

DECREE

WALDO, SS.

COUNTY COMMISSIONERS COURT
PETITION # 335
NOVEMBER 6, 2007 ADJOURNED SESSION
TO WIT: NOVEMBER 13, 2007

BELFAST AND MOOSEHEAD LAKE RAILROAD PRESERVATION SOCIETY vs. TOWN OF UNITY:

On November 6, 2007 the Waldo County Commissioners John M. Hyk, Chairman; Amy R. Fowler and Donald P. Berry, Sr. engaged in a second set of deliberations on November 6, 2007. Present with the Commissioners was Petitioner Robert LaMontagne, President of Belfast and Moosehead Lake Railroad Preservation Society along with Defendants Town of Unity Selectmen Margaret Wilcox, Ronald Rudolph and James Kenney and Unity Assessor Max Gillette. Recording the minutes was County Clerk Barbara Arseneau, assisted by Deputy County Clerk Veronica Stover.

Commissioner John Hyk opened the hearing by reading the rules of the deliberations. He explained that the Commissioners would not be taking any additional testimony, that the case was not being reopened; it was being deliberated by the Commissioners further.

A. Fowler stated that the Commissioners had been “battered” with a lot of information and case law.

J. Hyk commented that the Commissioners had “agonized” over this material and this case.

D. Berry, Sr. stated that there are a series of issues and points from the “check-list” of requirements for tax exemption and the fact that looking at the Federal 501-C3 income tax exemption may or may not be relevant to determining if an organization is exempt from property tax purposes.

Although organizations may qualify for special federal income tax treatment as 501-C3’s, the Commissioners could find no case law that provided direct correlation between the federal tax status and the tax exempt status for property tax purposes under Maine law. The Commissioners could not find any legal opinion or Maine case that has addressed whether museums and historic preservation societies are “educational” or “charitable” organizations suitable for tax exemption.

D. Berry mentioned that if the Commissioners were so inclined, they could have remanded this matter back to the Selectmen, which would not be relinquishing the Commissioners’ authority. Rather, however, the Commissioners voted as follows.

****D. Berry, Sr. moved, A. Fowler seconded to deny the abatement request in this case. After brief discussion, the motion passed unanimously.**

Signed this _____ day of _____, 2007 by the
Waldo County Commissioners:

John M. Hyk, Chairman Amy R. Fowler, Associate Donald P. Berry, Sr.

Attest: _____
Barbara L. Arseneau, Waldo County Clerk