

**WALDO COUNTY COMMISSIONERS COURT SESSION
RECONVENED TAX ABATEMENT DELIBERATIONS
PETITION NO. 352
LANCE PHILBROOK VS TOWN OF MONTVILLE
MAY 10, 2011**

PRESENT: Commissioners William D. Shorey (Chairman), Amy R. Fowler and Betty I. Johnson. Also present was County Clerk Barbara Arseneau to take minutes and Deputy County Clerk Veronica Spear to assist.

CALL TO ORDER: Commissioner William D. Shorey at 9:40 a.m.

W. Shorey: Essentially, there are two pieces of paper and Mr. Philbrook had a letter from a neighbor [from Corie Dimmitt to the County Commissioners dated April 12, 2011] that he thought that was in his favor of how they were doing taxes with small businesses, and this woman - the selectman apparently told her to forget about it as she was going to go out of business - or whatever. The Montville Selectmen countered that this letter was taken out of context of a discussion that was a year or two years earlier. It wasn't - you know how you can take a sentence - so that was the only piece of evidence, and three times I asked Mr. Philbrook if he was happy with what they are charging him for tax and, "You have no complaint with what they are charging you for tax on your personal property?" And three times he answered, "I have no complaint, the only thing I have a complaint on is I don't think they did it fairly." So, that was that one piece of paper and the discussion went a little longer than that. Montville countered with this [letter from the Montville Selectmen to the County Commissioners dated March 4, 2011] which is a very heavy piece of material. It is out of case studies of cases that have been done in the past. [Reading from a quote in the letter from *City of Waterville v. Waterville Homes, supra.*; *Southwest Harbor v. Harwood, supra.*]: "It is not enough for the taxpayer to show that the assessors have made an error in judgment, even though such a mistake may result in a lack of uniformity in the assessment of similar property. The taxpayer must show that his property was valued at more than the fair market value, not that other similar properties were under valued. He/she must come forward with credible, affirmative evidence of just value." At no time did he [L. Philbrook] complain about the value that they were charging him. It was just that "Joe down on West River Road didn't get taxed and someone over behind Hog Hill didn't get taxed," and that was the thing.

A. Fowler: There was no proof of it either; he didn't bring any evidence of it.

W. Shorey: No, and the other thing that they countered with that was fairly powerful; they showed a three year period of where every year they had gained....

B. Johnson: And they had it all itemized. They did some work to prove their case. Mr. Philbrook really did not. One of the reasons why I voted last time to grant the abatement was because there was another business that was similar to them but the equipment was dirty and other stuff and they didn't evaluate it the same amount. That was what my concern was is they had the same equipment and even having businesses that say, "I am

no longer in business” – well, they still have the equipment, they still have the possibility of doing it and it still needs to be assessed, and I don’t see that being done. That concerns me about what they are doing. In Mr. Philbrook’s case, here, coming back he did not bring anything to us that proved, and with Commissioner Shorey stating three times and asking him and he, each time, very strongly said that there was nothing wrong with what they assessed him. So, listening to both sides, seeing where it was given to us at this time, I changed my view of this because Mr. Philbrook did not prove himself.

A. Fowler: I think that statement that Bill just said is very strong and a powerful statement. It is true. We have no physical evidence that shows or breaks it down anywhere.

B. Johnson: And that letter [from Corie Dimmitt] really did nothing.

W. Shorey: No.

B. Johnson: I don’t think if that person had come in it would have done anything, either. So, these are things that, again - it is too bad that it is not explained to the citizens - the process of doing this, so that they understand what they are supposed to bring. That cannot be our problem. We asked them to go back and we asked them both to go back and do things and I still don’t think Mr. Philbrook understood what he was supposed to do at that time, either. Hopefully Montville will decide if they are going to be in the tax business, then they need to make sure the citizens understand.

A. Fowler: I think what you are getting at is true; it’s communication.

W. Shorey: Many times that is the problem in every one of these cases. It comes down to that.

A. Fowler: If they would just communicate back and forth.

B. Johnson: So, hopefully through this whole process going on as long as it has, hopefully they both will have learned from this. The Board of Selectmen and, as assessors, maybe they will take something from this.

****B. Johnson moved, A. Fowler seconded that Commissioners not grant the abatement on the personal property.**

W. Shorey: Any other discussion? There being none, all in favor?

Motion passed unanimously.

Respectfully submitted by _____
Veronica Spear, Deputy County Clerk