

DECREE

WALDO, SS.

COUNTY COMMISSIONERS COURT
PETITION # 353
March 8, 2011 ADJOURNED SESSION
TO WIT: MARCH 14, 2011

SIRENA BENNETT VS. TOWN OF BROOKS:

On March 8, 2011, at 11:27 a.m., Waldo County Commissioners William D. Shorey (Chairman) and Amy R. Fowler, being two of the three County Commissioners, held a tax abatement appeal hearing at the request of Plaintiff Sirena Bennett regarding her property at 81 Monroe Highway in Brooks, Maine. Present with the Plaintiff to also provide testimony was her father-in-law James Bennett. Also present were Defendants Town of Brooks Board of Selectmen Arthur Butler, Michael Switzer and Darren Mehuren. Recording the minutes was County Clerk Barbara Arseneau, assisted by Deputy County Clerk Veronica Spear.

Commissioner William Shorey opened the hearing by reading the rules of the proceedings and swearing in the Petitioner and Defendants. He asked the Petitioner to speak first.

Petitioner Sirena Bennett stated that she was appealing the decision of the Town of Brooks to deny abatement. She said that the house/outbuilding currently under construction was assessed as 50% completed and that it was over-valued because she did not believe it met the criteria to be considered 50% completed. She further stated that the trailers were over-assessed at \$15,000.00 each, explaining that they were not worth that much according to fair market value, and contested being taxed for two lots. The Plaintiff submitted several documents, as well as photographs of the house/outbuilding to the Commissioners.

Defendant Town of Brooks Selectman Arthur Butler explained the reasoning for taxing for two lots, based on information the Town had presented. He informed the Commissioners that the figures for assessing trailers were set by the previous Board of Selectmen in 2008 and that the lowest figure used to assess a trailer is \$15,000.00, explaining that trailers in the Town of Brooks are assessed consistently according to these figures. The Defendants submitted documents to the Commissioners.

After hearing the testimonies of the Plaintiff and Defendants and examining the evidence before them the Waldo County Commissioners decided to rule in favor of the Town of Brooks, noting that while they may not agree with the figure used for the lowest trailer assessment, the assessments appeared to be consistent. Furthermore, the Selectmen had demonstrated that they had assessed the house/outbuilding at the lowest applicable rate. They voted as follows:

****A. Fowler moved, W. Shorey seconded to rule in favor of the town and deny this abatement with regards to the fact so long as they are consistent whether or not we agree with the figure that they are consistent with. Passed by two.**

Signed this fourteenth day of March, 2011 by the Waldo County Commissioners:

William D. Shorey, Chairman

Amy R. Fowler, Associate

Betty I. Johnson, Associate

Attest: _____
Barbara L. Arseneau, Waldo County Clerk