

**WALDO COUNTY COMMISSIONERS COURT SESSION
TAX ABATEMENT HEARING PETITION NO. 370
RECONVENED SESSION
DEBRA PAUL VS. TOWN LIBERTY
APRIL 28, 2016 (Corrected 12-14-2016 and approved 01-04-2017)**

PRESENT: Commissioners William D. Shorey (Chairman), Amy R. Fowler and Betty I. Johnson, Lee Woodward, Jr., Esq. serving as legal advisor to the County Commissioners, Plaintiff Debra Paul, Defendants Town of Liberty Selectman Steven Chapin, represented by William Kelly, Esq., Deputy County Clerk Marilyn Saucier George Paul, and Richard Light.

Commissioner Shorey called the meeting to order at 9:00 A.M.

Commissioner Shorey reviewed the procedures for the reconvened hearing.

County Attorney Lee Woodward:

This is the time for the Commissioners to deliberate so it will be between the three of you but to facilitate the deliberation I have listed seven (7) questions. Depending on how you answer, they will resolve the case one way or another. I am not going to weigh in with my thoughts on any of the seven (7) questions but I would propose to go down through them, ask you these seven questions, and then you can render your decision accordingly.

1. Did Petitioners provide credible evidence as to the fair market value of their property? (3 No's)
2. Did Petitioners provide credible evidence identifying similar properties and the fair market value of such properties? (3 No's)
3. Did Petitioners provide credible evidence that their property was valued by the town at more than fair market value when compared with comparable properties (3 No's)
4. Did Petitioners provide evidence that the Town's valuation method was flawed? (3 No's)
5. Did Petitioners provide evidence that the Town's valuation method was applied in an inconsistent or discriminatory manner? (3 No's)
6. Was there evidence of a systematic scheme by the assessors to place a disproportionate share of the tax burden on petitioner's property? (3 No's)
7. Was there evidence to establish that the assessment was fraudulent, dishonest or illegal? (3 No's)

Lee Woodward: According to what I have heard, all seven questions were answered by all three of you with a "no." Based on that, unless you have other things to deliberate, a motion would be in order to deny the appeal based on the assessment was not manifestly wrong.

****A. Fowler moved, W. Shorey seconded to deny the petition. Unanimous.**

D. Paul asked if the written decision would be provided within 30 days. Lee Woodward replied that it would be sent out within 30 days.

The Commissioners closed the hearing at 9:06 a.m.