DECREE

WALDO, SS.

Attest:

COUNTY COMMISSIONERS COURT PETITION # 351 DECEMBER 14, 2010 ADJOURNED SESSION TO WIT: DECEMBER 20, 2010

RICHARD & MARIA LUCCO VS. TOWN OF PALERMO:

On December 14, 2010, at 11:27 a.m., Waldo County Commissioners Donald P. Berry, Sr. (Chairman), Amy R. Fowler and William D. Shorey held a tax abatement hearing at the request of Plaintiff Richard and Maria Lucco regarding their property at 469 Howell Shore Road in Palermo, Maine. Present with the Commissioners in their absence was Michelle Ridley of Reality of Maine and Richard Babine, Certified Soil Scientist. Also present were Defendants Town of Palermo Board of Assessors Darryl McKenney and Simeon (Blake) Brown. Recording the minutes was County Clerk Barbara Arseneau, assisted by Deputy County Clerk Veronica Spear.

Commissioner Donald Berry, Sr. 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 Michelle Ridley explained the piece of property is .60 acre with 2 feet of water frontage with a slope that ranges from 35-40%. The Lucco's believe it is not a buildable lot and that they should not be taxed at the buildable lot rate.

Defendant Town of Palermo Assessor Darryl McKenney agreed to hold a future discussion with the Lucco's regarding this lot.

After hearing the testimonies of the Plaintiffs and Defendants, examining the evidence before them and taking into consideration that there would be future discussion between the Plaintiffs and Defendant in an effort to resolve the matter, the Waldo County Commissioners voted as follows:

**A. Fowler moved, W. Shorey seconded to deny the abatement request from Richard and Maria Lucco. Unanimous.

Signed this twentieth day of December, 2010 by the Waldo County Commissioners:

Barbara L. Arseneau, Waldo County Clerk

Donald P. Berry, Sr., Chairman Amy R. Fowler, Associate William D. Shorey, Associate