

**WALDO COUNTY COMMISSIONERS COURT SESSION
TAX ABATEMENT HEARING PETITION NO. 370
DEBRA PAUL VS. TOWN LIBERTY
APRIL 14, 2016**

PRESENT: Commissioners William D. Shorey (Chairman), Amy R. Fowler and Betty I. Johnson, Lee Woodward, Jr., Esq. serving as legal advisor to the County Commissioners, Plaintiff Debra Paul, Defendants Town of Liberty Selectman Steven Chapin, represented by William Kelly, Esq., Deputy County Clerk Marilyn Saucier and County Clerk Barbara Arseneau, George Paul, Richard Light, Autumn Birt, Adam Paul. Also present from the Town of Liberty were Melinda Steeves and Carrie Peavey.

Commissioner Shorey called the meeting to order at 9:30 A.M.

Commissioner Shorey started by reviewing the procedures for the hearing.

County Attorney Lee Woodward added some instruction to the procedures, including the three ways that Ms. Paul would need to prove the property has been unfairly taxed. She would have to prove indisputably that the true value of her property was substantially overestimated, or that there is evidence that there is a systematic scheme by the assessors to place a disproportionate share of the tax burden on her property or that the assessment was fraudulent, dishonest or illegal. The burden of proof is on Debra Paul.

PETITIONER:

Petitioner Debra Paul told the Commissioners that they already have a document that lists the comps and basically lays out her case.

D. Paul: I do have an amendment which I have copies for each of you.

(D. Paul stated that the Maine Constitution states that the properties must be assessed every 10 years minimum. She read from the Maine Constitution):.

The Maine Constitution Article IX S 7 states that a general valuation should be taken every 10 years. Also, the Constitution implies that property needs to be assessed as to its just value which is generally regarded to be equal to market value but defined by a 70% ratio which takes into consideration market fluctuation.

"Just Value" is defined by Title 36 S 701 as an assessment which "must consider all relevant factors including without limitation the effect upon valuation of any enforceable restriction to which the use of the land may be subjected, current use, physical depreciation as well as functional and economic obsolescence".

According to M.R.S.A. S 328 (7), assessors are required by law to physically inspect each taxable property at least every 4 years. In the case of the property at 157 Bolin Hill, how is it possible for an assessor to increase an assessment by \$213,055 if they have never physically set foot on the property. Also, according to the property card, the photo depicts a building which is located at 45 Bolin Hill NOT 157. The dimensions given for the building are also incorrect. Mr. Chapin somehow decided on an assessed value without ever viewing the property in question. It was only after he received a written appeal did he take the time to visit the property. Our appeal was deemed denied as he never bothered to notify us in writing as to an abatement or denial. Nearly 6

months later, we received a letter from Mr. Chapin granting an abatement which, at that point, was not acceptable due to the passage of time nor are we in agreement with the abatement granted as we feel that the property is still overvalued. All of these actions strongly suggest a discriminatory attitude which we further believe to be punitive based upon our lawsuit against the town. Mr. Chapin has clearly stated to us that "if we wanted to live in town, we had better not rock the boat."

According to the Maine State Assessment Manual, buildings that are 100 years or older should never be classified as more than a Grade 3 structurally by comparison with modern construction methods. The town of Liberty uses the Trio Tax Software which grades with a letter system rather than numerals although, I believe, that a Grade 3 would be comparable to a Grade C. Also, I do not believe that the town takes depreciation into consideration which would include physical, functional and economical obsolescence. As regards physical defects, the cape still suffers from a basement that is extremely wet due to the presence of numerous springs on the property. There is a broken carrying beam under the back ell which needs to be replaced. The roofing is substandard and needs to be redone. In terms of functional obsolescence, the cape does not have functioning systems as regards water or sewage. It has no central heating system other than a wood stove. The second floor is unfinished. It is also a typical antiquated structure with fairly small rooms, 2 closets and, as such, it's desirability is limited, particularly where it is presently under construction and not habitable.

Economic obsolescence refers to the physical location of the property, a factor over which the property owner has no control in terms of being able to change, correct or improve. The location factor very often creates the greatest loss in value and includes such things as topography and access to utilities and services. Services, obviously refer to such things as police, fire and ambulance availability as well as snowplowing and road maintenance. Town services comprise 30% of the property tax bill yet due to the condition of the Bolin Hill Rd, services are nonexistent a good part of the year. As such, the value of the property is greatly diminished and any assessment must take this factor into consideration.

While the main concern, and this is what I focused in pretty much in this case, is building assessment because I just thought it was so out of whack considering what we have up there. But in retrospect, looking at this again this week, most of the land is in tree growth except 5 or 6 acres out of tree growth and we are actually assessed as like an improved lot, which is a \$10, 000 addition to the property bill.

While the main concern in this case is the building assessment, I believe that there is also a problem with the idea of there being an "improved lot" with respect to the property. A developed or improved lot as defined in Book 3 of Maine Revenue's Valuation of Real Estate is described as having 3 components:

- 1) a dependable water supply - the cape has a dug well which is not hooked up. It is unknown whether it is functional or what the quality of the water would be.
- 2) a functioning septic system - the cape has a nonfunctioning system which is not hooked up. It is possibly a cesspool although this is unknown.
- 3) landscaping - the cape has no landscaping other than sitting in a clearing.
- 4) an acceptable driveway, either gravel or paved - the cape has no driveway. Vehicles are parked outside the gate and one needs to walk to the property on a grassy clearing between trees.

The fact that the lot contains a building or even a house does not make the lot automatically "developed". The proper test for developed vs. undeveloped is "if the building were removed,

would the lot sell for considerably more than a similar parcel upon which no building was constructed". In the case of the cape, I believe that the answer would be "no".

In conclusion, I believe that, based upon the comparisons provided for similar properties as well as the unique conditions which effect the property at 157, the assessment needs to be much lower than what the town of Liberty has provided.

W. Shorey: [To D. Paul] Does that complete your testimony?

D. Paul: It does, in addition to what I just provided you.

B. Johnson: Will we be placing this whole report from you into exhibit?

D. Paul: Right, because that has all my comparisons and fluctuations in terms of assessments.

W. Kelly: If there is a motion being made to introduce it into evidence, I will address that. I am not sure where you are. I don't know if the first document that was just read is the subject of the motion or not yet but I'll wait to respond until you tell me it is time to respond to any motions.

L. Woodward: Now would be the time to address what D. Paul wishes to introduce for exhibits.

D. Paul: The whole thing and the documents I brought you today. There is also a correction to be made on one address in my comparables.

W. Kelly: On the numbering issue, just for clarity for your records later. I had actually numbered my exhibits with letters A, B, C, perhaps for the Petitioners exhibit. You could do 1 and 1A instead of A and B because it might get confusing later.

W. Shorey: To W. Kelly, are you ready with questions?

W. Kelly: I haven't addressed the exhibits yet - before you admit them - if I could do that now. Exhibit 1 (the Maine State Constitution Article 1X S7) is largely argument but it has some allegations in it so I am not going to object to that because it could have been testimony instead. I have no objection to Exhibit 1. As far as Exhibit 2 goes, I have to indicate I object to all of the data and numbers and addresses and sales figures because the basis for any petition for an appeal regarding real property value is going to be evidence of similarly situated properties, provided typically by an expert, or someone qualified to interpret the data for you. When an appraiser presents a case there is the property in question and then there are comparable properties. Those properties are identified by the appraiser as being comparable because they are similarly situated due to a number of factors. And then the appraiser does something very important for you or for any report that they submit. They interpret the data, they tell you what it means, they make adjustments in the comparable sales to say why a given sale that the expert is presenting to you is comparable. They do this because the appraiser is licensed by State of Maine under what are called the "USPAP standards" and it's important that they are licensed. As a matter of fact, if there was someone for hire here who was presenting evidence instead of the property owner, it is actually a Class E crime to present evidence of a value of a piece of property for a fee if you aren't a licensed appraiser. My objection is to the foundation in terms of that data meaning anything and the ability of the petitioner to interpret that data because she has no training to do that and, therefore, to the

conclusions that you might draw from that data. I object to all the data in Exhibit 2. So that's my objection, it's to the ability of this witness to submit this evidence for knowledge of what it means, lack of certification and training to explain what it means and therefore the relevance in terms of however you are going to treat all this data.

L. Woodworth: The burden of proof is on the petitioner and with respect to discriminatory assessment; she has to show that there is not a uniformity in methodology. The idea is they have to use a uniform method to assess comparable properties. It will be up to you, the Commissioners, whether the evidence that is submitted and the argument convinces you one way or the other as to the method that was used on comparable properties. What you may wish to do is submit it for what it's worth, subject to objection.

W. Shorey: Mr. Woodward, I am a little confused. We have several different areas in this book it mentions wide discrepancies in valuations and how the valuations are compiled so I am having trouble deciding which road the defendant is going down.

L. Woodward: Again, there's three ways that the petitioner can address; one is on valuation and if valuation is one of the avenues that she is taking, it's going to be her burden to show what the fair market value of this property is; that the property is over-assessed. That's got to be done by competent evidence. If you go down the next road - and it's not to try to say you can't take two roads at the same time - and that it's discriminatory, then it's her duty to show what has been the method applied throughout the town, two comparable properties and is hers treated differently. The burden on each of those is on D. Paul and it's up her to walk you through whatever argument she is making here to prove to you on either of these points.

B. Johnson: She has to point out certain things to convince us, is that correct?

L. Woodward: That is correct. It is her duty to elicit from that facts that would convince you on either of those two points, on value or discriminatory conduct.

****B. Johnson: I move that we accept it with objections.**

D. Paul: He talks about experience and having an assessor come in and I thought about going that route, it's quite expensive and time consuming, but I will say that I have renovated five homes over the course of the last thirty years and I am pretty well acquainted with construction and what one needs to do. Also, the manual pretty much spells it out in terms of grading. I don't think you have to be a rocket scientist to be able to follow that. I am not someone who just comes in here and knows absolutely nothing and doesn't understand what I'm what I am reading and what I am looking at. I do take exception to what he had to say.

W. Shorey: Does the Liberty attorney have any questions he wishes to ask Ms. Paul?

W. Kelly: No.

W. Shorey. Ok...then it's the Commissioners' turn to ask questions.

A. Fowler: My question is...in the comparison of building assessments, it looks like you have just made a copy of all the taxpayers in Liberty.

D. Paul: Sometimes I went alphabetically, sometimes I just took twenty.

A. Fowler: So, where did these numbers come from?

D. Paul: They came from the tax assessment sheets, which are online, just to get a random sampling - how assessment had changed, how much work had been done in terms of assessing in a two-year period. Some of this may not be terribly relevant. I want to think that the comparables are probably the most important thing today.

W. Shorey: The whole subject of your case is the difference in taxes from 2015 to 2016 and these two buildings come into play as being the subject that is creating the problem for you. I would like to get it on record that the tax bill was in 2015, the valuation at one point was around \$50,000, is that correct?

D. Paul: Yes, on the cape.

W. Shorey: And then in 2016 it went to \$287,000.

D. Paul: Yes, and I don't know how that breaks down.

W. Shorey: So if we took the existing value of \$287,000 and deducted \$50,000 it would be about \$237,000 - somewhere in that area. \$50,000 was your 2015 tax bill, right?

A. Fowler: The Town of Liberty offered you a tax abatement?

D. Paul: Six months later.

A. Fowler: May I ask you how much it was?

W. Kelly: If it helps you, it is about \$154,000, which is the final assessment.

W. Shorey: I guess those are all of the questions that I have. Commissioner Johnson, do you have any questions?

B. Johnson: Not really...I think we have just kind of hit on different things. I may have some a little later.

D. Paul: I definitely do want to point out that comparables for other capes in Liberty similar to mine, only fully functioning capes that are being lived in with their assessments and how they relate to my case that is unlivable.

W. Shorey: I guess we are having a little bit of difficulty looking at the comparables because we don't have expert opinions on valuations. Mr. Woodward, would you like to comment on that?

L. Woodward: Again, you need to have confident evidence as to the comparables. The petitioner can certainly testify as to the pros and cons of her own property but you need to determine if she has the ability to testify concerning the quality of these comparables.

W. Kelly: May I be heard, Mr. Chairman? And I don't wish to interrupt if you are going to allow this testimony but I did want to at least explain why I am objecting to it with a little bit of detail. In order for you to review evidence, it has to be credible and affirmative evidence. I would suggest to you that credible evidence that you would review has to be based on a foundation of expert knowledge. It's not just because she's found the numbers that it means anything to you, and here's why. One of the fundamental aspects of looking at a comparable sale is to make sure that the sale is an arm's length sale, open market sale; the property was exposed to the market for a sufficient period of time. An inquiry was made with the realtors who listed it and then sold it. Appraisers do that because they first have to provide a basis for you to demonstrate that the sale means something. The second thing they would have to do is break the sale apart and decide whether or not it is in fact a comparable or not and then make adjustments to that sale price based on their expert training. Whether we like it or not, in Maine, the bottom line is that when a homeowner seeks to have a hearing on the valuation, it's almost impossible to do it without an appraisal done by a certified appraiser and then have that person come and explain it because of these difficulties. I'm not making it up for this case, it has nothing to do with this particular petitioner. None of us wants to be misinformed and none of you want misinformation to apply to your decision. Yes, it costs money to hire an appraiser and I appreciate that, but we all have to have a reliable set of facts before us and these are not reliable.

W. Shorey: Counselor, I would like to remind you that in listening to the testimony of Ms. Paul we don't necessarily take it as hard fact. We let the defendant present her case and then we will listen to your case, which will be credible I am sure but in our deliberations we will take into account what we assume to be fact and factual.

D. Paul: I need to respond again. I totally understand getting an assessor out to look at my property but when we start looking at comparables that person is not going to go out and look at all of them and for me to find properties that have sold, very few properties have sold in Liberty. I would think that the Town has property cards on every one of these properties and could tell you exactly what sort of system, what sort of heating, all of this. I can't access that information. I know all of these properties are being lived in; mine can't be. All of the houses, with the exception of one, have access to roads - all the Towns' services; I have none of that. I have absolutely no access to my home. That has to affect the value. Over and above everything else, that is huge. So, I am not sure with respect to Mr. Kelly, how we go about determining what exactly we need to know about these comparables because I can't do it and I can't hire someone to do it. That would be up to the Town to furnish the property cards.

W. Shorey: If you are near completion of your case, we can give Liberty the opportunity to present their case and maybe some of these questions can be answered.

W. Kelly: I am going to be asking some questions and Mr. Chapin is going to be giving the testimony. This is Steve Chapin, former First selectman from the Town of Liberty. Elections just took place and so that you are all aware, Mr. Chapin is not on the Board anymore but he was at all these times and he also is certified as an assessor in Maine. Steve, if you could give the board a sense of your background.

S. Chapin: I am basically a trained engineer; been an engineer all my life. I retired to Maine and decided to get involved in community affairs. I was on the Fire Department and EMT, Planning Board and in a weak moment decided to run for selectman. My goals were to really restore confidence in the assessment process. I attended property tax school several times, became aware of our methodology and compared it

to the methodology suggested in tax school and actually found it was fairly conformant. In the end, I decided to become a licensed property tax assessor from the State of Maine.

W. Kelly: Your years as a town assessor in the town of Liberty would have been which years?

S. Chapin: Four years, I started in 2012.

W. Kelly: Can you describe for the Commissioners the tools you have and the process of how Liberty does its mass appraisals for the entire town.

S. Chapin: We use a program called TRIO. It was developed in conjunction with the Board of Assessors at the time. Internally in the program is a model for things that exist in Liberty. Things that exist are land, conditions on the land, buildings, sheds. You name it, it's part of our model. And we had several choices on how they chose to assess. The three accepted choices are income, market and cost. They chose the cost model for the model that was built. When assessments are made we go through a process of determining with the help of the land owner what's on the property. We have tax maps that describe all of the properties. We verify the facts by site visits if possible. If not, we go by the data. Every town meeting we require the inhabitants to give us a 706 about their property. For those of you who don't know, a 706 is a request for the property owner to describe all of the buildings and any changes since prior years. In, I think, 2007 or 2008 the Town adopted a way to basically describe a property in detail. It's a two page sheet describes the construction, exterior, interior, etc. We do a visit if at all possible to verify what has been submitted to us. So that is our process. We collect facts about all of the properties that goes into a grading system. We basically figure out a grade for the property and the buildings on the property and we plug them into the model. That's how we determine value across the town. There are no exceptions to that process because the way the process works is you can't really create an exception. We treat every property based on what we find on the ground. Additionally we found that within the town there's variations with respect to particular areas within the town so we've created model for neighborhoods in the town that describe geographically similar properties with similar sorts of construction. We have taken our land values and we've categorized them with respect to things that affect market value so for instance we have basically raw land in the town of Liberty, we have land surrounding the lakes. Each of the lakes and ponds have specific per-foot land cost which describe how valuable the land is. Every year we go through our sale analysis to look at properties that were sold. Since I've come in, we've improved our ratio and our quality rating. We have been rigorous about going through as many properties that we can visit in a year. We make sure that our model is still valid across the town. Admittedly, one of the problems we had in Liberty, as was alluded to, is that we really have very few legitimate sales in Liberty. Every year when we go through our analysis if we find things that are dramatically wrong, we change the rate. We adjust accordingly. The other thing we did when we instituted when I started was that we keep comments about all of the property that we visit, write down why we changed things, what the rationale was so there is basically a trail with respect to changes.

W. Kelly: Base lot values of land are supported by actual sales as best as you have them, and site value is the first thing done to assess real property regarding buildable site and calculation and add on top of it, based on the quality of construction and the condition it is in. So, you talk about cost and add depreciation and not doing so well.

S. Chapin: That information is all in the model. It happens with every property in the Town of Liberty.

W. Kelly: So the land is the thing that is reflected in your process that a willing buyer and seller are willing to pay for a buildable lot.

S. Chapin: That is correct.

W. Kelly: Is this case with the Paul property.

S. Chapin: It happens to every property in the Town of Liberty.

W. Kelly: I have Exhibits A-F that I would like to share with the Board.

Exhibits A-F submitted by Defendant:

Exhibit A- is the property card

Exhibit B - are the two relevant tax maps

Exhibit C- is correspondence to the Paul's from the Town, forms, a letter from Ms. Paul when she appealed the assessment.

Exhibit D- is a listing page when they listed it for sale for \$225,000, as well as the new abated tax value which is an official town form, 2015 and 2016 tax bills,

Exhibit E- sketches, photographs of the property

Exhibit F - Certification for S. Chapin as Assessor of State of Maine

W. Kelly: I would like to enter all of these so that I can give them to you so we can go through them with Mr. Chapin's testimony and we can explain what we think is important in each one of these.

****A. Fowler moved, W. Shorey seconded to accept the Exhibits from the Defendant as presented. Unanimous.**

Exhibit A – Property card for property being appealed today. Just for clarity the photograph is not correct. Exhibit E will have the correct photograph.

Under the photograph the current assessment after abatement...\$125,764. That is your assessment of the buildings and the property in the condition they are in. In order to figure that out you have tools that you are provided which are guides from professional people and they give you the opportunity to understand the quality of the construction and apply general cost that are related to the quality of that construction. Once you figure out the cost of the construction, you then depreciate the buildings value to its present condition based on the training you've received. For land value, we have \$39,131 and we will go through that in a moment because the Commission will see, if you look below that on the lower left hand side of the page, it says "land detail" and we are going to break the land down in a moment to explain how the total valuation of \$39,131 was arrived at. Moving on down the page it says total assessment on the left hand side in the middle. So after your abatement process you have determined that the valuation is \$154,895, and that includes a \$10,000 Homestead Exemption. Could you please go through and explain to the board what these listed items mean and how you get over to the right hand column of value for each of these six, seven or eight line items?

S. Chapin: When you start to break down land values in Liberty we start with a base lot. The base lot right now is one acre by ordinance. We have a lot of grandfathered lots that are less than that so it's a fraction of that first acre. If the first acre is located on a tarred road its \$12,000, gravel road its \$11,000 and if it's on a private road its \$10,000. So once we get past the first acre the next ten acres are called front land, which has

a much smaller rate \$650 an acre. If you exceed those eleven acres, that is taxed at \$400 an acre up to as much land as you own.

Discussed acreage assessments. Four things assessed – driveway, water, septic, and electricity. If you have those four things on the property then you are assessed \$12,000, the same as a first acre lot. There are some cases where we find improvements aren't really full improvements.

Next four are all tree growth items. This land has soft wood, mixed wood and hardwood. The reason for lot improvements being on there twice is there are actually two buildings on it. There are many properties that share a water system, split it half each. There are categories that can degrade the value of the property.

W. Kelly: There is a road that goes up to each property. [He asked the Commissioners to look at Exhibit B, first page and directed Commissioners to Lot 17 and Lot 18. Lot 17 is the property in question. On the left side of that lot, southwest, there is a road listed as Bolin Hill Road. [S. Chapin confirmed it abuts the Paul's property.] In fall of 2014, Bolin Hill Road was left as usable. The town no longer has obligation to maintain it.

S. Chapin: There is a fair amount of road mileage that is the same as this particular road. It doesn't significantly affect the sales of those properties - not measurably different. If they were all dramatically lower, then we would change their data accordingly.

Exhibit C: September 2015 – S. Chapin's letter from Board of Assessors to Debra Paul.

S. Chapin: We had heard there was another house on the property. The property was gated, had "No Trespassing signs and cameras. We heard that there was a new house up there that hadn't been disclosed to us. We went back through the records and found there was intent to build was filed in 2012. No [form] 706 in years 2013, 2014 or 2015 but yet, by report there was still a house there. In the past, assessors prior to me had been asked to leave the property. I also had been asked to leave and told they had done enough assessing and it was time for us to go. The letter was sent and forms were requested. I saw the MLS (Maine Listing System) listing and saw that there were two houses there. I wanted to have a description of the property so that it could be assessed. We didn't receive in a timely fashion so had to use the facts we had. We came up with a reasonable assessment, given the facts, and when the forms were received, they had enough facts to determine what the facts were. We scheduled a visit. [All looked at Exhibit D, first page.] The 706 forms had not been sent up to that point, we saw the MLS listing online and Exhibit D is the MLS with two buildings – "off the grid form" listed at \$225,000.00. There were all kinds of photos of the interiors, and the outsides of the buildings. This was the data used for the assessment. We received the forms later in October and at that point we had enough facts to determine of what the assessment on the property should be and we scheduled a visit.

W. Kelly: The commitment has to be done by the end of September. So without data you found this online, and just so it is clear, Exhibit D is the face page of the property listing...2 houses on 33 acres, wonderful old cape, with updates and renovations, along with a smaller off the grid home, field and forests, near Lake St. George, quick drive to the Coast. Listed at \$225,000. That's what you found. And you found all kinds of photos of what the interior looked like. So that was the data you used to come up with the assessment that you had to commit to the books.

S. Chapin: That's correct.

Next, still Exhibit D, the first page is MLS listing and second page is the official notice from the assessors that an abatement was granted and the original assessment of 4/1/2015, \$297,434.00, with best available information. You then conducted a site review and came up with the new valuation of \$164,695.00 less the \$10,000 homestead exemption that gets us to the \$154,695. This is the official act of the assessors to provide the abatement that was requested. Debra Paul submitted an abatement request, and they mentioned a figure that they thought it should be reduced to. What we always do when we get an abatement request is we tell the property owner that you are giving us permission to reassess your property, do you agree with that? Generally they answer yes. And we tell them that this could go either way, up or down. In their particular case theirs came down fairly dramatically based on what we saw on the ground so we put it through just like we would have done had we gotten the data in time; it would have been this assessment. Time would not have made a difference.

We have been processing a lot of abatements. There were only two selectmen. We were struggling to get another selectman elected. Abatement would be retroactive to date it was submitted, and then later retroactive to assessment date, with no penalty.

W. Kelly: So when you finally go to it, in the little Town of Liberty, this is what you produced. A question for you about this extra building. There is Google Earth and other maps available to see if there are improvements on the property. You had heard there were improvements. Did you try to find any type of improvement on Google Earth?

S. Chapin: Yes, we did use Google Earth and could not see a building on the property and so I was perplexed.

W. Kelly: At some point you had a site visit...did you speak with somebody, one of the owners?

S. Chapin: I spoke with both Autumn and Adam, remarked about the green and brown shingles, and got a remark that it made it harder to see.

W. Kelly: Was there any conversation about intentionally camouflaging this property?

S. Chapin: No, there was not. It was an off-handed remark. I'm not making a point. It was not a remark about camouflaging it. I just found it interesting and unusual when I saw the color schemes.

W. Kelly: Moving on to the rest of Exhibit D – information was requested by September 21 and the assessment date was September 23. On the next page, you will see the tax bill for prior year, with a significantly different building value due to no visit and no inspection whatsoever.

S. Chapin: Yes, that is correct.

W. Kelly: Now there is one other building that has been moved onto the property that you did not include in the valuation.

S. Chapin: I discovered an Amish, portable-style shed that was on the property. I was told it was not on the property on April 1st but was on the lower lot, on the other Paul property which is not subject to this abatement. In the end, I decided not to send a supplemental bill since it was elsewhere.

Exhibit E – sketch provided by the Pauls’ and three photos of the camp building and a sketch, plus a garage. All have been considered in the new calculation of the value. [Mention of becoming certified as a Maine Assessor on August 8, 2014.

W. Kelly: Exhibit F- we have a certification August 8, 2014 you are a certified Maine assessor.

D. Paul asked to address some of the statements that were made. First thing she had an issue with was the road. To be given a full evaluation of a \$1,000 of a town gravel road? The Commissioners asked if there were statements or questions.

She said that she never recalled telling them they could not get on her property.

S. Chapin: My statement was that it was definitely unwelcoming. There was no direct statement that said "get off my property" but it was definitely an unwelcoming situation, having been on many properties in the town of Liberty and having very cordial relations with everybody, it was distinctly different when I came on your property.

W. Shorey: The Commissioners are only interested in the facts of the case. [To D. Paul]: You must ask questions only. If you have questions...now is the time to ask them. You had an opportunity to present your case initially.

D. Paul: But I didn’t know what they were going to say and I have some serious objections. [To S. Chapin]: When did you send out the 706?

S. Chapin: It was sent out September 17th.

D. Paul: I received it the same day as my tax bill. I did sketches and brought it down to Gail that same day.

S. Chapin: As far as I know it was put in the mail on September the 17th.

D. Paul: We did not receive it. We received it the same day as the tax bill.

D. Paul: Improved lot? You say that our lot is a fully improved lot?

S. Chapin: Yes, that is correct.

D. Paul: We don have water, don’t have sewerage, don’t have a driveway. How can we be a “1”?

S. Chapin: My assumption is when you are selling a house on MLS and you say that it’s for sale that you actually have water in the house and you have septic. I am going by the MLS card and it wasn’t disclosed, then it wasn’t that way.

D. Paul: That’s a dangerous assumption to make because there were many homes that don’t water or a septic that are on the MLS being sold. You know that as well as I do.

S. Chapin: I do not know that for a fact.

D. Paul: But you assumed that we had water and septic that we do not have. I don’t know how we can be a “1”.

W. Shorey asked D. Paul when the abatement hearing was applied for. As she did not have the date in front of her, County Clerk Barbara Arseneau found the paperwork on file and stated it was received at the Commissioners Office 12/02/2015.

W. Shorey: Did you receive a letter from the town about an abatement on March 22, 2016 that they were offering to you? Was this in line with what you were thinking as far as an abatement amount?

D. Paul: Yes, and it was better, but not what they felt was enough based on what they have. I feel it still needs to be taken down considering what I have.

A. Fowler: [To S. Chapin] So, going back to Exhibit A, you broke down how you determine land value and such....is this how you charge every taxpayer in the Town of Liberty? Are they all charged equally and the same?

S. Chapin: Absolutely.

B. Johnson: Does Liberty have an assessors' agent or does the board of selectman assess?

S. Chapin: Typically it is a board of selectmen, and board of assessors and the overseers of the poor. At our last town meeting they approved the ability for the selectmen to hire an assessors agent if they so chose. It appears there was one in the past.

B. Johnson: Are the Selectman really qualified to interpret the data and if they were certified. The case has been made that Ms. Paul isn't certified and qualified – wouldn't that be applied to the selectman?

W. Kelly: The statute states that once elected, assessors are magically qualified.

The Town of Liberty had no more questions. Plaintiff D. Paul had no more questions.

Commissioner Shorey closed this section of the hearing and stated it would reconvene on April 28, 2016.

****B. Johnson moved, A. Fowler seconded to close the hearing at 11:55 a.m. Unanimous.**