

WISCASSET BOARD OF SELECTMEN,  
BOARD OF ASSESSORS AND OVERSEERS OF THE POOR  
AUGUST 28, 2012

Preliminary Minutes

Tape-recorded meeting

Present: Judy Colby, Bill Curtis, Chair Pam Dunning, Vice Chair Ed Polewarczyk, Jeff Slack and Town Manager Laurie Smith

1. Call to Order

The chair called the meeting to order at 6:05 p.m.

2. Pledge of Allegiance to the Flag of the United States of America

3. Executive Session to consult with legal counsel

**Ed Polewarczyk moved that the Board of Selectmen go into Executive Session pursuant to 1 M.R.S.A. §405(6)(e) to consult legal counsel regarding proposed litigation. Vote 4-0-0. Judy Colby moved to exit Executive Session at 6:45 p.m. Vote 5-0-0.**

4. Unfinished Business

A. Sue Varney to discuss valuation and abatements for Wiscasset Raceway

Varney had visited the site on August 8 and found that, even though the rental house needed painting and new vinyl floors in the kitchen and bathroom, the \$46,000 valuation did not need adjustment. She recommended that the commercial prime land description classification be removed from the raceway property and the land be assessed consistent with other non-commercial prime parcels in town with a factor of 180%. Varney found an inconsistency in the valuation of the buildings: all but one were coded at 50%, the remaining was coded as 100% functional. Changing the latter building to 50% functional and removing the prime commercial classification from the property would lower the land value to \$238,500 and building value to \$159,300; this is a difference from 2011 of \$828,300 in valuation, resulting in a \$12,548.75 loss in tax revenue. She said the board had the option to reduce the land factor to 155% temporarily until the environmental issues are resolved.

During the visit, Varney and Mr. Jordan reviewed the current personal property listing but because they did not have access to the buildings, they could not see all the equipment. She recommended that the personal property be valued at 25% functional until the actual condition and value of the items can be determined. The personal property value would be reduced to \$1,600, equaling \$369.66 loss in tax revenue,

Varney said the property owner had not asked for an abatement and the values had stayed the same since 2007. It was only in the past two months that she had been asked to review the valuations. She added that the Board of Assessors could grant abatement for tax year 2011 as long as it is within a year from 9/6/11. Because the Jordans had paid taxes on the property, although they do not yet own the property, the abatement would be paid to the Jordans.

**Judy Colby moved to approve a change in valuation for the Wiscasset Raceway real estate to \$386,600 effective April 1, 2012. Vote 5-0-0. Judy Colby moved to approve a change in valuation for the Wiscasset Raceway personal property to \$1,600 effective April 1, 2012. Vote 5-0-0. Judy Colby moved to approve an Assessor's abatement for April 1, 2011 for \$828,300 in valuation. Vote 5-0-0. Judy Colby moved to approve a Selectmen's abatement for April 1, 2010 for \$828,300 in valuation.**

## B. Mason Station LLC abatement request

Varney said Mason Station, LLC, owns 16 approved house lots, two of which have houses on them, and are assessed at 100%; 63 lots are assessed at 50% because they are not DEP-approved; one lot is assessed at 40% because of asbestos on it and five lots are assessed at 25%, four because of asbestos and one (lot 72) which was dropped on order of the Lincoln County Commissioners.

Mason Station, LLC, has requested abatements for all lots. **Ed Polewarczyk moved to deny abatements for all lots except Lot 81, as the board has found no irregularities in the assessments and the lots have been treated by the Assessor in accordance with like properties and in accordance with directions from the County Commissioners. Vote 5-0-0.**

Lot 81 is the Mason Station plant. The board members had toured the building and were concerned that it had been assessed as 100% functional, and there was a suggestion that it be assessed at 90% functional, giving Mason Station LLC an abatement of \$135,500 in value, equaling \$2,052.83 in dollars. The reduction in functionality of the building was discussed because generators, which were included in the original assessment, had been removed; however, taxes for 2010 and 2011 on the building have not been paid and therefore, it is not eligible for abatement. There was a consensus that functionality remain at 100% (4-1).

**Ed Polewarczyk moved that the board disapprove the abatement because the property is valued in excess of \$500,000 and taxes have not been paid. Vote 5-0-0.**

## C. Valuation for Map R-7A effective April 1, 2012

Laurie Smith said that there are a variety of lots on the Mason Station property that have been tax-acquired excluding two house lots, Mason Station lot, Lot 72 and the asbestos lots. The board in the past had discussed transferring the property back to the original owner for payment of taxes. Pam Dunning explained that Mason Station LLC is not paying taxes; however, the town's budget assumes that these taxes have been paid. If the properties are taken off the tax rolls, town taxes will go up. Currently \$760,000 is outstanding which will increase to \$900,000 by the end of the year.

Laurie Smith said taxes are the largest part of the town's receivables, so the number of unpaid taxes combined with a bad economy has resulted in a poor collection rate, making meeting the town's obligations difficult. She said a spending freeze was enacted this year, but if this continues, the town may be in default at the end of the year. If the transfer of the Mason Station properties to the town takes place, Wiscasset will have to make up for the taxes owed by Mason Station, hopefully by looking for partners to develop the property and transferring ownership. Several board members expressed dissatisfaction with having to make up through their taxes for Mason Station's unpaid taxes.

**Judy Colby moved to approve the transfer of \$6,517,300 in valuation effective April 1, 2012 from Mason Station LLC to the Town of Wiscasset for the following lots: Wiscasset Tax Map R-7A lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10,11, 13, 14, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32A, 32B, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 77, 79, 82, 83, 84, 85. Vote 5-0-0.**

## 5. Adjournment

**Judy Colby moved to adjourn at 7:47 p.m. Vote 5-0-0.**