

**WALDO COUNTY COMMISSIONERS COURT SESSION
TAX ABATEMENT HEARING PETITION NO. 373
BRIDGET MCKEEN VS. TOWN MONTVILLE
RECONVENED FOR DELIBERATIONS
MAY 22, 2018**

PRESENT: Commissioners William D. Shorey (Chairman), Amy R. Fowler and Betty I. Johnson, County Clerk Barbara Arseneau, and Assistant County Clerk Lynn Patten.

Commissioner Shorey called the meeting to order at 2:09 P.M.

W. Shorey: We will deliberate in regards to Petition #373 Bridget McKeen vs Town of Montville. Who wants to go first?

A. Fowler: Hang on, getting my things in order here. What Bridget McKeen is requesting is an abatement on an assessed value of \$1,122.00 for a hoop house. Here is where it gets tricky. In her own words - I am reading #8 of her appeal for decision from the Board of Assessors, the amount of abatement requested on property - and she writes, "\$1,122.00 requesting abatement based on ownership not assessed value". So, she is not challenging what it is worth, she is saying she agrees with that. It is just not hers.

W. Shorey: Yes.

B. Johnson: Right.

A. Fowler: Which I think everybody made very clear that this hoop house wasn't hers. And again, I think a lot comes back to the small town. I was a selectman for years in a small town, too. You know what belongs to somebody and what doesn't.

W. Shorey: My concerns is on that one is that, number one, about nine pages of the material she presented wasn't

A. Fowler: It was irrelevant.

W. Shorey: . . . the case. But the thing that troubles me, that actually we are talking about like a family unit here . . .

A. Fowler: That's what it sounds like.

W. Shorey: . . . for all intent and purpose; and who would say, "Well this particular place, this particular piece I don't pay taxes on, it belongs to so & so". I mean, it just doesn't start to pass the test; that's the way I look at it.

B. Johnson: Well, the way I see it, is that there's other property that is assessed to the person who actually owns that piece of property, not the landlord or land owner. And so, again, I mentioned this the other day, is that if you are going to it for one, you have to do it for all. And it is very obvious that with this whole thing that they did not do that. It is pick here, pick here; we will do this for this one, we'll do this for that, and that's not the way you do things in fairness. If you are going to assess and tax somebody, then you do all the same. Okay? And that is sometimes some of the problem with not having an agent that

(unintelligible) and so I feel that they are not doing things in a fair way. I think she has a legitimate complaint. It's not a lot of money, but it's still the whole . . .

A. Fowler: It's the principle of it.

B. Johnson: Right.

W. Shorey: Well, you know, for example; I was telling Commissioner Fowler, lawn mowers could be assessed as real property, right? There is no lawn mower . . .

B. Johnson: Personal not real.

W. Shorey: No, lawn mowers could be assessed as real property according to the way the law . . .

B. Johnson: I thought a tractor would . . .

W. Shorey: No, no, lawn mowers could. But, I was telling Commissioner Fowler, there isn't a lawn mower in Searsport that is assessed to anybody.

A. Fowler: Well, it gets trickier and clouded, I know. When we were assessing, until we hired our own private assessor - because it got painful - you don't want people to hate you, (unintelligible) the tax assessor, that's why we got somebody private. But then again, you have to be very careful, and this is why I noticed the selectmen didn't want things called "personal property". Of course they don't because with personal property you have to have serial numbers and the depreciation schedule, and everything like that. So, I can see why they didn't want it taxed as personal property, but then again, like you mentioned, there's other specific cases that were listed where it would be another owner that had something on that property that wasn't being taxed. So, it's a matter of \$21.64.

B. Johnson: Yeah, I thought it was about \$24.00. It's a very small amount, but it's the principle of the thing.

W. Shorey: Well, you know Commissioner Johnson, there's other things too. Like if you have a registered vehicle and it goes out of registration, you know you can get stopped. Some people drive a year or two years and don't notice it. You know, these storage trailers that you see had a registration on them that expired in 2016; it is conceivable that no one knew that. I mean, the taxpayer isn't going to call them up and say, "My registration expired."

A. Fowler: Yeah. No, I have never seen anybody . . . Can you still register those?

W. Shorey: Apparently, they were registered to pull them in or something.

A. Fowler: Can you just pay excise on them? I know, like with the tractors, we used to just go pay excise on them and then you didn't have to worry about them being personal property or anything like that. I wonder if you can do that on trailers?

B. Johnson: There are so many - let's put it this way - so few towns that assess any personal property. It's all real; and it's not tractors and it's not trailer trucks.

W. Shorey: And I can't think of any town that doesn't have questions on assessments on property.

A. Fowler: Oh, yeah. Absolutely.

W. Shorey: I mean, Searsport has had them for years and years and years. My house was one of them. It's too high and I didn't complain that the neighbor had a story and half cape, probably worth \$50,000 more than my place and I paid \$100 more in taxes than he did a year. Anyway, let's make a motion and let's see how it comes out.

****B. Johnson moved, A. Fowler seconded to grant the Abatement of \$21.64 on the property assessment of \$1,122.00 to Bridget McKeen. Passed with two in favor; W. Shorey opposed.**

****A. Fowler moved, B. Johnson seconded to close the reconvened hearing at 2:20 p.m. Unanimous.**

Respectfully submitted by



Waldo County Assistant Clerk