

MINUTES

**AROOSTOOK COUNTY COMMISSIONERS' SPECIAL MEETING - TAX ABATEMENT APPEAL HEARING
- WEDNESDAY, OCTOBER 4, 2016 – 1:00 P.M. - SHERIFF'S OFFICE BUILDING - TRAINING ROOM
(FIRST FLOOR) - HOULTON**

PRESENT

Paul J. Adams, Chairperson, County Commissioners
Norman L. Fournier, County Commissioner
Paul J. Underwood, County Commissioner
Douglas F. Beaulieu, County Administrator
Ryan R. Hines, Property Owner
Glenn Hines, Property Owner
Wendy Folsom, Hammond Clerk
Walter Metherell, Selectperson, Hammond
Christine Fraga Thornton, Registered Professional Reporter, Don Thompson and Associates

- ART. 1. Chairperson Paul J. Adams called the meeting to order at 1:00 p.m.
- ART. 2. Chairperson Paul J. Adams entertained a motion to approve the agenda.

MOTION:

Motion by Paul J. Underwood and seconded by Norman L. Fournier to approve the agenda.

VOTE:

Motion voted on and passed.

- ART. 3. The County Commissioners conducted a tax abatement hearing concerning Ryan R. Hines and Diane and Glenn Hines vs. the Town of Hammond. The hearing was conducted in public session and the County Commissioners heard testimony from both the Applicants and the Respondents. Chair Adams indicated that the matter would be deliberated in open session and a written decision would follow within thirty (30) days of this hearing date. The decision will include Findings of Fact and Conclusion of Law.
- ART. 4. The Commissioners approved and signed the following:
- A) Attendance Record.
 - B) Bills and Warrants.
- ART. 5. Other Business.

County Administrator Douglas Beaulieu encouraged the County Commissioners to take an opportunity to discuss and deliberate regarding the tax abatement hearing heard earlier in the meeting. The County Commissioners then proceeded to deliberate on the hearing referenced in Article 3 above.

The Commission has never encountered an abatement matter like this one. It is unique in that the weight reduction of a bridge, the Mitchell Bridge in Hammond, precipitated a request for an appeal hearing. At first, the consensus was that this matter could go either way. But after a fair amount of discussion, the County

Commissioners opined that the Applicants had indeed met their burden of proof. However, the Commissioners do not agree that a full abatement is in order. They believe the taxes should be abated for the land in tree growth because the weight restrictions placed on the Mitchell Bridge directly impact the ability to meet tree growth criteria, and the bridge posting impacts the Hines' earning capacity. The taxes being paid for the structures (domiciles) fall in a different category. If the fair market value of the domiciles is reduced, it is so trivial or insignificant that it does not merit an adjustment in taxes.

Consistent with this discussion and deliberation, the County Administrator was instructed to draft a decision for the County Commissioners' review and approval.

ART. 6. Executive Session.

MOTION:

The following motion was made by Norman L. Fournier and seconded by Paul J. Underwood:

"I move we go into executive session pursuant to Title 1, M.R.S. Section 405, paragraph (A) to discuss a personnel situation in the Office of County Commissioners".

VOTE:

Motion voted on and passed.

After returning from executive session to open session, no action was required or taken.

ART. 7. Adjournment.

MOTION:

Motion by Paul J. Underwood and seconded by Norman L. Fournier to adjourn the meeting.

VOTE:

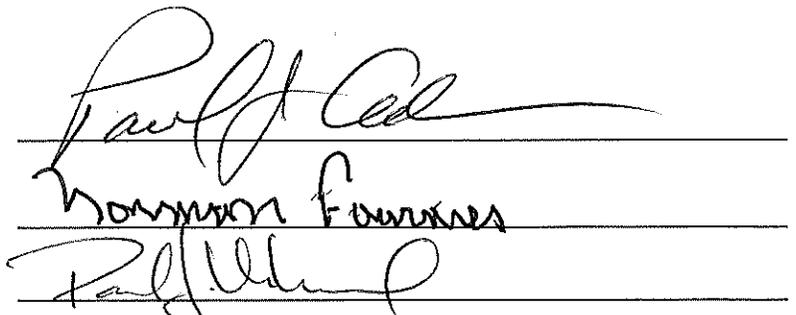
Motion voted on and passed.

Meeting adjourned at 3:23 p.m.

ATTEST: A True Copy
of Commissioners' Meeting



Douglas F. Beaulieu
County Administrator



AROOSTOOK COUNTY COMMISSIONERS
DATE: October 4, 2016