owns hundreds of acres of woodland, yet no water, that value might be significantly more to me.

R. Hegstrom: It's for sale.

A. Fowler: I'm all set. It's all in the eyes of the beholder – who sees value in what.

R. Hegstrom: Then, why has this piece of property that every single person at that lake knows is for sale, not worth \$7,000.00? The Town would have sold it for \$7,000.00.

A. Fowler: I can't build a case on assumptions – I have no idea; I'm not aware.

R. Hegstrom: The assumption would be that it's not worth what they're asking for it because every single person down there knew it was for sale, and they even sought out Mormons who weren't even down there and went to them to try to see if they could sell it to them; and they wouldn't pay \$7,000.00 for it. So, fair market value is either not important or not being taken into consideration, would be my assumption.

D. Berry: Any further questions?

D. Mulcahey: Randy's right; this does go back about 50 years. I don't see the deed here; but we had the deed where it went back 50 years, and there was five parcels on the pond that had the right to use the beach.

R. Hegstrom: There's eight.

D. Mulcahey: Five; I've got the deeds for five.

R. Hegstrom: I've got deeds for eight.

D. Mulcahey: Well, let's see them.

R. Hegstrom: I don't have them with me.

A. Fowler: Great! See, there's three more.

D. Mulcahey: All right; if we had that deed, I could show you that deed 50 years ago and I can get it, we've got it somewhere, it definitely says five parcels on that land, and that was from Mr. Wood that he had way back. I have got the deeds for those five parcels; the people who can use the pond. Where this eight comes into, I have never found anything on it. Maybe he [R. Hegstrom] has something I don't know, but the original deed definitely says "five parcels." Period. I'm under oath saying this, believe me.

R. Hegstrom: My question is: what difference does that make? What difference does that make? What's that got to do with it? I'm curious.

D. Mulcahey: Well, all right – I'm just telling you. I'll get the deeds; I don't know why we don't have it. One thing that troubled me here is the deed, when the boys and Randy kept this 5b, here's what the boys said. On that deed, they gave him this get your

diagram out. There's two lots on there: the first lot and the third lot. Here's what the deed reads, and maybe I'm reading it wrong. If I am, correct me. They gave him a 96 by 50 foot, 105 foot by 50 foot – that's that second lot from the right. It says it's consisting of one lot, of two lots being as "described in warranty deed from Joyce Hegstrom to Randy Hegstrom," as the third parcel. It's not the third parcel; it's a portion of the third parcel. I don't know; maybe I'm reading that wrong. It says, "Described in warranty deed from Joyce Hegstrom to Randy as the third parcel." That came from the three boys – they all got the same deed. It's not the third parcel; it is a portion of the third parcel. The 5b lot is the other portion of the third lot [parcel]. When I say "third lot," the deed originally said lot number 1 would be the first lot; lot number 2 in the deed was a 20 x 20 lot on the pond; and lot number 3, the third lot, is what it says "third lot" on there. Maybe I'm reading that deed wrong; I don't know.

D. Berry: Other comments?

R. Shute: Just one, please. I think the Town of Brooks has gone through and done their due diligence in doing the tax equalization program for everybody. We made it the same way, on page 2 on "Town Assessment Values;" even in the Town of Brooks right on Main Street, we have three parcels. Mr. Berry owns one; Ms. Fowler owns one; Mr. Shorey, Ms. Fowler and Mr. Berry own them together in between. They are three distinct lots because they are under the same name, okay? Four years ago, they were all lumped together; it's one of things that has happened. Every road, whether it's private or whatever, where the deed stops at any intersection or something, is a different lot. That makes it come in at a different value than what you're looking at in market value that has to be played out over a number of years.

R. Hegstrom: May I ask another quick question?

D. Berry: Let him finish.

R. Hegstrom: Oh, I'm sorry; I didn't know if he was finished.

D. Berry: No.

R. Shute: During your deliberations, before you make your final decision, I would like to be able to bring up one order if I see fit. Thank you.

R. Hegstrom: I just was curious – I just brought up market value and was told that it didn't mean anything, but yet they bring up market value and it means something? Why are we talking market value? He just got done mentioning market value of property, and I was just told that market value had little meaning because of what the real estate tanked; so I'm just curious – why should we even be talking market value?

R. Shute: We use all different things, as I said in the very beginning; we adjust value by seller and buyer, highest and best use, cost sales ratio, other towns, market value. We use it all put together in trying to find a value of properties in the Town of Brooks. We've

had “x” number of properties in the Town of Brooks that we valued at \$180,000.00 that have sold for \$225,000.00. Did we have that wrong in market value? Then, we did. I don’t know as we did when we did it, okay? So, there’s numerous places that have sold for more. I don’t know of any that’s sold for less that I’ve seen. There’s many on the market that the asking price is a lot more than what we have it valued at. Thank you. I’m done.

D. Berry: Yes, Sir.

D. Mulcahey: The State came down and inspected us to see what we sold a property for and what it assessed for. I can show you a piece of paper that over 20 lots were sold for more than what it was assessed. Almost every single lot was sold for more than it was assessed. There might have been one that wasn’t, but I can bring that down and show you that in a minute.

R. Hegstrom: Are these all on the lake?

D. Mulcahey: No, that doesn’t make a difference.

R. Hegstrom: I thought we were talking about the lake.

D. Mulcahey: The lake properties were bought many years ago at a lower price anyway.

D. Berry: Amy?

A. Fowler: No; I have no other questions at this point.

D. Berry: Dick?

R. Shute: No, we’ll just continue to go on and on. Let the lady and gentlemen make their decision.

D. Berry: Okay. I’m closing that part of the hearing, then. It is now our [Commissioners’] discussion.

A. Fowler: Mr. Chairman, I think my first thing is, and this is where we’re just kind of brainstorming, kicking things back and forth. We have asked the Town of Brooks on several occasions and thank you for correcting me, Selectman Shute – I kept calling it a re-val. You were right; you hadn’t had a valuation, so therefore you couldn’t do a re-val. So they did the tax equalization program. The problem that towns run into when they do this is that because you put everybody on the same playing field – people who were either paying significantly less or significantly more - because everybody’s brought to where they are supposed to be, or where they should be, somebody’s “gettin’ it,” and not in a good way. My biggest and first and foremost priority that I look for when I look at these abatements is whether or not it’s equal, whether or not you’re charging equally for the same thing across the board. There is no favoritism to anyone else. I truly believe that

they've been diligent at this only because, as I say, we have really pushed that they do this. Sorry. As I say, I can see your cause; my fields are worth a fortune to me, but to someone else they're just a field. If it's one thing that we've found in this, it is that just because the value may not appear to be something to one person, it is to another. Waterfront, lake front – it goes right up there.

D. Berry: Bill, any comments?

W. Shorey: No, the only – I guess I do have a comment. It would seem to me, Mr. Hegstrom, and I give you credit – you've done a good job of explaining this – I think you should sit down and resolve this with the Town. It should work out.

(Tape cut off around here.....Transcribed by handwritten and typed notes only.)

R. Hegstrom: It's more disturbing to me than you!

D. Berry: I'd feel the same way.

R. Hegstrom: If the Town is going to make my land a public beach, I'm going to let the Town have it and pay taxes on it, and deed myself the right to enter.

****A. Fowler moved, W. Shorey seconded to deny the abatement request from Mr. Hegstrom. Unanimous.**

A. Fowler: I recognize both sides and positions, and I move we adjourn this hearing.

W. Shorey: Second.

D. Berry: Seconded. All in favor of adjourning?

****A. Fowler moved to adjourn hearing, W. Shorey seconded; motion passed unanimously; hearing was adjourned at 10:26 a.m.**

Discussion: W. Shorey said he would say it again, that he hoped that the family would be able to work it out.

Hearing adjourned at 10:26 a.m.

Respectfully submitted by Veronica Stover
Veronica Stover, Deputy County Clerk