

TOWN OF MADISON - PUBLIC NOTICE

The Inhabitants of the Town of Madison are hereby notified of a public meeting, The time, place and purpose of which are as follows:

MINUTES
BOARD OF ASSESSORS
Monday February 22, 2016
5:30 p.m. – Old Point School Meeting Room
Amended on April 25, 2016

- A. Salute to the flag
- B. Roll Call: Meeting was called to order at 5:30. All Assessors present
- C. Discuss acceptance of meeting minutes of December 28, 2015. Motion to accept the minutes by Paul Fortin, seconded by Jack Ducharme. Motion carries 5-0.
- D. Old Business (Assessor's concerns from immediately preceding meeting): None
- E. New Business
 - 1. Review Abatement Requests: Town Manager Tim Curtis told the assessors that three mobile homes came into tax acquired property this year but upon further investigation the mobile homes had been removed from the property or torn down and were no longer taxable and he recommended removing them from the Town records.
 - a. **Acct# 2930 547 Horsetail Hill Mobile Home no longer there:** Motion by Paul Fortin to clear the books by abating Account #2930 in for the amount of \$27,200 and tax revenue **to include all fees and interest** of \$611.57, seconded by Jack Ducharme. Motion carries 5-0.
 - b. **Acct# 2380 1603 East Madison Road Mobile Home no longer there:** Motion by Paul Fortin to clear the books by abating Account #2380 in for the amount of \$62,700 (\$20,900 for 2013, 2014 & 2015) and tax revenue **to include all fees and interest** of \$1,392.46 (tax years 2013, 2014, 2015), seconded by Jack Ducharme. Motion carries 5-0.
 - c. **Acct# 3125 24 Martins Road Mobile Home no longer there:** Motion by Paul Fortin to clear the books by abating Account #3125 in for the amount of \$49,300 (\$16,700 for 2013, \$16,300 for 2014 & 2015) and tax revenue **to include all fees and interest** of \$1,120.01 (tax years 2013, 2014 & 2015), seconded by Jack Ducharme. Motion carries 5-0.
 - d. **Acct# 179 89 Abnaki Road Request from Labonte & Associates:** Labonte and Associates has asked for an abatement of \$306,826 for the Abnaki Campground which is currently valued at \$906,826. Tax Assessor Shirley Bartlett has done some research on campgrounds and asked the Board of Assessors for more time to research and guidance. Assessor Fortin mentioned that campgrounds with lots that have access to water for recreation must be valued more than those who don't have water access.

Both Mr. Fortin and Assessor Ducharme mentioned that they have difficulties considering abatements for accounts that are behind on paying their taxes.

Cyp Johnson asked Shirley to consider the business model approach to Abnaki similar to the approach to Madison Paper. Al Veneziano stressed that the value of the land is what it is regardless of the business.

It was recommended to compare valuations of Two Rivers Campground in Skowhegan and the Evergreens in Solon. In addition there was a request to check some campgrounds in and around the Augusta area.

The Board wanted to know how much water front there was on the property and how much is buildable. Shirley says there are approximately 30 acres that could be considered wasteland and/or resource protection which is valued locally at \$60 per acre.

The Board asked Shirley to estimate how many buildable lots there could be within the property but she reminded them that currently the property has to be valued as a campground, not as what it could become.

Mr. Johnson motioned to table the abatement request for Abnaki to the next Assessors Meeting scheduled for April 25, 2016, seconded by Mr. Fortin. Motion carries 5-0.

- e. **Acct# 1863 12 North Cove Road Request from Ewing Family:** The Ewings have asked for an abatement of \$32,200 for their property on the lake currently valued at \$187,200. They have had the property for sale for a few years and their realtor suggests the value is more in the range of \$155,000 to \$160,000.

Shirley Bartlett's research showed two homes in a similar area sold for close to or above assessed value in 2015. Based on that she could not recommend an abatement for this property.

Mr. Fortin motioned to deny the abatement request for Acct #1863 (12 North Cove Road), seconded by Mr. Johnson. Motion carries 5-0.

F. Assessors Concerns: None

G. Citizen's Concerns: Mr. Charles Potratz purchased the property at 17 Locust Street in October of 2015 and plans to remodel and live there. He has asked for an abatement and Shirley has denied considering the abatement at this time because he did not own the property on April 1, 2015 which is the Town's practice. Mr. Potratz asked the board to consider his request now since all of the other rights as a property owner are transferred to him after the sale, therefore he should have a right to have his request heard now. Shirley mentioned that there is no state statute requiring the April 1st requirement, but it has been the Town practice to use that date for the basis of hearing abatement requests. The Board said they were not willing to change that practice at this time.

H. Adjournment: Motion to adjourn at 6:05pm.