

DECREE

WALDO, SS.

**COUNTY COMMISSIONERS COURT
PETITION # 336
SEPTEMBER 18, 2007 ADJOURNED SESSION
TO WIT: OCTOBER 2, 2007**

PHILIP YATES VERSUS TOWN OF PALERMO:

On September 18, 2007, the three Waldo County Commissioners, John M. Hyk, Chairman; Amy R. Fowler, and Donald P. Berry, Sr. held a tax abatement hearing at the request of Plaintiff Philip Yates regarding his property at 371 Stevens Shore Road listed on Map D3, Lot 20 of the Palermo tax map in Palermo Maine. Present with the Commissioners was Plaintiff Philip Yates, along with Defendants Town of Palermo Assessors Royce Nelson, Lee Jackson, Paul Cowing and Gary Boyle. Recording the minutes was Waldo County Clerk Barbara L. Arseneau.

The Plaintiff requested abatement on said property in the amount of \$422.28 because he claimed his property on Stevens Shore Road was being over-assessed compared to very similar adjacent properties. The Plaintiff reviewed the assessments for Mundy and Gogin properties, which were adjacent to the Yates property, showing that one of those properties was assessed significantly lower than his property.

The Defendants stated that they were still in the first year of revaluating the Town and that the Yates' assessment did not go up; in fact, it went down.

After hearing the testimonies of the Plaintiffs and Defendants and examining the evidence before them, the County Commissioners decided that there was an inequity that needed to be addressed. The Waldo County Commissioners voted as follows:

****D. Berry, Sr. moved, A. Fowler seconded, for discussion, to award an abatement of \$100.00 to the Plaintiff. Vote passed two in favor, with A. Fowler opposed.**

The hearing was closed at approximately 3:00 p.m.

**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**