Mr. Cloutier called the meeting of the Board of Assessment Review to order at 6:30 p.m. then welcomed everyone to the meeting, reminded people this is a public proceeding and the public has the right to hear everything unless the Board goes into Executive Session. Mr. Cloutier asked if there was anyone present with a conflict of interest. Seeing none, he then proceeded with Item #2, the Tax Abatement Appeal of Portland Pipe Line Corporation for properties:

Tax Map 6, Lot 4
Tax Map 38, Lot 59
Tax Map 4, Lot 6
Tax Map 5, Lot 71
Tax Map 6, Lot 6
Tax Map 25, Lot 285
Tax Map 34, Lot 6
Tax Map 7, Lot 2D
Tax Map 7, Lot 2E
Tax Map 31, Lot 4
Tax Map 9, Lot 297A
Personal Property (Account ID NO. 8378)

Mr. Cloutier noted no one was present on behalf of the taxpayer (Portland Pipe Line Corporation) to represent their position.

Assessor Thomas offered the timeline beginning from January 25, 2018 when the City finalized all taxes (personal & property for the taxpayer as of April 1, 2017). The tax appeal submitted by the taxpayer is for all 11 properties. On January 26, 2018, the taxpayer was granted a small abatement for two parcels; February 9, 2018 the city denied requests for 10 accounts and on March 2, 2018, the taxpayer filed this appeal.

Attorney Daggett reminded the Board that Maine Law Assessment is presumed valid; taxpayer has the burden of proof to prove otherwise. Attorney Daggett continued that the taxpayer would need to prove the assessment is "manifestly wrong"; in other words,
property over valued, fraud, illegal or unjust discrimination. This appeal includes 12 applications – 11 real property appeals and one personal property appeal. Attorney Daggett continued that on October 17, 2017 the attorney for Portland Pipe Line Corporation stated PPLC was having an appraisal performed but as of March 31, 2018 none have been submitted to the City. Attorney Daggett also noted that the Personal Property the taxpayer offered in 2017 is the exact amount the city assessed for personal property taxes for 2018.

Margaret Johnson offered if the plaintiff did not show up to court for a hearing, the court would dismiss the complaint, why is this not the same for the City?

Attorney Daggett replied statutory difference than a court proceeding; and over a one million dollar assessment, the taxpayer is allowed to go straight to the State board of Taxation. Once the Board receives an appeal, the Board has 60 days to act unless the taxpayer request an extension then appeal denied. Again, the taxpayer is not required to attend this meeting and Board should decide the appeal on merits.

Susan Hasson asked if the 2016 taxes were before the State?

Attorney Daggett replied yes.

Susan Hasson questioned this appeal tonight is for the 2017 taxes?

Attorney Daggett replied yes.

Susan Bagley asked what is the timeframe needed to return information to the City for this appeal?

Attorney Daggett responded the City sends out a request for information and the filing was timely.

Susan Bagley asked if the information is substantially different from one year to the next do they need to submit proof?

Attorney Daggett noted the declaration is taken at face value. Equipment comes and goes so not necessarily the same each year.

Paul Cloutier asked if the Board had any additional questions. Hearing none, he closed the Public Hearing portion of the discussion.

Margaret Johnson asked do we start this time from the 2016 tax abatement and amend because of same situation? Do we have readily available the order from the last hearing?

Paul Cloutier responded yes and noted the taxpayer did not provided any additional evidence for abatement to lead to different conclusion regarding unjust discrimination. Also noted, the submission for the first exhibit for appeal (Map 6, Lot 4) and is the same for all 12 abatement requests. He read the summary page submitted for the first exhibit and again explained it was the same response for all twelve abatements He believe the Assessor’s assessment is accurate and the Board should deny an abatement on all requests.

Timothy Hubbard offered the City should deny the abatement.
Susan Hasson motioned to deny the abatement and Timothy Hubbard seconded the motion.

Margaret Johnson suggested a more detailed motion, especially since the taxpayer did not submit any proof to support their claim.

Attorney Plouffe read the findings from the 2016 tax abatement denial.

Margaret Johnson noted she remembered one change in the findings prior to the vote.

Susan Hasson noted last time, the taxpayer did appear before the board and spoke about the overcapacity.

Timothy Hubbard noted this is this year and last year was last year motioned to deny Portland Pipe Line Corporation’s tax abatement based upon the taxpayer failed to provide sufficient evidence that the assessed valuation of the property was manifestly wrong nor did they prove the property was substantially overvalued or that the Assessor’s methodology necessarily resulted in unjust discrimination of the Property in comparison to similarly situated properties.

Paul Cloutier suggested going with the same motion (as last appeal).

Attorney Daggett questioned there was a motion and a 2nd under discussion.

Paul Cloutier responded saying amending the motion was under discussion.

Susan Hasson asked if there is any value making a finding of overcapacity and that sort of thing.

Margaret Johnson replied that was what was taken out from the finding for the last appeal. She felt strongly there was no evidence provided regarding over capacity.

Timothy Hubbard suggesting changing the word “appraisal” to “present any evidence”; noting the taxpayer was not even here to speak on this item. He is more comfortable with this finding since they did not present an appraisal or evidence.

Susan Hasson motioned the taxpayer failed to produce any evidence of fair market value or properties represents critical omission of taxpayer's case for abatement and the taxpayer failed to meet the burden of proof the assessed value is manifestly wrong.

Timothy Hubbard seconded the motion to deny the abatement. Motion passed 5-0.

Attorney Plouffe will adopt the findings in writing and the Board will reconvene on April 30th at 8:15 a.m. at the Assessor’s building, 41 Thomas Street to adopt the Findings of Fact.

Paul Cloutier asked if there was any other business. Seeing none asked for a motion to adjourn.

Timothy Hubbard motioned to adjourn the meeting at 7:06 p.m.; 2nd by Margaret Johnson 5-0