

STATE OF MAINE
KENNEBEC, SS.

STATE BOARD OF PROPERTY TAX REVIEW
DOCKET NUMBER: 91-95

LOWELL V. COULTER,)
Petitioner)
vs.)
TOWN OF OXFORD,)
Respondent)

DECISION

This matter came before the State Board of Property Tax Review (hereinafter "Board") as the result of a timely appeal filed by Lowell V. Coulter pursuant to 36 M.R.S.A. § 272.

The meeting was opened at 9:20 a.m. with Mr. Coulter representing himself and Laurie Smith, Town Manager of Oxford, representing the Town of Oxford. Both parties agreed to an Administrative Hearing to determine if Mr. Coulter's filing was timely. This was determined to be in accordance with legal requirements.

Mr. Coulter than presented his case, in which he advised that this property had been under the "Tree Growth" provision since 1978. Mr. Coulter advised that the property in questions had once been part of a larger parcel but had to be filed separately since this parcel was actually separated by a road. When this property was filed as one under the "Tree Growth Plan", it was accepted by the town and taxed as such. After a reevaluation by a reevaluation company, who priced it as a 1 acre base lot along with the rest of the acreage as Tree Growth, the Assessor and Board continued to carry it on the tax rolls in this manner.

Ms. Smith advised, since the reevaluation company submitted their report in this matter, it was accepted by the Town to be correct.

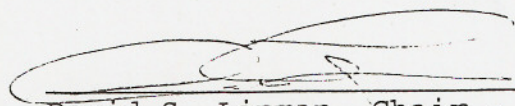
The hearing was closed at 10:00 a.m.

The Board then reviewed and discussed the testimony, and based on all evidence given plus understanding of the law by Board members, it was moved, second and unanimously passed that the valuation of this parcel of property (Map R-10, Lot 65A) be reduced by \$12,500.00, making the assessed value of this parcel of land to be \$3,199.20, and that the tax bill be adjusted accordingly.

Any party wishing to appeal this Decision must file a Petition

for Review in the Superior Court within thirty (30) days of the date of receipt of this Decision pursuant to 5 M.R.S.A. §11001 et seq. If this Decision is not appeal, it shall become binding on the parties at the end of said 30-day period.

DATED: May 14, 1992



David S. Lipman, Chair - Panel C
State Board of Property Tax Review