

**BELFAST AND MOOSEHEAD LAKE RAILROAD PRESERVATION SOCIETY
vs. TOWN OF UNITY
TAX ABATEMENT HEARING PETITION #335
SEPTEMBER 11, 2007
9:30 A.M.
(TAPE 1 A)**

PRESENT: Waldo County Commissioners John M. Hyk, Chairman; Amy R. Fowler and Donald P. Berry, Sr. Also present was Petitioner Robert LaMontagne, President of the Belfast and Moosehead Lake Railroad Preservation Museum and Defendants Town of Unity Assessors Max Gillett, Bob Wyman and Ted Swanson along with Selectmen Ron Rudolph, Jim Kenney and Maggie Wilcox. County Clerk Barbara Arseneau and Deputy County Clerk Veronica Stover were present to record the minutes.

Commissioner John Hyk opened the hearing at 9:30 a.m. with all introducing themselves for the records. Commissioner Hyk then read rules of the hearing and the Petitioner and Defendants were then sworn in. The Petitioner was allowed to speak first.

(The first 59 seconds was recorded digitally on a Palm Pilot, because the audio recording machine mangled the first audio tape.)

PETITIONER:

R. LaMontagne: We are a 501-C3, duly determined by the Internal Revenue Service as of March 28, 2006. I submitted a copy of that to them. We are also, under statute, the solely, uh – one second, here, (looking through papers)... We are the sole occupation of that building for the purpose of museum and museum preservation. Phase 1 of our museum opened this year; Phase 2 is opening this week, and as a real estate and real estate property owned and occupied or used solely for the purpose of the charitable institution incorporated by the State. I felt that our request was a...I felt would be approved without any problem. I was, to be honest with you, quite surprised to get the letter back from the assessors. There are a variety of other institutions – organizations – non-profit's within the Town of Unity, including Unity Foundation, Maine Organic Farmers and Gardiners Association, The Unity Historical Society – on and on and on. There are several pages of other organizations; Unity Barn Raisers, I think I mentioned, but that are also, I believe, in our same category, which are also already exempt from taxation. And with that being said, I am here today to appeal their decision in hopes that this wrong will be corrected. I have sent submissions, a fair amount of material. I assume that that has been reviewed by you folks [the County Commissioners]. I can go over those, if you like.

J. Hyk: No, we have looked at them. We've been looking at this file for a couple of weeks, now, so I think we're familiar with the letters...

R. LaMontagne: They're quite in depth, thought, without going into each one of them, unless you feel that...if there's some explanation, I'd be happy to...

J. Hyk: If we feel it's necessary, we'll give you that opportunity.

R. LaMontagne: O.K.

J. Hyk: Do you ladies and gentlemen from Unity have any questions of Bob [LaMontagne]?

J. Hyk: Do you, Don or Amy have any questions?

A. Fowler: No, not yet.

J. Hyk: Thank you. [To Defendants] Would you please give your presentation now?

DEFENDANTS:

R. Wyman: Yes, I'd be glad to. For the record, I'm Bob Wyman and I'll be speaking on behalf of the assessors. We did receive the application for exemption. We thoroughly studied it, the law on sub chapter 4, Item 652 of Property Institutions and Organizations and this comes out of the State Tax Division. We thoroughly studied and looked for reasons why we could or could not – or should not – grant exemptions. We also conferred with people at the Bureau of Taxation to seek further information and guidance because in some of these laws, some of the articles or institutions that were exempt, or could be, are clearly defined. This was not clearly defined in this section. So we sought guidance from the State and they indicated that there's a reason for some of this because in order to leave some part of exemption statuses up to the discretion of the Town because they were not all clearly defined. And one of them is the two words of "charitable and benevolent," and those that were mentioned that are exempt now are in that category. So, taking all the facts we had in consideration and the reason for the request seemed to be more or less of a museum; also the mission statement in the Railroad's brochure is, "To preserve and authorize Belfast Moosehead Lake Railroad to provide education and materials about Maine's rail history." By going all over that we could find no compelling reason to grant an exemption status. Now, because you have a 501-C3 Federal Exemption does not automatically give you exemption for tax purposes from the town. We have one 501-C3 that is tax exempt and they pay taxes. So we found out that that was not an automatic exemption by the Town for taxable property. So, therefore, based upon all the facts and information we had, we just could not see where this was, or did fall into, the category of "charitable and benevolent," so we sent the letter out, and I apologize for not dating it. And just as a point of interest, and we try to protect – we have a duty to protect – the Town or an assessor or the board of assessors has a right to grant exemptions. Unity is over 19% tax exempt property to total taxable valuation – one of the highest in the State. So we're very careful when we do that. That's not the reason we denied it, but those are some of the facts out there. Based upon that, this was our decision and then we sent a letter out and were willing to meet with Bob or directed him to you folks. That's our presentation at the moment.

J. Hyk: Well, thank you, Bob.

R. Wyman: You're quite welcome.

J. Hyk: Well – [To R. LaMontagne] Do you have any questions for the Defendants?

R. LaMontagne: Bob mentions the “charitable and benevolent,” and I guess that under these exempt properties or associations currently, my question is to how that would...how you determine that, because I would think that some of these organizations would be no different than ours in that we are preserving a great deal of Maine's history as well as the education of the Maine Railroad history and the money that we obtain through donations and as well as memberships, as are these other organizations, has put back into the preservation of that history, that equipment, and I believe there are other organizations here that are very similar to ours in that request. We also do community service work; we did a Unity Enhancement Community Day this year, which was for the benefit of the Town, for the benefit of the community in the downtown area. We do a benefit for the food pantry...

J. Hyk: Excuse me, Bob [LaMontagne]. It almost sounds like you're giving a second presentation rather than asking Bob [Wyman] a question. What was the question?

R. LaMontagne: Thank you. Well, the question is, I believe that we are doing all of what these other entities are doing – and then some and that Mr. Wyman – Bob's – comments, I believe, are not correct in that regard, in a comparison. Would you [R. Wyman] explain that, please?

R. Wyman: Well, we do believe they are correct because “charitable and benevolent” means the giving of funds – money, donations, grants – to different parties and this [the Railroad Preservation Society] seemed to be hinged upon museum or preservation of historical matter [unintelligible because someone coughed.] And we didn't feel that was warranted and tax exempt status. The one that you did mention do come under the charitable and benevolent rules of subchapter 8.

R. LaMontagne: O.K. – thank you.

J. Hyk: Anything further, Bob [LaMontagne]?

R. LaMontagne: No, I'm all set, thank you.

J. Hyk: Now, Amy, please.

A. Fowler: I have a question and I guess I'll direct it to the assessors. In March 28th of '06, he [R. LaMontagne] became 501-C3. Prior to that, how was he taxed? How was this real estate, this property, taxed? The same?

R. Wyman: The same. It was taxed the same as it always has been. Just different ownership occurred.

A. Fowler: O.K. Thank you. I have one more question to Bob [LaMontagne]. You became a 501-C3 in '06. Prior to that, you did not have a 501-C3?

R. LaMontagne: No, there was March of '06 that we had the approval of the 501-C3 designation. It was a subsequent – the following – year that we became the owner of the land. The land was in a holding company initially for the transfer of real estate.

A. Fowler: And that owner prior to that, I'm assuming, was taxed?

R. LaMontagne: Yes.

A. Fowler: For the real estate for the same reason.

R. LaMontagne: Yes. Was taxed and paid for. Correct. By the Belfast Railroad Holdings, LLC, but then later transferred to the 501-C3 – The Preservation Society, and that's when we applied for the waiver.

J. Hyk: Don?

D. Berry, Sr.: I really find this quite interesting because in something that you [R. Wyman] said, that there is really lack in the law, of definition; and I really find that interesting that you actually, as assessors, have to take on a section of the law where definition is totally lacking.

R. Wyman: That is correct.

D. Berry, Sr.: And that isn't a question; it's just simply a statement of thought. This is really puzzling and this makes it, personally, very difficult on you three [the assessors]...

R. Wyman: That's why we sought direction from the Bureau of Taxation, and guidance.

D. Berry, Sr.: Right. Did you talk at all to Maine Municipal about this, and their lawyers?

R. Wyman: Not Maine Municipal, no. Bureau of Taxation.

A. Fowler: Dave Ledew?

R. Wyman: Jeff Kendall.

A. Fowler: I think the tricky part, here, which I'm real familiar with, is the "charitable/benevolent." It's almost like monetary. "What do you do for the community?" "Well we give scholarships; we give this..." That's the tricky, really tricky, line there.

J. Hyk: Bob [Wyman], do you have any correspondence between yourselves and the Bureau of Taxation, or is it all verbal?

R. Wyman: No, all verbal. All verbal.

J. Hyk: You [R. Wyman] were saying that...now, I'm a little bit confused, and I just ask you to expatiate on that business about the Chapter 4 – the “Charitable and Benevolent,” and maybe you could do it in a way that you could use some examples, or an example. You yourself said that there's a number of foundations or 501-C3's in Unity. Some of them are property tax exempt? Is that what you said?

R. Wyman: No. They pay taxes.

A. Fowler: Some pay taxes. I mentioned one.

J. Hyk: Some pay taxes?

R. Wyman: Yes.

J. Hyk: Some, or all?

R. Wyman: All I can think of at the moment under that category of a 501-C3 that sought tax exemption – uh, no, they didn't seek tax exemption. They are free of paying Federal tax and State tax. They still pay property tax.

J. Hyk: Is there any 501-C3 in your town that does not pay property tax.

R. Wyman: I don't...we'll assume so. All these others would be tax exempt from the Federal and State taxes.

J. Hyk: When you say State tax, I'm not talking income tax – I'm talking about property tax. In other words, for example...the MOFGA. Do they pay property tax?

R. Wyman: No.

A. Fowler: So they're one of the exemptions. Are they 501-C3?

R. Wyman: I would assume so; I don't know.

J. Hyk: Well, wait a minute. So why aren't you asking them for property tax?

R. Wyman: Because they qualified under the “Charitable and Benevolent” Chapter 4, subsection 652 as “Charitable and Benevolent.”

J. Hyk: O.K. and you're saying that in the BML – we'll call it the BML to call it something – you're saying that they're not organized under the “Charitable and

Benevolent” – that that chapter is lacking, or something in their paperwork, or something?

R. Wyman: Yes, there’s something there that’s missing from that application that would say to me, “Yes, we can approve this.” I’ve brought a copy of that subsection here, and brought the book in case anybody...

J. Hyk: I think we need to focus on this because, otherwise, I’m not sure what’s going on here. I’m confused.

M. Gillette: Could I add a comment here?

J. Hyk: Sure.

M. Gillette: We don’t get any records on 501-C3’s. Unless they petition us, we don’t know they’re 501-C3’s. We do know people who have come to us and said, “We are a 501-C3,” and I remember very clearly talking to some organizations, not the Railroad, but the different foundations and so forth. They were 501-C3’s. They were granted tax exemption but not because they were 501-C3’s. We more or less ignore 501-C3’s because it doesn’t apply to us. That’s a Federal law and doesn’t have anything to do with local taxes.

J. Hyk: Can I read something from this? I mean, maybe I’m missing something. [Reading] “For the purposes of this paragraph –“ This is subchapter 4, 652: “For the purpose of this paragraph, benevolent and charitable institutions include, but are not limited to, non-profit nursing homes, non-profit boarding homes, and boarding care facilities...licensed by the Department of Human Services.” [Reading low to himself]...and non-profit child-care center, incorporated...State, as benevolent and charitable institutions. For the purpose of this paragraph, non-profit means ‘a facility exempt from taxation under 501-C3.’ Real estate and personal property...early considerations to the right of exemption under paragraph A and B are that any corporation claiming exemption under paragraph A must be organized and conducted exclusively for benevolent and charitable purposes. The director, trustee officer or employee of an organization claiming exemption is not entitled to receive, directly or indirectly, any pecuniary profit from the operation of that...excepting regional compensation for services affecting his purposes as a proper beneficiary of this strictly benevolent, charitable purposes. All profits derived from operation of an organization claiming exemption of the proceeds of the sale of its property are devoted exclusively to the purpose for which it was organized.” Now we’re going on and on and on and I’m sorry to do that to you and I’m not going to. Unfortunately we didn’t have this and I don’t know that it would make a lot of difference, but there’s quite a lot of reading. [To the Commissioners] Maybe you want to look at that a little bit.

A. Fowler: I’d like a copy of this.

D. Berry: Yes, so would I. (B. Arseneau left to make copies.)

J. Hyk: Yes, sir?

M. Gillette: Most of the tax exempt properties in Unity; the law clearly states that they will be that, such as all the Veteran's organizations – they're all listed. They're all exempted. We don't have anything to say about that. All of the churches have exemptions. And those kind of things...most of those fall under one of those categories. We don't have to make this decision very often.

J. Hyk: Because it's usually more clear.

M. Gillette: Right.

J. Hyk: Now in the case – I don't know why I keep wanting to ask – the Clifford Charitable Trust – that's exempt? Property tax?

R. Wyman: Well, I don't know if it's called the "Clifford Charitable Trust." I think it's the Unity Foundation, and then the Performing Arts Center, which was owned, or partly owned, up until now, which now the College owns, as of last year, or this taxable year.

A. Fowler: Now, the Performing Arts Center...

J. Hyk: Let him finish, please.

A. Fowler: Oh, I'm sorry.

R. Wyman: They indicated to us that the funds that they received went to the Athletic Field and into the fund for charitable and benevolent reasons, the monies. That's a key issue there – the monies that you take in go for charitable and benevolent purposes. I think that's the key issue, and we failed to see this. I don't know – it might be nice, but is it rated for taxation exemption? Like I say, we went around and around on this for quite a while to make sure we were making the right decision and sought guidance because there's nothing too specific about it, except you had those two words – and did it meet that? That's we've left out of all the rest of the stuff that was quite specific in nature with educational institutions and they could become taxable if part of their holdings were rented out other than for educational purposes. These are things that are spelled out, that's why. And with the schools we have, the college, MOFGA and all the rest of them, we have a kind of big tax exempt status as far as the others, which, of course, when you boil down, are subsidized by the taxpayers.

M. Gillette: May I add to that MOFGA is exempt, also, under the – what is it? Farm?

R. Wyman: Agricultural.

M. Gillette: Agricultural fair. They have a pretty good case of claiming to be an agricultural fair, and so agricultural fairs are exempt.

R. Wyman: Yes, that's specific. I don't know as that's in what I've brought because I didn't think it was necessary because that spelled out agricultural fairs.

J. Hyk: O.K. Bob [LaMontagne], you wanted to add something?

R. LaMontagne: I'd like to ask a question, if I may.

J. Hyk: Sure.

R. LaMontagne: Well, first of all, I'd like to say that we are incorporated as a public-benefit corporation by the State of Maine. Secondly, the question I'd like to ask is, the MOFGA or Unity Barn Raisers or these other organizations – you said you don't know if they're 501-C3. How do you determine that they are charitable? What is the criteria that you get from these folks that tells you that to allow you to make them exempt?

R. Wyman: First, not all of the Unity Barn Raisers' properties are tax exempt.

R. LaMontagne: But their home base...

R. Wyman: The one that is exempt is the Unity building, which is used for the community, which would be in a charitable/benevolent area, of which the citizens in the town, and anybody else, has the use of that. That's an exempt status. But they also pay taxes even though they have a 501-C3 that they pay property taxes because the property itself or the reasons behind it does not come under tax exemption. So, some aren't and some are.

R. LaMontagne: To your knowledge, all the other 501-C3's in Unity, though, have been exempt from tax, except for one. And the...

R. Wyman: We don't go by the 501-C3. That's not an automatic exemption.

R. LaMontagne: O.K., would you explain to me, then, the 501-C3 – you said there was one – that paid property tax.

R. Wyman: Yes.

R. LaMontagne: Would you explain who that is and for what purpose that they pay property tax?

R. Wyman: That is Unity Leisure Homes and they rent to senior citizens.

R. LaMontagne: They have rental revenue?

R. Wyman: Rental revenue and so do the rest of the ones in town that provide senior citizens. They pay taxes.

R. LaMontagne: O.K. But wouldn't you agree that rental revenue is considerably different than the preservation of history and artifacts and museum/education?

R. Wyman: It's different, but not the reason...

R. LaMontagne: I just want to make the distinction why there's one 501-C3 not being, you know, not exempt, yeah, and I...

R. Wyman: Like I said before, we don't consider just because it's a 501-C3, it's an automatic tax exemption. It's not. There has to be other reasons under the – whatever is not covered is under the “charitable and benevolent.”

R. LaMontagne: O.K. And how did you, again, I'm not sure I understand. Can you explain, how do you determine that?

R. Wyman: Because we didn't feel that a museum or the preservation...

R. LaMontagne: With the other organizations...

J. Hyk: Let him answer. I'm giving you...you were actually done with your questions. It was time for the Commissioners. I'm giving you another chance – you're badgering, Bob [LaMontagne], now. Bob [Wyman] can take care of himself, but I'm saying I want one person speaking at a time and want you to give him an opportunity to answer the question. You've asked it three times, and he's been trying to answer it, and you're not letting him.

R. LaMontagne: O.K., thank you. I apologize.

R. Wyman: No apology necessary, I just want to clear it up. If they meet the criteria, we don't say, “You have to be a 501-C3,” as far as I know. But all 501-C3's does not qualify for tax exemption.

M. Gillette: We don't know who are 501-C3's, unless they apply to us and say, “Here – we're a 501-C3 and we'd like to have this official deduction.”

R. Wyman: There has to be another reason other than that to compel us to grant this under these state laws.

J. Hyk: Are you familiar with this, what he's showing us?

R. LaMontagne: I have a copy of it.

J. Hyk: O.K. And you're saying you feel that you meet – you're saying, or you wouldn't be here, “Yes, I do meet all of this.”

R. LaMontagne: Yes.

J. Hyk: And what they're saying is, "No, you don't meet all of this."

R. LaMontagne: I believe we meet it, yes.

J. Hyk: But I think that's why we're here. We're here because there's a difference of opinion on that. I'm sorry, Bob [LaMontagne], go ahead.

R. LaMontagne: No, correct. I believe we do meet all of that criteria and it is our sole home base of operation for our preservation efforts.

J. Hyk: O.K., now what I'm going to do now is, is your presentation concluded, Bob [Wyman], would you say?

R. Wyman: Yes, it is.

J. Hyk: The presentations are concluded. The questioning is done by the parties. The Commissioners will now ask any further questions and then they will deliberate however they deem appropriate in all their wisdom. So, any more questions from the Commissioners? I could keep asking the same question, but I don't...

A. Fowler: I really feel compelled to talk to - I'm familiar with who Mr. Wyman spoke to - and my contact at the Property Tax Division is Dave Ledew, who is probably sitting at the next desk. As I say, I - I think there's going to be more comment, Mr. Chairman, but I really see where you're [Mr. Wyman] going with this, and I see where you're [Mr. LaMontagne] going with this and I think everybody's just kind of politically being polite and saying, "All right, what have you done for our community, like, you know?" I mean, because that's what we've discovered, or I've, in my past, have discovered with "charitable and benevolent." I've been around and around on this one and it's like, what significant thing do you do for your community to make us say, "O.K. - we'll give to you." And I'm looking at some of these other organizations, which you had listed, and, you know, thought the same question that you had, and it's like, well, you know - I know some give scholarships and award grants, and so on and so forth. The Unity Barn Raisers did kind of raise my head because I do know that they have property that they rent, or rental property, and that's why I was glad that you made the clarification that they are taxed on that property. But, as I say, the "charitable and benevolent" part, like, how do you - I realize you have a museum and I respect that and I appreciate that, but what do you do for this community that, without you, they would lack?

J. Hyk: Are you asking a question?

A. Fowler: Yes, I think I did. That drizzle turned into a question, Sir. I'm sorry, Bob [LaMontagne].

R. LaMontagne: That's O.K. I feel that there's a great effort here to preserve something that, if we were not here to do so, would go away and would never ever – to be here again. It is a huge part, I believe, of what is part of the State of Maine and the growth of the State of Maine and the history and the education to provide to the public and to give them an opportunity to understand what transpired. It also brings a huge number of people into the Waldo County area economically. And without that, I think there is a huge hole and without this money being utilized for that preservation effort, this would just be gone. And I think the community support of this is a great thing.

J. Hyk: Thank you, Bob. Don, anything further?

D. Berry, Sr.: I have a comment. When I look at the law, and you can look at “benevolent and charitable” organizations, and so on, but when you get down here under 652 to 1B, it says, “The real estate and personal property owned and occupied or used solely for their own purposes by literary and scientific institutions...” That includes museums. That could possibly include what he [Mr. LaMontagne] is doing.

J. Hyk: It says, “...shall not...” Oh, O.K.

D. Berry, Sr.: O.K.? So, on that second page, in B, and if any building or part of a building is used primarily for employee housing, that building or any part of that building used for employee housing shall not be exempt from taxation. Again, it goes right back to the State of Maine not really defining and asking assessors [unintelligible] to referee and make a decision in law that's not clear.

M. Gillette: Don, may I ask...?

D. Berry, Sr.: Sure.

M. Gillette: Which do you consider the Rail Road Museum – scientific, or, what was the other one?

D. Berry, Sr.: Literary.

M. Gillette: Literary. Which is it?

D. Berry, Sr.: Both! I look at it, possibly – O.K., I'm not voting right now, but what I'm doing is I'm throwing this question out for thought here. Does it fall into those categories? You know, and here we aren't talking about “benevolent and charitable.” Here we're talking about is it that type of an institution? So, I'm throwing that little wrench out here...

J. Hyk: Right, right, right.

D. Berry, Sr.: That is part of the law where it says that for those purposes, it can fall under that category.

J. Hyk: Usually – you’re point is well taken, Don. Usually, we don’t deal with this, as a rule. We usually deal with things like, “My taxes are unfair.” “They’re too much.”

D. Berry, Sr.: Right.

A. Fowler: Yes.

J. Hyk: And we look at it, and we say, “O.K. It’s easy to reach a decision.” This is much different in that if it isn’t clear, it isn’t clear, Bob [Wyman], truly what I think you’re saying is that, because the law is written the way it is, and it’s not clearly defined, you’re allowed some latitude of discretion in what you decide.

A. Fowler: Absolutely.

J. Hyk: And I think I would have to agree with that, because I can’t point to anything to say that you’re right or wrong, number one. Number two, all politics is local and taxation is politics, whether it’s non-profit, profit or otherwise, and I’m adverse to mixing it up unless it’s obvious to me that you’re wrong; I’m not likely to want to second-guess you, because it’s your rice bowl, not mine. So, I don’t know what to do here, but I’m uncomfortable not knowing what to do and I’d like...

A. Fowler: I would really like to speak, personally, myself, with Dave Ledew; not that I’m questioning what you’re saying or anything else; just to hear it for myself for some guidance from him because I totally respect and see everybody’s sides here. I just would like it a little more clearly defined to me.

J. Hyk: I think it would be easy for us to decide in your favor [R. Wyman], and with a little bit more trouble, I could decide in his [R. LaMontagne] favor, O.K.? And I’m not comfortable with that feeling, that I could go either way. And if it was going to go either way, it’s not because I have some compelling line of reasoning to decide it; it’s just that it’s too nebulous for me. So, what I would like to do is I would like to delay a decision until our next meeting and in the meantime, make our own little investigations as to what we can – and if we can’t find anything out that compels us, then we will have to make a decision based on only what we’ve heard today. And so what I would like to do is, and I would like to – so I would like to adjourn the hearing, Don, I think is the way we might do it...

D. Berry, Sr.: I’m going to move to table.

J. Hyk: Table.

A. Fowler: But first, Mr. Gillette, I believe, had his hand up.

M. Gillette: I would like to say that it does me some good to know that you’re going – suffering the same pains we suffered for months this summer trying to decide this.

A. Fowler: Absolutely, and, like Don said, it's so vague that it's almost – and, you know, you think, “Well, if we go with you folks, and the Rail Road's out, then what's next? What's the next thing that's going to come up the line that's so vague that's not in here, that we really need to research and know about, too, so...

J. Hyk: And plus, the Commissioners don't like to be wrong. The Commissioners like to be right. And if it goes to court and it turns out we've been wrong, we'll look stupid and we don't want to, even if we are. So, but Don, I'm concerned about procedure. In other words, can we table? I'm going to ask Barbara – I don't know that we can do that.

A. Fowler: No...

J. Hyk: I think that we can adjourn and reopen the hearing, but I don't think that we can table it indefinitely.

D. Berry, Sr.: I didn't ask to table indefinitely.

J. Hyk: O.K.

A. Fowler: I believe we can table it for further information on our part...

B. Arseneau: ...with a date to come back.

A. Fowler: ...with a date to come back, with our next meeting. I don't know as whether it's necessary to make all of these people come back.

J. Hyk: It's not necessary, but I think you have to decide it in public and as part of the hearing, the decision has to be made publicly.

J. Hyk: The decision has to be made publicly.

A. Fowler: Right, I just didn't want these poor folks thinking, “Oh, great. Another morning all shot.”

J. Hyk: (Laughing) Well, look – I've got to go through it, too. They're the ones that started it, not me!

A. Fowler: You've got that prestigious title, though, you know.

J. Hyk: Bob? [LaMontagne] Did you have a thought?

R. LaMontagne: Would you need more submission from me in regards to museums?

A. Fowler: No. I believe anything we want we can...

J. Hyk: No. I think that the presentations are done. That part is done.

R. LaMontagne: No more submissions?

J. Hyk: No more submissions; and I don't think we need them. I think this is going to go off on...

R. LaMontagne: Because museums, I don't believe, are taxed. And I could get that information if you required it.

J. Hyk: Fine, if you'd like to do that, that's fine. Anybody who wants to submit anything more in writing, please feel free to do so. But we do, by law, have to decide this in a certain amount of time, don't we, Barb?

A. Fowler: I think we have 30 days.

B. Arseneau: I don't think the law is particularly clear but just a second... (Looking through Maine Revised Statutes Annotated pertaining to Tax Abatement Appeals.)

J. Hyk: Because it's a hearing, Don, I think we adjourn. I don't think we table it. I think that's the wrong word. That's what's concerning me; the procedure. I don't want to end up in court because we didn't do it right.

A. Fowler: Tabled and didn't adjourn.

J. Hyk: Right.

B. Arseneau: (Referring to M.R.S.A. Title 36 Chapter 105, § 844 Appeals to County Commissioners) It says that if the County Commissioners fail to give written notice of their decision within sixty (60) days of the date of the application filed...

D. Berry: Then we have sixty (60) days. Theoretically, we can simply close the hearing.

J. Hyk: And then we can reopen. It would have to be.

D. Berry: Yes, to make our decision.

A. Fowler: You could re-open it at our next Commissioners' Meeting.

J. Hyk: Or the next one, if we have sixty (60) days.

B. Arseneau: That would be October 9th. October 9th is your next usual meeting.

A. Fowler: Right.

J. Hyk: Well, I think we can probably straighten this out in two weeks.

A. Fowler: Yes, I do, too.

D. Berry: So we just simply would close the hearing and our decision would be made within sixty (60) days.

J. Hyk: And we would let them know when we were going to meet to “yack it out.” So do you want to make that a motion?

D. Berry: I’ll move that.

A. Fowler: Second.

J. Hyk: All in favor, the motion being to close the hearing?

D. Berry: Correct.

A. Fowler: Yes.

J. Hyk: And reopen it at some future time.

D. Berry: The law says we must reopen it.

J. Hyk: Sorry we can’t do it today, but I don’t think we should do it today.

M. Gillette: I didn’t expect you to.

A. Fowler: But if anyone has anything else that they want to submit or that might be helpful, or... (TAPE STOPPED)

Respectfully submitted by *Barbara L. Arseneau*
Waldo County Clerk