

JACK & RANI HOWE VS. TOWN OF BROOKS
TAX ABATEMENT HEARING PETITION #331
FEBRUARY 6, 2007
10:40 A.M.
(TAPE 1 A)

PRESENT: Waldo County Commissioners John M. Hyk, Chairman; Amy R. Fowler and Donald P. Berry, Sr. Also present were Petitioners Jack and Rani Howe along with Defendants Ben Lufkin and Raymond Shute, Town of Brooks Selectmen/Assessors.

Commissioner John Hyk opened the hearing by having all introduce themselves and the rules of the hearing were read to all present and then the Petitioners and Defendants were sworn in. The Petitioners were allowed to speak first.

PETITIONERS:

J. Howe: I just have a question. Am I supposed to speak as if nobody had read what I sent in for the appeal?

J. Hyk: I think you should tell your story the way you want. That's what I'd do.

J. Howe: Well, the abatement we're applying for is to adjust the assessed rate from 90% to 60% to be in line with what we were told at the Town meeting that the rest of the town was assessed at – at 60% of the market value. We built a new garage and when it was appraised, it was appraised at 90%. So, our feeling is that, in addition to the tax we're paying for that, we are supplementing everybody else that's at the 60% tax rate, if we're assessed at 90% and asked to pay it based on the same mil rate. If there is going to be another mil rate for the 90% assessed people that would be fine, versus the 60%, that would be fine. But that's not the case, so to keep an even playing field that the assessment should be equal across the board for all the property owners, and that's what we're looking for.

A. Fowler: Where is Skyscraper Road?

R. Shute: Right of Route 203.

A. Fowler: I'm a woman – give me a store – what's nearby?

R. Howe: There's no store. It runs parallel to Route 7, for only five miles.

A. Fowler: O.K., now I know. Thank you. I guess I'd like to hear from both sides before I have any questions.

J. Hyk: If that's the end of their presentation, now it's time for you to ask questions or the defendant to ask questions.

A. Fowler: No, I have questions for the Selectmen, but not them [the Petitioners.]

J. Hyk: [To the Petitioners] You said the Town was valued at 60%?

J. Howe: The last town meeting before we built the garage, that was presented at the town meeting. They were talking about putting in a vote to have the whole town reassessed and during that discussion, it was mentioned that the town was currently assessed at 60%, and that's why I was surprised when we got our tax bill and I saw that the new building was at 90% versus the 60% that we thought that we were going to be assessed at, based on what we heard.

J. Hyk: Maybe that's a mystery, a curious thing and maybe it will soon be explained for us. [To the Defendants] Gentlemen, why don't you make your presentation so that we can ask some questions here?

R. Shute: Mr. and Mrs. Howe came in and wanted an abatement on the taxes. (He supplied some written documentation.)

J. Hyk: I think we have this...

A. Fowler: Yes, but we can actually read this copy. The other one was hard to read.

R. Shute: And, also, if you can't read quite as well on your copies, we retyped the abatement request for the Howe's and have the Howe's copy to make sure it's the same as they've put in their material. [To the Petitioners] Not that we can't read your writing, it's just the copier didn't do a very good job.

A. Fowler: Yes, the copying was bad. We appreciate this, thank you.

R. Shute: Some background on this, having been a Selectman only a short time, the valuation on the Town of Brooks is whatever you want to consider it depending on how you want to use what numerator and denominator to come to what value. In 2002 the Town of Brooks had a 10% increase across the board on all buildings. They went up on base lots from \$7,000.00 to \$8,000.00; on water lots, they went up from \$10,000.00 to \$11,000.00, on land they went up from \$300.00 to \$400.00 per acre, so everybody had the same increase in the year 2002. In 2003, when Mr. Lufkin and others were selectmen, they came to a decision on all new and renovated buildings would be assessed 90% of the value using the Marshall and Swift Manual to do that. So since 2003, all new and renovated buildings have used the Marshall & Swift book and they have been assessed the value and then taken 90% of that. So everybody since 2002 has been used the same. Now, referring to what Jack heard at the town meeting, that was a person's opinion using data that person put together and he is a certified appraiser, certified assessor, using a sales ratio, and as you know, sales ratios can be whatever you want them to be depending on what you want the town to vote on a certain article, and what the article was that was out there was that we spend "x" number of dollars to revalue the Town of Brooks. So that was that person's opinion. That's not my opinion, but then I

wasn't Selectman then, either. What I also have done is looked at the Town of Jackson and the Town of Jackson had had a revaluation done in the year 2001. Their development ratio has gone down ever since that revaluation.

J. Hyk: Development ratio?

R. Shute: Development ratio. How they get the certified ratio. The State comes in and does a development ratio and that's how you get your certified ratio.

J. Hyk: O.K.

R. Shute: Their ratio should be, back in 2001, should be at 100%. Well, that's not true. As you go down through to the year 2006, their development ratio is 66%, after they had their revaluation. So, just because you have a revaluation does not necessarily mean you're at 100% valuation. I also, even though the City of Belfast is much, much larger than we are, they have a development ratio of 100%. They did an in-house revaluation in the year 2003 and have kept the same amount of revaluation and development ratio at 100% from 2003 all the way through 2006. But one of the things in the Howe's material was, that it was supposedly stated at the Town meeting that if everyone's valuation went up to 90% or was even, than the mil rate would adjust accordingly. That's not necessarily so, either, because the City of Belfast, since their revaluation, their mil rate has gone from 15.6 all the way to 19.3. They have gained, since their revaluation, from \$442 million all the way to \$689 million. So there has been an awful lot of money gained just in valuation, and then they added the mil rate, too. So my response to that material is that it doesn't necessarily have anything to do with mil rate and what you're going to pay for taxes just because you've had your town revalued of whatever level your ratio is. It all depends on what your budget is and how you figure your town mil rate. Having said that material, what we also did, and it's in the packet of material and I will pass this around to you as there is only one copy, we took three garages that are relatively the same, and it is very difficult to find garages in the small town of Brooks in the amount that would be exactly the same. And those three garages are basically within the same square footage, relatively speaking, basically the same type of materials, and they are basically all assessed at the same amount square-footage-wise... (He supplied a copy of the pictures for the County Commissioners.)

J. Hyk: (Looking at pictures of garages.) The first two seem quite a bit the same, but the third one seems to be more metal...

R. Shute: There's a metal building, but square-footage-wise, in that material, that's all we had to go by. If you look at the worksheets, one is \$32 per square foot, one is at \$1.31 a square foot, and the other one is at a little less than \$30 a square foot. I think we've used everybody pretty well accordingly since 2003, even though I've only been on since March of 2005. I understand what the Howe's are looking to; I don't disagree with having equity in the Town of Brooks, but at this point, I think the Selectmen and Assessors have used everybody at the same level, the best they can, right straight since 2002. At some point, something will have to happen about any peoples' property as time

evolves because no-one has increased any of those renovated-built properties that was done in 2003 – their taxes haven't changed, so over the course of time, we're not looking at revaluating everybody's property every year, at this point, O.K., so they're not being treated differently; everybody's being treated accordingly. If you sell or renovate or build your property, you come under the same guidelines as we're using today.

J. Hyk: So you reduced the valuation on the building once...

R. Shute: A mistake was made doing our assessment; we considered a "rec" room. You see in the pictures, there's a floor in the top and going through it, well, the thing is, we're all human, I guess. We made a mistake and have corrected that mistake, and looking at what we gave them for abatement brought them down in the level with all the other garages and how assessed all the buildings. Yes, we made a mistake; rectified that mistake, just like we've rectified the mistakes we've made on everybody else who's come and proven we've made a mistake.

J. Hyk: I am curious about one thing you said, Raymond. You said that new construction and renovated construction in Brooks is being valued at 90% - is that what you said?

R. Shute: Yes.

J. Hyk: So the rest of the buildings are at what percent?

R. Shute: Nobody knows. Percent of what?

J. Hyk: You just placed a valuation on...

R. Shute: The value on...excuse me. I didn't mean to interrupt...

J. Hyk: No, go ahead.

R. Shute: The value has been placed since "x" way, way back and it's been the same or has been changed by select people or assessors over the years, with basically no criteria since 2002 when they did it across the board in 2003; we've used that same criteria.

J. Hyk: So in 2002, you did a complete valuation of the Town?

R. Shute: No, all we did was increase everybody across the board.

B. Lufkin: Flat rate.

R. Shute: If you were at \$50,000.00, you were at \$60,000.00 and you were at \$70,000.00, everybody had a 10% increase in buildings; everybody had a \$100.00 increase in acres per land right across the board.

J. Hyk: So whatever inequities were there, are worse...is that right? Are they the same, or are they worse?

R. Shute: I don't know as they're worse.

D. Berry: Yes, because you're expanding the values without any other criteria other than changing the value by a given percent.

R. Shute: But, who's to say the valuations weren't correct before?

D. Berry: There's been no actual assessment of the town – is that what we're saying?

R. Shute: To my knowledge there's not been a "professional" ever doing it, just like 90% of the towns in the State of Maine probably haven't had a professional when they started out. Assessors went out and assessed a piece of property to the best of their ability. So, I guess, my ultimate answer would be, yes, it has been assessed in a fair and equitable manner by having people use whatever knowledge they had to do it with.

J. Hyk: Mr. Lufkin.

B. Lufkin: The Marshall/Swift book that we use to go by is a book that's used across the United States. It's not just a book that's published in Waldo County. This is the book that we use and it's updated every 3 to 4 months and the figures are all brought down from that.

J. Hyk: But that is a book that's used in terms of buildings, not in terms of land.

B. Lufkin: Right.

J. Hyk: So, on these properties that are "at 90%," is that on the buildings, or on the buildings and land.

R. Shute: No, just buildings.

J. Hyk: That's what confused me a little. I thought when you were saying, "those properties," I thought it included the land.

R. Shute: Buildings only. Everyone's land is at \$400.00 per acre. It hasn't changed since 2002.

B. Lufkin: And it doesn't matter whether its swampland, whether it's farmland, or whether it's the best viewed land you can see.

R. Shute: ...or road frontage.

J. Hyk: It's not like in Troy...

A. Fowler...or in Thorndike where we have breakdowns for everything.

J. Hyk: Hey, listen. I think they've got it more right than maybe everybody else, but who knows? We're not here to discuss that. I don't want to get into that can of worms.

A. Fowler: [To the Petitioners] So you folks felt that you were assessed too high for your property; you took it before the Selectmen, requesting an abatement. They did, indeed, give you an abatement and brought you back, from what I can see, fairly in line with this other garage, and I'm going to go with the Quimby example, because the metal one, well, didn't...Do you still feel now with the assessment that they've given you, that your property is over-assessed, and why?

R. Howe: I think that's what we said – it's based on that 90% mil rate, because the first abatement was the fact that it was assessed incorrectly for something that we didn't have.

J. Hyk: In other words, there was mistake...

A. Fowler: Which they rectified.

J. Howe: Right, that was taken care of. That was a very short meeting. My original request had both points. I was requesting two items and the first one was addressed, and taken care of, and we are very thankful to the Town for taking care of that, but based on the fact that we still feel – and even if Pete Quimby's, which was a brand new garage, also – I'm not here on his behalf, but I think anybody's that put at 90% even for the past three years in a town that might have five hundred houses; if they built ten houses and 90%, they're still subsidizing everybody that's some rate below it. The only number I can throw out, is only because I heard it at the town meeting, was the 60% and that's what I used as the criteria for what I was looking for.

J. Hyk: And, Raymond, you're saying that him using the term "60%" really doesn't mean anything. Isn't that what you're sort of saying, because it doesn't, does it? In the way that you're doing things...

R. Shute: Well, that was an individual's opinion that got up and said that. As far as I know, the Selectmen have not come across – and definitely not myself – haven't made that statement that we figured that the town is valued at 60%. The other three selectmen at that time could have said that; I can't speak for them at that point; Ben was one of them at that point, he can address that. But Raymond Quimby got up and said that, and Mr. Duke Simoneau also got up and alluded to that, but that's their opinion.

J. Hyk: It wasn't you had a piece of paper that had on the top of it that the rate was 60%.

R. Shute: The Town of Brooks, since 2003, developed partial ratio was 82%; 2004 was 90%; 2005 was 87%; 2006 is 74%. The certified ratio is, like, 83%. So it's not at 60%.

A. Fowler: And it hasn't been for a long, long time.

R. Shute: There's nothing that said that was at 60%. Can I say to you that this property is 60% value of what it may be worth today? I can't say that one way or the other. You'd have to look at each individual property. I'm sure that I own a piece of property that, in my opinion, 110% valued in the town of Brooks, and I can probably prove that. But I also probably have got a piece of property that's undervalued in the Town of Brooks by 30%. But it all depends on whether there's willing seller or a willing buyer. I'm not willing to sell unless you're willing to buy.

J. Hyk: Sounds like in Brooks, if you have a lot of high land with a good view; you're in better shape at \$400.00 an acre than the guy down a hole with a lot of bog at \$400.00.

R. Shute: (Laughing) I don't know! I'd have to ask the Howe's!

J. Howe: Well, on a windy day...

A. Fowler: How's the view?

J. Howe: It's a beautiful view.

R. Shute: Kind of cold up there today, I'll tell you...but back to the two reasons that the Howe's have asked for their abatement; and I think that's what we...and I'll let Ben also speak to this; my opinion of denying their abatement, that the first item was their appraisal for a new garage not consistent with an similar garage. I do believe it is consistent with how we did the Quimby garage and every other garage they've done since 2003. So I believe that, in my opinion, it is not inconsistent. And as far as number two, the current mil rate and the 60% market value and unfair burden...I think it was looking at area towns and our own town that we're not assessed at 60% and even if we were to put everybody's valuation down, the mil rate doesn't necessarily drop to compensate for the change in assessment. The City of Belfast is a very prime example, and Town of Jackson is also a prime example; their mil rate, since their revaluation, has consistently gone up. That's our stand at that point.

B. Lufkin: The thing is that as the expenses of towns and cities go up, the mil rate has got to go up.

J. Hyk: Counties, too.

B. Lufkin: We know!

(There was some joking about people in Brooks wanting to put everybody in jail.)

B. Lufkin: If we could get some income out of the pines and stuff that would be all right. But that's a horse of another color. We try, and even as we travel the towns, for example, right now, there are no leaves on the trees; we're looking here and there.

J. Hyk: To find the “buck” out there.

B. Lufkin: Well, it’s not only that, but did a building fall down?

A. Fowler: Or did somebody improve something...

B. Lufkin: Because April 1st doesn’t mean a thing to the landowner about coming into the town office. We do have the town office staffed through assessors; I believe on average, there has been, on average, one person a year that’s come in. So if we don’t take it upon ourselves to look and see what we can see, there are a considerable lots of hours spent trying to treat everybody fairly.

J. Hyk: It is a thankless and never-ending job. I know I did it for sixteen years; I know.

B. Lufkin: You look at a piece of property today, and 60 days down the road, they’ve built a mansion out of it and it doesn’t get picked up. We don’t have in the Town of Brooks building permits; we’re asking for a notification.

A. Fowler: You expect a taxpayer to come in and admit...

J. Hyk: We do that in Prospect. It’s good for about 30% of the people. 30% of the people will do it and the rest won’t.

R. Howe: We did.

A. Fowler: We had to get permits in our town.

B. Lufkin: A guy came to me and asked if I knew about So-and-So’s house, and I said, “Where are you talking about?” He told me he took some gravel in there the other day and it’s way down in over the hill. They’re on solar power and everything else.

A. Fowler: Off the grid!

B. Lufkin: Off the grid and you’d never know but what that was just a field road in there. I went down in there and it was a beautiful home in there. We try to do the very best we can...

J. Hyk: Well, that’s good for you – you picked up a little valuation that day. You earned your keep that day!

B. Lufkin: It is a tough job and we try to do it as fairly as we can.

J. Hyk: Well, ladies and gentlemen, what do you want to do with this one?

D. Berry: I just have a couple of questions. I look at both the Quimby property and their [Howe's] property, as far as the garages themselves. I see, on their [Howe's] property a quantity here of 1200 square feet. I see here on the Quimby 1408. Now, is there any consideration – and you guys aren't going to like what I'm going to say right now – but is there any consideration about this second floor that they have in their garage, and the square footage?

B. Lufkin and R. Shute: No, no.

D. Berry: In the cost, there is. That's where the differential is, right?

B. Lufkin: Yes.

D. Berry: Because one is 26.13 and the other is 32.4. So that's where the differential exists, here. Instead of treating your [Howe's] property as two floors of that amount of square feet, you're actually treating it as one floor in square footage. Is that correct?

R. Shute: That's correct.

D. Berry: What happens, and this is looking forward – there are windows on that second floor, etc. – what happens when that second floor is then developed.

R. Shute: We don't know it.

D. Berry: We don't know that yet. So, just thanks for the clarification here as far as – because you're considering the room over the garage 35% of the cost before; in other words your valuing that at 13.751, according to what this says.

R. Shute: Yup. And that's why we basically limit it.

D. Berry: Thank you.

J. Howe: But the Quimby garage has a second floor, also.

D. Berry: Right. That was my point here, you see! Because the differences here within the cost evaluations of one being 32.14 and the other one being 26.13. Could you explain to me why those are not the same?

R. Shute: Well, we look at what's on the outside of the building. One is shingled, one is vinyl siding; how high posted it is, type of construction. To the best of our ability, we looked at the book...

J. Hyk...framing, wiring, insulation, roofing...

R. Shute: We take one of those things out and use it. The Howe's roof is a hip roof; the Quimby one is a straight roof, as you recall from the pictures.

D. Berry: Absolutely. O.K. Thank you.

R. Shute: The thing about the Quimby building, and I don't know this for 100% fact what it is today, but it did not have a complete second floor. I don't know if it has it now.

J. Howe: I've never been in it.

R. Shute: It had a loft – what I called a loft or, excuse me, a balcony. It doesn't go all over the whole building, from what I understand. It could, by now...I haven't been in.

J. Howe: I sent in another piece of property for comparison when I sent in for the appeal, and it was the Tardiff's piece of property at 51 Skyscraper Hill; it's our neighbor right next to us. They've got probably three times as many buildings on the property as we've got; yet their total valuation is much less than ours. As a matter of fact, they built a barn the same time we built our garage and at least as of the time when I filed this appeal it still hadn't been even assessed yet.

R. Shute: The answer to that is, it has not been assessed, but it's at the top of the list.

B. Lufkin: April first is the target date.

J. Hyk: It was built after April 1st?

J. Howe: It was about the same time as ours.

R. Howe: We have to drive by theirs to get to us.

R. Shute: That one has been missed by the assessors, absolutely, and it will be taken care of.

J. Hyk: There's an honest answer to your question.

R. Shute: All the other properties, what Jack is saying about other buildings and things, all the other documentation that's been done over the years, if you had eight buildings, all it said was "Building" on the sheets. It didn't break it down into eight different buildings. So when you see something and it says, "\$50,000.00 – Building," it could be one building or it could be thirteen buildings. There's no differentiation. Since Ben and the group they've got in, they've been making a distinction of what each building is and whatever, so hopefully that won't happen and that will correct itself but the Howe's are absolutely right. The Tardiff's building has not been assessed, the new one that was built.

B. Lufkin: But when we do assess that, the assessors are allowed to go back three years. We know that that was built before and we didn't pick it up; we can go back three years.

A. Fowler: You have the right to go back so far.

B. Lufkin: It's not as though it is too late. It can be picked up.

J. Howe: I was just surprised when I went back and got a copy of this, when I sent this in. We had brought it up back in October that the Tardiff's weren't assessed and I was just surprised that it hadn't been done yet, so I didn't know if this was just going continue to be overlooked or...

J. Hyk: [To the assessors] You don't have any reservations about using the Marshall/Swift Plan for the new and renovated construction and just dreaming it up for the rest of it? You don't have a problem with that? In other words, my question is: Is that two different systems? Is it two different standards? Are you using two different measurements? That's the question. I think probably – I'm going to say this – I think probably there is better equity between the new and the renovated stuff if they're using the Marshall Plan, but all the other people are on a standard that was made up by groups of different peoples over a long period of time and I'm not sure that your not creating two classes of property owners. Do you understand what I'm saying? I'm not articulating this well.

A. Fowler: I agree. The only thing that I can say there is right now we are just talking about a new garage, unfortunately, I think we're getting off the subject here. I would highly recommend that you look into a hired assessor or something like that to even the scale, because, you're right – there are two sets of standards there.

J. Hyk: I'm sorry. Look, this has just come before us and I can't help but think about it, but on the other hand I want to say that Mr. Shute's presentation – I've only been at this six or seven years, now – and the information you presented was very well done and very professional. I'm impressed with the information that you gathered and how you're going about what doing. It's far superior to most presentations that are made by boards of Selectmen in this "august" forum here.

R. Shute: Thank you.

J. Hyk: It really is very impressive. I think you're on the right track; it's just a concern that I have about two different systems within one system.

A. Fowler: I think this could seriously come back and bite you guys.

J. Howe: I think that's what's we're saying. That's our case – we think that there is the difference there and that's the second point that we were trying to address to get the abatement based on that.

J. Hyk: Well, I'm "digging it."

B. Lufkin: One of the things I want to bring out is the fact that if we know, for instance, that we have properties in the Town of Brooks and we know it's not assessed where it ought to be but it's been there for twenty years, we can't pick that property out. The State says we can't do that, unless we do the whole town. So then our hands are tied as to just what we do and the Town says, "We're not going to support the whole revaluation." So we're just trying to put up with the...

J. Hyk: Yup.

A. Fowler: And it's true. That is a vicious circle and it can cost you a lot.

J. Hyk: [Noticing that a number of other people were starting to enter the room] Apparently this room has been called for for another meeting, is that correct?

A. Fowler: That is correct.

J. Hyk: And the County is so poor, it has no other meeting place and pretty soon the fire marshal is going to say that there are too many people in this room, so what are we going to do here?

A. Fowler: It is my opinion and my belief that the Town of Brooks, whether it's right or wrong, the process in which they're using, it's consistent. I think they seriously need to look into changing the process or educating the people to reevaluate, because it is in everyone's best interests. I appreciate the fact that they did give these people an abatement, dropping them down to what I would see as a consistent, decent figure square-footage-wise in comparison to the neighbors, and with regards to the Tardiff's – I believe that was their name – you're [the assessors] going to do it; we can only take your word for it. As long as they say they're trying and they're going to do it, we can only assume that. I would not recommend an abatement.

J. Hyk: Is that a motion?

A. Fowler: I'll make that a motion.

D. Berry: I'll second it.

J. Hyk: We have a motion and a second on the floor. Is there any further discussion? O.K., with that, we're going to vote on this. I'm going to call the vote. All in favor? (A. Fowler and D. Berry.) All opposed? (J. Hyk.) Very good.

B. Lufkin: Thank you for your time:

J. Hyk: I want to support the idea that you've got a problem over there. I think there's equity in the way that garage was valued compared to other new garages, but you've got a problem over there. You're using two different systems and you need to straighten it out.

A. Fowler: When I was a selectman, I know one of the greatest things we ever did, and Jim [Bennett] and I don't agree on a lot, we hired an outside force that came in and did a one-time revaluation of our town. We had "x" number of dollars and we hired this person and they went and charged on a basis of \$20.00 a property, whether there were fourteen buildings on it or one. And they did the one-time assessment and now every year we pay them a fee of \$1,000.00 and she checks out every new property and that assessor we hired, Jackie Robbins, found property like you just said. I've seen the woman go down wood roads and find property that we didn't know...it was the greatest thing we ever did and it also took a lot of the heat off the thankless job you have as being selectmen.

B. Lufkin: But don't you call that as a revaluation of the Town?

A. Fowler: Absolutely and that's exactly what it was.

J. Hyk: We did that in Prospect fifteen years ago. It was the smartest money we ever paid.

B. Lufkin: I wish somebody would come to the Town of Brooks and tell them that.

R. Shute: You revalued your town and you hired an outside person to come in to look at all new properties.

J. Hyk and A. Fowler: No, all properties.

R. Shute: All properties? So they go right back and even the ones they revalued a year ago? So you're revaluing the complete town?

J. Hyk: They pretend that everything you've done is wrong. When they come into the town, they disregard everything.

A. Fowler: They don't look at anything you've got.

R. Shute: So next year, they're come in and they're going to do it all over again?

A. Fowler: No. Next year all they do...see have building permits in our town.

J. Hyk: They update it.

R. Shute: So, they don't go back to my piece of property that they valued in 2005...

A. Fowler: Unless you've improved it.

R. Shute: No, what I'm saying is, my property can gain in valuation even though I don't do anything to it as far as sales ratios and things.

J. Hyk: They update that every year.

R. Shute: So my property gains every year, then.

A. Fowler: It could.

J. Hyk: All of them may.

R. Shute: Or they might go down.

J. Hyk: All of them might.

R. Shute: So they're actually visiting each individual parcel that you've got; not just doing new.

A. Fowler: I'm serious. It was the greatest money. Albion is going through it right now. I think they have a little more money than Thorndike did, I think they set aside \$45,000.00. But I'll tell you what, when your next-door neighbor is living in a \$525,000.00 home and you have the \$70,000.00 home it kind of...but it does; it brings people back on an even playing field.

J. Hyk: In Prospect what happened was we went from everybody bitching about everything, meaning that it was unfair, it was this, it was that, it was the other thing. Everybody complained that it was too high. Nobody complained that it was unfair. There's a big difference. When people are saying, "It's unfair," you've got problems. If people are saying it's too high, you don't have as many problems.

R. Shute: O.K.

A. Fowler: I can even pull together some information from some other towns that I know that have recently done this in the last few years. They highly recommend it.

B. Lufkin: We've money set aside, I think, enough to do it, but, in fact – didn't they add money to it last year?

R. Shute: Yes, they did?

B. Lufkin: Decided not to do it yet the town had more money added to the fund.

A. Fowler: That makes everybody even.

J. Howe: I agree. We wanted it!

A. Fowler: Well, push it. Speak to your neighbors.

J. Hyk: We've got to get out of here folks.

All thanked each other and the hearing was adjourned at 11:05 a.m.

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