

Skowhegan Board of Assessors  
Minutes  
Regular Meeting  
June 15, 2018

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

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

Others Present: Dana Landry  
Brenda Myshrall & Leonardo Petocchi  
J Peter Gilbert  
Michelle Pooler  
Douglass Corson  
Donald Brown Jr  
Michael Whittemore

**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. May 18, 2018, Regular Meeting:

John Grohs made a motion to approve and sign the minutes as written, seconded by Ronald Blaisdell. – Vote 2 yes 0 no

Bonnie Baker arrived at this time.

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

**IV. Unfinished Business: None**

**V. New Business:**

1. Lawrence Goodwin Sr, Map 13, Lot 20-2, abatement request unspecified:

Bill Van Tuinen recommends the abatement in the amount of \$22,500 which is \$450.00 in taxes. This lot is adjacent to his other lot 13/20-1. It is assessed right now as two lots and it really is just one big lot with a farm building on it. Bill's recommendation reflects that it really should be valued as excess land.

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

2. Lawrence Goodwin Sr., Map 13, Lot 20-1, abatement request unspecified:

Bill Van Tuinen explained this is the smaller of the adjacent lots and has the barn on it. Bill recommends the abatement in the amount of \$4,800 which is \$96.00 in taxes. This would be for additional obsolescence on the cattle barn.

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

3. Lawrence Goodwin Sr., Map 13, Lot 49, abatement request unspecified:

Bill Van Tuinen said this is rear land and we researched all the land sales that we could find.

Bill recommends the abatement in the amount of \$2,500 which is \$50.00 in taxes.

Bill said the new value is reflective of the few rear land sales that we did find. There is no road frontage on this lot.

Ronald Blaisdell made a motion to approve the abatement in the amount of \$2,500 as recommended by Bill, seconded by John Grohs. – Vote 3 yes – 0 no

4. Lawrence Goodwin Sr., Map 13, Lot 32, abatement request unspecified:

Bill Van Tuinen said this is rear land and we researched all the land sales that we could find.

Bill recommends an abatement in the amount of \$5,200 which is \$104.00 in taxes.

Bill said the new valuation reflects what few sales of real land that we found. There is no road frontage on this lot what so ever.

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

5. Richard & Ronda Laporte, Map 30, Lot 114C, abatement request \$6,942:

Bill Van Tuinen explained there was a problem with the building size. The taxpayer asked for an abatement for the building size and the garage. Bill said he feels the garage is fine, and the house size has been corrected.

Bill recommends an abatement in the amount of \$2,700 which is \$54.00 in taxes.

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

6. Deanna Gilblair, Map 20, Lot 10, abatement request \$7,600:  
Bill Van Tuinen said he looked at the garage and that appeared to be valued okay, but the land value did need a correction.

Bill explained that our intention during the revaluation was to value a lot with two or more mobile homes or houses as a developed lot and then for each additional leased lot there would be a \$5,000 lot value added to the land value. In the case here the land value was for a lot and then the \$5,000 was added and there is only one mobile home lot. Therefore, we need to abate the second lot value of \$5,000. This does not apply to mobile home parks; they are valued with site values.

Bill recommends the abatement in the amount of \$5,000 which is \$100.00 in taxes.

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

7. Encor Skowhegan Drive-In Co., Map 9, Lot 77-2, abatement request \$29,200:

Bill Van Tuinen explained this property was retained by the seller when the Drive In was sold to the new owner. It is a parcel of rear land that is accessible from Waterville Road by a right of way that has yet to be developed.

Bill recommends granting the abatement in the requested amount of \$29,200 valuation, which is \$584.00 in taxes.

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

8. Arthur & Susan Hoskins, Map 13, Lot 36B, abatement request unspecified:

9. Arthur & Susan Hoskins, Map 13, Lot 36, abatement request \$3,000:

Bill Van Tuinen explained that Arthur Hoskins wanted to be here today, but had to go out of town for a funeral. Bill recommends that we table Item #8 and 9 until the July meeting so that Mr. Hoskins can attend the meeting.

Ronald Blaisdell made a motion to table Items #8 and #9 until the July meeting, seconded by Bonnie Baker. – Vote 3 yes – 0 no

10. Matthew Ward, Map 1, Lot 26-3, abatement request \$37,100:

Bill Van Tuinen explained this is a cape style house that is located on Messina Drive. Bill did an interior inspection of the home. The home is not in the greatest

of condition, but it isn't in terrible condition either. The property was purchased at a bank sale auction.

Bill recommends approving the abatement in the amount of \$3,800 which is \$76.00 in taxes to reflect the condition of the house.

John Grohs made a motion to accept Bill's recommendation, seconded by Bonnie Baker. – Vote 3 yes – 0 no

11. Dana Landry, Map 11, Lot 1, abatement request \$59,108:

Bill Van Tuinen explained this camp and property is located on the back side of Oak Pond. It is accessed from the Lambert Road, through a field, but there is a legal right of way. Bill recommends the abatement in the amount of \$39,400, which is \$788.00 in taxes, because of access and no power. This would also reflect the 15% Oak Pond reduction.

Ronald Blaisdell made a motion to accept Bill's recommendation of the abatement in the amount of \$39,400, seconded by Bonnie Baker. – Vote 3 yes – 0 no

12. John L Terstegen, Map 15, Lot 25, abatement request \$40,000:

Bill Van Tuinen explained that lots 25 and 26 are adjacent parcels. This parcel has the house, out buildings and land. Some of the land is next to the Carrabasset Stream. Some of the land is in resource protection. But, a lot of the land is really good land.

Bill recommends the abatement be denied.

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

13. John L Terstegen, Map 15, Lot 26, abatement request \$5,000:

Bill Van Tuinen explained there is an extensive amount of rear land that is in resource protection, is very wet and swampy.

Bill said he is recommending more than the request, because the land was overvalued for what it is. Bill recommends the abatement in the amount of \$11,800, which is \$236.00 in taxes.

Ronald Blaisdell and John Grohs asked why we would be giving the abatement for more than what was requested.

Bonnie Baker stated that we need to make it right.

Bill said if you look at the two parcel requests together, we are not giving him nearly what he asked for. Bill said Ronald and John have a good point. Bill said

he looked at the mapping of the land and did not feel comfortable with the value and reduced it to what he feels is a reasonable value.

Bonnie Baker made a motion to abate \$11,800 value, which is \$236.00 in taxes, seconded by John Grohs. – Vote 2 yes – 1 no (Ronald Blaisdell)

14. Gann Chugay & Anton Yudin, Map 14, Lot 6-8, abatement request \$21,000:

Bill Van Tuinen said this is a fairly new house on Valley Dale Drive. The whole house was inspected; it is an ICF (Insulated Concrete Form) house. After review of the house, it does appear that it was overvalued.

Bill recommends granting the abatement in the amount of \$21,000 which is \$420.00 in taxes.

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

15. Brock & Michelle Pooler, Map 11, Lot 47-2-1, abatement request \$42,994:

Bill Van Tuinen said this property is on Oak Pond and he has looked at this property from the exterior and he recommends the abatement in the amount of \$35,600 which is \$712.00 in taxes. This also reflects the 15% Oak Pond reduction.

Bill said this property consists of two small camps, one next to the pond and one a short distance back from the pond. It has no septic and a portable outhouse on the property.

Michelle Pooler stated the camps sit on ledge and there are power lines that run all the way through the property. There is no septic and no water to the camp that sets back from the pond. It is on a private road, it is a one room shack that has had no updates for many years.

Bonnie Baker made a motion to grant the abatement in the amount of \$35,600, seconded by John Grohs. – Vote 3 yes – 0 no

16. John & Moira Cook, Map 11, Lot 47-5, abatement request 35% on land:

Bill Van Tuinen said he recommends an abatement in the amount of \$48,000 which is \$960.00 in taxes. This would include the 15% Oak Pond reduction. This property does not have a septic system and they access their camp from the road that is behind the camp but there is another road that runs between the camp and the pond that goes to other camps.

Ronald Blaisdell made a motion to accept Bill's recommendation, seconded by Bonnie Baker. – Vote 3 yes – 0 no

17. Peter Gilbert, Map 39, Lot 40, abatement request 15% to 25% on land: Bill Van Tuinen explained this property is also on Oak Pond. Bill recommends a reduction in value of \$17,500 which is \$350.00 in taxes. This also reflects the 15% Oak Pond reduction.

Mr. Gilbert said the land values per square foot on the pond vary so much from one lot to another he feels it is not fair and is inconsistent. Mr. Gilbert compared land values on ponds in other towns.

Bill explained that the revaluation on the pond in Winslow was done a few years ago, so that is really not comparable.

Ronald Blaisdell made a motion to approve Bill's recommendation, seconded by Bonnie Baker. – Vote 3 yes – 0 no

18. Jane Jean, Map 11, Lot 47-6, abatement request \$35,000: Bill Van Tuinen explained this is located on Oak pond and is at the very end of the pond near the outlet. There is access to the pond with a dock, so you can canoe or boat, but it does not have a swimming area at all. It is a nice lot and a nice camp, but it does not have desirable frontage. Bill recommends approval in the requested amount of \$35,000 which is \$700.00 in taxes.

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

19. Brenda Myshrall & Leonardo Petocchi, Map 39, Lot 12, abatement request \$50,000: Bill Van Tuinen said his recommendation is a reduction in value of \$29,700. This also reflects the 15% Oak Pond reduction. Bill explained this property is on Oak Pond and the camp is an A-frame. There is no septic system, Bill did take that into consideration.

Brenda and Leonardo explained there is a bio compost toilet, no shower, no septic, no water.

Bill asked if they had lake water.

Brenda and Leonardo stated they were told by code enforcement that they will never be able to have a grey water system.

Bill suggested the Board table this abatement request to the next meeting so he can go out and do an interior inspection, and check with the code enforcement office about the ability to have running water or a grey water system.

Ronald Blaisdell made a motion to table this abatement request until Bill has a chance to review it, seconded by John Grohs. – Vote 3 yes – 0 no

20. Michael & Barbara Whittemore, Map 39, Lot 41, abatement request \$58,480:

Bill Van Tuinen said his recommendation for abatement is \$20,400, which is \$408.00 in tax. Part of the abatement request was based on lot size. The deed was reviewed and Bill and Leisa went out to the lot and measured the road frontage and we have corrected the lot size. This would also reflect the 15% Oak Pond reduction.

Michael Whittemore stated that his land value was \$120,000 and with the recommended reduction and the correction in the measurement it appears to not be reduced enough.

Bill explained the value is not based on linear measurements. Smaller lots are valued less than larger lots, but small lots are priced out at more money per square foot. Bill said that generally speaking you can buy more land for less per acre or square foot, cheaper by the dozen.

Michael stated that his land value is not reflective of being comparable to other lots on Oak Pond that have paved driveways, septic systems and full foundations. Michael said some of the lots are much nicer than his. Michael stated that he is a builder and when a camp has a full foundation, new steel roofing, new decks and the camp value does not change much, there is something wrong. The balance between land and buildings is definitely off. The buildings need to be valued at a more fair level. Michael feels the land values are way up, because the building values are not a true reflection of what they should be. If those buildings were located somewhere else they would be assessed more, because the land would be more reflective of a true land value.

Ronald Blaisdell asked if that is something that we should take another look at.

Bill Van Tuinen said that he doesn't think so, the land size has been corrected and the value was changed accordingly.

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

21. Maurice & Irene Magoon, Map 1, Lot 20, abate \$18,400 value, which is \$368.00 taxes, reason: remove structure that does not belong to him:

Bill Van Tuinen stated this is a parcel of land located on the Molunkus Road and it has a tent like portable building on the lot. The Magoon's let their neighbor put the structure on the lot in a neighborly way, so the neighbor could put a boat under cover. There is no slab, it is a fabric structure. It is a metal pole frame, with canvas. There wasn't an abatement request, Maurice Magoon brought it to Leisa's attention that he was being taxed for a building that he does not own. Bill

recommends that the building value be abated and that it should be assessed as a vacant parcel of land. The revaluation company assessed it as a commercial quonset hut building and it is not. It begs the question to be asked whether the Board even wants this type of building to be assessed. Bill's own personal experience is that a good wind storm or snow fall and these structures tend to collapse and the metal poles get twisted and demolished.

Ronald Blaisdell asked how long this has been there.

Bill and Leisa stated this is the first year that it has been assessed.

Bill said it is probably worth something, but some people wouldn't even call it a building.

Bonnie Baker asked if it is a permanent structure or can you pull up the poles and move it.

Bill Van Tuinen stated you can pull up the poles and move it. The floor is paper mill fabric.

Ronald Blaisdell wanted to know if we are setting a precedent if we don't assess it for something.

Bonnie Baker said many towns wouldn't even assess it.

Leisa Emery Burns stated that our Maine Revenue Service (MRS) representative was in the office and he said that most of these types of structures are not even assessed by MRS or private revaluation companies because they are a problem when they are there one year and destroyed or gone the next.

Ronald Blaisdell asked if they should be picked up.

Bill Van Tuinen stated they can be picked up as real estate or personal property. To pick it up as a quonset hut building to the wrong owner is a mistake.

Ronald Blaisdell made a motion to approve the abatement in the amount of \$18,400 which is \$368.00 in taxes, seconded by Bonnie Baker – Vote 3 yes – 0 no

John Grohs and Ronald Blaisdell would like the discussion of fabric type structures put on the agenda at another meeting.

Bill Van Tuinen said another thing to think about is we have campers that are sitting on lots that are not moved and does the Board want to tax them or not.

Ronald Blaisdell asked if they were registered.

Leisa Emery Burns stated that some of them are not. Leisa stated the ones that she and Pat Dow are finding are on gravel pads and they do not have registration stickers on them.

Bonnie Baker said the hard part is they are very hard to keep track of.

John Grohs said if they don't pay excise here, can they be assessed as personal property or real estate.

Bill Van Tuinen said this should be put on another agenda for discussion.

Bill Van Tuinen explained the rest of the agenda are many mobile home lots that were assessed in error the same as Deanna Gilblair. Any of the properties that needed an interior inspection have been inspected.

22. Harvey & Trisha Austin, Map 22, Lot 8, abatement request \$3,600:  
Bill Van Tuinen recommends an abatement in the amount of \$5,200. Bill explained this is a very meager set of buildings that Lexie Austin used for grooming dogs, there is no bathroom and they are not much more than sheds. These two buildings are also taxed in error in Item #23. They were in fact double taxed with two different values on each one. It is very much a gross error.

Bonnie Baker made a motion to approve the abatement of \$5,200 which is \$104.00 in taxes, seconded by Ronald Blaisdell. – Vote 2 yes – 1 no (John Grohs)

John Grohs asked Bill why we are giving them more of an abatement than is requested.

Bill stated that in this case he sat down with Harvey and in some cases Bill is recommending less, in some cases more and in some cases Bill is recommending denying the request, and in a couple of them Bill is increasing the value for next year. Bill said overall he doesn't feel like he is granting more than what was asked for. Bill said that Harvey wasn't coming to the meeting to contest the ones that Bill is denying, because overall he feels that they are being treated fairly. Bill said the ones that are being given more than asked are the ones that had errors that needed to be corrected. Bill said this Item #22 and Item #23 are so erroneous that it is embarrassing.

23. Harvey & Trisha Austin, Map 22, Lot 8 ON, abatement request \$8,200:  
Bill Van Tuinen explained this is an older mobile home and the assessment included the exact same buildings we just discussed in Item #22 only valued another way.

Bill recommends an abatement of \$5,700 in value which is \$114.00 in taxes, this is to correct the outbuildings and the condition of the mobile home.

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

24. Harvey & Trisha Austin, Map 4, Lot 4-5ON7, abatement request \$23,700:

Bill Van Tuinen said this is a mobile home located in a mobile home park on Lexie Lane. There is a building permit that listed the mobile home as a 1986 and it was listed during the revaluation as a 2017.

Bill recommends this mobile home value be reduced and the abatement be granted in the amount of \$18,000 which is \$360.00 in taxes.

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

25. Harvey & Trisha Austin, Map 14, Lot 35A, abatement request \$29,800:

Bill Van Tuinen said this is a building that has been torn down before April 1, 2018. The owners have stated there was no value on the house, but Bill feels there was some value on the house as of April 1, 2017. Bill said he is going to retain a little value on the house but also show that it was really deteriorated and has since been torn down.

Bill recommends an abatement of \$24,500 which is \$490.00 in taxes.

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

26. Harvey Austin, Map 37, Lot 76, abatement request \$2,500:

Bill Van Tuinen stated this is to correct a land value on a leased lot for a mobile home.

Bill recommends the abatement in the amount of \$2,000 which is \$40.00 in taxes.

Ronald Blaisdell made a motion to approve the abatement of \$2,000, seconded by Bonnie Baker. – Vote 3 yes – 0 no

27. Harvey Austin, Map 37, Lot 75, abatement request \$5,000:

Bill Van Tuinen explained this is a mobile home that Bill adjusted the value because of the condition of the mobile home.

Bill recommends the abatement in the amount of \$400 which is \$8.00 in tax.

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

28. Trisha & Lexie Austin, Map 24, Lot 2-1, abatement request \$6,000:

Bill Van Tuinen stated he feels this abatement should be denied in its entirety. The owner has said there are title issues and there are title issues because it was purchased from the Town for back taxes. Bill said that we do not research titles for assessment purposes. It is important in some instances, but we are allowed to tax the owner of record or the person in possession. As a mobile home site it rents for the same price as any other lot without a title issue. Bill recommends denial of the abatement.

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

29. Harvey & Trisha Austin, Map 21, Lot 24-1, abatement request \$4,500:  
Bill Van Tuinen said he recommends an abatement of \$7,700 to correct the land value of this mobile home lot.

Bonnie Baker made a motion to approve the abatement in the amount of \$7,700 which is \$154.00 in taxes, seconded by John Grohs. – Vote 2 yes – 1 no (Ronald Blaisdell)

30. Harvey Austin, Jr., Map 21, Lot 18, abatement request \$7,100:  
Bill Van Tuinen said there is a road that is on paper and has never been built that separates this lot with the one in Item #29.

Bill recommends an abatement in the amount of \$7,300 to correct the land value.

Ronald Blaisdell made a motion to grant the abatement of \$7,300 which is \$146.00 in taxes, seconded by Bonnie Baker. – Vote 3 yes – 0 no

31. Kaleb Lee Austin, Map 33, Lot 193, abatement request \$2,400:  
Bill Van Tuinen said this is to correct the land value and Bill recommends the abatement in the amount of \$1,900 which is \$38.00 in taxes.

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

32. Trisha & Kaleb Austin, Map 33, Lot 192, abatement request \$7,400:  
Bill Van Tuinen recommends an abatement of \$1,900 which is \$38.00 in taxes to correct the land value.

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

33. Trisha & Kaleb Austin, Map 37, Lot 102, abatement request \$3,100:  
Bill Van Tuinen recommends an abatement in the amount of \$5,000 which is \$100.00 in taxes to correct the land value.

Leisa Emery Burns stated the recommended amount is more because again, they were charged for an extra mobile home site that is not there.

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

34. Harvey Austin Jr II, Map 37, Lot 102-1, abatement request \$200:  
Bill Van Tuinen said this is a mobile home lot that is leased and has some outbuildings located on the lot. The outbuildings do not belong to the land owner and this is to correct the land value. Bill recommends an abatement in the amount of \$2,900 which is \$58.00 in taxes.

John Grohs made a motion to approve the abatement as recommended, seconded by Bonnie Baker. – Vote 2 yes – 1 no (Ronald Blaisdell)

35. Harvey & Trisha Austin, Map 14, Lot 36, abatement request \$60,000:  
Bill Van Tuinen explained this is for a parcel of land and an old farm house located on the East River Road. Bill did an inspection of the house and recommends an abatement in the amount of \$13,100 which is \$262.00 in tax.

Ronald Blaisdell asked which home this was.

Leisa Emery Burns explained this is the Betty White home.

Bill said this home is not in the best of condition.

Ronald Blaisdell said he would make a motion to approve Bill's recommendation as he has reviewed it, seconded by Bonnie Baker. – Vote 3 yes – 0 no

36. Harvey Austin, Map 14, Lot 33-1ON3, abatement request \$5,300:  
Bill Van Tuinen said this is for a mobile home located on Austin Lane and Bill recommends an abatement of \$1,300 which is \$26.00 in tax for the quality of the mobile home.

Ronald Blaisdell made a motion to approve the abatement of \$1,300, seconded by John Grohs. – Vote 3 yes – 0 no

37. Trisha Austin, Map 14, Lot 33-1A, abatement request \$7,900:

38. Harvey & Trisha Austin, Map 14, Lot 33-1ON, abatement request \$5,100:

Bill Van Tuinen said on Items #37 and #38 he recommends both of these abatements be denied.

Bonnie Baker made a motion to deny both of these abatement requests, seconded by John Grohs. – Vote 3 yes – 0 no

**VI. Chairman's Items:**

Ronald Blaisdell stated that he is totally against giving more of an abatement than what is requested.

John Grohs said that he feels the same way.

**VII. Member's Items:**

Bonnie Baker said any draft sheets that are done for Bill's recommendations when the agenda is completed for the Board; would be very helpful to look over before the meeting. Bonnie understands that if we are still working on some, they will not be available but if the Board can get the ones that show Bill's recommended values that would be very helpful.

John Grohs questioned the value of camps vs. land values on the pond. Bill and John discussed why the land values were more than the camp values.

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

Bill Van Tuinen said we have one more batch of abatements to process. Most of the next batch of requests is properties that require an interior inspection. Therefore, they will take a little longer to do because we will need to arrange appointments with the owners.

The other thing Bill wanted to bring to the attention of the Board is that right now mobile homes have a factor on them, either a positive factor or a negative factor. The way it is calculated is it is an addition or a deduction to the replacement cost of the mobile home. Bill said he did not realize this was being done, Bill knew there was a mobile home factor but thought it was more of an economic obsolescence adjustment. Bill agrees that a mobile home in Ames Mobile home park is not worth as much as a mobile home in Provencal's Mobile home park. But, it is not the replacement cost of the mobile home that is different it is the neighborhood or the economic factor that should be different. Bill said that he does not feel comfortable with the way that they are done. Bill said unless the Board directs him otherwise he will be changing all the mobile homes.

Ronald Blaisdell asked Bill to make a recommendation to what he feels is the right way to value the mobile homes.

Bill stated what he feels is right is that the replacement cost of the same mobile home in different areas of town should be the same.

Ronald Blaisdell said he agrees that a home is a home.

Bill said the replacement cost should be the same, but the value may be different because of the location.

The entire Board agreed with Bill and said it should be reflected in the economic obsolescence not the replacement cost. The Board agreed that Bill should make the necessary changes.

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

Leisa Emery Burns asked about scheduling the next meeting in July. Leisa is on vacation the week of the 4<sup>th</sup> of July and John Grohs is on vacation the week of July 20<sup>th</sup>. Bonnie, John, Leisa and Bill will not be available Property Tax School week from July 30<sup>th</sup> – August 3<sup>rd</sup>.

The Board agreed to have the next meeting on July 27, 2018 at 4 PM; this will give Bill some extra time to get the interior inspections done for the last batch of abatement requests.

**X. Adjournment:**

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

The meeting adjourned at 5:30 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

BOA:lde-b