

**WALDO COUNTY COMMISSIONERS COURT SESSION
TAX ABATEMENT HEARING PETITION NO. 373
BRIDGET MCKEEN VS. TOWN MONTVILLE
MAY 16, 2018**

PRESENT: Commissioners William D. Shorey (Chairman), Amy R. Fowler and Betty I. Johnson, Plaintiff Bridget McKeen, Defendants Town of Montville 1st Selectperson Jay LeGore, 2nd Selectperson Robert Price, County Clerk Barbara Arseneau, and Assistant County Clerk Lynn Patten. Also present was Rosey Gerry of Lincolnville.

Commissioner Shorey called the meeting to order at 9:30 A.M. He explained that the Commissioners would hear the case, both sides would have the opportunity to ask questions of each other, and that the Commissioners would deliberate on May 22, 2018. All testimony and presentations would take place today and no further testimony would be taken after today. All were welcome to attend the deliberations on May 22, 2018 but would not be able to present anything further after today.

Commissioner Shorey started by reviewing the procedures for the hearing and swore in the petitioner and defendants. The Petitioner was permitted to speak first.

PETITIONER:

Bridget McKeen: I have prepared a comprehensive statement that I would like to deliver. I also touch on Glenn Martin's case, if that's agreeable with him, but the Commissioners would maybe like to talk additionally with him about that.

W. Shorey: We will hear his case directly after yours, so that will give him a chance.

B. McKeen: I have copies of my statement for each of you here, as well as an appendix that cites the evidence I've brought.

A. Fowler: Thank you.

B. McKeen: I also have a copy of this digitally on a zip drive that might help you in transcribing and such.

B. McKeen read her opening statement as follows:

Honorable commissioners, I would first like to express my gratitude for giving me the opportunity to be heard today. The contribution of your valuable time is greatly appreciated. I am a lifelong resident of Montville, Maine, a Mount View High School and Unity College graduate. I now live on Hogback Mountain, where I collaborate with G.W. Martin on many endeavors, most importantly raising our three children to understand how to utilize and protect the resources available here, to healthily sustain themselves and our community.

B. McKeen: I also want to mention that I'll refer to several exhibits, but if you don't mind, I'll go through this first.

W. Shorey: Sure.

B. McKeen continued with reading:

In April of 2016, with a loan from generous friends and a savings bond my grandparents had given me in first grade, I purchased a piece of property on the very center of the face of Hogback Mountain. After receiving my first tax bill, I noticed that the run down house (which the former owner had vacated five years previously due to uninhabitable conditions and brought in a mobile home) was still assessed as a primary residence with grades, conditions and amenities that were inaccurate. I contacted the Board of Assessors who agreed to visit the property to re-assess.

During this time I kept notes on my experience (**Exhibit S1**). I have left this document unedited for historical value so I apologize for a few minor typos therein. This is an excerpt of those notes:

"...On August 15 around 10 o'clock Roberts and LeGore came. We looked at the building card and I pointed out the condition of the building; the stones in the foundation were caving in causing the entire building to sag on the rotting sills, the door to be crooked in the frame and the floor to warp. The roof leaked. Several windows were missing. The plumbing was beyond repair. What was listed as a "3pc Bath Heater Pump" was virtually non-existent. The two select people said they could update the grade and it would probably reduce the value by about 10%.

I asked about the building being listed as a primary residence and since nobody had lived in it in five years and it wasn't in a condition to be inhabited and was only being used as a storage building, couldn't it be categorized differently. Roberts commented that it would have to be called an outbuilding or some other name. LeGore said "Primary residence" was just the name in the computer and since it was a "house" and was built as a house it couldn't be categorized under any other name. When I mentioned I had been thinking of putting chickens in it, he said it could be a barn only if it was being used as a barn and had animals or hay in it. He said there are other abandoned houses in town which are assessed as a primary residence.

LeGore then pointed out that the ramshackle pole barn wasn't listed on the building card. At this point he offered me a deal; either leave the barn off and keep the building assessment the same as it was or update the card and add the barn. I told him it should be assessed accurately so go ahead and assess the barn. On August 24 Roberts called me to tell me the results. With the barn added and the condition of the 'primary residence' downgraded, there was a difference of one dollar."

This experience made me feel very uncomfortable for several reasons. I believed the building was still over-valued; my lack of knowledge of the assessment process and standards had caused me to be taken advantage of; it seemed like the numbers had been conveniently arranged to get the value as identical as possible; the barn had been there for at least a decade and was highly visible from the town road (which notably is directly across from the Martin property that is visited by Assessors every year) and had probably been taken off the tax rolls due to its lack of value. The aspect I was most bothered by however, was the deal I had been offered; to keep the assessment the same and ignore the barn. I wondered how many other property owners in town had been offered (and possibly accepted) similar deals. Cathy Roberts suggested making a similar deal at a Select Board meeting in August of 2017 (**Exhibit V1**).

After thinking it over and discussing the matter with a few people, I realized that if someone had been with me as witness or if it was on video, they probably wouldn't have made the offer. I was inspired at this time to educate myself on the assessment process so that I wouldn't be taken advantage of in the future and could help others avoid the same. I ordered a set of assessment manuals, course books and book of State Statutes from the Maine Revenue Service and proceeded to read and study them all.

At our annual Town meeting the following spring (2017), during discussion and questions about Select Board nominees, I confronted first Selectman Jay LeGore about the deal he had offered me. He denied it.

I also asked him about why the article voted in at the 2013 Town meeting, to send an itemized list of property with every tax bill, was not being honored (**Exhibit S2**). He denied publicly that this had taken place. It is worth noting that I was also nominated for Select Board though, much to my relief, not elected.

On April 24, 2017, I began attending and video recording the weekly Select Board meetings. I felt more comfortable knowing that the Board was now accountable for their responses to questions from myself and other residents. My video recording was periodically the topic of discussion at ensuing Board meetings. Cathy Roberts mentioned that residents had been telling her that they were uncomfortable with this and it was put on the agenda for the August 7, 2017 meeting, so that concerned citizens could come in and find out answers to questions they had regarding the recording (**Exhibit V2**). The idea of having a Town computer with the videos on it available at the town office was discussed at this meeting and several others. Though this is as of yet to happen, I made it known that I was fully in support of helping to provide access to the footage. I have done so upon request and will continue to.

I again requested that my property be re-assessed, as my old house was still being used as a storage building and should be assessed as such. Roberts and LeGore visited the property again that summer and agreed to adjust the value, this time bringing the old house value from \$24,638 to \$3,781. It was interesting to me that the barn was simultaneously reduced (from \$4,108 to \$2,427) though a post had been added to keep it from falling in, a hole in the roof patched with scrap metal the rotten section of the loft floor cut out and the majority of the trash that had been there when I purchased it cleaned up. Exhibit C1 shows three different building cards in progression from when I purchased the property to present. It was while they were visiting this time that the Assessors took note of the hay cover on my property (**Exhibit P2**). I informed them that this was personal property belonging to G. W. Martin. When I received my tax bill a few weeks later, the hay cover was assessed to me as real property. There was a note enclosed, deciphering the value and amount of tax for "G.W. hoop house" (**Exhibit C2**).

I decided to apply for an abatement and submitted an application in November of 2017. The grounds on which I applied for abatement were two-fold. First and foremost was the fact that I do not own the property in question, as I explained to the Assessors and they acknowledged on my tax bill. It has no market value to me because, not owning it, I do not possess the right to sell it. LeGore acknowledges that there is no dispute as to who owns it (**Exhibit V7**). I included applicable state statutes, assessment manual sections and case law in my application (**Exhibits L1, L4, L4a, L5, L5a, L7**); Second, the hay cover is, by design, easily moved and non-permanent, as described by Martin in **Exhibit N3**.

"...Due to their short lifespan, light construction and thin covering they are similar to a tent, being worth the most when new and un-assembled and are not recommended for any type of long term use. Within minutes sections can be taken down, moved and re-erected by using a cordless drill. Even our largest cover is quickly reduced to sections weighing less than an average man. Although an individual could fortify the wood and plastic cover to withstand the elements better, it would not be advisable to erect and use for more than 4 years because poplar rots quickly. It's designed to move regularly or seasonally to provide temporary protection from the elements for particular agricultural events, when beneficial. Regular moving, when done thoughtfully, can significantly benefit an agricultural enterprise. Shy of a tractor these tent sections are the most versatile tool on my farm ..."

It should be assessed as personal property (to the owner) and could be defined as a farming utensil under State law and would therefore be exempt from taxation altogether (**Exhibits L2, P2**). There are other properties in town with structures that were abated because they were moved or removed (**Exhibits C3, C4, C5**). Deborah Laufer's abatement (**C3**) was based on a greenhouse owned by tenants who took it with

them when they vacated the property and the abatement form was filled out to categorize the greenhouse as personal property. Whispering Pines, a mobile home park, is assessed in such a way that the lots mobile homes are located on are assessed to the landowner, while the mobile homes are assessed to the mobile home owners **(Exhibit C6)**.

In determining how to approach my abatement application, LeGore turned to the application of Leonard and Shirley Freeman **(Exhibits B1, V7, VS, V9)**. Many years ago, they had permitted their son, Randy Freeman, to build a home on their property. They did not deed any land to him but had an agreement that he would pay the taxes on his house, in essence creating a lifelong lease to the land the house rested on. Around 2010 Randy began to fall behind on his taxes. Until this time the house had been assessed to him as owner, while the land was assessed to his parents as owners of the land, which was on the same map and lot as their other property, including their home **(Exhibit C7)**. In 2014 the Town foreclosed on Randy's house. Because the house was in poor condition and was located on land owned by someone else, it had little market value. Rather than following common practice and putting the house up for bid, a change in policy took place **(Exhibit V7, V8)**. Though there is no policy documented in town, no record in the Select Board minutes of a decision to change policy voted on or even discussed, a letter was sent telling Leonard and Shirley Freeman that a policy change had taken place **(Exhibit S4)** and Randy's house was now assessed to them as "persons in possession". When I asked where this policy could be found, LeGore told me that it was not a Town policy but an assessing policy and that as an Assessor he does not work for the Town **(Exhibit V11)**.

At the November 27, 2017 meeting, the Board elusively discussed an MMA email from 2014 about this **(Exhibit V8)**. After repeated requests I finally was able to retrieve this document **(Exhibit E1)**. MMA advised that they can still sell the house without the land and

"...I don't think you could assess all the buildings to the landowner as person in possession in this scenario, where you have a family compound of several buildings."

In order to collect Randy's tax, LeGore proceeded to threaten and intimidate the Freemans who have owned the property for generations (and are currently raising their twin thirteen-year-old great-grandsons there).

W. Shorey: (to B. McKeen) Excuse me, just a minute, Ma'am. You cannot continually refer to these people without them being able to validate the conversation, so, you know, state your case, what you're concerned with, but you can't speak for those people without them being present.

B. McKeen: Okay.

A. Fowler: I see she's trying to create different examples but the Commissioner's right, we have to be specific to your case.

B. McKeen: Okay. Where this came in was because they actually used that as reason for denying mine, is how that came in. I realize that I explain this rather lengthily but it's in regards to this "person in possession" law is what they're also applying to my case and that decision came about, which I have video clips of him referring to that as his decision of why to apply my case that way.

A. Fowler: So this is a comparable example.

B. Johnson: That's how you know about this case?

W. Shorey: We want to give you an opportunity to present your case but you cannot continually say "this person". The person has to speak for themselves if you want to use them for a witness.

A. Fowler: So she's using these, I think, as examples.

W. Shorey: I know what she's using them for but it's not following what the rules read.

B. McKeen: I'll try to continue where I was. I need to try to find where I left off.

(Not read but included in the written submission): Freeman told me she was informed by LeGore that if she did not pay the taxes on Randy's house, the Town could take all the land including her own house, even though the back taxes were not previously assessed to her and her property was not under foreclosure.)

B. McKeen continued to read: Demonstration of a contentious relationship between the two parties was displayed at the June 12, 2017 meeting, when LeGore said, "*It's hard to talk to her*," to which Roberts responded, "*I know*". The Board talked about Shirley Freeman in a condescending way, though anyone who speaks to her will find that her eighty-two-year-old mind is just as sharp as it was when she was school librarian. In reference to an acreage dispute Roberts commented "*Maybe she doesn't remember*". **(Exhibit V12)**.

LeGore communicated with MMA again about the way he was applying the "person in possession" law. An MMA correspondence from November of 2017 **(Exhibit E2)** was cited as basis for the decision on my abatement as well as the Freemans'. In his question to MMA, LeGore provided misinformation in order to extract the answer he was looking for.

He stated, "*We should note that the building has not been occupied for more than a year and appears to be abandoned.*"

This is only from LeGore's observations (he is a neighbor) and Randy still maintains residency at that location, has a mailbox where he receives his mail, has personal belongings there, doesn't own property anywhere else and, most importantly, claims and receives, through the town, a homestead exemption **(Exhibit S5)**. His parents have never owned, used nor occupied the building. Maine Revenue Service course book Maine Property Tax Law states,

"When a building is located on leased land, or on land not owned by the owner of the building, the building should be assessed to the owner of the building and the land to the owner of the land. In no case should a building on leased land be assessed to the owner of the land if he is neither owner nor occupant of the building" **(Exhibit L5a)**.

Though it may not be well kept up and Randy may not stay there very often (having married a few years ago and often stays with his wife), it is still his building and nobody else's. The only control over the premises his parents ever exercised was when they told the Assessors they may not enter the property, due to distrust resulting from past experience and confrontations where they have felt targeted, taken advantage of and discriminated against, as described in their abatement applications **(Exhibit B)**. MMA's response stated two reasons they believe the assessment was valid.

*"These facts [in Portland Terminal Co. V. Hinds (**Exhibit L7**) are fundamentally different from your case, where there is apparently no ground lease between the homeowner and the landowner and where, even more importantly, the dwelling is no longer occupied" (**Exhibit E2**).*

There is no record of the Assessors requesting a copy of a ground lease from the Freemans or definition of whether or not that would have to be a written lease. There was clearly an agreement that Randy could use the land if he paid taxes on his building. It could be argued that the lease was defaulted upon after he failed to pay his taxes (though he redeemed the property by payment of those taxes). To say the building is abandoned and therefore reverts to the landowners is contradictory. Since the town has continued to grant a homestead exemption (**Exhibit S5**), they cannot simultaneously claim the building to be abandoned. If the Assessors threaten to take away the homestead exemption it would only show further predation on the Freemans. Shirley Freeman informed me that she is willing to speak with the commissioners personally. When I received my abatement denial letter, the email response about the Freeman property, without LeGore's question or the date {I had to request these), was attached (**Exhibit B3**). The reasons cited didn't even apply to my case. The hay cover was obviously not abandoned as it had only been there for a few months. When discussing my abatement application at a Select Board meeting, I told the Assessors that, not only was I not the owner of the hay cover in question, it was personal property and should be assessed to G. W. Martin as such. LeGore responded,

*"The problem is, changing these things to personal property, as everybody knows, is that you guys don't pay personal property tax, (**Exhibit V10**).*

This is taxation by association. I own my own property and my own farm both in my own name and I don't own any taxable personal property. An individual's lack of paying any tax is not grounds to assess it to another person. At the November 27, 2017 Select Board meeting, Bob Price's response to my abatement application was, *"Well, I would not be in favor of that at all because G. W. doesn't pay his personal property tax". (**Exhibit V7**).*

This time LeGore and Roberts both said they can't base it on this. To which Price said *"You can't?"* his confusion somewhat understandable as LeGore was the one who suggested the tactic first.

To use the Freeman case to deny my abatement application is an attempt to set precedence in order to make their policy more justifiable. Additionally it shows predation, personal prejudice toward me and discrimination by association (the Freemans happen to be the great-grandparents of my children) while construing MMA advice, State law and Maine Revenue Service guidelines on tax assessment.

This is not the first time I have seen this type of tactic used. I have become aware of strategies and policies designed to unfairly distribute the tax burden. One such strategy is inconsistently assessing additional house lots when a homeowner has a cabin on their land or an apartment above their garage. This is fairly common, as such accommodations provide temporary, affordable housing for friends and family in need of a place to stay. The Freemans are currently assessed for four house lots (\$72,000 total value in house lots alone); one for their house, one for each of two houses build by their sons and one undeveloped lot for an apartment above their garage (the garage is assessed as a full basement of a residence) which is located directly beside their house on the same driveway (**Exhibit C7**). **Exhibits D5** through **D7** show examples of a few other properties with cabins or garage apartments that *are* also assessed with additional lots. **Exhibits D1** through **D4** show properties with this type of situation which *are not* assessed as extra house lots. I pointed out two of these when discussing the issue with the Board. Though they said they would look into them next time they are assessing, they did not issue supplementals on them, even though they denied the abatement of the Freeman garage apartment house lot. The Lasky property (**Exhibit D3**) is assessed as an "addition" rather than "garage

apartment", concealing the similarity. This also has the effect of the Lasky garage being assessed as an outbuilding, rather than a full basement of a residence (as the Freeman garage apartment is). It has been there for many years so the Assessors are certainly aware of it. Furthermore the owner happens to be a mutual friend of LeGore and I and when I let her know that I had brought it up at a meeting she was upset with *me* for potentially increasing her taxes (though, in principal, I doubt she would want to unfairly shift the tax burden onto elderly neighbors). This is a strategy used to divide people in our town so that anyone pointing out inconsistencies is blamed for causing problems rather than trying to fix them and prevents people from speaking up.

Another example of this type of strategy is seen in the case of Glenn Martin's cargo trailer (**Exhibits C8, B4, P3, V6**). A number of years ago, Glenn Martin and his son Glenn Martin II (G. W.) purchased a cargo trailer. It has been moved to multiple locations as well as filled and emptied and the wheels have never been removed nor has it ever been affixed to the land. Statute and Maine Revenue Service guidelines clearly define real property and personal property and cargo trailers maintain their own section under personal property (**Exhibits L1, L2, L3, L3a, L4, L4a, L6**). The trailer is listed on the property card and assessed as a "storage building" (**Exhibit C8**). Montville taxpayer Brenden Browne has a refrigeration trailer, which he renovated into a home, titled and excised, yet was assessed as real estate until he was *granted* an abatement (**Exhibit B5**). In order to visit the property on the dead end road where the Martins' cargo trailer is located, the Assessors must pass by the property of Raymond Dourant at the end of the road on the corner of route 220, where several cargo trailers have been parked for many years. I took the photographs standing in the town road without setting foot on his property (**Exhibit P3**). His property card does not show any assessed value for these trailers (**Exhibit D1**) which are clearly very similar to the one Martin was *denied* an abatement on. Only one of Dourant's has been excised but expired in 2016 (**Exhibit F**). To attach personal property to real estate is not only illegal, it creates the possibility that a taxpayer could lose their *Real Property* for failing to pay *personal property* tax.

I have observed such unfair and predatory assessment practice repeatedly at the Select Board meetings. At the June 19, 2017 Select Board meeting, there was a discrepancy between the assessment notes and what was in the computer regarding the condition of a camp. Bob Price commented "*Well, if they're paying the taxes on it...*" at which point Cathy Roberts pointed at the camera (**Exhibit V13**). On June 26, 2017, the administrative assistant pointed out a property where there was a figure on the building summary page but no building. Price replied "*If we can get away with it, it's good for the Town,*" (**Exhibit V14**). On July 17, 2017, a resident came in to discuss the assessment of her property. Jay LeGore said that if he corrected the assessment on the foundation of one building he could raise it on another part of her property. She responded; "*That's a threat!*" (**Exhibit V15**).

While these unfair and predatory assessment strategies are in themselves troubling, there is yet another category of disturbing malpractice; a general longstanding, ongoing demonstration of contempt by LeGore. He fails to follow proper parliamentary procedure in nearly all of the Select Board meetings. He does not call to order or adjourn the meetings properly, if at all (though there has been some improvement since the election of a new board member). It is often hard to tell when the meeting is starting. His contemptuousness even extends to other town officials. At the August 14, 2017 meeting, when our code enforcement officer, Bob Temple, came in with something to discuss, he was unaware that the meeting had started. He asked, "Should I wait till your meeting starts?" LeGore responded, "The meeting already started," (**Exhibit V16**).

Bob Price has said "*I take it we're adjourned?*" (**V19**).

At one meeting, LeGore walked out, without a word to anyone, at which point the other two board members actually brought more order to the meeting in his absence by voting to adjourn (**Exhibits V17 and V18**).

LeGore was assumed to be Chairman of the Board but there is no vote or discussion recorded in the 2017 minutes. The minutes from the March 19, 2018 meeting, a few days before town meeting, say that he had been appointed (to an elected position!).

"Bridget McKeen asked who the Chair of the Board is and how that decision was made. She was advised that Jay is the Chair and was appointed after the Board discussed the matter," (**Exhibit A6**).

When I asked who the Chair was and if that had been voted on, Cathy Roberts answered, *"I don't remember if we took a vote so to speak, we had discussion and agreed and that was like a vote,"* (**Exhibit V5**).

The process for electing Chair is clearly defined in statute (**Exhibit L8**). This has been going on for several years, as can be seen in the minutes which can be viewed on the Town website; Montvillemaine.org.

At the April 2, 2013 meeting, a resident requested that democratic process be followed and votes of the Board recorded in the minutes. The April 16, 2013 minutes show LeGore claiming, based on an out of date MMA Manual, that they are not required to record minutes. The resident updated the Board of legal requirements regarding this issue (**Exhibit A8, A8a**). More orderly meetings would likely encourage and increase public participation.

An interesting fact that I have been contemplating is why they stopped calling the meetings to order the day I started recording. The minutes from every meeting in every year before April 24, 2017 record the meeting being called to order. The minutes from every meeting since then do not. Though *some* of the meetings since this year's town meeting and the election of a new Board member, were called to order with a Chair elected (**Exhibits A6, V20**) and adjourned (**V21**), the official public record since April 24, 2017 still does not show them being called to order. **Exhibit A1** shows minutes from four meetings pre and four meetings post April 24 as a sample of this. Whether this is purely do to accuracy and self-protection on the part of the administrative assistant or she was instructed by the board to do this, I am uncertain.

I don't mean to stray too far from my personal abatement at hand, but all of this information is extremely relevant. If these predatory and contemptuous tactics were not recurring and the hay cover on my property was the only time I had witnessed this, I would not bother appealing over a matter of twenty-one dollars. Throughout my experience with the Select Board I tried again and again to give them the benefit of the doubt; to see it from their perspective and understand how it all might be justifiable. Though this became harder to do the more I observed, there is one thing that made it clear to me that this really is predatory and discriminatory. Cathy Roberts herself demonstrated this in her annual Select board letter printed in the town report (**Exhibit A**). In this letter, she admitted that having the meetings video recorded changed the way they conduct themselves.

"Our traditional manner in how we interact and communicate with one another has been challenged. I feel that this could tear at our community trust to be neighborly and disrupts how we fundamentally govern. This is a significant shift in how we now conduct ourselves with matters of the Town and should be historically noted as such...It is important to note that the Board has received numerous complaints

from residents who will no longer attend Board meetings because of not wanting to be recorded. We would encourage residents to contact the Select Board directly if you have matters of concern.”

I was shocked to see them publish this confession and encourage people to seek off-record encounters. Furthermore, I felt that she was accusing me of preventing people from attending meetings. My intent was the opposite; to provide accountability so that more people (myself included) felt comfortable attending, knowing that they would not be taken advantage of, ignored or given different answers at different times (concerns which I often hear). It is clear by looking at past minutes that there are no fewer people attending meetings, if anything there are more. After reading this letter, I felt disheartened; as if the whole town and the people I have respected and admired all my life would resent me. I felt like giving up and not even attending town meeting until I realized that this was a deliberate attempt to discredit me as a potential candidate.

Having accepted nomination for Select Board last year and attending all but one meeting for a year, it is reasonable to assume the Board thought I would accept the nomination again. At this year's Town meeting, when we came to article four; to elect a Select Board, Assessors, and Overseers of the poor, the Moderator, Glenn Couturier, announced that there would be no discussion about candidates. There was no vote taken on whether or not to allow such discussion (**Exhibit N2, N3**). This certainly *is* a fundamental change in our government and a challenge to our traditional manner in how we interact and communicate! I have been attending Montville Town meetings since before I was old enough to vote and there has always been an opportunity for voters to ask questions of candidates and discuss their merit. Over the last decade I have noticed the line of people, which historically erupted out the door, at Town meeting is no longer there. Many Montville citizens have expressed their frustrations to me, saying they don't bother attending Town meetings because they get too upset and feel that their concerns are ignored. The discussion ban discouraged me from accepting the nomination and excluded the opportunity for us to ask questions of the current Board. It prevented our townspeople from asking questions about my recordings or Roberts' letter. Voters were barred from the opportunity to endorse candidates and I was unable to point out any of the problems I had become aware of. Furthermore, the only other candidate, who was not already on the Board, happened to be a daughter of the Moderator. When she introduced herself before the Town as candidate, she said that she had been talking with Roberts about running for office. Did the Moderator decide to ban discussion simply because his daughter was running? Had he discussed this with the Board prior to the meeting?

Despite any collusive acts on the part of the Board or Moderator, I am optimistic that the newly elected Select Board member will operate under a high moral standard. I am grateful for her willingness to devote her time and energy to this important task. After a year of attending meetings, learning, studying and documenting, I am aware of the sacrifices one makes. My involvement in these matters has taken a toll on my farm and family. I *will* continue to exert my energy in the places where I believe it will disseminate the most valuable benefits.

I just have a little quote here from the Original Grange Declaration of Purposes in 1874.

"... we appeal to all good citizens for their cordial cooperation to assist in our efforts toward reform, that we may eventually remove from our midst the last vestige of tyranny and corruption ... Imploring the continued assistance of our Divine Master to guide us in our work, we here pledge ourselves to faithful and harmonious labor for all future time, to return by our united efforts to the wisdom, justice, fraternity, and political purity of our forefathers."

-Original Declaration of Purposes of the National Grange, 1874

W. Shorey: Thank you.

A. Fowler: Wow!

A. Fowler: May I ask who is the newest selectman in Montville?

B. McKeen: Carrie Hannagrith, I think is her new name... (Unintelligible)

W. Shorey: I would ask you now to focus on the reason why you're here because there are many statements that you've read that really aren't admissible – "He said, she said" – you can't do things like that in a court of law so stick to the facts of why you're here, and what you want, and present your case.

B. McKeen: Okay, I do have some statements from people as (unintelligible)... I do not have one from...

W. Shorey: Are they notarized?

B. McKeen: I have three notarized documents. One of them is (unintelligible) from G. W. Martin in regard to his agricultural covers and these two are from people who were at Town Meeting who can attest that that was what was said.

****B. Johnson moved, A. Fowler seconded to accept the submissions to be entered as exhibits from the Petitioner as follows: N-1, N-2, N-3. Unanimous.**

(Tags were placed on the documents.)

A. Fowler: Commissioner Shorey, just for clarity, may I ask a question?

W. Shorey: Yes.

A. Fowler: (addressing B. McKeen) May I call you Bridget?

B. McKeen: Yes.

A. Fowler: Just so we're clear, Hon, you're being assessed \$1,122.00 for a "hoop house" is that what we're calling it?

B. McKeen: That's what they referred to it as. I was calling it a hay cover.

A. Fowler: I had a farm.

B. Johnson: What page do you have there?

A. Fowler: This is the original.

B. McKeen: I have pictures here.

A. Fowler: Just so I can be very clear – we also have those, too, Bridget, thank you. Just so we can be clear, what you are requesting is an abatement for \$1,122.00 value that's taxed on your property for this hoop

house, which figures out to be \$21.54 per thousand, right? Because this, although it is your property, it is not your structure. It's not a permanent structure, Okay. Okay.

B. McKeen: (Laughing) I nodded yes.

A. Fowler: Yes. Yes. Sorry about that. I'm nodding, too. They'll get after us, don't worry.

W. Shorey: Do you want questions or do you still want to present more material?

B. McKeen: Everything here is the things that I've cited throughout the body of that text.

W. Shorey: Okay. I've got a question that interests me. Have you ever had a signed lease on this building that...

B. McKeen: Not on paper, no.

W. Shorey: Nothing on paper.

B. McKeen: No.

W. Shorey: In general, if we all operated that way, how would we keep control of stuff? How would we know whose got what? You know, if we just had all word of mouth deals, transactions, it's, you know, I would think that of all your work and all you've done putting this together, you'd had some kind of signed lease or something that indicated what the deal was.

B. McKeen: At the time it was put there, I didn't figure it was that big a deal that I would need something on paper. The agreement was clear between us, and I let the assessors know when they saw it there. At that time, I didn't think I needed one.

W. Shorey: Yeah, but the assessors, you know, have to look after a town, and a town is a very complex system and if everybody, the answer was that "I have a deal with this," or "I have a deal with that" how would they know where they are in about 10 or 15 or 20 people if nobody had leases?

B. McKeen: I suppose if they had requested one, I could have created one at the time.

W. Shorey: Did it ever occur to you – how long has this discussion been going on this building or hay storage, or whatever you want to call it?

B. McKeen: That's only been there about a year, now.

W. Shorey: Never thought about having a signed lease and having it notarized?

B. McKeen: No, I suppose I didn't at the time it was...

W. Shorey: Okay.

B. Johnson: I thought in one point here, in one place, and I don't know where it is, that you had stated that somebody else that was - property on somebody's land was assessed to that person and not the owner of the land, and there was no signed lease. Is that correct?

B. McKeen: Yeah.

B. Johnson: Do you remember where that is?

A. Fowler: I believe it, I think it's the trailer park, who the owner of the trailer park is taxed for the property? (Multiple people talking).

B. McKeen: Oh, I thought she was referring to the Freeman property...

B. Johnson: No, Freeman, Freeman. (To B. McKeen) Do you have a document that's an exhibit for that part?

B. McKeen: I have property cards for that property.

B. Johnson: But you did state that there's nothing that is a document from the Freemans saying that that's how they were (unintelligible)?

B. McKeen: Oh, yes. (Mumbling and papers shuffling.)

B. Johnson: It says Exhibit L7, and E2? No, Exhibit S5?

B. McKeen: I think, yeah. That's the letter that they had sent that I refer to in here.

(Clerk asked if B. McKeen had copies and was told B. McKeen would leave the copies there.)

A. Fowler: Bridget, do you have a copy of the Town's Policy when they made the changes as to how they were assessing?

B. McKeen: No, I requested that and they told me that it wasn't a Town policy, it was an assessment policy and the only record I have written of that is this letter that they sent to them, the Freemans. I also have on video when I asked them about that policy. I have my conversation when I asked them about that on this little device.

(B. Johnson started to move to enter an exhibit and stopped.)

A. Fowler: Yeah, because that's rather confusing because it says here that the Montville Assessors have made a policy change. They don't say that...

B. McKeen: I did ask about that – look through the minutes...

A. Fowler: I'll just ask the Town.

****B. Johnson moved, A. Fowler seconded to accept submission S4 to be Exhibit S4. Unanimous.**

W. Shorey: Do you have any more questions, Commissioner Johnson?

B. Johnson: No.

W. Shorey: Commissioner Fowler?

A. Fowler: I don't think so. No, she was very clear.

B. Johnson: You mentioned something about a written lease.

W. Shorey: Yes.

B. Johnson: I remember something was saying that other people did not have written leases.

W. Shorey: Sure.

A. Fowler: And I agree with your question with regards to a written lease, but I can also say I believe on the books, a gentlemen's agreement, a handshake, is still as binding in some situations, and I'm assuming that that's probably what it is. It does get scary for the Town trying to figure out who has what.

W. Shorey: Montville, do you have any questions of the Petitioner?

A. Fowler: Is this the Town of Montville?

B. Johnson: Yes.

A. Fowler: Okay.

Jay LeGore: I'm Jay LeGore, selectperson and assessor for Montville.

A. Fowler: Good day, Sir.

W. Shorey: Will you speak up just a little bit?

A. Fowler: Do you want to come right up to the table?

W. Shorey: Come right up to the table, here.

J. LeGore: No, I don't have any questions of the applicant. Certainly, I would dispute a lot of the things she's presented as fact, but I don't have any questions, no.

A. Fowler: What was your name again, Sir? I'm sorry.

J. LeGore: Jay. J. A.Y.

A. Fowler: Thank you.

W. Shorey: Do you have any other information you'd like to present for Montville? Statements or...

B. Johnson: Should we have anybody else have a question to the petitioner first, right?

W. Shorey: Montville, we don't have any questions. Montville, I'm asking for questions.

B. Johnson: Okay.

Robert Price: I don't have any questions for her. I didn't...

A. Fowler: And who are you, Sir?

R. Price: I'm – my name is Bob Price, Robert Price, and I'm Second Selectperson...

A. Fowler: Thank you.

R. Price: And I'm going to dispute some of the information that she just gave you. I mean, I would dispute some of the information that she just gave you – I should put it that way. But, I certainly don't think we've been predatory in our assessing practices. We've tried to be as uniform and as conscientious as we can but...

B. Johnson: Hold it -I'm sorry, Bill. (To Mr. Price) That is not a question to the petitioner. You're going to have a time to present, Okay, so...

W. Shorey: He said he had no questions? (To Mr. Price)

R. Price: I don't have any questions.

W. Shorey: (To B. Johnson) And you don't have any questions. (To the Selectpersons) You can have an opportunity to make a statement later on.

B. Johnson: I'm sorry, but I had to...

W. Shorey: Sure. That's a good point. (To B. McKeen) So you've essentially had an opportunity to say what you want to say?

B. McKeen: Yes.

W. Shorey: (To the Selectpersons) And you've had the opportunity to ask questions so you can continue. You can continue to make a statement.

DEFENDANTS' TESTIMONY:

R. Price: Well, I've been on the board for five years and so this is my fifth year assessing. We had the whole town reassessed about 12 years ago by a professional assessor and we basically have built on that since then. We have found errors in the work that she did, but as we found those, we have corrected them. I certainly don't feel like we've been predatory in our efforts; we have tried to come up with strategies to take care of issues like what we've got before us right now where something is being assessed as personal property, we have very little leverage if that tax isn't paid, right? So, we've tried to come up with a strategy to forestall that, so that's why we started assessing the way we have. I'd rather let Jay do the talking because he's been on the board twice as long as I have.

W. Shorey: Yes.

J. LeGore: Well, first of all, I think that's important that there was no lease submitted when the abatement application was made. If it were, we certainly would have considered that when we got the abatement

application. So, I think that's important to point out. It's also important to point out that the statute which says that assessors can assess the owner or the person in position; either one. We have that choice according to statute. And with absent a lease, it seems to me, and us, that we can tax as the person who owns the property as the real estate is on their property and absent a lease, it's under their control. I should thank the applicant for pointing out mistakes that we have made that could add to our value, and she did that, and we certainly are going to look into those, and so thank you for that.

W. Shorey: So, I was just looking over a little information in the packet when I came in this morning, like the Portland deal and stuff, but I think all those deals that's stated, and I'm trying to remember, but I think all them involved leases. I don't think like the Portland deal was a handshake. I mean, I think the law pretty well tells you what you can and can't do. Now I understand shaking hands and saying, "Hey, I'll sell you this for so much and so on and so forth," but when it comes to land and buildings, I feel the town should have paperwork that they can guide them in what they can do and not do. That this person has leased this or not or this person has leased this or not and it's kind of a hearsay thing when you don't have a lease – a written lease.

J. LeGore: I would agree with that.

W. Shorey: (To the Commissioners) Last time around.

A. Fowler: I appreciate what you're saying, and again, and I think in Portland and some of the other cases that are cited, these are large areas. This is still, thank God, rural Maine. (To B. McKeen) I'm assuming – I'm just pulling this one out of the hat – I'm assuming that you're related to the Martins. Are you G.W.'s wife?

B. McKeen: We're not actually married.

A. Fowler: Well, anyway - partner in crime, I guess. (Laughing.)

B. McKeen: In many things.

A. Fowler: Right. So I guess I'm going back to the good, old-fashioned values; although it does it make it difficult for a town to operate and do business, I think being a small community, you still kind of know, "Yup, he's built a little hoop house or put one up for his hay on your property and it's not yours," I get that. Is there a written lease that is binding by law and says, "This is not my property?" Probably not. But I think it's well enough known. I think you made it well-enough known. I almost feel like, and this is my opinion, I almost feel like this is a matter of just getting back to doing what's right versus \$21.54.

B. McKeen: Yeah.

A. Fowler: I think it's sad it's had to come to this, but I think she's brought out some really good information and I think it's been helpful to the town, also, with assessing and helpful to them. I guess I hear you, what you're saying, Commissioner Shorey, with regards to is there a written lease, but I understand that in small town Montville Maine, I don't think it's always – I think that it's nice that a gentleman's word still holds water.

W. Shorey: Well, we'll have an opportunity on the 22nd to deliberate and vote.

B. Johnson: Right.

A. Fowler: Yes, we will.

J. LeGore: Maybe I should point out that, this seems like a trivial matter in this particular case, but we have other situations where there's an actual dwelling that's on – that someone has constructed on someone else's property, which is, you know...

A. Fowler: Well, as I say, that's tricky and like the Commissioner said, that's another...

J. LeGore: We want to be...we can't treat something differently just because it has less value, right. It's a similar situation...

W. Shorey: That's a good point.

A. Fowler: Well then...I'm sorry.

J. LeGore: Well, if it's a similar situation, this building sits on this piece of property, whether it's worth \$1,000.00 or \$100,000.00, that's not the point.

B. Johnson: What I see the point is, is it's either consistent or not consistent. And if it's not consistent, then perhaps you need to make a requirement or policy that all this has to be a written lease or whatever...

A. Fowler: As long as everyone is taxed the same.

B. Johnson: So that everybody is treated the same. That's the only comment I have.

W. Shorey: Anyone else have anything? We're going to get ready to close up this case. (To Glenn Martin) You're...?

G. Martin: Glenn Martin. I commend you for saying that. That's the only reason we're here is to have fairness in town. What's \$15.00 - \$20.00 tax? Think about it. Think about it. We're down here. We're all wasting our time. But it's those little things. My mom always said, "Take care of the little things and the big things will take care of themselves." This is why. Bless you.

W. Shorey: Thank you. All right, we're going to adjourn this case until the 22nd until 2:10 in the afternoon.

Case adjourned at 10:07 a.m.

Respectfully submitted by *Barbara L. Arseneau*
Waldo County Clerk