

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 October 22, 2018
5:30pm Old Point Avenue School Meeting Room**

- A. **Salute to the flag:** Meeting was called to order at 530pm.
- B. **Roll Call:** Assessors Jack Ducharme, Ron Moody, George Elias and Dave Savage were present. Chairman Al Veneziano was absent. Assessors Agent Shirley Bartlett and Town Manager Tim Curtis were also in attendance.
- C. **Discuss acceptance of meeting minutes from August 13, 2018.** Motion to accept the minutes by Mr. Elias, second by Mr. Moody. Motion carries 4-0.
- D. **Old Business** (Assessor's concerns from immediately preceding meeting): None
- E. **New Business**
1. Abatement Recommendation for Board Action: Ms. Bartlett explained the reason for each abatement request and her recommendations.
 - a. **Account #3384:** Incorrect assessment of land. Reduction in value \$18,500. Reduction in tax: \$397.75
 - b. **Account #3049:** Removed buildings. Reduction in value \$26,200. Reduction in tax: \$563.30
 - c. **Account #3219:** Correct wrong acreage. Reduction in value \$2,900. Reduction in tax: \$62.35.
 - d. **Account #2885:** Correct wrong acreage. Reduction in value \$1,100. Reduction in tax: \$23.65
 - e. **Account #1049:** Replace Homestead Exp. Reduction in value \$20,000. Reduction in tax: \$430.00
 - f. **Account #PP442:** Remove personal property tax for equipment not in Madison as of April 1, 2018. Reduction in value \$3,000. Reduction in tax: \$64.50.

Motion by Mr. Moody to approve abatements as recommended, plus applicable fees and interest. Second by Mr. Elias. Motion carries 4-0.

The Board then considered recommendations from Ms. Bartlett for properties that qualified for three-year abatements.

- a. **Account #2258:** Removed two greenhouses that have been taken down five years ago. Reduction value \$3,600 per year for 2018, 2017 and 2016 tax years. Reduction in tax: \$77.40 for 2018, \$77.40 for 2017 and \$75.60 for 2016.

There was confusion on execution of this abatement as there was a motion made by Mr. Elias, seconded by Mr. Moody to abate \$77.40. That motion passed 4-0. The request was for three years. A second motion to abate the remaining amount of \$153.00 was made by Mr. Elias and seconded by Mr. Savage. That motion carried 4-0.

- b. **Account #510:** Replace Homestead exemption as resident has life tenancy. This request came from the property owner's daughter. Ms. Bartlett was not aware that the owner had been in the nursing home for several years and had recently passed away. The Board asked Ms. Bartlett to determine if life tenancy still qualifies a resident for the Homestead Exemption even when they go into a nursing home and don't return home. Furthermore, the property may be rented or occupied by family members. Ms. Bartlett will research further and report back to the Board at the next meeting.

2. Abatement Requests for Board Consideration

- a. **Account #3369:** Somerset Acquisitions: Ms. Bartlett notified the Board that the Town had received an abatement request from the owners of the former Madison Paper site for the 2018 taxes. The request is based on the declared value from the real estate transaction when Somerset purchased the property in December of 2016: Their position remains that the property should only be taxed at \$300,000. The 2018 value was \$2.1M, down from \$4.6M in 2017. The 2017 case is pending a hearing before the State Board of Property Tax Review. A date has not yet been set.

Motion by Mr. Elias to deny the request from Somerset Acquisitions for the 2018 taxes. Seconded by Mr. Mood. Motion carries 4-0.

- b. **Account #108:** Fulton, Sandy Beach Road: The Sandy Beach property, also known as the Totem Pole campground has been for sale for several years and has not been used as a campground. The owners have asked that the land value be restored to regular acreage and all the campground assessments removed. The result will be a reduction in value of \$355,000 and a reduction in tax of over \$7,600. The Board had questions as to whether the infrastructure for the campsites was still in place, and if the property was actually being marketed for sale as a campground. Ms. Bartlett will research further and report back to the Board at the next meeting. No action taken.
- c. **Account #3251:** Mobile Home – Robert Golden/Nate Weston: Nate Weston has gone to court to claim ownership of a trailer at 15 Oak Street owned by Robert Golden, who passed away in 2017. Mr. Weston received a judgement to take ownership and paid the back taxes. He is asking for an abatement of the 2017 tax since the owner had passed away and there was no one to pay the taxes. He will be paying taxes on the property going forward. Motion by Mr. Elias to abate the 2017 taxes only on account #3251. Reduction of value \$3,000. Reduction in tax: \$64.50. Second by Mr. Moody, motion carries 4-0.

3. Supplemental Tax

- a. **Account #1584** Tree Growth Penalty: Ms. Bartlett informed the Board that an acre of land had been developed on a 40-acre lot currently in tree growth. The penalty comes to \$4,044. The property owner came to the Town Office today and is considering taking the entire property out of tree growth which would result in a penalty of \$7,000. Once the final penalty is determined the Town Manager recommends sending the penalty as a supplemental tax.
4. **Discuss collection of Personal Property Tax for Acct #75:** Town Manager Curtis reported to the Board that Abnaki Campground has outstanding personal property tax payment dating back to 2013. The Town has received a judgement to collect \$626 and will place a lien on the property this week.

F. **Assessors Concerns:** None

G. **Citizen Concerns:** None

H. **Executive Session to consult with legal counsel pursuant to 1 MRSA 406 (6)(E):** Motion by Mr. Moody to enter executive session, seconded by Mr. Elias. Motion carries. The Board entered executive session at 6:15pm.

The board exited executive session at 6:26pm with no action taken.

I. **Adjournment:** Meeting adjourned at 6:27pm.