

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 January 23, 2017
5:30pm Old Point School Meeting Room**

- A. Salute to the flag: Meeting was called to order at 5:30pm
- B. Roll Call: Chairman Al Veneziano was not in attendance at the start of the meeting, Vice Chair Jack Ducharme moderated the meeting with Assessors Paul Fortin, Mike Edgerly and Ronald Moody. Mr. Veneziano arrived at 6:20pm. Assessing Agent Shirley Bartlett and Town Manager Tim Curtis were also in attendance.
- C. Discuss acceptance of meeting minutes of November 28, 2016: Motion to approve by Mr. Fortin, seconded by Mr. Edgerly. Motion carries 4-0.
- D. Old Business (Assessor's concerns from immediately preceding meeting): None
- E. New Business
 - 1. Review Abatement Requests: Assessing agent Shirley Bartlett prepared summaries on a number of personal property accounts that needed to be addressed.

P472 - KimLyn's Family Clothing: No longer in business. This abatement removes 2014 and 2015 Personal Property valuation. Recommend an abatement of \$800 and tax of \$48.75.

P483 - Tanglz Hair Studio: No longer in business. This abatement removes 2014 Personal Property valuation. Recommend an abatement of \$2,300 and tax of \$44.85

P474 - Full Bloom Hydroponics: No longer in business. This abatement removes 2014 and 2015 Personal Property valuation. Recommend an abatement of \$2,500 and tax of \$48.75.

P379 - Kirk's Gun Shop: No longer in business. This abatement removes 2015 Personal Property valuation. Recommend an abatement of \$800 and tax of \$15.60.

P476 - The Iron Willow: No longer in business. This abatement removes 2014 and 2015 Personal Property valuation. Recommend an abatement of \$800 and tax of \$15.60.

P473 - Cunningham Lindsey Ins: Matthew Peck's employment with Cunningham Lindsey ended in July, 2014. All equipment was returned at that time. This abatement removes the 2016 Personal Property valuation. Recommend an abatement of \$500 and tax of \$10.50.

It was the consensus of the Board that these accounts should be eliminated and written off since the businesses no longer exist. Shirley will remove the accounts going forward and Town Manager Curtis will bring a summary list to the Board of Selectmen to approve the write offs.

P224 – Oak n’ Pine Cabinet Shop: Robert Roy notified the Town Office in 2014 that he would no longer be open for business but he does retain his equipment valued by the Town at \$5,000 for hobby and occasional work. He has outstanding personal property taxes of \$106.17 for 2016 and \$105.08 for 2015. Assessor Edgerly asked if Oak n’ Pine is really out of business because he still has a sign out front. Town Manager Curtis said Mr. Roy told him that he still does odd jobs for pay, and since his sign is made of granite he is reluctant to move it. Mr. Edgerly says since there is a sign and the equipment is being used then he should pay taxes on the equipment. The Town Manager suggested that Mr. Roy meet with Ms. Bartlett to review the personal property and update his 706. The consensus of the Board was that he should take down the sign if he really is not in business. The Town Manager will follow up with Mr. Roy.

Abatement Requests Real Estate

Acct #33 13 Great Moose Drive - Johnson & Tracy Sargent: They have requested an abatement of \$15,000 for the homestead exemption. They sold their home and 3 acres and moved into a mobile home on their remaining property. They were not aware that they needed to submit a new homestead application because they remained in the same location. Recommend an abatement of \$15,000 and tax of \$315.00. Motion by Mr. Edgerly to approve as recommended, seconded by Mr. Moody. Motion carries 4-0.

Acct #37 442 Preble Ave - Heirs of Ronald Foreman: The condition of this home has deteriorated since the last inspection. Recommend an abatement of \$3,500 and tax of \$73.50. Motion by Mr. Fortin to approve as recommended, seconded by Mr. Edgerly. Motion carries 4-0.

Acct #2083 90 Mallard Road - Lloyd Button III: His house was only 90% complete on April 1 and was assessed as 100% complete. I recommend an abatement of \$13,200 and tax of \$277.20. Motion to approve as recommended by Mr. Edgerly, seconded by Mr. Moody. Mr. Fortin asked what was not complete. Ms. Bartlett said the homeowner said there was unfinished molding, bathrooms, and floors upstairs. The homeowner applied for an abatement because he did not apply for a homestead exemption even though he was living there while it was unfinished. He was denied that abatement request. Mr. Fortin asked if there would be a problem going forward with other property owners who may claim that their homes were unfinished on April 1st. The Town Manager said that building permits for homes are usually followed up on to determine completion. Motion carries 4-0.

Acct #1873 82 Wesserunsett Road - Scott & Susan Philbrick: They have requested an abatement of \$32,500 for a drainage ditch and buffer zone running along their property line which limits the use of a portion of their property. This does not have a significant impact on the use of the property. Recommend an abatement of \$13,000 and tax of \$273.00. Ms. Bartlett said her recommendation is based on a 10% reduction for the buffer zone. Mr. Fortin said that every camp has that type of foliage or buffer zone. The consensus of the board was that this request was not warranted. Motion to deny the request from Mr. Fortin, seconded by Mr. Edgerly. Motion to deny carries 4-0.

Acct #635 Pine Street - Joseph Ferris, Jr: The Town of Madison now owns this property. Recommend an abatement of \$2,000 and tax of \$42.00. Motion to approve as recommended by Mr. Fortin, seconded by Mr. Edgerly. Motion carries 4-0. The Town Manager noted that the name on the account should be updated to Town of Madison.

Acct #3126 26 Martins Road - John Martins, Jr: He requested an abatement for \$45,400 to remove a 2 acre base lot assessed in error. Recommend an abatement of \$45,400 and tax of \$953.40. After discussion of the property the Board felt there was more information needed, such as information on how many homes are on the property, and documentation on the building permits on those homes and if the property should be broken out to reflect the actual use of the property. This abatement request was tabled until the next assessors meeting on March 13, 2017.

Acct #977 216 Main Street - William Flanagin: He requested an abatement of \$25,000. There is no heat, frozen and burst pipes, electrical needs updating, not livable. Recommend an abatement of \$32,000 and tax of \$672.00. Motion by Mr. Fortin to approve recommended abatement of \$32,000, seconded by Mr. Edgerly.

Acct #975 25 Park Street - Denise Rexford: She has requested an abatement based on her purchase price, property listings and sales. I do not see a reason to lower the valuation based on condition. Her property is assessed using the same method as all others in Madison. Recommend denying the abatement request. The Board took no action on this request, the Town Manager said he would follow up with the property owners.

Robert Shibley: He requested an abatement for lot 001-026-001 to be assessed the same as lot 001-029. Lot 026-001 is assessed properly. Lot 029 is assessed as rear land only. It should be assessed with a base lot and rear land or combined with an adjacent lot. Recommend denying this abatement and correcting the assessment on lot 029. Board asked Ms. Bartlett to flesh out the solution to correcting these lots and bring back to the assessors as necessary.

Paul Oulette: He requested an abatement for lot 008-031-004 to be assessed the same as lot 008-030-001. Lot 030-001 is not assessed with a base lot and lot 031-004 is assessed with a base lot. They both should have a base lot. Recommend denying this abatement request. Board asked Ms. Bartlett to flesh out the solution to correcting these lots and bring back to the assessors as necessary.

Benjamin Wagg, Bayview Loan Servicing, LLC, and Richard Sabol: These three accounts have complained that their assessed values are higher than the property has been recently appraised for. Wagg and Bayview have submitted abatement requests, Sabol has not. They have all submitted appraisals for bank financing and a broker opinion of value. There is no extreme change in the condition of the properties. The only consideration for change in valuation of these properties is that overall property assessments are too high in these locations. Ms. Bartlett recommends that these issues could be addressed by a Town wide property revaluation. The Board tabled these requests pending more information to the next assessors meeting.

The Town Manager said that he recommends that the Town consider putting out bids this spring for a total town revaluation to be conducted in 2018 and changes would take place in 2019. The towns of Waterville, Skowhegan and Norridgewock are in the process of revaluations. Mr. Edgerly asked about the estimated cost for this type of work. Ms. Bartlett said estimates usually run \$60 to \$100 per property. Based on approximately 2800 properties the cost would range from \$150,000 to \$300,000. There is currently \$110,000 set aside at a previous town meeting for a revaluation.

Town Manager Curtis shared a letter with the Board from Pierce Atwood law firm which represents New Mill Capital who recently purchased the paper making assets at Madison

Paper. The letter reminds the board that since the purchase included some demolition and scrap sale, that some of the items considered personal property will now be considered inventory and not taxable. The letter asks for the assessors to confirm that all the equipment acquired will be exempt from taxation. Based on a recommendation from attorney David Silk who represents the Town, Ms. Bartlett should respond to the letter with a request for New Mill Capital's Resale Certificate, a list of what items they consider to be inventory and a list of what items will not be held for resale. The consensus of the Board was to have Ms. Bartlett send the recommended letter.

2. **Discuss Assessors Agent Contract:** Due to some extra work required by the closure and abatement request of Madison Paper Industries and a recent staff reduction at the Town Office, Assessing Agent Shirley Bartlett asked the Board for approval of extra days to complete assessing duties.

Town Manager Curtis said a new part time hire has been brought to the Town Office to help with the temporary loss of and admin assistant due to an accident over the Christmas holiday. The accident was not work related. This new hire will help cover the office staff and assist with filing of Clerk, Town Manager, Tax Collection and Assessing documents.

According to the Assessors Agent Contract Ms. Bartlett is paid for 50 days work at \$500 per day not to exceed \$25,000 per year. A clause in the contract does allow for the Board of Assessors to allow for additional days. After discussion with the Ms. Bartlett, she and the Town Manager recommend approving 70 total days for the current year (year 2) of the contract and 60 days for the third year (2017/2018). Mr. Curtis explained that he underestimated the scope of the work that was not getting done due to the extra work from the Madison Paper closing and subsequent abatement request. Motion from Mr. Fortin to approve the additional days (total of 70 days for 2016/2017 and 60 days 2017/2018), seconded by Mr. Edgerly. Mr. Moody asked if those 60 days in the third year would go up or down. Town Manager Curtis said that the work could be done in less days but if they needed more, the assessors could approve more as needed. Motion carries 4-0.

The payment for the additional days will be factored into the upcoming municipal budget. The Town Manager will bring that amount to the Board of Selectmen during the budget process.

Note: Chairman Veneziano arrived at 6:20pm.

F. **Assessors Concerns:** Mr. Edgerly asked about Specialty Minerals. Town Manager Curtis said that SMI has paid their taxes and are still in negotiation about tearing down their property with Madison Paper and their successors.

G. **Citizen Concerns:** None

H. **Executive Session to consult with legal counsel pursuant to 1MRSA 405 (6) (E).** Motion from Mr. Edgerly to enter executive session to consult with legal counsel regarding the abatement appeal from Madison Paper Industries, seconded by Mr. Fortin. Motion carries 5-0. Board entered into executive session at 6:33pm. Board came out of executive session at 6:45pm with no action taken.

I. **Adjournment:** Meeting adjourned at 6:45pm