



property. Open space status was granted by the Assessor on April 1, 1992. The assessed value for the subject property at fair market value was \$71,000; as open space, the assessed value was reduced to \$35,000. On June 25, 1992, the Petitioners applied to the Assessor for an abatement of the valuation, which abatement was denied. On October 8, 1992, Mr. Brown notified the Assessor that he rejected the grant of open space classification and that he would pay taxes on the subject property based on the full assessed value of \$71,000.

Mr. Brown testifies that he purchased the subject property in order to "keep it from development," but that he cannot afford to do this if the tax assessment is not reduced. He argues that the Town should use tree growth values for open space land.

In support of the Town's position, Mr. McKinney testifies that to calculate an open space value for the subject property, he followed the Maine Heritage Trust recommendations, arriving at a value of \$3,500/acre. He notes that the subject property is the first open space lot in Palermo and that there had been no sales in the Town to determine the effect of open space status. Mr. McKinney asserts that \$35,000 is an appropriate open space value for the subject property.

Appeals from the denials of abatement requests on open space land are directly to the State Board of Property Tax Review.

However, in this case the property is no longer classified as open space because the Petitioners rejected the grant of open space status and paid taxes based on the full assessed value. Therefore, the appeal does not relate to open space and the Board is without jurisdiction.

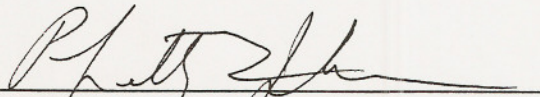
The Board notes that there is no requirement in the Farm and Open Space Tax Law that tree growth values be used to value open space. Thus, the Petitioners' assertion that the value of classified open space should be equal to the tree growth values for Waldo County fails.

Therefore, by a 4-0 vote, the Board hereby dismisses this petition.

Any party wishing to appeal this Decision must file a Petition for Review in the Superior Court within (30) days of the date of receipt of this Decision, pursuant to 5 M.R.S.A. §§11001-11008. If this Decision is not appealed, it shall become binding on the parties at the end of said 30-day period.

DATED:

Oct 31, 1994

  
Phillip E. Johnson, Chair, Panel A  
State Board of Property Tax Review