

**WALDO COUNTY COMMISSIONERS COURT SESSION  
TAX ABATEMENT HEARING PETITION NO. 353  
SIRENA BENNETT VS TOWN OF BROOKS  
MARCH 8, 2011**

**PRESENT:** Commissioners William D. Shorey (Chairman) and Amy R. Fowler, being two of the three County Commissioners. Also present were Plaintiff Sirena Bennett and her father-in-law James Bennett. Also present were Defendants Town of Brooks Board of Selectmen Arthur Butler, Michael Switzer and Darren Mehuren. Recording the minutes was County Clerk Barbara Arseneau, assisted by Deputy County Clerk Veronica Spear.

County Commissioner Chairman William D. Shorey opened the hearing at 9:30 A.M. Commissioner Shorey introduced the County Commissioners, read the rules of the hearing to all present and then the Petitioner and Defendants were sworn in. He asked the Petitioner and Defendants to introduce themselves.

W. Shorey: The Petitioner may now present your case.

**PETITIONER: Sirena Bennett**

S. Bennett: I have copies; would anyone like to have copies?

W. Shorey: Yes. (S. Bennett submitted copies to the Commissioners and to the Selectmen - Exhibits A-G.)

A. Fowler: Do we have copies for each of these gentlemen [Selectmen] here?

J. Bennett: There was a copy made for each commissioner and one for them – Arthur [Butler].

S. Bennett: O.K., from what I have been able to find out property tax is supposed to be assessed by fair market value. When I went online to Legal Government it says that it is “just value from the Maine Constitution” which means what a property’s worth is commonly looked at as “what a willing buyer would pay a willing seller”. What I own and what they have valued I cannot imagine that would be true. I’m sorry; I have never done this before. One of my first questions is, what method did you use to assess the mobile homes?

W. Shorey: Have you presented all of your case? We would like to hear everything that you have first and then we will have an opportunity to ask you questions and then the town can ask you questions and then it will be reversed. So, if you can give us everything that you would like to or if you are all done, that’s O.K. We may have some questions and then they will ask you questions.

J. Bennett: She is not done.

S. Bennett: No.

S. Bennett: So, I ask the questions after I present everything, then?

A. Fowler: Yes. You want to explain to us what your situation is and why you are here.

S. Bennett: O.K. So, on my property I have a mobile home that I am living in. It is a very old mobile home.

A. Fowler: What year?

S. Bennett: 1960. And it had an addition on the back, which had two more bedrooms, another bathroom and a den, which we at this time have torn off, so we're down to just one bedroom. The back side of the trailer is pretty much gone, there is just plywood up against it, and we are in the process of building a house which is taking a while to do. So, they are assessing the trailer that we are living in now, which is a one bedroom older home, at \$15,000.00. I couldn't sell that for \$15,000.00. I don't know where they come up with \$15,000.00. The house that I am building in the back, these three gentlemen came down and we went out and we looked at it and they said it was at 50[%]. I said, "Oh, come on!" and we kind of talked about it and when they left with their piece of paper, they had wrote down 25% and when I got my tax bill it says it is at 50%. I don't understand where they are getting 50% from in just a walk-through. I've made some phone calls, a gentleman in Augusta - I don't know if you guys want me using names.

A. Fowler: Yes, do.

S. Bennett: Mike Rogers, he said there are different ways to assess a home and he sent me one of the more common forms that people go by, and I have that here as well, and if you were to go by that form then I don't know how you get at 50%. In looking at other homes in Brooks that's in the process of being built, there is one gentleman at the top of the hill who started at the same time as us. He is, I mean, I haven't been in the house but windows are all on, the trim is on and I think the siding on, his roof is completed - I don't know about the inside - he's at 50% according to the property valuation report. There is another one that's been up for quite a while. I actually spoke with them. Theirs is completely two story, windows in, roof on, from they told me - I haven't been in it, but she said that kitchen is finished. It kind of just needs some more electrical work to it and I guess they need the siding. They are at 50%. So, how can they be at 50% and myself be at 50% when I still have no windows, no front door, snow coming in. I have pictures. This is the house that has the kitchen all done. Passed around pictures.

W. Shorey: This is not your home here.

S. Bennett: No, that is not my home. That's an example of another home that they're also saying is at 50%.

S. Bennett: This is my home [referring to other pictures]; the home that I am working on building and it is just different stages. This one you have to turn this way, because that's showing the front door and the snow coming because there is no door; there's no windows. This is the outside. So, I am confused as to why I am at 50%, they are at 50%, and how we came about all of this.

A. Fowler: This is a very good picture. Other than the fact that this is, as I can see, a house in the process, I mean, is this the same dimensions as what your house will be?

S. Bennett: I don't know what the dimensions...um, actually, I probably do. It's on the tax...property?

A. Fowler: I am just curious, as I say, because perhaps this is 50%, you know. I am just wondering what the dimensions are.

W. Shorey: These are the photos of...

A. Fowler: Go on.

S. Bennett: Well, I guess my question is if they are at 50% how can I be at 50% when I don't even have windows, is my question? I don't understand where we are getting the 50% from. When we had our discussion, standing in the middle of this house, I thought we had kind of agreed on 25%. In the property tax paper that they gave me, they wrote, the selectmen – I don't know which one – wrote it's a 36 x 40 – that's Exhibit E, the last page, they wrote 36 x 40, 25% new construction. This is what they brought with them the day that they came to assess where I was in my building. They said 50[%], I said, "Oh come one." We talked about it. I was surprised when I got it and it said 50[%] and I don't understand that. So, I made the abatement form out, I presented it to the selectmen. I received a letter saying that I was denied.

J. Bennett: There's two trailers that they have charged them for. The kids went and got a trailer and they moved it out in the field.

A. Fowler: Who's the kids?

S. Bennett: My kids.

A. Fowler: Your children.

J. Bennett: Her kids.

A. Fowler: So, there were two livable properties located on this property?

J. Bennett: Well, that's what they've charged them for, two, uh...

S. Bennett: Trailers...

J. Bennett: ...and they charged them for two house lots, which you cannot charge a house lot for the kid's trailer because it is on a piece of property that has no driveway of their own, it has no power except a cord across the field, no septic tank, and you cannot charge for that. That's why they call them developed lots. And it's not, so it has to be treated as a shed - an outbuilding.

They can get taxed for it, and stuff, but they can't charge a double house lot for it, O.K.? This trailer is what - they paid two or three thousand dollars for it?

S. Bennett: They paid \$2,500.00 for it.

J. Bennett: And it's - you know how teenage boys are; they wrecked it instead of fixing it up. These people [the selectmen] have a \$15,000.00 valuation on it. There is absolutely no way that you could do that if you wanted to because you have to - you can only charge for what the value is. You can't charge it - have a flat rate of everybody in town with a trailer that is \$15 - \$20,000.00 and the trailer is worth \$2,000.00. I think you are allowed 20%, or something, over.

S. Bennett: And that was my question - how can my trailer be at \$15,000.00 when it is not worth that? Jeremy's trailer, which is the one that we are talking about, they have actually moved that trailer out because it wasn't livable anymore. My other son has bought another trailer and put it there.

A. Fowler: [Joking] You just can't get rid of them, can you?

S. Bennett: I know. This is the trailer - this is how good of shape it is in - the snow with that gigantic storm we had, it collapsed. It's not worth \$15,000.00. It wasn't when they were living in it and to have to pay taxes on \$15,000.00 I just think is a little extreme. Now, example - Zach, my other son, just purchased a mobile home. He's made one payment on it and I have in here what the Pine View Mobile Home says it is worth. It's worth \$5,995.00. They're going to tax it on \$15,000.00 - triple what a dealership says it is worth. So, how does that come about?

A. Fowler: Have they told you that?

S. Bennett: Yes, pretty much, because base rates...

A. Fowler: Are you assuming or did they tell you point blank?

S. Bennett: No, Arthur told me that base rate is \$15,000.00, I don't care what shape the trailer is in, it's \$15,000.00. That's the lowest they will go. And they just paid \$5,995.00 for it. I have another example of another home and I have a copy of hers. She paid \$39,000.00 for it and they have now assessed it at \$71,500.00. Why? How? Where are you coming up with these figures is what I am confused about? Umm. Am I forgetting anything else?

J. Bennett: Yup. Back to the trailers that the kids had out in the field. They was living in it; I mean, it's taxable but they was entitled to a house lot - exemption - home exemption and they was denied it.

S. Bennett: As well, I was charged two base lots; one for myself, one for my children's; which, as he [J. Bennett] stated doesn't have its own well, doesn't have its own septic - it does have power.

A. Fowler: And you wanted to have it have a homestead exemption?

S. Bennett: Well, if you're going to charge me for two base rates, they should be able...

A. Fowler: Was it there for twelve months? Had they resided in that structure for twelve months?

S. Bennett: Four years. And I have gone over every year and asked them about this and was told that "you can't get two homestead exemptions," and I said, "Then how can you charge me for two base lots?"

J. Bennett: Yes, you can. We've got all kinds of them that's that way, and Maine Revenue said we had to do it. You have to do it.

S. Bennett: As a matter of fact, I asked when this first started happening that they, my children, pay their own taxes on their own trailer. I was told that can't happen – it has to be on mine because it's on my land. I know many, many other people that are doing that. If you rent on a lot, and you own that trailer, I believe they pay the taxes on their trailer and you pay the taxes on your land. I asked for that; I was told that couldn't happen because it was on my land, so it had to be on mine. And I don't understand that, either.

W. Shorey: Are you all finished?

S. Bennett: Oh, one other thing: in 2007, Jackie was – I believe the Town of Brooks hired Jackie...

A. Fowler: Jackie who?

J. Bennett: Robbins.

S. Bennett: Robbins.

A. Fowler: Thank you.

S. Bennett: ...to come do an assessment for the Town. Jackie, when she assessed it, this is Exhibit #, she wrote down the two trailers, she wrote down what they were worth, what the land was worth. On the assessment record it says "2007 – land, \$16,800.00; 2008 – buildings," but yet, when I asked for it for this year, and I get it from them, the assessment record is not there anymore. Now she is an assessor, as far as the new house wasn't there, but as far as all of this, it hasn't changed. It's been the same since 2007. I actually lost more that I was living in because we tore it down. So, when she assessed it, she assessed it in 2007 as the whole; meaning the land, garage, my trailer, my son's trailer, and my chicken coop and the deck as \$38,155.00.

J. Bennett: No, Jackie does not do land. That's their figures. Jackie - I called Jackie and talked with Jackie and she had like \$6,000.00 on each trailer; she said that's all they was worth – poor construction, but it was a state program that she used and went down through and she cut it off at

\$6,000.00 for everybody. Then there should have been depreciation each year for...which there has not been.

S. Bennett: When I asked about that I was told it's depreciated as far as it can depreciate because \$15,000.00 is the lowest they go. And on here, on their form on my physical condition for both mobile homes it says it is at zero for physical condition, but yet I am getting charged \$15,000.00 for each one.

J. Bennett: For each one, and it's zero for each one.

S. Bennett: On their form.

J. Bennett: What they did was they took the \$6,000.00 that she gave them and then when they went and did their part they jumped every one of them up to \$15,000.00, apparently. I mean, she's a licensed assessor and that's why they hired her to get the things straightened out.

S. Bennett: In Exhibit G, this page here, this is what Mike Rogers sent me as an example. If you look at this and go by this, to get it at 46% you have to have the chimney in place, exterior complete, siding, roof shingled - I got that - floors decked, basement floor - I've got that - and you go down through - I'm not even close to 46%, let alone 50%. So, those are, I guess, the biggest things. I am questioning the \$15,000.00 each trailer, two base lots, without being able to get the homestead exemption and the completion of the home that I am trying to build.

W. Shorey: O.K, so you're finished now? That's all you want to...

S. Bennett: For now, I think so.

W. Shorey: You know, Commissioner Fowler, if you don't object I would like to have Brooks because I can see that we have several issues here and have them run through how they arrived at these figures and maybe we can ask better questions if we have both sides of the discussion.

A. Fowler: Yes, absolutely.

W. Shorey: [To the Selectmen] So who's going to be the - all of you, or one of you?

A. Butler: I guess I'll speak.

### **DEFENDENTS - Town of Brooks**

A. Butler: I just want to ask her a question, or actually, Jim is speaking; your son's trailer had no septic, no driveway, no nothing...

J. Bennett: That belonged to...

A. Butler: Just a question, please. And yet you moved a trailer in there that you hooked up to the septic that was there and that was your prior address where you had lived before you bought the place that you are currently living at now. Is that correct?

S. Bennett: Yes and no. It's not...your plumbing inspector came over and inspected all of this, and the septic is actually on mine and my sister's land because the trailer - the land stops here and it is my land. So my land and my sister's; my land. The trailer itself is sitting on a pad on just my land but the septic was right here. So, he [the plumbing inspector] came down and approved and Helena had a septic put in big enough to accommodate both places. So, it's not on its own - I couldn't cut that out and give it to Zack and say, "Here's your own septic," but it does have a legal septic that you're plumbing inspector inspected. The driveway is Helena's driveway. Yes, it's my sister; it's my land, too - I guess I give them right of way to drive up there but they don't have their own driveway. Does that answer your question? I mean, yes and no. You can do it and be livable but it's not theirs.

A. Butler: Is that property on the right hand side of the driveway behind the current property that you bought last, is that your property?

S. Bennett: Yes.

A. Butler: And on the other side is your sister's property where the house is?

S. Bennett: It's my sister and my property.

A. Butler: O.K.

S. Bennett: Did that answer your question?

A. Butler: So, it is all...they're all one property?

J. Bennett: No.

A. Fowler: Two deeds?

J. Bennett: No, that's not what she said.

A. Fowler: Two deeds?

J. Bennett: Two deeds.

S. Bennett: It's two deeds, yes.

A. Fowler: Thank you.

A. Butler: O.K., thank you. O.K. Jackie Robbins did a reval for the town of Brooks in 2008, not 2007. Valuations jumped 50% in the town for the reval. The selectmen at that time came up with these assessment values for land: Apartments and...

A. Fowler: Base lots are \$10,000.00.

A. Butler: Uh-hum [yes].

A. Fowler: Back lots, Barb, are \$500.00 per acre. Others are standard. Apartments are \$10,000.00. Mobile homes are \$15,000.00. Golf courses are \$21,000.00, for each hole that includes...do you have any golf courses?

A. Butler: Yes.

A. Fowler: Oh, my God, that's right – you do! O.K., O.K. Gravel pits - \$10,000.00 an acre. O.K. - so, this is standard, this is what you do for everyone in Brooks.

A. Butler: Yup, everyone and when you read apartments, that's \$10,000.00 for the first apartment and, that was \$5,000.00 – we upped it to \$6,000.00 this last year.

A. Fowler: Keep talking – I'd like to get copies.

W. Shorey: Would you get me a copy, too?

A. Fowler: Yes. Certainly. (A. Fowler asked one of the staff to make 5 copies.)

W. Shorey: So when they did this revaluation, Mr. Butler, if they just took "X" number of homes and they said, "This is what our base line is going to be to come up with the \$15,000.00"?

A. Butler: It was felt at that time that - trailers - you had a \$13,000.00 homestead exemption and if you lived in it you should be taxed something. If it was only valued at \$6,000.00 you wouldn't be paying any tax because the town of Brooks would pay you back the \$7,000.00 difference on that, I mean. So, I do have, and I went online and I could only find one trailer compatible to what those trailers were. This is a 1960 trailer, it does have two bedrooms instead of one and somewhere you see acreage (pausing) well, it's 1.260 acres, I'm sorry. The list price for that property is \$39,900.00, so if the base value of the property is only \$10,000.00 that would make this whole trailer worth \$29,000.00 on the market.

S. Bennett: Does it say if there is any out buildings with that?

A. Butler: No.

S. Bennett: Does it say or there isn't?

A. Butler: There isn't.

S. Bennett: Does it say what shape it's in?

A. Fowler: Just "Older." It just says, "Older."

A. Butler: You see, it's the only trailer I could find online...

S. Bennett: I know, because I went and looked, too, and I couldn't find anything comparable to what I was living in.

A. Butler: ...and get a fair market value, and I there's nothing in Brooks – I had to go the whole County. That's all that I was able to find.

J. Bennett: Well, in Thorndike there are a lot of those trailers that have got a \$5,000.00 valuation on them and they get a \$10,000.00 exemption so they pay zero tax. And you can't do nothing about it; that's the law and that's the way it is. They're entitled to the homestead exemption and you can't triple the value of something just so you can get tax money out of it, if it's not worth it. Arthur, could we have a copy of that paper that you are passing around there?

A. Fowler: I'm sorry - I made like five copies of it, Jim. Oh! What do you want, that one?

J. Bennett: I want that one right here.

A. Fowler: I made like, I think there's a few extra copies, there.

S. Bennett: I'm sorry; did you say that this is what you and Jackie had decided?

A. Butler: Jackie had nothing – the selectmen in 2008.

A. Fowler: The former Board of Selectmen.

S. Bennett: On this paper that Jackie wrote on, that Jackie did the assessment on, it says I was inspected 11-14 of '07, not '08. You said it wasn't assessed until '08.

A. Butler: Right, that's when the assessments come out; April 1<sup>st</sup> of '08. She went around prior to

S. Bennett: So she assessed them in 2007.

A. Butler: 2008. She went around measuring them up, getting the information in 2007 for the 2008 assessments.

A. Fowler: Commissioner Shorey, if I may?

W. Shorey: Yes, go ahead.

A. Fowler: When Jackie Robbins, the assessor - which we need to say for the record - did this assessment on 11-14 of '07. I'm assuming that this addition that you say is no longer there was on and the addition included two bedrooms, a bath and a family room, you said?

S. Bennett: No. A den.

A. Fowler: A den – a family room. O.K. How big was the...?

S. Bennett: They, Arthur and Darren measured it at 34 x 28.

A. Fowler: 34 x 28. Is that the measurements you came up with?

S. Bennett: I didn't personally measure it.

A. Fowler: But are you assuming that those gentlemen are correct in saying 34 x 28?

S. Bennett: Yes.

A. Fowler: Good. Have you gentlemen taken into consideration - I guess when did the...when did it get detached? When did it come off or you take it off or fell off or what have you – when, prior to April...

A. Butler: Between 2009 and 2010.

S. Bennett: Yes, last summer.

A. Fowler: Have you gentlemen taken that into consideration?

A. Butler: Yes.

A. Fowler: Because this is the first information we have seen, so I ask...

J. Bennett: It got to have been taken off before then because they've got the new house on here and this is where the house was, so it had to have been taken off before then. So it...

A. Fowler: Perhaps the town wasn't aware of when it was taken off, Jim.

S. Bennett: Oh, yes. I made out my building permit, they've have been over numerous times. We had the plumbing inspector come inspect before we poured cement. They've been aware of every step of this.

A. Fowler: Seeing as where this is the first time that we have seen this, I guess where I am going with this is I am asking, did you folks take into consideration that the said addition was no longer on there?

A. Butler: Yes. But we'll get to that.

A. Fowler: O.K.

S. Bennett: But it doesn't change it because the minimum is \$15,000.00.

A. Butler: That's trailers.

W. Shorey: Continue on, Mr. Butler.

A. Butler: This here shows from Jackie from 2007 the land and buildings; the land went from \$16,800.00 to \$21,000.00. Buildings went from \$31,854.00 to \$36,300.00 and she did not have at that time consideration that we had this minimum amount for trailers.

A. Fowler: Thank you.

S. Bennett: I'm sorry, Arthur – what was that – was that on one of these that you're talking about?

A. Butler: Yes, she has that.

A. Fowler: How did the land increase by that much in one year? Did you folks - the land; it's gone from \$16,800.00 to \$21,000.00. I'm just curious – how that increase came to do or was it the adoption of this?

A. Butler: Well, no. The State standard for a base lot is \$22,500.00 inland in Waldo County. We were at \$7,000.00 and we went to \$10,000.00. I'm not sure what - acreage was at three or what it was; it went up to \$500.00. There are four acres total that those two properties that she's being taxed for is one property with two base lots because there were two homes on it at that time.

A. Fowler: Two deeds, right? Stop me when I am wrong. Two separate deeds? Two deeds?

J. Bennett: On her piece of property, where the two trailers are - one deed.

S. Bennett: O.K. It...just...

J. Bennett: No, just a minute – one deed.

A. Fowler: You need to clarify this because I am hearing you and your sister and then I am hearing you.

S. Bennett: O.K., to clarify, I own 4 acres from the main road back; that's just mine. Then attached to that is one - two acres that is myself and my sister's. There's two different deeds to that. But the trailer – the property that we are talking about taxes on is just the one, the four acres, that's mine, that has two trailers on it with two base lots on it.

J. Bennett: In one deed.

S. Bennett: In one deed. It's one piece of property. We brought up my sister's and mine because the septic is on theirs but we're only talking about only my four acres, my property.

W. Shorey: O.K., Mr. Butler; go ahead.

A. Butler: O.K. I didn't highlight and I probably should have. The one story frame 480 square feet here is what she had removed.

A. Fowler: We have that here, thank you. O.K.

A. Butler: This is this year assessments from 2007 to 2010.

S. Bennett: I'm sorry – and what are you looking at, again?

A. Butler: That's just the assessments that you were assessed for 2007, 8, 9 and 10.

S. Bennett: So, you have an assessment record for each one?

M. Switzer: No, he's just got them listed out in order.

A. Fowler: This is the record card from the Town Office.

A. Butler: Yes.

S. Bennett: I don't have that. When I asked for it, I was given a blank one. That is what I was asking for the other day. This was blank, what you gave me for 2010.

A. Fowler: Veronica, could you make copies?

S. Bennett: When I asked you for this, this if what you gave me.

A. Butler: That's for 2010, yes.

S. Bennett: But it's blank. Now you're giving her [A. Fowler] one with four – '07, '08, '09 and '10 on it.

A. Butler: That's a different card than that. She'll make you copies so you'll have that.

M. Switzer: Sirena, that form that is in front of you, that's what I used when we went out to measure. There wasn't any other information on it but what I wrote and the boxes.

S. Bennett: And I would hope so but what I asked you for was my property tax card; this is what you gave me. That's why I mentioned that it's blank, so I have no way of knowing.

A. Butler: Well, they just said that they had these so you must have given 'em them.

S. Bennett: I have a copy that's blank.

A. Butler: This is a picture taken April 5, 2010 of that house under construction. It does have a door, does not have a window.

S. Bennett: What door? Oh, yes – that. That's not the front door. That's not the door I was showing a picture of. I didn't say it wasn't partially done.

A. Butler: I understand.

W. Shorey: While you are going over this house, Mr. Butler, could you go into great detail at how you arrived at these percentages of what percentage they are done, if you would please?

A. Butler: O.K. We took that one story frame of 480 square feet off and we called this house, the addition to the trailer; they're the same, which is a 1,440 square feet and 90% as the other one was done is 50% complete comes out to \$18,098.00. If we take it as a house separately, and physical 95% at 25% completed, the value now becomes \$26,373.00 plus \$10,000.00 for another base lot brings it to \$36,400.00.

S. Bennett: Another base lot?

A. Butler: For another house.

S. Bennett: So, you're going to charge now three base lots?

A. Butler: But we didn't do that! That is what I am saying, if we considered it at that rate. (Long silence, with everyone looking at documents.) This is one of the other properties that she is referring too. It belongs to Ted Heroux, under construction. The date's on the photo it was taken. That is 616 square foot - less than half of what her house is. And she agreed it was 50% on that, right? On Ted Heroux's?

S. Bennett: No, I never – I've never seen his place other than from the road. I don't know where you come up with 50%. That's my question.

A. Fowler: That is why I asked the size.

A. Butler: The valuation on it is \$21,900.00 and it's less than half the size of your house.

S. Bennett: Thank you, but what does size have to do with how complete I am? I can understand size when we're done and you want to tax me.

A. Butler: Because the computer figures on the square footage.

S. Bennett: But if you decide it's 50%, where you coming – what says this is 50%, this one is 25% and this one is 75%? What decides that? All the windows have to be in? What decides that?

A. Butler: We said, if we had done your house at 25%, it would have been twice as much if we actually assessed it for as calling it an addition to your trailer and leaving it at 50%.

S. Bennett: So, you're not calling it a house, you're calling it an addition to my trailer at 50%?

A. Butler: Right. Then how come you never explained that to me when I came over 29 times in the last two months and asked you why, how?

A. Fowler: Is it connected?

S. Bennett: No.

A. Fowler: Is your house connected to the trailer?

S. Bennett: No.

W. Shorey: Could you just run through that again? I was trying to focus on two things again, Mr. Butler, how you arrived at that?

A. Butler: This is the trailer and that's the house.

S. Bennett: We did that on purpose because eventually that old yucky trailer's going and we're going to move in our house, but we are doing it at a slow pace because we don't have a lot of money. So, you're saying if you didn't call it attached to my house, you'd have to charge me a third base lot?

A. Butler: Uh-hum [yes].

S. Bennett: But it's not hooked up to well, or septic or electricity or anything. It doesn't even...what considers it a base lot, then, I guess?

A. Butler: Any building on that property.

J. Bennett: No, that's not right! Because if that's the case, the chicken coop would have a base lot.

(Multiple conversations at once.)

A. Butler: It's not a livable house.

S. Bennett: Well, that isn't, either. Honestly, none of them are livable.

J. Bennett: Well, this isn't, either, O.K.? This is not a livable house! When it's done, then the trailer will be gone and you'll have a livable house and you'll still have your base lot.

A. Butler: But even so, it's \$26,000.00.

S. Bennett: What's \$26,000.00?

A. Butler: At 25% done - just the building itself, without the base lot.

S. Bennett: And how do you come up with that?

A. Butler: The computer comes up with that.

J. Bennett: But the computer's only as good as the person putting it in, if it's not put in exactly right. I can sit there and do that; I do it everyday and I can come up with anything I want.

S. Bennett: And when I came over originally, before the abatement and asked you about the whole thing, you pointed out to me and said, "Oh, we'll do an abatement because the computer's not right; it's saying 90% and 50%. Well, that's not right, Sirena, that should all be 50%." And then after the abatement I came over and you said, "Oh, no, it was right. I was wrong."

A. Butler: [To one of the other selectmen] Do you want to explain that?

W. Shorey: Could I just ask a question before you do, while it's on my mind, so you're saying the house is what percentage done, Mr. Butler, the house she's building?

A. Butler: If you call it a house it is 25% done. If you call it an addition as one room to that trailer, it would be 50% done. I think maybe he [one of the other selectmen] is a contractor and I think he can explain some of this a little bit better as to fair market value.

S. Bennett: I was never aware of that.

D. Mehuren: Well, I was just basing it on the assessment that we had - where is that card for her - I've got too many here.

A. Butler: Highlighted ones?

D. Mehuren: Her assessment actually came out at, what, \$18,098.00?

A. Butler: Right there.

D. Mehuren: Yeah, the assessment on the new house come out \$18,098.00 and I felt that was a fair market value for the condition that the house was in and the completion that it was at, to me and...

W. Shorey: What size is the house now?

A. Butler: It's a 1,440-something?

D. Mehuren: 1,440 square feet. It's a 28 x – it's on there somewhere.

W. Shorey: And you came out with an evaluation of \$18,098.00? And this discussion, Ms. Bennett, are you calling this in this discussion we're having, are you calling this a house or an addition or what interpretation are you going by?

S. Bennett: I don't know anymore. It is going to be a house.

J. Bennett: It's a house. It's sitting out separate and it's not even attached to the thing.

S. Bennett: It's not even close to being...

J. Bennett: It has to be treated as an out building because it's not even livable, O.K.?

S. Bennett: The bank won't even consider it for loan so we can finish it because you have to be living in it before the bank will even consider it as a loan. So, you can't just decide because you want to that, "well, we'll call it an attachment," I guess. And what upsets me is why did you never say that all of those times that I have been over and asked you did you figure this out? You'd just smile at me. [To the Commissioners] That's what he does!

A. Fowler: [Joking] Well, I guess he could have done worse, I suppose!

J. Bennett: Could I, I want to comment on something, too, that we've asked for this and that and I've sent her over there and stuff. The Commissioners - and you were one of them that was there, Mrs. Fowler - and you hired the attorney out of Portland on the right-to-know and what was public record and this and that. This stuff is public record and they have no right to hide it or not give it up. They have to but they won't and uh...

S. Bennett: I mean, right down to that assessment card - how many times I asked Jane, and she's like, "Oh, he's gone to get it," and you went and got it and you're just giving me the front and I'm like, "No, Arthur, that's not what I want - I want the thing that shows me what it's broke down." This is what you give me. This is all I have! This is what he gave me. There's nothing there and then he comes down and presents to you, which I still don't have a copy of, a filled in form, which shows what I asked for.

A. Fowler: And let the record show, don't do that again. Produce whatever. Back to this - back to this - back to this. Currently the value of this house that they're building - you assume, because you are a contractor, and I take your word - it's worth \$18,000.00.

D. Mehuren: Yes, I would assume.

A. Fowler: Do we all agree with that? Does it sit on a foundation...?

J. Bennett: It doesn't even have the partitions inside!

A. Fowler: Does it sit on a foundation or slab?

A. Butler: It's a concrete slab poured with; I assume you have the heat all in place in it?

S. Bennett: Well, there's tubes in place in it.

A. Butler: Right.

S. Bennett: A long ways from here.

A. Fowler: Right, right, right.

A. Butler: The septic's in and...

S. Butler: No, it's not.

A. Fowler: But if the trailer was...

A. Butler: The septic pipe's not in the slab?

S. Bennett: It's in the slab.

A. Fowler: Well, yeah, it's got to be. I mean, I also have to think like "fire sale." Like if that trailer was gone, O.K.? And you had to unload it tomorrow, would somebody pay \$18,000.00 for it?

A. Butler: Well, actually, if you consider it as a house without the trailer, it comes out to \$26,373.00, not the \$18,000.00.

J. Bennett: How do you arrive at that?

S. Bennett: Because it depends on what they want to call it.

A. Butler: 95% physical and 25% functional.

J. Bennett: What's 95% physical? It's not 95% done.

S. Bennett: Can I look at this?

J. Bennett: It don't even have the...

A. Butler: That's why it's 25% functional.

S. Bennett: Where did you get this?

A. Fowler: What is...what is..?

D. Mehuren: This one he made up as an example.

S. Bennett: It's Snuffy Smith.

W. Shorey: Could I ask you this; I'm trying to get this sorted out; we have a lot of different scenarios that we are talking about and some of them sound quite reasonable. But, when you are speaking with the selectmen, now, and you were questioning the value of whether you're calling this a house or an outbuilding or how you...what's the terminology you are using when you are discussing it?

S. Bennett: O.K. This is how this happened. I was sitting in my trailer and I see a truck drive in, had no clue who it was and people go around the side. So, I came out and it was these three and they were in the house. I said, "What are we doing guys?" "We've come to assess your house," is what you said, "See where you guys are in building this house." So we stood there and Darren said, "Oh, we'll call it 50%." I said, "Come on Darren! Jimmy and you are both carpenters! We're not going to be in here for three/four years. This isn't 50%." So we kind of dickered and said 25[%] – they wrote 25[%]. I get my taxes as 50%. To answer your question, they were calling it a house; I was calling it a house. It's an unfinished house that someday I hope to live in but in the meantime I can't see why I have to keep paying triple taxes on everything going because I am trying to better what I got. And in the meantime I'm living in a horrible place that I don't want to live in and they are charging me \$15,000.00. Back to the scenario of if it burnt tomorrow, yeah, I could go buy another trailer in that shape for \$2,000.00, not \$15,000.00, so if you're going by, and I have it here somewhere, it says there's three ways for an assessor, because it is hard for them to assess. You can do it by what you could rent it for. No one's going to rent that place. They couldn't get money out of it that way. It goes by, you could go by if it was gone, replacement cost. I could replace it for about \$2,000.00, anywhere around. And I can't remember the other one...the other one was...I can't remember; there was three of them. So, how are you assessing it; where are you coming up with this?

W. Shorey: Can we go back to the house because I am not quite finished with that?

S. Bennett: O.K.

W. Shorey: What size is this house, how many square feet?

S. Bennett: I don't know – I haven't...

J. Bennett: He just said 1,440.

S. Bennett: It's 36 by 40, is what they measured.

W. Shorey: 36 x 40? And you called it what percentage of being done? Did you call it 25 or 50%?

A. Butler: When we did the thing, we called it as an outbuilding in addition to the trailer at 50%.

W. Shorey: When you did this assessment, you'd called it an outbuilding in addition to the trailer.

A. Butler: When we called as a separate house at 25%, it is actually worth more...

S. Bennett: Because you're charging another base lot.

A. Butler: ...than an addition. No, even without the base lot.

W. Shorey: No, but it seems to me - this is what I am trying to clarify because I think there's a little misunderstanding here, but it seems to me that in this particular case, an example that we're using at the Town of Brooks is being favorable to you and not unfavorable. They were giving you an opportunity to look at it in the least expensive way possible. Am I assuming right or wrong?

A. Butler: Yes.

W. Shorey: And, you know, because there is a big difference when they are considering it as an outbuilding or as a house and that changed by what, \$8,000.00? \$7,000.00?

A. Butler: \$8,000-something, yes.

W. Shorey: That valuation, so, you know, I think you have to give them a little bit of credibility that they were doing a fair thing for you. You don't see it that way?

S. Bennett: No, I see it that way too, but...

J. Bennett: Bill, they're not giving nothing, they have to do it by law. It's an outbuilding - I don't care how you look at it. It's an outbuilding and that's all they can tax you for it. She's living in a trailer and they can't add a house lot on it, I mean it's an outbuilding. It's not finished; they get it 25%, then, hey, it's 25%. And nobody is arguing that there's value on the house and there's value on the trailers and this and that. What she's arguing that \$15,000.00 a piece for two trailers and two house lots at "x" number of dollars, should not be.

W. Shorey: Well, if I could interrupt you for a second...

J. Bennett: Yup.

W. Shorey: I've heard several times today that, "I'm building a new house and we're going to finish a house and we hope to move into it in three or four years. Now, it's kind of difficult to have a discussion where 50% of the time you're saying, "I'm building a new house and this is going to be our new house," and then when we have a discussion, we argue that it's an outbuilding and we can't call it a house.

J. Bennett: Yeah, you call it a house, but it has to be taxed as an outbuilding, which would be the same tax as a house but it would not have two house lots, you know – two developed house lots and this and that; they've only one and that's the one that the trailer...

W. Shorey: Can you site me an example of where it has to be taxed that way?

J. Bennett: What do you mean? I talked to Maine Revenue Service and you can call right up Jeff Kendall and he said that this has to be taxed as a - like the trailer that the kids had, it's an outbuilding. You tax the trailer as an outbuilding; you can't put a base lot on it.

S. Bennett: When I called and talked to Mike Rogers at that same office, he's the one that sent me, I mean, his exact words is, "The technology that we have today, how they're assessing it is archaic." And he has an example of a form that you could use; a lot of other towns use it. I called and we talked on the phone about that; you said you'd like a copy and you were going to get a copy and...I don't know...I mean, I realize that they're house...

A. Fowler: So what's the form that Mike Rogers from Maine Revenue Service sent you?

D. Mehuren: A Construction Assessment Form, I believe, or Construction Status Form.

S. Bennett: Right here. You have a copy. It's in "G."

J. Bennett: I talked with Jackie about it and Jackie said they didn't go by her figures; they change it and stuff, which was way out of reason of what they did and she talked to them, supposedly, that they need to change it because it wasn't right what they did

A. Fowler: Jim, I don't like hearsay. We can't use hearsay because Mike Rogers isn't here and neither is Jackie to say "yes" or "no." I am not doubting it, but I am just saying.

S. Bennett: That's why I asked if you wanted me to use names, and you said yes.

A. Fowler: Mike Rogers works for Maine Revenue Service.

W. Shorey: Well she's asking who made that, but you can't, you know – it's what the facts are and this is one fact that seems to appear to me, and I am just speaking about the house, now – or the outbuilding - but it appears to me that Town of Brooks had actually been quite fair in trying to save you as much as they could on taxation on how they evaluated this building. Let's just set that aside for the moment and now let's go back to the mobile home discussion. And I'm still a little bit confused on that. Could you go through one more time, Mr. Butler, of how you arrived – you had this evaluation and how you arrived to the value of this mobile home?

A. Butler: The prior selectmen in 2008 set a minimum value for all trailers in the Town of Brooks at \$15,000.00.

A. Fowler: O.K. Stop right there – stop right there. I wish I could find somewhere in...and I'm trying to look through some of my tax papers as we speak because does the State of Maine have

a set figure or are you allowed to set a figure? I'm asking you [J. Bennett] as a selectman, not her father-in-law, and you folks [the selectmen] the same. It's a while ago but I always thought there was like the lowest you can go on a trailer is – I thought it used to be like \$7,800.00.

J. Bennett: Well, we've got trailers less than that, but you can't take...

A. Fowler: But is there a base figure that I could go to the State's website or Mike Rogers or Dave Ledew and say, "What's the lease amount we can charge for a trailer?"

J. Bennett: No, you've got it right there. It's in the papers that they can only charge...I think we answer your question...

A. Fowler: Do you know what I mean? I'm just curious - that is like the only thing that is making me nervous because I see where they were going on this. Is there like a minimum figure that the State says, if you can live in it and flush a toilet in it, it's worth such-and-such, is what I'm looking for.

J. Bennett: I don't think you're going to find it that way, but they take it for what you could sell it for.

A. Fowler: At "just value." I'm familiar with just value.

J. Bennett: And it's right here. It tells how the property is assessed.

S. Bennett: Right here, "One method compares the selling price..." that's why I was...

J. Bennett: Yeah, right there.

S. Bennett: [Reading from Exhibit A] It says, "Determining the market property is no easy task. Local assessors use three basic methods to determine a property's worth." It doesn't say that there is a set... "One method compares the selling price of similar types of property. A second method determines how much it would take at the current price of materials and labors to replace the building, then subtracts out how much the building has depreciated. The third assessment method values how much income the property would produce if it were rented. One, two or all three of these methods might be used to help the assessors determine the fair market value of your property. It's also important to note that land and buildings are valued separately, therefore a home with water frontage may be..." blah, blah, blah. "One standard is that the total local valuation of taxable property not fall below 70%. Another standard is the quality rating is not to exceed 20," which basically means that the difference in valuation between similar properties should never be greater than 20%)."

J. Bennett: Back to Commissioner Fowler's thing, there is a thing, and I don't know what it is, but when I talked to Jackie, that's what she uses for these old trailers. We have them in our town. Every town's got them. We've got trailers at \$3,000.00; we've got trailers at \$2,000.00; we've got trailers at \$5,000.00 and when we get to that low, we do not depreciate them anymore. But they get a \$10,000.00 exemption so they pay zero tax.

S. Bennett: And mine never, ever depreciates because, as far as he told me, it's at \$15,000.00 so I could live there another and it's still going to be worth \$15,000.00.

W. Shorey: Now, Mr. Butler, if you would, and I'm going to ask Commissioner Fowler not to stop you this time, to get all the way through that process, would you go through that because you did that one time and I was trying to follow along with you of how you got this, you had this revaluation and how you wound up with the price that you did on this mobile home. Would you do that for me?

A. Butler: Again, we were... (Papers rustling and low voices) This was set by the Board of Selectmen April 1, 2008, and that's what we went by.

W. Shorey: And this was the decision - here I am interrupting you - but this was the decision by the Selectmen of Brooks of how you were going to...

A. Butler: They were the Selectmen at that time, yes.

W. Shorey: Yup, O.K.

A. Butler: ...how all land would be taxed, and mobile homes.

W. Shorey: And do you, from what the three of you know to the best of your ability, this is what in general that you have done with the properties in Brooks to...that all are consistent with...

A. Butler: All trailers are taxed \$15,000.00 minimum. If they're worth more, they're taxed more accordingly. And she did refer to one and I found there was a mistake when it was put in because it was not lowered down in the computer to come up with a just value for it. But that wasn't brought to our attention until after the period for abatements has elapsed and we told the guy to come to the next selectmen's meeting to see if we can do anything for him. It certainly is way over - to be spit out way over-valued, we didn't catch it. It was like \$6,000.00 to \$8,000.00, you said, Sirena, or something, for that older home down on Route 7?

S. Bennett: Older home down on Route 7...

A. Butler: Maybe you were referring to another one, but that's the one I'm aware of.

W. Shorey: So, when you have this \$15,000.00 minimum assessment, no matter what I've got out there, if I am living in it and it's a mobile home and you come along and that's it.

A. Butler: If it's a livable mobile home. If you take the plumbing out, now it becomes a shed, taxed at the rate as a shed would be taxed, which would be \$1,500.00 or \$2,000.00.

A. Fowler: But if I can flush the toilet... (Two people talking at once), it's \$15,000.00.

D. Mehuren: It's livable condition.

A. Fowler: O.K., no, I'm just trying to determine, yeah.

A. Butler: Even if you prefer to live in a pigpen, it's...

A. Fowler: ...if you can flush... (Laughter). Go to the refrigerator; O.K. So for the record, that's the way it is for everybody; there's no exceptions to the rule unless it's a newer trailer or whatever and then it's... You never depreciate your trailers?

A. Butler: Yes, they depreciate down to that amount. (S. Bennett talking at the same time.)

S. Bennett: To \$15,000.00, and they don't change again. Twenty years from now, it's still going to be \$15,000.00.

A. Fowler: [Joking] Well, you'd better be in the house by then, huh?

W. Shorey: So, if you have, I'll say for example, this lady here, if someone comes along and they've got a lot and they've bought – I don't know, I suppose you can go out and buy a mobile home somewhere for \$2000.00 or \$3,000.00, or \$1,500.00 or \$2,500.00...

A. Butler: They're out there everywhere, yes.

W. Shorey: They're everywhere and they have a flush in them and you can hook them up but when they come into your town, they're going to become \$15,000.00 properties - no exceptions.

A. Butler: Yes, once they're hooked up, I mean, as I showed you the only one I could find and they're asking \$39,900.00 for a 1960 trailer on just over an acre of land, you've got to take and figure the value there...

J. Bennett: Could I ask one thing? That if you're going to take and charge three or four times more than a trailer is worth and you want to be fair with everybody, then why don't you charge everybody three/four times more than their house is worth.

S. Bennett: And I have examples of that, too, but we hadn't gone there. I can name houses right now in town that's paying less than I pay in taxes.

W. Shorey: Well this is, well, the facts are that we're dealing with this partially built home or outbuilding and these mobile homes. But I guess what I was looking for is what's the consistency; how is everybody being used in general and it seems to be that on these mobile homes that they do have a plan.

S. Bennett: It's consistently unfair.

A. Fowler: But it's consistent!

J. Bennett: Yeah, but there's a difference between being consistent and being consistently wrong, O.K.?

A. Fowler: But that is one town's definition. This is another one.

J. Bennett: No! No, it's right in the thing, there, that you cannot take something that's worth \$5,000.00 and put \$15,000.00 on it because you want to get extra money. You cannot do that!

S. Bennett: The Maine Constitution says that a property's worth is commonly looked at as what a willing buyer would pay a willing seller. Well, you know what, if you can find me someone that will buy and pay \$15,000.00 for that trailer, send them my way, I've told you, because I'd love to finish my house. It's not going to happen, and that is the Maine Constitution.

W. Shorey: Well, we seem to – Commissioner Fowler, how are you doing on formulating an opinion here?

A. Fowler: [Joking] You told me to behave! I'm trying. I apologize – I'm just looking at your tax bill.

S. Bennett: I know where there's a house for sale in Brooks. He's asking \$68,000.00 for a two-story, three bedroom house; four acres. He can't sell it. No one's going to pay me \$78,000.00 for the junk I got. Well, they're not!

A. Butler: The sad truth is that the houses that are valued at \$280,000.00 are selling for over \$400,000.00.

S. Bennett: Not in Brooks.

A. Butler: Yes. So the State says that our valuation is lot higher than theirs is. I'll agree with you. Houses that are reasonably or below value that are up for sale are not selling.

W. Shorey: How are you on that scale of valuation with the State, are you doing...

A. Butler: We're at 90%.

W. Shorey: 90%.

A. Butler: So we get 100%.

W. Shorey: Yeah.

A. Butler: That's why the reval was done.

J. Bennett: But they didn't go by the reval. They didn't do it. It's right here. You might have done it on one person but didn't do it on another and you can't take and do it on one and not the

other and make it work don't work. I've been there. I've played with it, I've done this, I've done that and...

W. Shorey: Well let me ask you this, Mr. Bennett. Let's forget, if it's right or wrong; let's not have the discussion if it's or wrong. Let's have the discussion on what they're doing on mobile homes – is it consistent with what's done in the community.

J. Bennett: It may be consistent but it's like I said; there's a difference between being consistent and consistently wrong! I mean, if they put \$7,500.00, we'll say, or \$6,000.00 – take \$6,000.00 like the licensed assessor the Town paid for had on these properties, put them old trailers like that at \$6,000.00; don't jump them to \$15,000.00 just so – and they only did it, he said right there, because if they didn't, then these people wouldn't pay no taxes and they wanted the money. There's other ways to get the money without increasing the tax rate and that's what should have been done, but it wasn't.

W. Shorey: Well, I mean, if you lived in Brooks and this is their program, it's their program, right? You live in Thorndike, is that correct?

J. Bennett: That's right, but I own property in Brooks.

W. Shorey: Yeah?

A. Fowler: Do you have any trailers on it?

J. Bennett: I couldn't afford to have one there. I don't want to pay tax for somebody else, alright? There's a thing on their website where a gentleman got grant money to build this big, giant building and he told them it was...

S. Bennett: It's grant money. This is on their web site.

J. Bennett: ...so that he shouldn't have to pay tax so they sent everybody one. It's right on their website, see? So, these people are not going to pay tax but these poor old people with trailers are going to take another big hit.

A. Fowler: Jim, what was you saying, I'm sorry?

J. Bennett: They took and built these big – the government give them money, we've got them in our town, every town's got them – the government give out...

A. Fowler: What do they have? What did they build?

(Many people talking simultaneously.)

D. Mehuren: Big storage facilities.

S. Bennett: For manure.

J. Bennett: And so he went to them and said that it was grant money so he shouldn't have to pay tax on it. Well, it doesn't make no difference where the money comes from, you go to the bank or where it is, you pay taxes...

S. Bennett: Tax exemption for a (J. Bennett and S. Bennett talking simultaneously) who received a grant for the building as it's a manure storage. It will be also mailed to another person.

J. Bennett: You've got to have "x" number of dollars to run your town but you let these people, because they got grant money, off for free, that means all of the other people have got to divvy up.

A. Fowler: Who...how...

A. Butler: Can I answer his question?

W. Shorey: Yes, you go ahead, Mr. Butler.

A. Butler: Grant money has nothing to do with it. It is the State law that these manure holding pits are not taxable.

J. Bennett: You show me. Maine Revenue doesn't know about it.

A. Butler: That's where it came from – Maine Revenue.

J. Bennett: Because I've talked with them about it.

A. Fowler: The State sets a town's valuation, correct?

J. Bennett: Yes.

A. Fowler: So, you have no part in that as a selectman, correct, setting the State valuations?

A. Butler: That's correct.

J. Bennett: No, that's not right. It goes by what we do, O.K? Take these pits, for instance, that they're not going to tax, apparently. Those are going to be in the tax program thing so that that will help jump the value of the town up but somebody else is going to have to foot the bill, O.K.? But the State does do that when they come around.

A. Fowler: The State's valuation that they give you, that the State sets plays into how much you can receive and your portion of revenue sharing, and so on and so forth, correct?

J. Bennett: Uh...I think it's...

A. Fowler: Brooks' valuation has increased \$2,300,000.00.

J. Bennett: Everybody's has.

A. Fowler: Well, but see I'm only talking about Brooks right now. I get that, Jim, so I realize they've got to make it up somewhere.

S. Bennett: So what's that mean? Would our tax (unclear)...

A. Fowler: Your revenue sharing that the State allows you and gives the town – a lot of that is based on what the State's valuation is of a municipality is. It's everything from the money that Jim or these selectmen receive for roads, your portion of education and everything else comes into play by how they set your valuation – how they figure your valuation. I don't completely follow or understand where you're going on the...

J. Bennett: I don't think that the U.R.I.P. on the revenue sharing goes by that because ours has increased every year and we're getting the same thing. So...

A. Fowler: Really? Good for you.

J. Bennett: There's a different way that they figure it.

W. Shorey: So, Commissioner Fowler, are you ready to reach an opinion or are you read to close this on discussion?

S. Bennett: Can I ask one last question?

W. Shorey: Yes, go ahead.

S. Bennett: I still have not truly heard how you come up with, other than, I guess, (unclear) – how did you come up \$15,000.00 as a fair, consistently fair, to everybody in Brooks.

A. Butler: Again, we did not do that it; the selectmen in 2008 did that.

S. Bennett: But you obviously agreed with it because you haven't changed it.

A. Butler: We continue with what was set. The only thing that we changed is upped apartments from \$5,000.00 to \$6,000.00. The valuation according to the State in the last three years has gone up about \$9,000,000.00 for the Town of Brooks.

S. Bennett: Yeah, but what about the valuation from the state of the trailer?

A. Butler: Our valuation prior to the reval, we were getting less than 100% back on tree growth, on homestead exemptions and so forth. It's in your tax thing, there, where we got the homestead one which is actually \$13,000.00 – we've only got \$10,000.00-something. Since we've had the

reval, bring us up to 90%. If we can stay 90% or above then we get the full 100% back from the State.

S. Bennett: So, you got to tax me as high as you can so you guys can get all of it back?

A. Butler: No, we have to tax everyone fairly across the board.

W. Shorey: Well, I think we are ready to – I don't think there's much else that we can add to – ready to close this as far as discussion goes and consider a decision.

S. Bennett: What can I ask, what are you actually going to end up deciding on?

W. Shorey: We are going to end up deciding on this case before we are done here.

S. Bennett: So either we'll be denied or, I mean...

W. Shorey: Well, that's premature. We don't know that yet.

A. Fowler: Uh, hang on because, remember, this is all we have.

W. Shorey: But here's just a comment that I would like to make. You know, for example; I built a new house in Searsport when I moved to Searsport, and I was taxed higher than what I thought was everybody else in town for a long, long time. I got caught in a situation where I just started out with like a board [selectmen] that was in office at that time with a high valuation and I went for years it was higher than everyone else on my street. But here's two things that I hear here today that are very interesting is, number one; it seems to me that this board did try to save you as much money as they could on the out building or house – whichever it is – that you're building. It seems to me that they did try to do that. Number two; I hear what you're saying on the mobile home but by the same token, that seems to be a rule and it seems to be carried out unilaterally through the town. I suppose there is some way that you could have some kind of a petition to get that on a town meeting agenda to see if you could change that back. I don't know if that would have to happen or not, you know, if someone made that decision. These individuals are following along and doing what the rule was when they came on board. I just make that comment and I'm still waiting for Commissioner Fowler to jump in here.

A. Fowler: I appreciate that, Commissioner Shorey. If you look at the statutes that the Commissioners have to adhere to with regards to abatements, unfortunately unlike towns where MMA breaks it down really good, it's very vague for us. The key that we have to look for, just as Commissioner Shorey said, is it's even; whether or not it's agreed upon on all parties, even, it's consistent. They can prove that everything is consistent with regards to the figure of \$15,000.00. On a trailer, do I agree with that? That's kind of irrelevant. I would really like to make the recommendation to them that they look into that figure and think about that figure because, I dare say that that sounds "off" – that's just my opinion, but if everybody in Brooks is satisfied with it, then so be it. I don't understand and I am curious, and I would like to look into it just for my own good and I'm not doubting you, Jim, but I'm just saying I don't recall, with regards to the homestead exemptions, how many you can charge per lot, you know and so on and

so forth with regards to how many structures you have on the lot, understand that. But I just – I need to – [to J. Bennett] remember I always was like, “I need to see it in writing.” Do you know what I mean? And this will come again.

J. Bennett: Can I comment on that?

A. Fowler: [Joking] You’re going to.

J. Bennett: I’m going to, yeah, because you know better than what you just said, Amy because we had a person that was bringing us down here and he came to you and you went to David Ledew at Maine Property Tax and David told you to forget it because we had done nothing wrong and you gave the guy back his papers and you know who I am talking about, and it’s the same situation.

A. Fowler: It’s two structures with...

J. Bennett: But...

A. Fowler: Wait, wait, Jim! One, it’s another town, it’s another case but it’s also two structures, two homes, with two distinct driveways, two separate sources of power, plumbing, etc. Do you know what I mean? That specifically looks like two different places.

J. Bennett: It is, and we didn’t change it and start taxing him for two house lots until he put the septic and the well and the water system and the power in and before that, he lived in this trailer on the other side of the lot, and it was charged as an outbuilding; no double house lot, no double nothing, because we wasn’t entitled to it. It was when he went to work and did all this stuff and then that’s when you put all the double house lot on. And if he’d had fifteen trailers out there, and he’d put a road, and lights and this and that to all of it, we could’ve had fifteen house lots, but if he didn’t, if he had fifteen trailers out there and he had a cord running across the field and a plastic pail for water, we can’t charge for a house lot.

S. Bennett: So, can I ask, going forward then because my other son now has a mobile home there that is going to be – when I mentioned this, you guys said had they quoted this or just assuming – so Zach is going to be charged his own taxes on his own trailer, correct?

A. Butler: For the trailer itself.

S. Bennett: O.K., which I asked all these years, for Jeremy, to be done.

A. Butler: But you’ll still be charged the base lot because you own the property.

S. Bennett: So then they can also get a tax exemption.

A. Butler: After they’ve lived there a year.

J. Bennett: They don't have to live there a year. As long as you've lived in the town, and stuff, you can move from...Bill can move from here to Bangor and automatically gets a homestead exemption. But if he moved from New Hampshire up here, then he has to wait a year. But he's living in the State of Maine and you can move from one place to the other and you can't make them wait a year.

A. Fowler: Is that how it is? I thought you had to reside in that structure.

A. Butler: You have to reside in that structure.

J. Bennett: No, you do not.

A. Fowler: See there's something new.

J. Bennett: Find out! Don't...

A. Fowler: Right, that's good – that something that I wasn't aware of.

S. Bennett: See, I have to say as just a common old person in the town, we don't know this stuff so when we go to these meetings and you're all saying, "We all agreed, and we voted," I'm going to share all this now, and try to get them to not vote for that because all of this isn't shared and we don't have this knowledge when you guys all decide to put this stuff in.

W. Shorey: Well, you know, that's your right as a citizen; that's the good thing about this country that we live in – you can have an agenda to go change something and maybe that you'll get it changed and when I look at these prices on these mobile homes, do I think they're unfair, myself, personally? Yeah, I think they're pretty high. But I've got to rule on what's the program that the Town has; are they being consistent with everybody in the Town of Brooks? I can't just single out and say, "Well, you're going to give Mrs. Bennett a cut here, and then it becomes an issue for everybody. So, you have got a job to do to go out and do some work to try to change that; that should be...

S. Bennett: But how is it consistent – no, how is it consistent for them to consistently charge anyone that lives in a mobile home double what it's worth, not a house? My cousin bought one; I've got it right here. She paid \$38,000.00. It's now worth \$71,000.00 in our town. My son just bought one for \$5,995.00. It's now worth \$15,000.00. Why isn't the house next door double? If you're going to be consistent, be consistent with everyone, not just people that own trailers. If you're going to charge double what it's valued at, then charge double for that house, too, for what it's valued at. You're only charging double on trailers. So we're back to that. How is that consistently fair?

W. Shorey: I think you're selecting words that aren't just so. What I'm hearing from this group of select people, that they have their base price is this \$15,000.00 and a lot of people going out and buying used mobile homes, absolutely, I agree. They probably are, they double almost every one of them, if they're some used, but that is the program in the Town of Brooks. Thorndike might be different, Unity might be different – but that's what they're doing and if you want to

change that as a taxpayer, you've got to do some homework and go out there and figure out how to get that changed. They're job is they've got to raise so much revenue with the Town and this is the avenue that they've chose to do it.

S. Bennett: Do you think I'm going to convince all the people in the Town of Brooks that have houses to agree with this double for mobiles, so we're going to get it double for houses, too? They're not going to vote with me.

W. Shorey: That's not for me to say. What we've got to make a decision here today is...

S. Bennett: How is it fair?

W. Shorey: Not how is it fair; is it consistent.

S. Bennett: It's consistently unfair.

W. Shorey: I mean, I can't say to these three gentlemen, "Look, we want you from now on to charge \$2,000.00 or we want you to do this or do want to do that," and we get personal property taxes issues in here and you can't...not everything is going to line up in America exactly fair for every individual at the same time.

S. Bennett: This is the Maine Constitution.

W. Shorey: I understand.

S. Bennett: Just, fair value. They gave you a definition. That is not just, fair value when you double what it's worth – triple, at times.

W. Shorey: Well, yeah.

S. Bennett: I got this off your website – "MMA Maine State local governments begins with you," it says. Just, fair value.

A. Fowler: I've seen it. Thank you.

W. Shorey: Well, you know, just for conversation purposes, there's other avenues than this table that you can go to when you lose, leave here, in case you lose in an appeal. I mean that's a process that we live in under this country. So, I think, I don't think we are going to gain any more by having any further discussion. I think we've pretty well kicked it around and I'm ready for a motion. Are you, Commissioner Fowler?

A. Fowler: Yes.

W. Shorey: Do you have one you want to make or do you want...

**\*\*A. Fowler: Currently at this time, I'm going to make the motion that we rule in favor of the Town and deny this abatement with regards to the fact that so long as they are consistent, whether or not we agree with the figure, that they are consistent with, we have to support that.**

S. Bennett: But how are they consistent?

**W. Shorey: I'll second that motion. Any further discussion?**

A. Fowler: No.

W. Shorey: All in favor? **Motion carries.**

J. Bennett: O.K., now I have one question for you. I want to know how many days we have to appeal it to Superior Court.

W. Shorey: I believe it's 60 days.

S. Bennett: Do I get something in writing?

W. Shorey: Oh, yeah, you're in the statutes, now.

B. Arseneau: Excuse me – within 10 days we have to provide you a decree in writing.

W. Shorey: Yes. But, that's one avenue and I'm sorry that maybe you think we're ruling unfairly against you but we're just making a ruling on what we consider...

S. Bennett: No, you're ruling against the Maine Constitution.

W. Shorey: Well, I'm not going to argue or debate the Maine Constitution with you. You can do that over in Superior Court and see what the judge finds, but I'll tell you one thing; a lot of courts have a lot of difficulty making decisions when they find something that's consistent that's used across the whole population in a community.

J. Bennett: But it's not.

S. Bennett: But it's not! They charge us double for trailers and not double for trailers and not double for houses. That's not fair.

W. Shorey: Well, that's a discussion for another place. Are decision is that from what we've heard, that one, you were used fairly on the outbuilding/house – that seemed to be that they were fair in what they did. The other thing we're ruling on is what they're doing on mobile homes; is it consistent in the community. I'm not talking about houses; I'm talking about mobile homes.

S. Bennett: No, we just go against mobile homes.

W. Shorey: And it seemed to be that it was. The trouble with making a decision is, you know, not everybody's going to leave the table completely happy and I'm sorry for that for you but that's we see it.

S. Bennett: And as far as the house, can I make a long comment: What you're saying, O.K. that is fair, but, Arthur, how many times did I come to you and you'd just smile at me? He never said that to me. He never went into the whole 25[%]. I've been over there and asked you and asked you and you'd just smile at me. What he's told you, he never shared with me.

A. Butler: Because we had not run it off the computer to see what it was.

S. Bennett: Because you didn't know!

A. Fowler: Is Jackie Robbins still in your employ as an assessor?

S. Bennett: No.

J. Bennett: No, they took her stuff and threw it out the window.

A. Fowler: Can I just...

A. Butler: That's not true, Jim.

J. Bennett: It is. Saw it in the paper.

A. Fowler: Can I just say, and I don't know if I'm speaking out of turn whether the Town of Thorndike still hires her every year on a yearly basis...

J. Bennett: Yes, we do.

A. Fowler: It was the greatest thing that we ever did because, you know what? It takes it out of you guys hands. Because you're always going to be the bad guy, you realize that. When there's a private entity that comes in there and does these things...

D. Mehuren: Right, but it wasn't us...

A. Butler: The voters last year turned it down.

A. Fowler: To hire Jackie at a figure a year?

A. Butler: We have it back in the article on the warrant again this year.

A. Fowler: If I can just recommend, because I believe it was this board [of Commissioners] or the board prior to that recommended to the Board of Selectmen in Brooks back a few years ago to get the valuation done because we had numerous situations...

A. Butler: Inconsistencies.

A. Fowler: Yeah, right. So, I see that you guys are getting it and you're trying to get it together, but, as I say, please, let me make that recommendation and when you go to your town meeting, whenever it is, I'd even show up for you and say, "You know what, people, it's worth it to spend the money on this lady or whatever assessor to come in and look at the new building permits and everything else, and set the tone there. You're not paid enough as Selectmen to have to do all of those jobs, and it's a thankless job. Jim will tell you.

J. Bennett: That was the most perfect thing we did.

A. Fowler: It was the best money we ever spent.

J. Bennett: But – we go by what she has and if we don't like what she has, we sit down with her and the people and we don't just go change it. They [Brooks Selectmen] have gone to work and changed this and that and then they didn't change some and this is why we're here today.

A. Fowler: Jim, they proved – they showed where they hadn't changed.

S. Bennett: No, they didn't! We showed you where they did!

J. Bennett: No, we showed you that! We just showed you that, and they threw half of her stuff out the door. (A. Fowler speaking at the same time.)

A. Fowler: They were going with some of the figures that they went with from the former board.

S. Bennett: Snuffy Smith's, or something?

A. Fowler: We have to adhere to rules...

W. Shorey: Well, thank you for coming in, anyway. We appreciate having the opportunity to speak with you...

S. Bennett: Well, they're trying to put in a new...

J. Bennett: Ordinance.

S. Bennett: ...ordinance in anyways, so that no one can live in a trailer like that in Brooks anyways. So then everyone, yeah. We're all fighting that in Brooks already.

A. Fowler: When is your town meeting?

A. Butler: The 19<sup>th</sup>. March 19<sup>th</sup>. 1:00 p.m. If you came to the public hearing on that ordinance...

S. Bennett: I've read the ordinance.

A. Butler: If you came to the public hearing, you'd find that the Selectmen turned down a good portion of that and it's not going to be ready for Town meeting to even vote on. It's so far out there.

S. Bennett: Yeah, I agree. I'm glad to hear that.

J. Bennett: Thank you.

W. Shorey: Thank you, gentlemen.

**\*\*A. Fowler moved, W. Shorey seconded to adjourn the hearing at 12:34 p.m. Passed by two.**

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