

**WALDO COUNTY COMMISSIONERS COURT SESSION**  
**TAX ABATEMENT HEARING PETITION NO. 374**  
**GLENN MARTIN VS. TOWN MONTVILLE**  
**MAY 16, 2018**

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

Commissioner Shorey called the meeting to order at 10:50 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, no further testimony would be taken after today. All were welcome to attend the deliberations on May 22, 2018, however no one will be able to present any further evidence or testimony at that time.

The Petitioner was allowed to speak first.

**PETITIONER:**

G. Martin: I am hard of hearing. There are three things I come to this table with.

W. Shorey: Okay, you want to come over here and sit down.

A. Fowler: Will you be so kind as to state your name for the recording.

G. Martin: Glenn W. Martin, uh I am hard of hearing and I can't remember, and these are yard sale glasses; I have rolled over my good ones.

W. Shorey: Before we get too far, let's stick to the record. This is Petition #374, Glenn Martin, Petitioner vs Town of Montville, Defendant. I don't feel I need to go through the instructions again, other than to have you stand to be sworn in.

Commissioner Shorey swore in the petitioner and defendants.

G. Martin: They are taxing me for a trailer, a cargo trailer, that isn't even all mine, half of it is my son's.

W. Shorey: Another handshake deal, huh?

G. Martin: I don't know if we even shook hands on that one, but what it was we had a government grant to build a barn, and so I knew I needed to acquire some of the stuff beforehand. So it was a good investment to buy this temporary storage building to store my stuff. And it worked out great, but I don't use it now. If anybody wants it, I would sell it cheap. Tires aren't very good but. . .

W. Shorey: Is it registered? Is it a registered trailer?

G. Martin: No. It's like the principle of it, I guess is everything. If I was using it, it would be different, but I am not. It's like anyone of you folks, if you bought something and left it on my land for a year, would they send me the tax bill on it, if it was something of value, I am sure they would. And probably you would come and get it. But I am looking at it as this is one of those deals where the value isn't really there.

B. Johnson: Is this a picture of it, the trailer?

G. Martin: Yes.

**\*\*B. Johnson moved, A. Fowler seconded to accept the picture of the trailer as Petitioner's Exhibit #1. Unanimous.**

A. Fowler: So, to be clear Glenn, if I can call you Glenn?

G. Martin: Yes.

A. Fowler: Glenn, you are being assessed \$1,657.00 for this cargo trailer, this Hodges cargo trailer?

G. Martin: Yes.

A. Fowler: Do you own it?

G. Martin: Yes, with my son.

A. Fowler: You and your son own it. Kids, they seem to always cost us money.

G. Martin: That's part of life.

A. Fowler: This is listed as a storage building. So, if I may, Mr. LeGore, this is listed as a storage building, it is not listed as personal property?

J. LeGore: Correct.

A. Fowler: Can I ask why it is not listed as personal property where it has wheels?

J. LeGore: Well, I think in our submission we explained that, in our submission - the letter we submitted.

B. Johnson: I think we have to wait on that until they speak.

W. Shorey: You think this is assessed according to it's use, right? Okay, the only question is it is not an over-the-road cargo trailer but a trailer that is being used as a storage shed; that is your interpretation?

B. Johnson: But let's not get ahead of ourselves.

W. Shorey: Okay, go ahead Mr. Martin, go ahead; continue with your case, what you have to say about the case.

G. Martin: That is it.

W. Shorey: Okay, that was it.

G. Martin: Yup, you all know the laws anyway, I don't need to repeat any of the laws, right?

W. Shorey: Okay, Commissioner Johnson do you have some questions for Mr. Martin?

B. Johnson: The one question I had, we made an Exhibit, where I saw the wheels on it, and I was wondering if that was the one because there were a couple of other pictures in here of storage units or some type of . . . .

L. Patten: That was in response from the Town of Montville, Montville supplied those pictures.

B. Johnson: Okay, so no I have no other questions.

W. Shorey: Commissioner Fowler?

A. Fowler: No, not at this time, no.

W. Shorey: Okay, do you have any questions for Mr. Martin (referring to the Defendants).

J. LeGore: No.

W. Shorey: Mr. Price, any questions?

R. Price: So your quarrel is with the value of it or with the fact . . . .

G. Martin: What's that?

R. Price: Your quarrel is how much it is being valued at.

G. Martin: Well, that is some of it. You know, it's not . . . I would sell it for a 1,000 dollar bill. If you rolled around with a \$1,000, it is definitely yours.

R. Price: And what size is it?

G. Martin: It's over 40 feet.

R. Price: Okay. It has been sitting where it is for how long?

G. Martin: (to Bridget McKeen) How long has it been there?

B. McKeen: It's been . . . .

G. Martin: We have moved it 2-3 times, and we moved it close to where we built the barn.

B. McKeen: Yeah, and then it got moved.

G. Martin: Then we moved it up there. The tires and rims I have given to brother Rick, but I am sure he would let you use them to . . . .

R. Price: So, it doesn't have tires or rims on it?

G. Martin: Yup, it does, he hasn't come get them yet so . . . .

R. Price: So, they are still on the trailer?

G. Martin: If he waits too long, they are going to be weather cracked.

R. Price: We do have other trailers in town that are being used for storage that get assessed as storage. I have two on my property that have been assessed as storage sheds. And they are both quite old and they are full of my relatives' stuff, but I am the one being assessed for it.

G. Martin: I guess the things that concern me is that if you are taxing it as real estate, how come the trailers in Freedom aren't being taxed as real estate?

A. Fowler: Now that is another town, it . . . (several people starting talking at the same time, unintelligible.)

A. Fowler: It can't be in the District; it has got to be in *your* town.

G. Martin: But you see the picture I am making?

A. Fowler: Well, perhaps, but we have to focus on just Montville right now; we do.

G. Martin: I am looking at the valuation of creating extra value on the town. That's what I look at, and we shouldn't be trying to create extra value in your town as far as if it is personal property, then tax it as personal property tax. That's the reality.

A. Fowler: Bill, if I can ask the Selectmen . . .

W. Shorey: Yes, sure.

A. Fowler: Mr. LeGore or Mr. Price, you have sent these examples, I am assuming these came with you . . .

R. Price: Yes.

A. Fowler: There is one - these are all obviously storage trailers or trailers.

R. Price: Storage boxes, anyway.

A. Fowler: Yeah, storage boxes. If I can ask you folks, are these being taxed as building structures or are they taxed as personal property trailers?

J. LeGore: They're being taxed as real estate, as storage structures.

A. Fowler: Okay.

B. Johnson: (Referring to a picture brought by the Defendants) Now this one has no wheels, correct?

J. LeGore: Correct.

R. Price: That's correct.

B. Johnson: Is this the same one? (Referring to another picture from the Petitioner)

G. Martin: No.

A. Fowler: No, I had to look twice, too.

B. Johnson: Okay, there are no wheels on that one. There are some wheels beside it, but not on it. Now this picture, (referring to another picture from the Defendants) is there another property (few other people talking so recording was unintelligible) . . .

J. LeGore: Those are the ones that Bob referred to on his property. Those have wheels.

R. Price: Well one of them has - there really is no operable wheels on either of those, either.

(There was a brief explanation made regarding the difference between container boxes that never have wheels and cargo/box trailers with wheels since the photos being viewed were of both style of units.)

W. Shorey: (Referring to the container boxes) How did they get there?

R. Price: They are delivered on a trailer. You will see these on railroad cars or a container ship.

G. Martin: This is my neighbor up top. (Referring to another picture) He has trailers that are not being taxed, and he has had them longer than I have, which is another . . . (faded off didn't finish thought). If you are fair in town, I am willing to be fair and pay my tax, but if you are not fair . . .

W. Shorey: So, let me ask a couple of questions here. (Question to the Defendants) These two got a photo here, is it true that these are trailers or storage boxes in your town that aren't being taxed the way he is being taxed? (Handed photo to Mr. LeGore)

G. Martin: You got several storage trailers right there on the end of my road.

J. LeGore: Yeah, I know right where you mean. Thanks for pointing that out.

B. Johnson: There is Raymond Dourant's cargo trailer. There is two pictures. I don't think this is his, so that doesn't need to be entered, but these two do. That is Exhibit #2.

G. Martin: Oh, this is Dourant's property card if you want it. (Handed another piece of paper to the Commissioners)

A. Fowler: Is he the owner of those two trailers? Yes? That should probably go with it then. Thank you.

B. Johnson: That would be Exhibit #3. These are my motions.

W. Shorey: Seconded.

B. Arseneau: So the property card and the photo will all be Exhibit #3?

A. Fowler: Yes, they should be together.

L. Patten: The photo was Exhibit #2.

B. Johnson: That's 2.

A. Fowler: I would make them all the same Exhibit.

L. Patten: Okay, so you want me to attach it so it is just part of Exhibit #2?

A. Fowler: Yes, thank you.

W. Shorey: (To the Defendants) Let's see, you have an opportunity to ask questions. Do you have any more questions?

J. LeGore: Any more questions, no.

W. Shorey: Do you have a statement you would like to make? Okay, go ahead.

#### DEFENDANTS' TESTIMONY:

J. LeGore: I want to point out that when Glenn started, he referred to it as a storage building. Very first thing he said, that's how he referred to it. And so our contention is that it's being used as a storage structure. The fact that it can be moved is not important; I mean lots of things can be moved. Mobile homes can be moved; camper trailers can be moved. These are all, according to Statutes, what can be taxed as real estate. The building can be on skids and dragged across the ground and it is still going to be considered real estate. So, the fact that it has wheels or not have wheels, moved or not moved; that is not what is important. To us, it is how it is being used, and it is being used as a storage structure. The other thing is, the fact that we missed somebody else's property is not, in our mind, relevant to this case. We make mistakes all the time and just because we made a mistake on missing something on someone else's property doesn't mean that it invalidates the assessment on any one given properties. We are not perfect. We tried to use the same method on everybody's property, tried to assess similar properties in a similar manner, but we are not perfect.

A. Fowler: What is the assessing program that you use, Sir?

J. LeGore: The one that we used at the time of this assessment would have been - it's called "Municipal Advantage".

A. Fowler: Municipal Advantage?

J. LeGore: Correct.

B. Johnson: What do you use now?

J. LeGore: We have this past year switched to TRIO, which is a more common one; but again that doesn't really affect the situation at hand because it doesn't somehow magically create a value. The program does what we tell it to do.

B. Johnson: Right.

W. Shorey: All right.

B. Johnson: I just had a question for Mr. LeGore. Do you have, I noticed it's not in here, the Statute that you were quoting from?

J. LeGore: As far as the moveable trailers, it was in our submission. I don't remember the number. With the letter that we sent.

W. Shorey: (To citizen Bridget McKeen) Do you have something you would like to say?

B. McKeen: I have passed over a copy of the Statute that actually defines cargo trailers under personal property, so I wanted to make a note of that.

W. Shorey: So. we have it here.

J. LeGore: I guess our response to that is if it is a cargo trailer being used as a cargo trailer, it would be registered as a cargo trailer if that's what it's use was. And I think that's what the Statute refers to in that case; it is not referring to storage buildings.

B. Johnson: Is that Title 36 §551? (Referring to document L. Patten had)

L. Patten: This is Title 36 §603 Exceptions 1A.

B. Johnson: And you are, in your letter, saying Title 36 §551. . .

J. LeGore: As far as what's taxable as real estate . . .

B. Johnson: As real estate purpose of the taxation on his part, you said.

J. LeGore: Correct.

B. Johnson: And this one here is §603 1A.

L. Patten: I believe you have a copy of that in with his (Petitioner) original packet. That's what he submitted. Would you like me to go look up Title 36 §551? Do you want me to go look that up?

B. Johnson: Yes, I would, we would probably have to have that.

W. Shorey: Are you all done with questions, Commissioner . . . .

B. Johnson: Yeah, I am just trying to figure out just exactly which one it is, because there are several different areas here. And they're (Defendants) quoting one, and he (Petitioner) is quoting one; we need both.

W. Shorey: Commissioner Fowler, are you all through with questions?

A. Fowler: Yeah.

W. Shorey: Montville, are you all through with questions?

R. Price: I have a comment that I probably shouldn't make - if I was smart I would shut up but . . .

W. Shorey: Go ahead.

R. Price: We've made an effort to try to not classify things as personal property because often times personal property taxes don't get paid, and that's what's going to happen in this case.

A. Fowler: There are a lot of towns that don't assess personal property, you have to have depreciation, schedules, and serial numbers.

B. Johnson: Most of the Towns don't even do personal taxes.

W. Shorey: In Searsport we had about 10 different things that every year the same things were in for the same years, so we don't do it. But we understand what you are saying.

J. LeGore: I would somewhat disagree with Bob that that is not what is relevant here.

W. Shorey: No.

A. Fowler: No, but I appreciate and understand what you are saying.

J. LeGore: The law defines real estate as things that *can* move. The fact that it can move or not move is not relevant to whether it can be real estate or not.

W. Shorey: We understand that.

B. Johnson: So, if we have that Exhibit (referring to the Statute Title 36 §551, that was just printed from the Maine.gov website), we should add it.

L. Patten: You want me to label that as an Exhibit for the Defense?

B. Johnson: Right. It's mentioned in the letter, but we didn't actually have it, so we need to have that.

L. Patten: Do you want it to be an Exhibit or just part of that response, of their letter?

B. Johnson: Well, it wasn't part of their letter so we need to make it an Exhibit. And that's my motion.

L. Patten: Then this will be Exhibit #1 Defense.

A. Fowler: Yes.

**\*\*B. Johnson moved, A. Fowler seconded to include the printed statute M.R.S.A. Title 36§551 as Exhibit #1 for Defense. Unanimous.**

W. Shorey: So - last comments?



G. Martin: I didn't really want to use this neighbor as evidence because they have to drive by him to get to my place. He is like three telephone poles up the road, and I was afraid that they would tax him. But it is the unfairness of it that they do have to drive by this fellow with several trailers, and if I had, time I could probably go throughout the town and find all kinds of things not being taxed. So, it's the fairness of it. You have to be just and fair and that's the reality.

A. Fowler: Okay.

J. LeGore: I just want to point out that what's in dispute here is not the value of this particular structure; what he is asking for is to change it from real estate to personal property, which will not affect his tax. So one has to wonder whether or not your intent (referring to G. Martin) is not to pay the tax. Right? If you intend to pay the tax, why does it matter whether it's real estate or personal property? It is the same tax; it's the same rate.

W. Shorey: Yeah, we understand that.

J. LeGore: Okay.

W. Shorey: Okay, we are going to close this hearing and we will be deliberating this on the 22<sup>nd</sup> of May sometime after 2:10 p.m. All right? (Acknowledgment made throughout the room) Thank you all for coming and for your input. We will try to sort this out and come up with the best resolution possible.

**\*\*B. Johnson moved, A. Fowler seconded to recess the meeting at 11:12 a.m. and to re-adjourn for deliberations on May 22, 2018 at 2:10 p.m.**

**11:12 A.M. adjourned.**

Respectfully submitted by



**Waldo County Assistant Clerk**