WALDO COUNTY COMMISSIONERS COURT SESSION
TAX ABATEMENT HEARING PETITION #362
GREENWOOD, LLC VS. TOWN OF NORTHPORT
JUNE 13, 2013

Present: Commissioners Shorey, Fowler and Johnson; Petitioner – Attorney William Dale (on behalf of property owner John Popp)of Greenwoods, LLC, and Defendants Assessor's Agents for the Town of Northport, Kevin McCormick and Robert Duplisee, Deputy County Clerk Linda Kinney, Ben Holbrook, reporter with the Republican Journal, and County Clerk Barbara Arseneau to take minutes.

Commissioner William Shorey opened the hearing by reading the rules of the proceedings and swearing in the Petitioner and Defendants. He also stated that after the Commissioners have made a decision, which may or may not be the same day as the hearing, either party may appeal this decision to the Superior Court of the State of Maine in accordance with the Maine Revised Statutes Annotated Title 36, §844 and the Maine Rules of Civil Procedure Rule 80B. The Petitioner was asked to speak first.

PETITIONER:

W. Dale: I'm here today on behalf of Greenwoods, LLC, a family company owned by John Popp, also owner of Millie's Bakeries in Ft. Wayne, Indiana. Mr. Popp has asked me to look into the assessment on his property on his behalf. We submitted an abatement application to the Town of Northport. The Assessors Agent resulted in the overall appraisal being dropped from $870,000.00 down to $650,000.00. We subsequently appealed to you because we think that reduction, while appreciated, was not enough. We have indicated in our written materials to you two things. First is an appraisal report. If you want a different person to do it, please let us know. That appraisal report was $415,000.00. The $650,000.00 amount after the reduction is still quite a bit more than our appraisal. This is a long, skinny strip of land that runs from Route 1 to the water. The edge of the property is a steep cliff. Children won't be going to jump in the ocean from the edge of this property. We are a little uncertain on the dimension, but it is about 15 acres. The town has it at 15.8 acres and we think it's 13.7. There is a just value issue. We feel the appraisal amount from the town should be dropped further and this is why I am here today. The second issue, we feel there is unfair discrimination for our lot compared to our neighbor's lot. (The Commissioners were asked to review a sketch on Page #13 at the back of Mr. Dale's paperwork.) Mr. Popp's property is #46. If you look at our neighbor, #44, the good land gets a great big assessment. It has a pretty view, etc. We started out with a two-acre house lot, next to Route 1, which was $720,000.00 just for the two-acre house lot. #44 has a total assessment on about 10 acres and the buildings of $330,000.00. How can two acres on the road be assessed at $720,000.00 and lot #44 is assessed at only $330,000.00? As I worked through this, I ended up speaking with Mr. McCormick and was told that the neighbor had the extra land in Tree Growth. Even so, we have to leave a minimum lot amount for the local ordinance and even if the Tree

Growth is at zero, how can the 2 acres on Route 1 be assessed at $720,000.00? With all due respect, Mr. McCormick and Mr. Duplisee, I don't understand how this could be. The buildings on Greenwoods are modest cabins, which actually should be torn down. This just doesn't seem right. In our appraisal report on page #4, that whole property is assessed at $400,000.00 with 6 acres. Those two neighbors have dramatically less assessed and it just cannot be right. Our first 2 acres cannot be assessed so much higher when these are assessed so much lower. With all due respect to the Duplisee Assessors, it looks as though they split the difference to set me up, which didn't work.

The Maine Supreme Court says you can make a discrimination case based just on your neighbor. (EXHIBIT A) Court Case – the Ram's Head case, dated 2003, from Cape Elizabeth Board of Appeals – page 7, paragraph 15. This case involved two fabulously rich families who were feuding, which is beside the point, but it shows that in our case, there is a difference in assessment from the neighbor to the north. Those are the facts and the law, based on the Supreme Court Case of Cape Elizabeth Board of Appeals, it seems unjust discrimination. With that, I promise to stop and entertain questions.

B. Johnson: What street is this?

W. Dale: Route 1.

R. Duplisee: Atlantic Highway.

B. Johnson: Lot #42 is on the highway and Lot #44 is not.

W. Dale: It is on an access road. Route 1 has a high point and has a dramatic view of the Atlantic Bay. I think, Mrs. Johnson, to drive down that access road and put a house on it, is beside the point. You will still be on a high point and will still have the pretty view of the ocean. I don't think the value is to be on Route 1 and put a Burger King there, but for the view. You can't get to the ocean from there.

R. Duplisee: Well, you could but you can't get back. (laughter)

W. Dale: This area is not commercially improved and may not be how it's zoned. I don't think the market place sees commercial value but the pretty view of the Atlantic Ocean.

W. Shorey: Without looking at the maps, would you say that the buildings are largely not in dispute in this conversation?

W. Dale: They are absolutely not in dispute. The assessor had to put some value on them but we are not fussing about that. My guy doesn't want to pinch pennies. If someone bought this, they would probably be torn down.

R. Duplisee: We did offer a partial abatement. Did you see a valuation report after that?

W. Dale: No. I didn't receive this information. Most of it was sent to Mr. Popp. I had asked that it be sent to me.

R. Duplisee: What was the purpose of the appraisal that you had done? Was it for this appeal?

W. Dale: It was not done for this appeal. The person was asked to do an appraisal to come up with a fair market value. If I thought this was important, I would have brought her in today. Our real complaint today is how our first two acres can be assessed this way with a great big assessment as compared with everyone else. I'm not really here for market value – that was for contrast. I'm really here to make a case based on discrimination based on what is assessed on the neighbors.

R. Duplisee: Are any of these two properties that were used in the law case involved in Tree Growth?

W. Dale: Yes, both. Both are fabulously rich and hundreds of the Sprague acres were in Tree Growth.

R. Duplisee: Specifically, can you say that this specific lot was in Tree Growth? I studied this case when it first came out, as you can imagine, all assessors would, and I saw nothing that refers to Tree Growth.

W. Dale: Yes. Higgins also in Tree Growth.

DEFENDANTS:

R. Duplisee submitted File (EXHIBIT B).

R. Duplisee: The original abatement request was, in my opinion, based on discrimination and claiming excess over-valuation. I prepared my presentation to speak to both of them. I want everyone to understand the methodology first. The two packets are two assessments. One says, "Subject Original", the other says "Subject Updated". You will also find in the back a copy of two tax maps folded up. The subject property is highlighted in green. (R06-46). The yellows are comparables that were brought in to show you. Look at "Subject Original." We had a revaluation in Northport effective April 1, 2004 and all assessments have a market value as of that date. The same methodology has been used since that date. The total acres assessed are 14.8 acres. This lot here, if you drove off Route 1 on the access road, you'll see four rustic cabins – probably used in the 1950's or so. The condition is not destitute at all. They are in maintained condition and amenities. When we assess, our methodology counts for one dwelling, one-acre lot at the highest base value – either Route 1 or water – water being the highest. Because there were four buildings that set there, we felt that the actual use of the property was different from a single-family house lot, so we assessed an acre and a half of house lot at $400,000.00 per acre. 300' of water frontage brings the assessment to $600,000.00. The

second line is a half-acre of what we call excess frontage. There is 400' of water frontage, so the first 300' was in the house lot and the second 100' was in the frontage, which added $120,000. He was speaking of those 2 acres. After that, we have the standard methodology, which is the next 5 acres at $5,000.00 and the balance of the lot at $2000.00. We erroneously assessed two wells and two septic tanks that serve those four buildings with a total acreage of 14.8. When the appeal came in, we did an unbiased total review of the property to see if there were any facts not taken into consideration. We found out the acreage of the lot was overstated and the number of lot improvements were overstated. The way we valued this 1.5-acre house lot was more than then neighboring properties. That is an appraisers' judgment. We went back and looked at the property. This can't be divided into separate lots. One of the things we offered for relief; it wasn't "splitting the baby", let's classify this exactly in line with everybody else.

Look at "Subject Updated." The total acres are 13.7 based on the survey done by Mr. Small back in the 1980's. We then re-priced the land in the exact same methodology that the other entire waterfront is. We kept one acre at $400,000.00 and added the extra half-acre of water frontage into the Frontage 1 category. One other thing I want to point out, you will see right after 400, there's an 80% factor and it says topography. A significant cliff does fall away to the water. That is something we didn't address specifically before. Ordinarily when we look at topography, we re-assess a lot, we go look at the view, and we look at neighboring lots. I asked Kevin to look at the neighboring lots to see if they are getting any topography consideration. He informed me that they were not because they are in Tree Growth. Others were receiving topography reduction. To be fair, we applied topography depreciation similar to U15, Lot 16-A .We gave this a 20% reduction because we felt it was a little more severe. It's a judgment call on our part. We felt it was a little more restricted. The building sits back off the water a little more. We decided to use a 20% topography factor. All of those changes we made, to our line of thinking, we put through our software schedules that were in place in 2004 and we came up with the new assessment and the difference in the two was the calculated amount for which we granted the original abatement.

Today we talk about things that appear to be discriminatory. We feel confident with the way this assessment was made up and feel it is something I can sit in front of this board and defend. It was done in an equitable manner. What he is calling discrimination is something that you cannot compare to because it is currently in Tree Growth. This is a current use program and the person who owns enough qualifying land can make the choice to dedicate this land primarily for forest production. As a trade-off, you are assessed strictly on its wood value based on what the State Tax Assessor gives us for stumpage value for softwood mixed with hardwood in Waldo County. We have to assess that. They make the conscious decision to dedicate the land to that use; therefore, they get the benefit of only being assessed for that use. There is a building on this lot. If you would, flip to the map Lot #44 (Thomas and Nancy Remington). This forest type map came from their Tree Growth application. We are obligated to take this map and assess it based on the criteria that they have put in play to us. You will see that it starts at Atlantic Highway, the little access point that Ms. Johnson mentioned. There is a little bubble with

a building on it. This is dedicated to the house lot. It is 4/10's of an acre. The landowner is not required to keep up the minimum frontage for land that is not classified as Tree Growth. I will show neighbor to the south as an example as well. We have to take it as if that 4/10's acre lot is assessed to someone else. The entire waterfront is in Tree Growth. We have to look at the 4/10's of an acre house lot as it is. That's all we can assess. We can't assess them for any waterfront at all. It is not an "apples to apples" comparison. When you deal with properties in Tree Growth, each case is very individual. We are required to assess the full value of that 4/10's of an acre. The unit price we use for a lot that close to the water is $175,000.00 for an acre. If you will look at Property Map R-6, you will see that the property immediately to the South, the Carl J. Kosmo Property, Tax Map, Lot 47A). Mr. Kosmo was very creative and what he did is very legitimate. He carved out a 1.75-acre house lot and the entire rest of the lot was put into Tree Growth. The assessment for Mr. Kosmo is $175,000.00 and we felt this Remington was the same as this one. In that light, it is not an "apples to apples" comparison when looking at this subject property to this neighboring property. Use his Tree Growth Application for reference. Mr. Kosmo had a little issue with his application. We went to the State Property Tax Review Board because he developed an area along the shore that was currently in Tree Growth. You can see there is a big "X" in the middle that says "OUT". That is Lot 47 where his house is. All of his land is in Tree Growth except for this little spot in the corner where he has a little bunkhouse. He has ¼ acre not in Tree Growth on the water. The assessment of this is $200,000.00 because when you take ¼ acre and run it through our methodology that is the amount. On the surface, it may not seem fair, but in actuality, it is.

To find something that is as similar to the property as possible, albeit not in Tree Growth, I ask you to look at Lot #38, which is just one lot north of the Remington Tree Growth Lot. That lot is 20.5 acres and 625' of frontage. The assessment on that lot is $997,000.00 for the land. The methodology is done exactly the way I described to you on the subject lot. They are all treated in a very similar manner. This is why we believe that the discrimination case does not ring true here. The reason I asked if there is Tree Growth in the Rams Head case is because if there were not, it is so dissimilar you can't draw a conclusion. Even if they are, without a thorough examination of these lots and seeing how Tree Growth affects the assessments, you can't draw a reasonable conclusion of discrimination without sitting down and laying every one of these lots in front of you to see how Tree Growth affects these. I think that the discrimination case does not apply here.

W. Shorey: Assuming there were no cabins, and it was just a lot, how would you have assessed the property?

R. Duplisee: When we set our schedules up in 2004, we had some vacant water front sell. In that first acre, we give 25% vacancy factor for that acre. If it's not fully developed with a well and septic, we apply the vacancy factor. It was a unique situation when you have land-only sales on the water. You boil it down to what the base house lot value would be. It's not uncommon – it's a different market if someone buys raw land

and is willing to go through the pain and aggravation of developing it. That's one market. The other market is somebody coming in willing to buy what's right there. The sum of the parts is more than the parts individually added up. That is very evident here that something fully developed, people are willing to pay "x" amount of dollars for but they are not willing to pay as much to have to develop it themselves. To answer your question more specifically, there would be a $100,000.00 reduction in the land value if this lot were vacant, so the assessment would be $200,000.00 less.

W. Shorey: If the buildings were not there, instead of $650,000.00 it would be $450,000.00?

A. Fowler: I think this would still be an improved lot, with the well and septic there.

R. Duplisee: I'm assuming if the buildings weren't there, there would be no well and septic, either.

A. Fowler: Right, if they wiped the buildings off tomorrow, there's still well and septic so it's still what I would call an improved lot.

R. Duplisee: That's true. I thought we were talking about a hypothetical situation where the buildings didn't exist.

W. Shorey: I guess we can't consider older septic the way we consider septic today.

R. Duplisee: Right. If that existed and the taxpayer came to us and said that there is no value to the existing well and septic, that they would need to be dug up and redone, we would have to take that into consideration on a case-by-case basis.

W. Shorey: So, if the buildings were not there and the septic was not up to par, you might consider about a $200,000.00 reduction in valuation.

R. Duplisee: Right. In a worse case scenario, we could. There are two things I do want to speak about in respect to the appraisal; and I mean no disrespect to appraiser. The question I asked about the reason for the appraisal is because the purpose behind the appraisal does have a lot to do with its outcome. I wondered if it was done specifically to contest this abatement or not. (Referred to Page #4 of appraisal). I have highlighted some of these comparables. What I would like you to focus on is down towards the bottom. The appraiser will take the sale price, compare the particulars about that sale, and adjust it up or down based on the relationship between the sale and what the subject property has. Comparable #1 has all these mathematics, and at the bottom, there is a mark that says $89,500.00 with an opinion of value of $404,500.00. When it comes to a traditional appraisal that is done for financial purposes, there is a ratio that the banks like to see. What they are saying here is that we need to adjust up and down a gross difference of $89,000.00 to get Comparable #1 in line with the sale. These percentages are not in here that you normally see, but if take $89,500.00 and divide that into the $404, 500.00, that is

telling you that her adjustments were 22% off the original sale price. To get to $404,000.00, she had to adjust by the sale price of $315,000.00 by 22% to get to her opinion of value for the subject. I did that for Comparable #2 and it was 25%, for Comparable #3 it was 21%. If you took this to a lending institution, they don't allow more than 15% without massive disclaimers. It's above the industry standard. An appraisal is an opinion and everyone is entitled to opinion, but when I dig into this appraisal, these numbers are above what you would normally see in an appraisal. For a taxpayer to offer up an opinion of value that is different than an assessor without demonstrating that the decision of the assessor created unjust discrimination or the assessment was manifested wrong, just bringing up a difference of opinion does not meet their burden of proof. It is different from ours, but that doesn't mean ours is wrong. After we reviewed it, there were some things that needed to be adjusted for, which we readily admit.

The second piece I want to discuss (Referred to 2012 State Valuation – Waldo 2- Year Combined Study) is like a report card. This can be shown as evidence to support that excessive over-evaluation does not exist. The first page is a combined study for 2012, which is the year we're contesting. The State did a sales analysis of all properties in Northport that sold. Our average ratio, meaning the assessed value against the most recent sale prices, are at 85% of the current market, not at 150% that the appraisal is suggesting. The second page is a more detailed report that the State did on just waterfront land. That came in at 85% and 86%. This shows you that we are not excessively valuing property. It also shows that in the category of waterfront, it is exactly in line with all the off-water property, so there isn't a disparity between on and off water ratios.

W. Shorey: Mr. Dale, do you have questions?

W. Dale: (To R. Duplisee): First, about your sales ratio study that states 85%, that means is that your revised assessment of $649,800.00 is 85% of the fair market value. So $649,800.00 x 100 divided by 85 means that your $649,800.00 that you had for an assessment really represents $764,470.00, so according to your 85% sales ratio analysis by the State Maine, you're in affect, with revised number, your saying it is $764,000.00. That's what the 85% means, right? This is still almost double what my appraiser says at $415,000.00.

R. Duplisee: Remember, we're assessing at just value, not market value. There is a big difference between market and just value.

W. Dale: Under Maine law, there is no difference.

R. Duplisee: Just value means that we are assessing everybody with a uniform standard based on the 2004 revaluation. They are synonymous.

W. Dale: This means the same thing.

R. Duplisee: One of my sales sold at 1.1 million dollars. I couldn't arbitrarily change my assessment from what it was before to 1.1 million dollars. That's discrimination. I couldn't do that.

W. Dale: I'm saying your adjusted number prices my client's property at $764,000.00 and has an appraisal at $415,000.00. One can see why my client is mad. On the just value, your own report suggests you're way off still. I still don't know if your suggestion was that the appraiser arrives at different figures for different reasons because that is not allowed by Maine law. The report says on its face that it's in compliance with USAP (Uniform Standards Appraisal Practice) and she says she didn't do that and I have no reason to doubt her word. It was done according to industry standards and according to Maine State Law. (Referring to Subject Update) I don't understand why Remington has .4 acres of house lot and my guy gets both a full acre for house lot and a full acre for water frontage. We are not fussing about buildings or the rear land. The big issue is in those first 2 acres. As you can see, starting at $640,000.00 and applying topography adjustments, it's about $512,000.00. Look at our neighbor, Mr. Remington. His house lot is .4 acres. I respectfully disagree with the assessment. What is minimum lot size?

R. Duplisee: One acre. However, you see, he has committed all but 4/10's of his acres to commercial harvesting and production of trees. I'm obligated by statute to assess all that land as Tree Growth except for the land he is claiming as his house lot. I don't like it, but I can't do anything about it. It's not an "apples to apples" comparison because you are not in the current use program, this property is.

W. Dale: You're saying one cannot come to that conclusion – I can.

R. Duplisee: I apologize.

W. Dale: My guy is stuck with one acre at $400,000.00 and the second acre at $240,000.00. I think you testified, Mr. Duplisee, that these cabins can't be split off, so I don't really have two house lots here. Why my guy is stuck with this and my neighbor has .4 acres at $175,000.00, I don't understand.

R. Duplisee: He is in Tree Growth and we have to assess that .4-acre lot as it is. We have to disregard all of the Tree Growth, all of the frontage. To answer your other question about the 2 acres, this is a lot with 400' of water frontage. The first 200' is the house lot and the next 200' is considered excess frontage. It is only assessed at one acre of house lot.

W. Dale: You and I disagree on Tree Growth. That's fine. In the Cape Elizabeth Case, even if you assume it's ok that he's at .4 acres rather than one acre …why is that unit price $175,000.00. Why isn't that unit price $400,000.00 that my premium first acre is?

R. Duplisee: Because his frontage is all dedicated to Tree Growth and I cannot assess him for a waterfront lot because his land not primary used is not on the water.

W. Dale: But I'm being "dunged" for both $400,000.00 and $240,000.00 but, still, his house lot is unit priced at $175,000.00 with the same pretty view of the Atlantic Ocean that my guy has. Who is kidding whom? It's not about putting a McDonald's on Route 1; it's not about putting a camp down on the water with a ramp the kids can go boating from or swim off – it's sitting on a high ground looking at a pretty view of the ocean. The pricing that I am stuck with is $640,000.00 and he gets $175,000.00. I understand about the number of acres and how you multiply that out and how it makes a difference. I'm grousing about the unit price – we're talking about the quality before we adjust it for the acreage it is. The pretty value of sitting on the high ground for my guy from Indiana looking out at the pretty view of the ocean is hit at $640,000.00 and the neighbor is at $175,000.00. I don't know what difference it makes that the adjacent property is in Tree Growth.

R. Duplisee: It makes all the difference in the world. I know it's frustrating but it is a loophole that the Tree Growth Law lets somebody do. Every piece of property in my presentation that is not in Tree Growth is done with the exact same methodology.

W. Dale: With all due respect, I believe you're wrong. The value of that lot, sitting on the high ground looking out at the ocean – why I am at $400,000.00 an acre and the neighbor is at $175,000.00. Just because the rest of the property is assessed at zero, I understand my guy can do that if he wants to, but for his pretty view, he's assessed at $400,000.00 an acre and the neighbor is at $175,000.00. That does not make sense. I cannot for the life of me understand. I don't think the law requires it. I understand the rest of it is Tree Growth and is essentially zero. My guy can go into Tree Growth or not as he sees fit. I sure don't see that when you look at my appraiser report at $415,000.00, and now, adjusted by the 85%, is now $764,000.00.

W. Shorey: It seems to me that Mr. Duplisee indicated that if you take the old-style cabins and the land that they are on that it really clouds the issue of this property.

R. Duplisee: We were making an assumption by drawing that conclusion.

W. Shorey: If the buildings were torn down, your assumption would be different?

R. Duplisee: If it was a vacant piece of land without the buildings, well and septic, I would value it as a vacant lot, which means $100,000.00 less on the base lot and $100,000.00 for the buildings would not be there.

W. Shorey: So it would be less $200,000.00 less. Instead of $650,000.00, it would be $450,000.00.

R. Duplisee: That's right.

W. Dale: Seems like my guy is being punished because he has these old cabins on his property and if he takes them down, all of a sudden he's going to be rewarded with $200,000.00 less in value. I can't get over why my guy's pretty view, the neighbor with all the same, the house, and all is less. There is no way, and I apologize, that that's fair.

W. Shorey: I know that it's hard to understand. I think it's fair to say that some people in this neighborhood are taking advantage of all the laws and regulations that are on the books.

W. Dale: I've advised my guy in Indiana that he should consider Tree Growth and he has elected not to. That's fine. He suffers the results of his own decision. He's not grousing about that; he's grousing that his pretty house lot is assessed at $400,000.00 an acre and the other guy's pretty house lot is $175,000.00.

R. Duplisee: Would it help if I assessed the Remington Property as it would be without the Tree Growth factored in?

W. Shorey: Sure. I would like to hear that.

R. Duplisee: It appears that the amounts of frontage these lots have are exactly the same, so I'd use that.

W. Shorey: (To W. Dale) I think that's why it's so difficult to understand this process because other than the Tree Growth, both parties have the same.

W. Dale: But that's not true. It's the house lot. I understand the neighbor is getting the benefit of the Tree Growth. My guy could get the benefit of the Tree Growth law for his excess land, understood. What I, and Mr. Popp, cannot accept is the unit price of the pretty house lot and the neighbor's property unit is so much less.

A. Fowler: It's because your neighbor was wise enough to put all his land in Tree Growth except 4/10's of an acre, therefore, that's all they can tax. Unfortunately, your guy, or anyone else who is not in Tree Growth, who has the pretty view is going to have to make up the difference. I have hundreds of acres of land, but not all of it is in Tree Growth. My neighbor's is. Every year, I look at my bill and think…

R. Duplisee: I have never argued this side of this before. Most of the time it's the fact that we're talking about the Tree Growth. It's a conscious decision. They make the decision to commit that land to Tree Growth and they write the rules. They decide that only .4 acre is not primarily used for forest production. The entire waterfront is. I have to value that like the most similar one here, Mr. Kosmo's lot, which is set up the same way.

Again, it's just .4 acre. I deal with Tree Growth on a daily basis in all my 40 towns. I feel like I am very well versed in how the Tree Growth law works and what my requirements

are as an assessor for valuing land that is not in the program. If I could assess these other lots for waterfront, I would.

W. Dale: Mr. Duplisee, I am going to send a letter to David Ledew and when he gives me an answer, I will share it with you.

R. Duplisee: Please do!

W. Dale: I'm going to tell you that he will tell you that you cannot do that.

R. Duplisee: He absolutely will not say that! I've sat down in my trainings and had these conversations. You cannot do that!

W. Dale: We'll see.

W. Shorey: Are there any more questions or comments? (There were none). We will close this portion of the hearing and now the Commissioners will deliberate. (To the Board of Commissioners) Do you wish to make your decision today?

All County Commissioners agreed that they could make the decision today.

W. Dale: May I make a request? I am pleased to defer to Mr. Ledew's comment on this and I would ask if you would defer your decision for two weeks and I'll write to Mr. Ledew and share my letter with Mr. Duplisee and we will see what the State says about that.

R. Duplisee: I disagree with that. Mr. Ledew and the State have no direct jurisdiction over me, as the Assessor's Agent for the Town of Northport. He does not dictate how I interpret the Tree Growth Tax Law. He could not come in with any evidence to demonstrate that I erred in my decision. The State can't come in and mandate that we change anything. They can choose to hold funding back if we don't follow by their parameters, but they have no jurisdiction to come in and tell me how to do my assessing.

W. Dale: My request, Mr. Chairman, is to give me two weeks to send you a post-hearing legal brief. I will make it two pages or less to argue my point that I think you cannot, on that base house lot, have two different values with one lower just because the surrounding property is in Tree Growth. You can be persuaded or not by my legal argument, but I would request two weeks from today to send you in that legal argument to have your lawyer look at. Mr. Duplisee can submit his legal response.

A. Fowler: I disagree with this, as well.

W. Shorey: I'm not discussing that. (To R. Duplisee) You don't see any other abatement or adjustment you can make?

R. Duplisee: No, I don't. Not after looking at the topography consideration being more than the neighbor. If they were the same and we thought that maybe they were more severe, I would have, but they are getting more consideration for the topography issues than the neighbors are.

A. Fowler: When I was looking through some of the maps, it looked to me like two of the neighbors were being charged more for what would be the house lot even though they have a smaller section. I greatly appreciate what Mr. Dale is saying, and I greatly respect Dave Ledew, however, all of the information is supposed to be here now for us to review. When we look at these, one of the things we have to look at very seriously is that there is no bias or discrimination. I appreciate the fact that there was an error and it was corrected. I think it's unfortunate that this LLC doesn't have their property in Tree Growth so they could reap the benefits that others are. I don't see a bias and that is what we usually look for whether or not someone was treated unfairly.

W. Shorey: Are you ready to make a motion?

A. Fowler: (To Commissioner Johnson) Betty, do you have anything to say?

B. Johnson: I'm in agreement with you. I see no bias or discrimination.

****B. Johnson moved, A. Fowler seconded to deny the abatement request. Unanimous.**

The Commissioner thanked all present for their presentations.

****A. Fowler moved, B. Johnson seconded to close the hearing at 10:42 a.m. Unanimous.**

Respectfully submitted by: Linda L. Kinney
Deputy County Clerk