

Skowhegan Board of Assessors  
Minutes  
Regular Meeting  
March 8, 2019  
4:00 P.M.

Present: Ronald F. Blaisdell, Chairman  
John F. Grohs, Vice Chairman  
Bonnie A. Baker

Assessor's Agent: William "Bill" Van Tuinen  
Asst. Assessor: Leisa D. Emery-Burns

Others present: Dr. Mohammed Imam  
Dr. Shafiulla Khan  
Patricia Van Horne  
Lee Couturier  
Stephanie Johnson

**I. Call to order:**

The meeting was called to order at 4:00 PM by Chairman Ronald Blaisdell.

**II. Minutes to be approved and signed:**

1. December 14, 2018, Regular Meeting:

Bonnie Baker made a motion to approve and sign the minutes, seconded by John Grohs. – Vote 3 yes – 0 no

**III. Items by the Public:** None.

**IV. Unfinished Business:** None.

**V. New Business:**

1. Skills Inc, exemption application for 8 Systoc Trail, Map 9, Lot 23:

Bill Van Tuinen stated that Skills has applied for exemption from taxation for a property they recently purchased at 8 Systoc Trail. It is an office building and 156 acres of land. Their plans are to discontinue the use of the Dill center downtown and sell that building located on Water Street and move to 8 Systoc Trail. They have been exempt on the Water Street property. They did provide us with very detailed information.

Bill said they are not using the new facility yet, but plan to move to this location in July. Bill said that one concern or question that he has is whether all of the land will be used by the facility, and if that extra land should be exempt or if the exemption should just be on what they will actually be utilizing.

Bill said his recommendation would be to acknowledge that we have received the application for exemption and study the issue of how much of the land should be exempt.

Bonnie Baker asked if Bill was recommending the exemption be for this year, where they will not be in the facility on April 1<sup>st</sup>.

Bill went over a court case with the Board that shows if they own it on April 1<sup>st</sup> they do not have to occupy it on April 1<sup>st</sup> to be exempt.

Ronald Blaisdell said his only concern was all the extra land.

Stephanie Johnson from executive director from Skills stated that there is 156 acres of land at Systoc Trail. Daren Turner a forester and Randy Dean an appraiser are working with Skills to see the best use of the excess land. Skills will keep some of the land to be used and the rest they are thinking about selling.

Bill Van Tuinen said one thing Stephanie could do to make the Board's job easier is to estimate how much land Skills will be utilizing and how much will be sold.

Stephanie said that as soon as Randy Dean and Daren Turner get out and go over the project, she would be happy to share the information with Bill.

Stephanie said Skills just negotiated a deal with the town to use the 5 Greenwood Ave property and they will be paying taxes on that property.

Bill said he needs to get into the 5 Greenwood Ave property because he needs to establish a property value for the 2019 supplemental tax bill that needs to be issued for this year.

Stephanie told Bill that he could call her any time and she would be happy to let him in to see the property to establish the value. Stephanie said the drop off for Skills will be at 5 Greenwood Ave and the LC Dill building downtown will be put on the market soon.

John Grohs asked if the store on Commercial Street was going to be sold.

Stephanie said the store would remain open.

Bill Van Tuinen stated there is no question the exemption would be granted on the building and a reasonable amount of land, but we would wait for more information before taking a vote.

Ronald Blaisdell made a motion to table this exemption application until another meeting to give us time to research what the extra land will be used for, seconded by Bonnie Baker. – Vote 3 yes – 0 no

2. Maine Center for Dental Medicine, Personal Property #392, abatement request:

Bill Van Tuinen stated this is the dental practice that is on Pleasant St. It is the old Doctor Vermette dental office. Bill said we have assessed the personal property for \$361,100; the abatement request is for \$285,148. Bill said he thinks there is some misunderstanding about the valuation. There were notes submitted with the abatement application showing additions and deletions. Those additions and deletions were already done before the 2019 tax bill was issued, and another year's depreciation was calculated on the remaining equipment. The valuation they submitted was actually the 2018 valuation, not the 2019 valuation. Bill gave examples of valuations that were very aggressively asked to be reduced. Bill said for example one piece of equipment is a 2016 unit purchased for \$11,941 and is aggressively reduced to \$1,000 in value. Bill said without some objective information he feels the reduction is very aggressive. Bill stated there are many items that are treated this same way.

Maine Center for Dental Medicine (MCDM) stated they could explain.

Bill said he would need an explanation on all the items, and the abatement should not be requested on equipment that has already been deleted.

MCDM stated they purchased the practice about 7 years ago from Vermette, but there was a practice sales consultant that was the middle man. Originally the value of this equipment was put up for \$600,000. The practice sales consultant laughed at that number. They stated all dental equipment as well as office computers depreciate at a much higher rate, thus there is very little residual value after three years. They stated that most of their equipment after it is 3 years old they have to pretty much give it away. They have donated a lot of their older equipment because they could get nothing for it. They said they can provide documentation for this. They stated that dental equipment technology changes so fast that it becomes obsolete very quickly. They said they didn't understand the personal property tax; there was no such thing in the state they came from. The first couple years they were trying to get the practice up and running and they just paid the tax without looking it over.

Bill and MCDM had a lengthy discussion on the sale price of the property and the practice. MCDM states the equipment is worth nothing because it depreciates fast. They said they didn't look at the value of the personal property until a couple years ago when they came in to the Assessor's office to discuss the value.

Bill Van Tuinen stated that every year the office sends out a list asking for corrections, additions and deletions.

MCDM said they did receive those notices.

Bill asked if MCDM would give us some insight and examples of listings or sales of equipment.

MCDM stated they would be happy to get the information that is needed to Bill.

John Grohs asked if the values MCDM provided were from manuals or listings.

MCDM said they got them off eBay.

John Grohs asked if the equipment could be blue booked.

MCDM said it does not work that way. When a practice is sold you are buying the practice not the equipment. The practice consists of the patients and the business they bring in, many times the equipment is worth nothing.

There was a discussion on types of equipment, what is bought, what is leased.

Bill asked if they would please provide a breakdown of the total purchase price of how much is attributed to land & building, the equipment, the practice, good will and running capital, etc.

MCDM said they would provide this information.

Bill Van Tuinen said his recommendation is MCDM provide us with more detail and updated with the most current valuation which includes the new items.

Bill said he isn't interested in what the equipment would sell for not in place and not in use, he wants the equipments worth as it is being used in the business, in place providing utility for the practice.

Bill Van Tuinen recommends the abatement request be tabled, and that we get a letter of extension of time to consider the request from MCDM. That will give MCDM time to get the requested information to us.

Ronald Blaisdell made a motion to table the abatement request until we get the further information that we need to make a decision, seconded by Bonnie Baker. –  
Vote 3 yes – 0 no

3. Arnold J & Joanne Dore, Map 16, Lot 17A, supplemental farmland penalty in the amount of \$1,185.44:

Bill Van Tuinen stated the land has been under the farmland taxation and the Dore's have requested it be withdrawn from farmland taxation because the property no longer qualifies to be taxed under the farmland law. The penalty to withdraw would be \$1,185.44.

Ronald Blaisdell made a motion to approve a supplemental farmland penalty bill in the amount of \$1,185.44, seconded by Bonnie Baker. – Vote 3 yes – 0 no

4. Patricia Van Horne, Map 27, Lot 96, abatement request:

Bill Van Tuinen asked if Patricia would explain her abatement request to the Board.

Patricia Van Horne said that the problem is she has lived in the neighborhood for 40 years and it has become a bad neighborhood. Somerset Woods does own the property behind her property, but there is a lot of crime and drugs in the neighborhood now. Patricia stated that in reviewing sales in the area, which she did submit to the Board, she found nothing has sold in the area for over \$100,000. Patricia's house is valued at \$110,000 and she has requested \$15,000 in abatement. Patricia stated her house was built in 1956 and has an upstairs that is only six feet tall, you can only walk in the middle of it, and you cannot walk on the sides. It has only one bathroom and only one closet downstairs.

Ronald Blaisdell asked if Bill had gone in the house.

Bill Van Tuinen said this is the first he had heard about the interior of the house. He concentrated on the neighborhood and the sales that were listed on the abatement request. Bill said he did notice there was a very nice garage that had been recently built on the property.

Patricia Van Horne stated it was a very nice garage, and the value of the garage was no problem. Patricia said she was more concerned with the \$71,200 value placed on the house itself.

Bill Van Tuinen asked if anyone had any questions for Patricia.

The Board had no questions.

Bill Van Tuinen said he agrees totally with the fact that the neighborhood is not the best neighborhood. Bill said there are a couple of nice homes on the same side of the street as Patricia's house, but there are mobile homes across the street and the old Agway building which is in disrepair on the corner and the old Savage Oil building that was recently purchased by Patricia.

Bill Van Tuinen recommends that we apply a 10% economic obsolescence to Patricia's property because of the neighborhood. This is the same percentage that we have given other properties with location problems. Bill recommends the abatement in the amount of \$9,500 value which is \$172.90 in taxes. That would leave a valuation on the property in the amount of \$100,500. Bill said it isn't quite what Patricia asked for but it does try to recognize that it is a nice house, an attractive house but in a not so nice neighborhood.

Patricia Van Horne said she would be happy to accept Bill's recommendation.

Ronald Blaisdell made a motion to go with Bill's recommendation, seconded by John Grohs. – Vote 3 yes – 0 no

5. Paula M Crockett, Map 29, Lot 181, abatement request:

Bill Van Tuinen said this property is located at 8 East Leavitt St. We have the property assessed at \$86,600 and the abatement request is for \$5,000. The property is located next to the old car wash on North Ave and the building isn't used as a car wash any more, but it does have a lot of stuff around it on the lot.

Bill Van Tuinen said he is recommending a 10% economic obsolescence for location similar to what was just approved for Patricia Van Horne. Bill recommends the abatement in the amount of \$4,600 value which is \$83.72 in taxes.

Ronald Blaisdell made a motion to approve the abatement as recommended, seconded by John Grohs. – Vote 3 yes – 0 no

6. Matthew Smith & Kelly J Rossignol, Map 23, Lot 59, abatement request:

Bill Van Tuinen explained this house is located on West Front St and is still under construction. The abatement request is for \$49,000. We have the assessed value at \$74,000. After reviewing the property Bill recommends the abatement in the amount of \$27,500 value, which is \$500.50. This is because of lack of completion of the house. It was less complete than what we thought.

Ronald Blaisdell made a motion to approve the abatement as recommended, seconded by Bonnie Baker. – Vote 3 yes – 0 no

7. Melissa Corson, Map 5, Lot 35ON10, abate \$14,300 value; \$260.26 tax:  
reason: sold prior to April 1, 2018

Bill Van Tuinen explained this mobile home was located in Harvey's mobile home park and was sold before April 1, 2018 to Harvey Austin. Harvey Austin sold it to Christopher Holt and it is now located on Lexie Lane.

Bill Van Tuinen recommends the abatement in the amount of \$14,300 value, which is \$260.26 in taxes.

Ronald Blaisdell made a motion to approve the abatement as recommended, seconded by Bonnie Baker. – Vote 3 yes – 0 no

8. Christopher Holt, Map 5, Lot 4-5ON19, supplement \$13,900 value; \$252.98 tax: reason: assessed in error to Melissa Corson  
Bill Van Tuinen said Christopher Holt did own the mobile home that was assessed to Melissa Corson that was just abated.

Bill recommends approving a supplemental in the amount of \$13,900 value, which is \$252.98 in tax. Bill lowered the value a little after reviewing the mobile home.

Ronald Blaisdell made a motion to approve the supplemental as recommended, seconded by John Grohs. – Vote 3 yes – 0 no

9. Colin R. & Bonita M. Quinn, Map 8, Lot 53, abatement request:  
Bill Van Tuinen said this is a garage that is across from their home located at 111 Norridgewock Ave. There was no specific amount requested for abatement. Bill said it is a nice looking garage. Colin now under takes the making of bats inside the garage. It was valued as somewhat of a commercial property by the revaluation company. Bill said he would look at it as just a really nice garage. It does have some particle board on the inside with a stove for some heat.

Bill recommends the abatement in the amount of \$7,400 value, which is \$134.68 in taxes.

Ronald Blaisdell asked what it was assessed for and what the recommended value is.

Bill said it was assessed at land and building for \$46,100, now it would be land and building for \$38,700.

Ronald Blaisdell made a motion to approve the abatement as recommended, seconded by John Grohs. – Vote 3 yes – 0 no

**VI. Chairman's Items:** None

**VII. Member's Items:** None

**VIII. Assessor's Agents Items:**

Bill Van Tuinen said he has an informal request from Whitney Cunliffe on how to avoid personal property tax on his equipment. The Board and Bill had a brief discussion and Bill said he will meet with Whitney soon to discuss his options.

**IX. Asst. Assessor's Items:**

Leisa Emery-Burns said she just wanted the Board to be aware that we have a couple more abatement applications. We will need another meeting in April or

May to clean up the last of the applications for abatement. The deadline for requesting an abatement is March 31, 2019.

**X. Adjournment:**

Ronald Blaisdell made a motion to adjourn, seconded by Bonnie Baker. – Vote 3 yes – 0 no

The meeting adjourned at 5:00 PM

The Skowhegan Board of Assessors

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Ronald F. Blaisdell, Chairman

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John F. Grohs, Vice Chairman

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Bonnie A. Baker

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