

**WALDO COUNTY COMMISSIONERS COURT SESSION  
TAX ABATEMENT HEARING PETITION NO. 345**

**PETER GRAY  
VS.  
TOWN OF TROY  
MARCH 10, 2009**

**PRESENT:** Commissioners Donald P. Berry, Sr. (Chairman), William D. Shorey and Amy R. Fowler. Also present were Petitioner Peter Gray and Defendant(s) Town of Troy Selectman Raymond Shute, Assessor's Agent Elizabeth Morin, and Dave Hession, CMA for Hamlin Associates. Recording the minutes was County Clerk Barbara Arseneau, assisted by Deputy County Clerk Veronica Stover.

County Commissioner Chairman Donald P. Berry, Sr. opened the hearing at 9:35 a.m. by having everyone introduce themselves. The rules of the hearing were read to all present and then the Petitioner and Defendants were sworn in. The Petitioner was asked to speak first.

**PETITIONER:**

P. Gray: I don't know if I've got too much of a case. Essentially, I'm being taxed for my equipment as a farm property and a tax payer. There's at least a couple of other farms that haven't been assessed anything for their equipment they've got to work with, and I don't think that's being very fair or equitable in their assessing. I spoke to them several times and pretty near a year ago now, and they said they were going to assess the farms, but they never have. I'll give you a copy of my file. I've been to several Selectmen meetings and still haven't solved the problem.

D. Berry: Any other comments or statements?

P. Gray: I guess not, no.

D. Berry: Any questions?

W. Shorey: No, I'll wait.

D. Berry: Any questions from you people as to his comments?

E. Morin: No, Sir.

D. Berry: Thank you. Then, it is your turn to present your case.

**DEFENDANTS:**

E. Morin: Mr. Gray has said that we are not assessing other farmers in that community, which is erroneous information. I'll just pass these around, whatever you want. [E. Morin passed out papers.] Basically, what's happened in the Town of Troy is that we do have several farmers that do have equipment, and we do have what we call personal property lists from those farmers. For the most part, the equipment that they have does not come up over the value of \$10,000.00 in property. The State of Maine allows a farmer an exemption of up to \$10,000.00 of non-motorized equipment. The Selectmen have been very good about going around and making sure that all the tractors are excised, so we don't put those under personal property – they're under "Excised." Previously, up until the last year or so, we had a selectman in Troy, Mr. Irwin Piper, who was retired, and that was what he chose to do – go from house to house and farmer to farmer – to get these lists of equipment, check them and update them, and remind them to excise their tractors and such. I know that Mr. Gray commented to me, or to Mr. Brian Piper, about two farmers – one was a Schofield and one was a Quimby. Brian has been able to get a list out of Mr. Schofield. Going through that list, I find that \$33,500.00 of Mr. Schofield's value would qualify for the new State Betty Program, where he would not be paying a tax on that anyway. That leaves a balance on Mr. Schofield's list of \$11,500.00; \$10,000.00 of that is exempt. So, he would be paying a tax on \$1,500.00 in value. Another farmer that was mentioned by Mr. Gray is Mr. Quimby; and again, we have asked Mr. Quimby several times through the mail for a list of his property. We haven't been able to catch up with him yet. Mr. Piper was going to do that two weeks ago Monday, I think; and then it snowed out, so we didn't get it.

A. Fowler: Mr. Piper – you're referring to Selectman Piper?

E. Morin: Mr. Brian Piper, yes.

A. Fowler: Now, is he the assessor?

E. Morin: He is a Selectman/Assessor.

A. Fowler: I guess I'm getting ahead of myself, but I'm curious as to why this Selectman is responsible for getting this list of personal property when you are, indeed, the Assessor. Am I correct?

E. Morin: I'm the Assessor's Agent; you are correct. It was just because, historically, Mr. Irwin Piper, who had been on the Board for many years, had taken care of that portion of the assessing, the personal property. That was an agreement, a verbal agreement, that I had with the Town, or with Mr. Irwin Piper. So, he had historically done it; and, unfortunately, Irwin is no longer with us. It is taking a little bit to catch up with these other two farmers that we don't have lists for, as yet.

B. Piper: The current Board, all three of us, have full-time jobs.

A. Fowler: Absolutely, Sir! I'm not faulting you there, Sir; make no mistake. Mr. Chair, if I may, I'm curious as to where Mr. Gray's list is.

D. Berry: So was I; it's one of the questions I intend to ask. Where is his list?

A. Fowler: Thank you. What is Mr. Gray being charged for? I don't find a list here.

E. Morin: I only have one copy of this, and there are no boundaries on it because, historically, what has happened is that I send that out to the property owners, including Mr. Gray, and it is up to them to add, delete or change any values, to let me know if they no longer have the equipment or if they bought a \$300,000.00 baler, or whatever the case may be. Most of them have been pretty good; they'll fill it out, make the changes, and mail them back to me. That is the list, and it hasn't changed for several years, actually. I have a copy from 2005, and that's the same list as what he submitted in 2005 – nothing has changed, according to Mr. Gray. I have the list here from 2006, and it's all the same, if you would like to look at that.

D. Berry: Yes, we would.

E. Morin: I apologize for not getting copies for everybody.

[Commissioners looked over list]

A. Fowler: Mr. Chairman, if I may?

D. Berry: You may. [To E. Morin] Are you done your presentation?

E. Morin: Unless you have any other questions.

A. Fowler: I do. Do you have a depreciation schedule for this equipment, with serial numbers and such? I looked at that [the list] and saw a John Deere. What John Deere was it?

E. Morin: Most of it is quite old.

A. Fowler: So, how do you know what it's worth, if there's no depreciation schedule on it?

E. Morin: What I try to do with my people in the communities where I work is: the farmers, the Mom-and-Pop stores, whatever – go to them and say, "OK, you guys are in business; you know what you have. If you wanted to sell it, what would you charge for it?" That seems to work out pretty good. For larger industries, we do have depreciation schedules and whatever that we use; but with the individual owners, the farmers, the woodsmen with their skidders and stuff; you go to them and you talk to them. If I feel that they are not being as honest with me as they should, then on equipment, I can go to

various places where they sell these kinds of equipment and say, “I’ve got a 1945 Farm-All still running, the tires are good, what would you pay for it?”

A. Fowler: If you haven’t seen the Farm-All, how do you know that?

E. Morin: I have seen Farm-Alls. I’m very familiar with different kinds of equipment.

A. Fowler: I mean, for instance, like this case because some of the equipment on here you didn’t appear to be familiar with.

E. Morin: I’m not sure what that would be....like a manure spreader. I know what these kinds of pieces of equipment are; so when I go to the dealers, I can take my list even and say, “This is what I’ve got; please help me with the value.” Most of the time, I don’t have to do that because everyone, or the majority of the people I deal with, are quite honest about the worth of their equipment.

D. Berry: Do you have a question, Sir?

P. Gray: No.

D. Berry: Okay, because you have an opportunity to ask.

A. Fowler: If you answered it, I apologize for re-asking this again – do you have a depreciation schedule on this equipment? Do you figure a depreciation on the tractor this year and ten years from now?

E. Morin: I do have those schedules, yes; but for the most part, as I said, I don’t use them. I go and talk to the property owners themselves, because I know that you can have – for instance, my husband has a skidder. He owns a skidder, and so does my son. My son’s [skidder] – they’re both within a year or two of each other – my son, being a younger person, was not as gentle on his equipment as his father was. So, when we have had people in to look at them, because my husband was thinking about selling his, the dealer looked at my son’s and said, “Okay,” and about my husband’s, he said, “I’ll give you a little more money because it’s been well used; it’s been taken care of; and things like that.” So, that is why I try to talk to the property owners like Mr. Gray or Mr. Schofield, or whoever I’m dealing in the various communities and say, “Hey, guys, what do you think it’s worth?” Did I muddy the waters?

A. Fowler: No, I’m thinking more of a comment/rambling of my own versus a question. No, Ma’am, you answered my question; thank you. May I ask a question?

D. Berry: You may.

A. Fowler: As of right now, if I went to Troy, Maine, and I pulled into somebody’s farm I wish I knew a farm there that you guys haven’t already mentioned.....

P. Gray: There's not too many left.

A. Fowler: I know. Personal property makes me very skittish, I'll be quite frank. It's real easy to move a piece of personal property here, there and the next place. Also, right now, what's it worth? A skidder is not worth an awful lot right now because the wood market isn't worth anything. Needless to say, the farming equipment probably isn't worth very much either. It makes me real nervous asking somebody, "What do you think it's worth?" Because today that tractor might be worth \$500.00, but if things go up, to him it might be worth more than that. There's no serial numbers; there's no VIN numbers; and it's not equitable and fair to everybody across the books. I understand that you haven't had the opportunity to get Mr. Quimby's.

B. Piper: I had an appointment with him, but there was a blizzard. I was going to do it this weekend.

A. Fowler: If he's smart, he will continue to avoid you.

B. Piper: No, he wants to give me a list; he just doesn't know what value to put on it.

D. Berry: What was his list from last year?

B. Piper: He didn't have one. That's what we were trying to get.

D. Berry: And, the year before?

B. Piper: We haven't gotten one. I've sent him, I don't know how many letters, and he's not responded through the mail. I've talked to him several times on the phone and he's willing to do the list but I haven't been able to get a coordinated time that we can get together.

D. Berry: I'm sorry, but we're sitting here and we're looking at a person that did cooperate and did furnish the information. We're looking at another case here where you've had multiple years to get information from an individual. How are you taxing this person for their equipment?

B. Piper: I guess I can't answer.

E. Morin: We are not taxing Mr. Quimby at this moment for any kind of personal property. He does excise his tractors; we have got that much out of him. It's very difficult for us – I'll just say it the way they've said it around my office when we were discussing this issue – like I said, there's no way we can go storming down somebody's door in order to get their equipment list. The only thing that we can do is ask as best we can. We have no authority as if you know, to storm down their doors, which is not the nicest way to put it; but that's the way the guys were talking in my office. Yes, Mr. Gray

has cooperated; he has given us a list; and the tax on that amount of money is like 40 something dollars, I guess.

P. Gray: \$42.35.

E. Morin: We have, in the past, tried to be as equitable with everyone as we could. As I mentioned, it was not part of what I had done for the Town, because Mr. Irwin Piper had taken care of that. In the last of his life, he just couldn't get to it or whatever. He was supposed to get us a list, and he couldn't get it done. Mr. Gray brought all of this to my attention. We have now worked to get detailed lists from Mr. Schofield and Mr. Quimby.

P. Gray: These farms have been in this town five or six years, and they've never been taxed. You seem to have no problem in going around and measuring the buildings, actually measuring and inspecting the buildings, I would think the equipment would be somewhere near the same.

E. Morin: Except for the fact, as I have said a couple of times here, I find it a much more friendly working environment when I can talk to the property owner and say, "This John Deere 45 tractor, what do you think it's worth?" Most of the people are very honest about the worth of that piece of equipment.

P. Gray: I would agree with that, but I've been complaining about this for well over a year, and you still....well, I see you have finally got a list from Schofield, but...

E. Morin: Yes, we did; Brian got that.

P. Gray: .....it's been several years since I've been complaining, and I've been taxed still.

E. Morin: We're doing the best we can.

D. Berry: Let me ask you this, Peter. You show on here, on this combined tax bill, \$3,500.00 for machinery on this bill. What is the total assessment?

P. Gray: That would be another \$10,000.00.

D. Berry: \$13,500.00.

P. Gray: Yes.

A. Fowler: So, they're saying that your equipment that you're being taxed on is a value of \$13,500.00.

P. Gray: Correct.

A. Fowler: I'm coming up with \$9,300.00, which should almost cancel itself out, according to these prices.

D. Berry: Commissioner Shorey, do you have any questions?

W. Shorey: Well, I do. It's just seems difficult to me that a gentleman who supplies something [personal property list] gets in trouble, more so than someone who doesn't comply with supplying the list to the Town. Then, he not only doesn't do that, but the gentleman who supplies it, it really looks to me like he gives a fairly good, decent idea of what he thinks the material is worth. He doesn't say, "I don't owe you anything because they don't pay anything." I don't know; I'm having a little difficulty with these other people not providing a list. I realize we've got one here and one hasn't had a list yet, but I like to see everybody used the same, and I don't seem to see that at the moment.

A. Fowler: If Mr. Gray chose to never pay this personal property tax, or equipment tax or whatever, but he paid the rest of his tax bill, what would you lien on? I'm sorry; I'm being sarcastic, but I'm.....

B. Piper: I don't know; I don't have any idea; I don't know all the ins and outs of this job, except that I don't have time to do it.

A. Fowler: I agree, and that's why you hired these folks.

B. Piper: They've been the Tax Assessor for four, or I don't know how many years now, but mostly real estate.

E. Morin: Since the '80's, I think.

A. Fowler: Right. Now, according to this, the figures that I have on here, and these are Mr. Gray's; these are Peter Gray's, this is his equipment list and the values – I'm coming up with \$9,300.00. I don't understand if there's \$10,000.00 exemption, why one, it isn't cancelling itself; and two, how you've come up with the figure to tax him at \$13,500.00?

B. Piper: No, \$3,500.00.

A. Fowler: Yes, he's being taxed the \$3,500.00; where if there was a \$10,000.00 exemption, it should be \$13,500.00 is what he has for equipment. According to these figures, he doesn't even have that of equipment.

E. Morin: Those figures are from 2005, was it?

A. Fowler: 2006. This is what you're going on.

E. Morin: There is another form that we cannot find, but it did change when Mr. Piper, Irwin Piper, had gone around and gotten some numbers and some figures. It may also be

that there was and, I'm not saying that you didn't, Peter, but there may also be, because I've run into some other farmers that a tractor didn't get excised that particular year, and that might have been added on, too. We have run into that when Irwin went around and talked with all the farmers. Then, I have another gal in the office who helps and she'll call me and say, "Well, so and so didn't excise his tractor this year, so there's a value of \$2,000, or whatever, that we need to add onto his personal property. That is how that gets going. I can't prove that particular year was one that Sharon might have called me and said, "Peter didn't excise his tractor," or something like that.

D. Berry: Peter, do you have any comment?

P. Gray: Not really; I think that list has been the same for quite a number of years. I'm pretty much done farming; I only do hay baling, so that equipment should be pretty much the same.

D. Berry: The thing that bothers me the most is the total lack of updated figures that are not here to support that document right there. That bothers me, because they should be here. The Town should have those things in their possession, and it doesn't seem like they are.

W. Shorey: I'm kind of on that same page, too, Commissioner Berry. We've got a lot of honest people here that are overworked and underpaid, like most people in our community. It would just seem to me that there's quite a bit of confusion, and not a bad idea might be to just start all over another year and get everybody on the same page. It just seems to have a lot of holes in a lot of different places. I understand that. I grew up in a small town, and I know it's tough when you work and you've got to run down to the office and do things part-time. I just see a lot of things that aren't here that maybe should be here, and I'm just perplexed about how to make a decision, to be honest with you.

A. Fowler: Personal property makes me very leery, because unless you can prove exactly what that piece of property is that's why I was asking about serial numbers, depreciation schedules, so on and so forth, so if I can just comment as a former selectman. The greatest thing we ever did was hire a private assessing firm to do the assessing. I don't know if you do real estate and buildings and personal property; I don't know if you do the whole package or not. If you don't, you should. If you do, I think you need to update what you've got. I don't think it's fair or responsible to expect the Selectmen to go out and do this. I don't care how it was historically, or what anybody did historically; I think it has to be an even playing field across the books. If you're going to charge one for something, then you have to charge everybody. As I say, you need to be very, very careful; because like I said, what do you lien on when they don't pay that?

B. Piper: I'm not saying that we don't have issues, because we do. I understand where he's [P. Gray] coming from.



A. Fowler: No; and make no mistake, I see all of your points. I agree, as I say, I'm not picking on just one person. I'm saying, talk to some of the other towns. Find out how they handle personal property tax; I know of towns that don't charge it. Whether that's right or wrong, but if you can't prove what it is; I mean, I can look at Wayne Schofield's list, but I don't know what the VIN number is on that baler, and he could drag it out tomorrow. As I say, you have to be very, very careful there.

B. Piper: I don't even know if that stuff even has serial numbers on it anymore, because those tags fall off. I work at Abraham's, and we see a lot of stuff that comes in and out of there that no longer has serial numbers on it, that the tag has rusted off it.

A. Fowler: And, if he isn't being taxed on it and he's not complaining, that's one thing. If he's going to be taxed on it and he's going to ride you for it, you better be able to prove what it is. Do you know what I'm saying?

D. Berry: At this point, I'm going to close the public part of the hearing and come to our deliberations and decision making. Is there a motion?

A. Fowler: This is where my motion is going to be confusing. I am making a motion to grant Mr. Gray an abatement, but I'm not sure exactly how to go about this. I think you need to definitely straighten out and correct his personal property. I wouldn't want them to touch your personal property until they have everybody else's, so that everybody is on the same playing field; but I'm not sure exactly what figure I'm looking for. I think you were confused here: your current assessed value of your property, it says here, and I'm assuming we're talking personal property still; \$13,500.00 is the figure you give. The amount of abatement you are requesting is \$3,500.00, which should make it \$10,000.00, right? But, then down here your estimate of fair market value of the property, which the abatement has requested, is \$15,000.00.

B. Piper: So, the actual tax on his personal property is \$42.35, the tax on the current rate on the \$3,500.00. So, his tax is \$42.35.

A. Fowler: His total, but he's not asking for all of it to be abated.

P. Gray: I do have equipment; I can't argue that.

A. Fowler: I appreciate that, Sir; my argument is that you're saying you have \$13,500.00 in equipment, but even according to the paper in which you're being taxed on, it doesn't add up to that figure. It adds up to \$9,300.00 which, with a \$10,000.00 exemption, makes it zero, makes a negative, actually. Do you see the confusion when we don't have all these forms and everything else?

P. Gray: Yes.

A. Fowler: It's what, \$42.00 for personal property is what you pay? It's what you're paying?

P. Gray: For the past year.

A. Fowler: I'm making a motion that they [Town of Troy] abate him [Mr. Gray] for his personal property tax that you paid (the rough figure of \$42.00 and change) for the tax year of 2008 and make the correction and get it right. I don't think he should be charged at all for it until they know what they're charging and what exactly it is.

**\*\*A. Fowler moved to grant Mr. Gray for his personal power tax for 2008 in the amount of \$42.35; W. Shorey seconded; passed unanimously**

Hearing closed at 11:04 a.m.

Respectfully submitted by Veronica Stover  
Veronica Stover, Deputy County Clerk