

STATE OF MAINE
KENNEBEC, SS.

STATE BOARD OF PROPERTY TAX
REVIEW
DOCKET NO. 91-92

DONALD GRAY and)
HOWARD GRAY,)
)
Petitioners)
)
v.)
)
TOWN OF BLUE HILL,)
)
Respondent)

DECISION

This matter came before the State Board of Property Tax Review (hereinafter, "the Board") on the appeal by Donald and Howard Gray of the denial by the Assessors for the Town of Blue Hill of their application for classification of property as tree growth under the Tree Growth Tax Law. The particular property subject of this appeal is located in the Town of Blue Hill and is designated on the Town's tax maps as Map 39, Lot 77. The parcel contains 11.4 acres all of which the Petitioners are seeking to have classified as tree growth. This appeal concerns a request for classification for the 1991 tax year.

A hearing was convened in this matter on April 28, 1992, before three (3) members of the Board, representing a quorum. Tim Brochu, L.S.I.T.; Andrew Pottle, Registered Forester; and Howard Gray appeared on behalf of the Petitioners. No representative appeared on behalf of the Town of Blue Hill. Rather, a representative of the Town advised the Board by telephone that the Town would rely upon the written response it had filed with the Board on or about December 30, 1991.

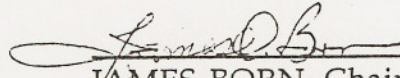
Tim Brochu, who prepared the forest management plan for the parcel, testified the property has no structures on it with the exception of a rotted screen house which is being overtaken by the forest. The owners had placed a camper trailer on the property for the summer which trailer has since been removed. However, none of the land was cleared in order to accommodate the trailer and no water, electric, or sewer hookups were placed on the property.

A small field remains at the roadside of the property but is quickly being overtaken by the forest. The Town asserted in its response that the road and a stream must be deducted from the total acreage considered for tree growth to which Mr. Brochu responds, the "stream" is nothing more than a "drainage swale" and the road was not excavated but simply evolved over time from travel over that area of the property.

Based upon the foregoing, the Board finds, by unanimous vote, that the entire 11.4 acre parcel designated as Map 39, Lot 77 on the Town of Blue Hill tax maps qualifies for classification as tree growth as of tax year 1991. Accordingly, the Town shall value all 11.4 acres pursuant to the 100% valuation per acre for Hancock County for tax year 1991 established by the Bureau of Taxation. The Town of Blue Hill shall reimburse the Petitioners for the overpayment of taxes, if any, together with interest from the date of any overpayment pursuant to 36 M.R.S.A. § 506-A.

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. §§11001-11008. If this Decision is not appealed, it shall become binding on the parties at the end of said 30-day period.

DATED: April 5, 1994



JAMES BORN, Chair

State Board of Property Tax Review