

DECREE

WALDO, SS.

COUNTY COMMISSIONERS COURT
PETITION # 374
MAY 16 & 22, 2018 ADJOURNED SESSIONS
TO WIT: MAY 22, 2018

GLENN W. MARTIN VS. TOWN OF MONTVILLE

On May 16, 2018 at 10:50 a.m., Waldo County Commissioners William D. Shorey (Chairman), Amy R. Fowler and Betty I. Johnson held a tax abatement appeal hearing at the request of the Petitioner, Glenn W. Martin regarding his box trailer located on his property at 82 Hogback Mountain Road, Property Map 20, Lot 9 in Montville, Maine. Present with the Commissioners was Petitioner Glenn W. Martin. Also present was Montville citizen Bridget McKeen and Defendants Town of Montville 1st Selectperson Jay LeGore and 2nd Selectperson Robert Price. Present to record the minutes were Assistant Clerk Lynn Patten and County Clerk Barbara Arseneau.

Commissioner William D. Shorey opened the hearing by reading the rules of the proceedings and swearing in the Petitioner and Defendants. He also stated that after the Commissioners have made a decision, which may or may not be the same day as the hearing, either party may appeal this decision to the Superior Court of the State of Maine in accordance with the Maine Revised Statutes Annotated Title 36, §844 and the Maine Rules of Civil Procedure, Rule 80B.

The County Commissioners reviewed the application at the February 21, 2018 Commissioners Court Session and found it met the criteria to be heard. The Commissioners instructed Assistant Clerk Lynn Patten to request permission from the Petitioner to hear the appeal after the 60 day deadline on May 16, 2018 due to time constraints with the Commissioners Court Session schedule. A written statement from the Petitioner allowing the Tax Abatement Appeal Hearing to be on May 16, 2018 was received on March 26, 2018.

The Commissioners heard testimony from the Petitioner, Glenn W. Martin. The Petitioner's application to the Town of Montville requested abatement of \$32.34 for a box trailer that was assessed as real property. Mr. Martin felt that it should be taxed as personal property, not real property, because it can be and is moved regularly. The Town of Montville Assessors denied this request with written notification on December 4, 2017. The Petitioner's Application to the County Commissioners was received February 1, 2018, requesting abatement of \$32.34 based on personal property, not real property, with an assessed value of \$1,657.00.

Mr. Martin gave verbal testimony and submitted documentation to the County Commissioners. Documents submitted included:

Exhibit #1 – Picture of G.W. Martin's cargo box trailer.

Exhibit #2 – Pictures of Montville resident Raymond Dourant's cargo box trailers along with Mr. Dourant's property assessment cards showing no cargo box trailers being assessed as real property.

The Commissioners gave everyone the opportunity to ask any questions of the Petitioner; there were none.

The County Commissioners then heard verbal testimony and received documentation from the Defendants. Document submitted included:

Exhibit #1 – copy of the Maine Revised Statute; Title 36, Chapter 105 §551 Real Estate Defined.

1st Selectperson Jay LeGore stated the Town is assessing the trailer as real estate because it is being used as a storage unit and that Mr. Martin himself called the trailer a “storage unit”. Mr. LeGore stated that if it is a cargo trailer, it would be registered as such.

The Commissioners gave everyone the opportunity to ask any questions of the Defendants.

A. Fowler asked which software Montville used for tax assessment; Mr. LeGore answered in the past they used “Municipal Advantage”, however recently started using TRIO.

The Commissioners stated that they would table deliberations until May 22, 2018 and that no further testimony or evidence would be received during those deliberations.

**** B. Johnson moved, A. Fowler seconded to close the hearing at 11:12 a.m. and to reconvene for deliberations May 22, 2018 at 2:10 p.m. Unanimous.**


On May 22, 2018 the County Commissioners reconvened the adjourned May 16, 2018 appeal hearing at 2:20 p.m. Present with the Commissioners to record the minutes were Assistant County Clerk Lynn Patten and County Clerk Barbara Arseneau.

The Commissioners discussed testimony, the Maine Statutes, and documents showing other properties with cargo trailers that have not been assessed as real property. The Commissioners agreed that there are inconsistencies on how the Town of Montville assesses cargo box trailers.

****A. Fowler moved, B. Johnson seconded that due to the inconsistencies in how the Town of Montville assesses box cargo trailers, the Commissioners find in favor of Glenn W. Martin’s request for abatement in the amount of \$32.34. Passed with two in favor, W. Shorey opposed.**

****A. Fowler moved, B. Johnson seconded to close the reconvened hearing at 2:26 p.m. Unanimous.**

Signed this Twenty-Ninth Day of May, 2018 by the Board of Waldo County Commissioners:




William D. Shorey, Chairman



Amy R. Fowler, Associate



Betty I. Johnson, Associate

Attest: 

Lynn A. Patten, Waldo County Assistant Clerk

Either party may appeal this decision to the Superior Court of the State of Maine in accordance with the Maine Revised Statutes Annotated Title 36, §844 and the Maine Rules of Civil Procedure, Rule 80B.