

PP&KK Adams Trust
7539 Alamo Summit Drive
Las Vegas, NV 89129

September 22, 2021

RE: Abatement request of Real Estate Taxes on Parcel R021-001 for 2020 and 2021 tax years.

Town of Berwick Select Board,

PP&KK Adams Trust respectfully request a review of our real estate tax assessment in 2020 and 2021 for reduction (abatement) of taxes based on the following circumstances.

Parcel R021-001 for multiple years (2016 to 2019) prior to 2020 was assessed at \$ 31,500. I understand that in 2019, a Town-wide revaluation was completed in Berwick where the town adjusted the assessing models. The new assessing models increased the assessed value on Parcel R021-001 to \$ 74,300, a 135% increase. Not being from the area, (We live in Las Vegas, NV) we assumed the increase was due to development in the area as we knew that housing was moving down the Ridlon Road during our last visit to the property in 2016.

Regardless, the 2022 assessment has been completed and the new assessment is \$ 33,200. The lowered assessment is due to a discussion we had with the Town of Berwick of a possible acquisition of the property. During these discussions, a town representative visited the property and said the value of this Parcel was nowhere near the assessed value. An acquisition by the Town of Berwick was not completed, but the town representative stated that the 2021 assessment would be adjusted to reflect current Land Values.

Our assumption is the "New" assessing model implemented in 2019 used for both the 2020 and 2021 assessed values was not accurate for our parcel. The re-assessment of \$ 33,200 for the 2022 assessment (after the review of the property for possible acquisition by Town representatives) obviously supports the position that the 2020 and 2021 tax assessment was excessively high. Certainly the market conditions didn't change between 2019 and 2021 in the area where land values plummeted.

We respectfully requested the 2020 and 2021 assessed values be reduced down to a maximum of the 2022 assessed value of \$ 33,200 and the excess property taxes paid for these years refunded.

Please call me at 702-360-2734 or 702-497-6023 if you have any questions.

Thanks



Paul Adams, Trustee

THIS IS THE ONLY BILL YOU WILL RECEIVE



Town of Berwick
 11 Sullivan Street
 Berwick, ME 03901
 (207) 698-1101

OFFICE HOURS
 Monday & Thursday: 8:30am to 6:00pm
 Tuesday & Wednesday: 8:30am to 5:00pm
 Friday: 8:30am to 11:00am
 Telephone: (207) 698-1101

ADAMS, PAUL S. & KATHY F. TRUSTEES
 PP&KK ADAMS TRUST
 7539 ALAMO SUMMIT DR
 LAS VEGAS NV 89129

2019 REAL ESTATE TAX BILL

CURRENT BILLING INFORMATION	
LAND VALUE	\$31,500.00
BUILDING VALUE	\$0.00
TOTAL: LAND & BLDG	\$31,500.00
Personal Prop.	\$0.00
	\$0.00
	\$0.00
MISCELLANEOUS	\$0.00
TOTAL PER. PROP.	\$0.00
HOMESTEAD EXEMPTION	\$0.00
OTHER EXEMPTION	\$0.00
NET ASSESSMENT	\$31,500.00
TOTAL TAX	\$554.40
LESS PAID TO DATE	\$0.00
TOTAL DUE →	\$554.40

FIRST HALF DUE: \$277.20
 SECOND HALF DUE: \$277.20

MAP/LOT: R021-001
 LOCATION: RIDLON RD
 ACREAGE: 5.40
 ACCOUNT: 000543 RE

MIL RATE: \$17.60
 BOOK/PAGE: B16457P0748

TAXPAYER'S NOTICE

INTEREST AT 8% PER ANNUM CHARGED STARTING 10/16/2018 AND 04/17/2019.

As per state law, the ownership and valuation of ALL property subject to taxation shall be fixed as of April 1st. For this tax bill, that date is April 1, 2018. If you have sold your real estate since then, it is your obligation to forward this bill to the current property owner.

**FAILURE TO FORWARD THIS BILL MAY RESULT IN A LIEN BEING PLACED AGAINST YOUR NAME.
 IF YOU HAVE AN ESCROW ACCOUNT, PLEASE ADVISE YOUR MORTGAGE HOLDER OF THIS BILL.**

INFORMATION

Notice is hereby given that your property tax for fiscal year July 1, 2018 through June 30, 2019 is payable in two (2) equal installments on 10/15/2018 and 04/16/2019.

Total outstanding bonded indebtedness of the Town as of August 21, 2018 is \$1,125,000.00

This bill is for the current tax year July 1, 2018 through June 30, 2019. Past due amounts are NOT included.

As a result of the money our municipality receives from the State Legislature through the state municipal revenue sharing program, homestead exemption reimbursement, and state aid to education, your property tax bill has already been reduced by 43.5%

CURRENT BILLING DISTRIBUTION

SCHOOL	\$362.02	65.3%
TOWN	\$176.85	31.9%
COUNTY	\$15.52	2.8%
TOTAL	\$554.40	100.000%

REMITTANCE INSTRUCTIONS

Please make check or money order payable to:

Town of Berwick and mail to:
TOWN OF BERWICK
11 SULLIVAN STREET
BERWICK, ME 03901

TOWN OF BERWICK, 11 SULLIVAN STREET, BERWICK, ME 03901

ACCOUNT: 000543 RE
 NAME: ADAMS, PAUL S. & KATHY F. TRUSTEES
 MAP/LOT: R021-001
 LOCATION: RIDLON RD
 ACREAGE: 5.40



INTEREST BEGINS ON 04/17/2019

DUE DATE	AMOUNT DUE	AMOUNT PAID
04/16/2019	\$277.20	

PLEASE REMIT THIS PORTION WITH YOUR SECOND PAYMENT

TOWN OF BERWICK, 11 SULLIVAN STREET, BERWICK, ME 03901

ACCOUNT: 000543 RE
 NAME: ADAMS, PAUL S. & KATHY F. TRUSTEES
 MAP/LOT: R021-001
 LOCATION: RIDLON RD
 ACREAGE: 5.40



INTEREST BEGINS ON 10/16/2018

DUE DATE	AMOUNT DUE	AMOUNT PAID
10/15/2018	\$277.20	

PLEASE REMIT THIS PORTION WITH YOUR FIRST PAYMENT



TOWN OF BERWICK
11 SULLIVAN ST
BERWICK, ME 03901-2927
(207) 698-1101



2020 REAL ESTATE TAX BILL

CURRENT BILLING INFORMATION

LAND VALUE	\$74,300.00
BUILDING VALUE	\$0.00
TOTAL: LAND & BLDG	\$74,300.00
PERSONAL PROP.	\$0.00
	\$0.00
	\$0.00
MISCELLANEOUS	\$0.00
TOTAL PER. PROPERTY	\$0.00
HOMESTEAD EXEMPTION	\$0.00
OTHER EXEMPTION	\$0.00
NET ASSESSMENT	\$74,300.00
TOTAL TAX	\$1,302.48
LESS PAID TO DATE	\$0.00
TOTAL DUE	\$1,302.48

**THIS IS THE ONLY BILL
 YOU WILL RECEIVE**

OFFICE HOURS

Monday & Thursday 8:30am to 6:00pm
 Tuesday & Wednesday: 8:30am to 5:00pm
 Friday: 8:30am - 11:00am

Telephone: (207) 698-1101

S62308 P0 - 1of1

ADAMS, PAUL S. & KATHY F. TRUSTEES
 PP&KK ADAMS TRUST
 7539 ALAMO SUMMIT DR
 LAS VEGAS, NV 89129-5971

ACCOUNT: 000543 RE
 MIL RATE: \$17.53
 LOCATION: RIDLON RD
 BOOK/PAGE: B16457P0748

ACREAGE: 5.40
 MAP/LOT: R021-001

FIRST HALF DUE: \$651.24
 SECOND HALF DUE: \$651.24

TAXPAYER'S NOTICE

INTEREST AT 8% PER ANNUM CHARGED STARTING 10/16/2019 AND 04/16/2020.

As per state law, the ownership and valuation of ALL property subject to taxation shall be fixed as of April 1st. For this tax bill, that date is April 1, 2019. If you have sold your real estate since then, it is your obligation to forward this bill to the current property owner.
FAILURE TO FORWARD THIS BILL MAY RESULT IN A LIEN BEING PLACED AGAINST YOUR NAME.
IF YOU HAVE AN ESCROW ACCOUNT, PLEASE ADVISE YOUR MORTGAGE HOLDER OF THIS BILL.

INFORMATION

Notice is hereby given that your property tax for fiscal year July 1, 2019 through June 30, 2020 is payable in two (2) equal installments on 10/15/2019 and 04/15/2020.

Total outstanding bonded indebtedness of the Town as of August 27, 2019 is \$7,062,500.00.

This bill is for the current tax year July 1, 2019 through June 30, 2020. Past due amounts are NOT included.

As a result of the money our municipality receives from the State Legislature through the state municipal revenue sharing program, homestead exemption reimbursement, and state aid to education, your property tax bill has already been reduced by 42.5%.

CURRENT BILLING DISTRIBUTION

SCHOOL	\$832.28	63.90%
TOWN	\$435.03	33.40%
COUNTY	<u>\$35.17</u>	<u>2.70%</u>
TOTAL	\$1,302.48	100.00%

REMITTANCE INSTRUCTIONS

Please make check or money order payable to
TOWN OF BERWICK and mail to:

TOWN OF BERWICK
11 SULLIVAN ST
BERWICK, ME 03901-2927

2020 REAL ESTATE TAX BILL

ACCOUNT: 000543 RE
 NAME: ADAMS, PAUL S. & KATHY F. TRUSTEES
 MAP/LOT: R021-001
 LOCATION: RIDLON RD
 ACREAGE: 5.40

TOWN OF BERWICK, 11 SULLIVAN ST, BERWICK, ME 03901-2927



INTEREST BEGINS ON 04/16/2020

DUE DATE	AMOUNT DUE	AMOUNT PAID
04/15/2020	\$651.24	

PLEASE REMIT THIS PORTION WITH YOUR SECOND PAYMENT

2020 REAL ESTATE TAX BILL

ACCOUNT: 000543 RE
 NAME: ADAMS, PAUL S. & KATHY F. TRUSTEES
 MAP/LOT: R021-001
 LOCATION: RIDLON RD
 ACREAGE: 5.40

TOWN OF BERWICK, 11 SULLIVAN ST, BERWICK, ME 03901-2927



INTEREST BEGINS ON 10/16/2019

DUE DATE	AMOUNT DUE	AMOUNT PAID
10/15/2019	\$651.24	

PLEASE REMIT THIS PORTION WITH YOUR FIRST PAYMENT



TOWN OF BERWICK
11 SULLIVAN ST
BERWICK, ME 03901-2927
(207) 698-1101



(1)
2021 REAL ESTATE TAX BILL

OFFICE HOURS
Monday, Wednesday & Thursday 8:00am to 4:00pm
Tuesday: 8:00am to 6:00pm
Friday: 8:00am to 12:30pm

**THIS IS THE ONLY BILL
 YOU WILL RECEIVE**

Telephone: (207) 698-1101

S85340 P0 - 1of1

ADAMS, PAUL S. & KATHY F. TRUSTEES
 PP&KK ADAMS TRUST
 7539 ALAMO SUMMIT DR
 LAS VEGAS, NV 89129-5971

CURRENT BILLING INFORMATION	
LAND VALUE	\$74,300.00
BUILDING VALUE	\$0.00
TOTAL: LAND & BLDG	\$74,300.00
PERSONAL PROP.	\$0.00
	\$0.00
MISCELLANEOUS	\$0.00
TOTAL PER. PROPERTY	\$0.00
HOMESTEAD EXEMPTION	\$0.00
OTHER EXEMPTION	\$0.00
NET ASSESSMENT	\$74,300.00
TOTAL TAX	\$1,438.45
LESS PAID TO DATE	\$0.00
TOTAL DUE →	\$1,438.45

ACCOUNT: 000543 RE
 MIL RATE: \$19.36
 LOCATION: RIDLON RD
 BOOK/PAGE: B16457P0748

ACREAGE: 5.40
 MAP/LOT: R021-001

FIRST HALF DUE: \$719.23
 SECOND HALF DUE: \$719.22

TAXPAYER'S NOTICE

INTEREST AT 8% PER ANNUM CHARGED STARTING 10/16/2020 AND 04/16/2021.

As per state law, the ownership and valuation of ALL property subject to taxation shall be fixed as of April 1st. For this tax bill, that date is April 1, 2020. If you have sold your real estate since then, it is your obligation to forward this bill to the current property owner.

**FAILURE TO FORWARD THIS BILL MAY RESULT IN A LIEN BEING PLACED AGAINST YOUR NAME.
 IF YOU HAVE AN ESCROW ACCOUNT, PLEASE ADVISE YOUR MORTGAGE HOLDER OF THIS BILL.**

INFORMATION

Notice is hereby given that your property tax for fiscal year July 1, 2020 through June 30, 2021 is payable in two (2) equal installments on 10/15/2020 and 04/15/2021.

Total outstanding bonded indebtedness of the Town as of August 25, 2020 is \$7,250,000.00.

This bill is for the current tax year July 1, 2020 through June 30, 2021. Past due amounts are NOT included.

As a result of the money our municipality receives from the State Legislature through the state municipal revenue sharing program, homestead exemption reimbursement, and state aid to education, your property tax bill has already been reduced by 40.1%.

CURRENT BILLING DISTRIBUTION		
SCHOOL	\$677.51	47.10%
TOWN	\$732.17	50.90%
COUNTY	\$28.77	2.00%
TOTAL	\$1,438.45	100.00%

REMITTANCE INSTRUCTIONS

Please make check or money order payable to
TOWN OF BERWICK and mail to:
TOWN OF BERWICK
11 SULLIVAN ST
BERWICK, ME 03901-2927

2021 REAL ESTATE TAX BILL
 ACCOUNT: 000543 RE
 NAME: ADAMS, PAUL S. & KATHY F. TRUSTEES
 MAP/LOT: R021-001
 LOCATION: RIDLON RD
 ACREAGE: 5.40

TOWN OF BERWICK, 11 SULLIVAN ST, BERWICK, ME 03901-2927

INTEREST BEGINS ON 04/16/2021

DUE DATE	AMOUNT DUE	AMOUNT PAID
04/15/2021	\$719.22	

PLEASE REMIT THIS PORTION WITH YOUR SECOND PAYMENT

2021 REAL ESTATE TAX BILL
 ACCOUNT: 000543 RE
 NAME: ADAMS, PAUL S. & KATHY F. TRUSTEES
 MAP/LOT: R021-001
 LOCATION: RIDLON RD
 ACREAGE: 5.40

TOWN OF BERWICK, 11 SULLIVAN ST, BERWICK, ME 03901-2927

INTEREST BEGINS ON 10/16/2020

DUE DATE	AMOUNT DUE	AMOUNT PAID
10/15/2020	\$719.23	

PLEASE REMIT THIS PORTION WITH YOUR FIRST PAYMENT

RIDLON RD

Location RIDLON RD

Mblu R021/ 1/1/1

Acct# 0543

Owner ADAMS, PAUL S. & KATHY F. TRUSTEES

Assessment \$33,200

Appraisal \$33,200

PID 424

Building Count 1

Current Value

Appraisal			
Valuation Year	Improvements	Land	Total
2021	\$0	\$33,200	\$33,200

Assessment			
Valuation Year	Improvements	Land	Total
2021	\$0	\$33,200	\$33,200

Owner of Record

Owner	ADAMS, PAUL S. & KATHY F. TRUSTEES	Sale Price	\$0
Co-Owner	PP&KK ADAMS TRUST	Certificate	
Address	7539 ALAMO SUMMIT DR LAS VEGAS, NV 89129	Book & Page	16457/0748
		Sale Date	11/09/2012
		Instrument	1A

Ownership History

Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
ADAMS, PAUL S. & KATHY F. TRUSTEES	\$0		16457/0748	1A	11/09/2012
ADAMS, PAUL S. & KATHLEEN F.	\$9,000		07047/0326	1A	05/17/1994
WHEELER, TERRI ADAMS	\$0		06888/0211	1H	01/03/1994
WHEELER, TERRI ADAMS	\$0		03711/0204	00	12/16/1985

Building Information

Building 1 : Section 1

Year Built:

Living Area: 0

From: Karen Fortier <kfortier@mrigov.com>
Sent: Wednesday, October 20, 2021 9:47 AM
To: Paul S. Adams <Paul@bjbb.lvcoxmail.com>
Cc: Patricia Murray <pmurray@berwickmaine.org>; 'Nancy Rovnak' <nansbest@comcast.net>
Subject: Re: Assessment Discussion

Good morning, Paul,

Your abatement request will be on Select Board meeting agenda for their meeting on Tuesday October 26th. The meeting begins at 6:30pm.

Because your abatement request is beyond one year but within 3 years from the date of commitment, your abatement request is made directly to the municipal officers which in Berwick is the Select Board. I have forwarded your written abatement request and all of the information that you emailed to me on September 23rd to the Town Clerk.

You may also choose to present your case directly to the Select Board at their meeting on October 26th. Please contact the Town Clerk, Patricia Murray, for the link to virtually join the Select Board meeting. I have also copied the Town Clerk on this email.

Please contact me should you have any questions.

Best regards,

Karen Fortier, CMA
Contract Assessor
Municipal Resources Inc.
kfortier@mrigov.com

From: Paul S. Adams <Paul@bjbb.lvcoxmail.com>
Sent: Wednesday, September 22, 2021 2:34 PM
To: Karen Fortier <kfortier@mrigov.com>
Cc: 'Nancy Rovnak' <nansbest@comcast.net>
Subject: RE: Assessment Discussion

Good afternoon Karen,

I decided to wait until after the August 25, 2021 date to submit our request for abatement of the 2019-20 and 2020-21 real estate taxes to the Town of Berwick Select Board.

Attached is a letter I have written to request the abatement. If you would, please read and made any suggestion for changes if you think changes would increase our success of obtaining the request for abatement.

I believe you told me that you would forward on the request to the Select Board once I had submitted to you, but let me know if I need to send the original to the Town of Berwick.

Thanks for all you help.

Paul

Paul S. Adams, CFO

Black Bear Oil Corporation

CIM Energy Properties, LLC

DC Oil & Gas I & II, LLC

NDC Oil & Gas I & II, LLC

1333 N. Buffalo Drive, Suite # 135

Las Vegas, Nevada 89128

Phone - 1-702-360-2734

Fax - 1-702-360-2736

Cell Phone 1-702-497-6023

From: Karen Fortier [mailto:kfortier@mrigov.com]

Sent: Thursday, June 10, 2021 12:23 PM

To: Paul S. Adams
Subject: Re: Assessment Discussion

Hi Paul,

You are correct. I reference 2019 and 2020 meaning that is it is fiscal year 2019-2020, and 2020-2021. The fiscal year is July 1st to June 30th.

My apologies in my previous email, I stated that you can file an abatement for fiscal year 2020-2021 to the Select Board, and that is not accurate. Although the Select Board act as both the assessor and the municipal officers, the assessor can only abate the 2020-2021 on their own initiative within one year of commitment and not as requested by the property owner.

You may file a written request to the Select Board as the municipal officers for an abatement of the fiscal year 2020-2021 taxes after August 25, 2021 and before August 25, 2023.

Best regards,

Karen Fortier, CMA

Contract Assessor

Municipal Resources Inc.

kfortier@mrigov.com

From: Paul S. Adams <Paul@bjbb.lvcoxmail.com>
Sent: Thursday, June 10, 2021 1:16 PM
To: Karen Fortier <kfortier@mrigov.com>
Subject: RE: Assessment Discussion

Thank you for all the information Karen. Please clarify, You state in your email that I can request an abatement for 2019 and 2020. I assume I will draft a written abatement request for **2020 and 2021** since these are the two years the assessment was at the higher \$ 74,200 value. I will also pay the balance of the 2021 assessment before submitting the abatement request.

Thanks again!

Paul

Paul S. Adams, CFO

Black Bear Oil Corporation

CIM Energy Properties, LLC

DC Oil & Gas I & II, LLC

NDC Oil & Gas I & II, LLC

1333 N. Buffalo Drive, Suite # 135

Las Vegas, Nevada 89128

Phone - 1-702-360-2734

Fax - 1-702-360-2736

Cell Phone 1-702-497-6023

From: Karen Fortier [<mailto:kfortier@mrigov.com>]
Sent: Wednesday, June 09, 2021 9:07 AM
To: Paul S. Adams
Subject: Re: Assessment Discussion

Good morning Paul,

My apologies in the delay in responding to your questions.

The 2017 assessment is \$31,500 and not \$79,900. I have attached the property record card from 2017 for your reference.

In 2019, a Town-wide revaluation was completed in Berwick where we adjusted our assessing models. We conducted hearings for property owners to inform us of any concerns with valuation. Property owners may file an abatement request within 185 days of commitment to address concerns with over-valuation, inequities in the assessment or any irregularities or illegalities. We do not have any record of you informing assessing of your assessment concerns during the hearing process in 2019, nor the abatement filing timeline in 2019 & 2020.

You may request an abatement in writing to the Select Board (municipal officers) for 2019, and for 2020 as the Select Board are also the assessors for the Town of Berwick. I have attached and highlighted the abatement law. You can submit your request to assessing, and we will forward it to the select board for a decision.

You are responsible for taxes due and should pay your taxes because if an abatement is not granted, then you would be paying the taxes plus any interest if not paid by the due date. Any abatement granted will be applied to your account.

The law provides a timeframe for the property owner to request an abatement of property taxes. The Select Board would need to understand why you did not notify assessing of your concerns with the assessment as well as information in support of your belief that the assessment is an over-valuation or not assessed like other similar properties.

I am available to discuss this over the phone if that is more helpful to you. I am typically in the assessing office on Mondays & Wednesdays and can be reached at 207-698-1101 x114, or on my cell phone at 207-590-6930 on other days.

Best regards,

Karen Fortier, CMA

Contract Assessor

Municipal Resources Inc.

kfortier@mrigov.com

From: Paul S. Adams <Paul@bjbb.lvcoxmail.com>
Sent: Wednesday, June 2, 2021 7:52 PM
To: Karen Fortier <kfortier@mrigov.com>
Cc: 'Paul S. Adams' <Paul@bjbb.lvcoxmail.com>
Subject: RE: Assessment Discussion

Karen – Following up on my email from last Monday. Your help is appreciated.

Paul

Paul S. Adams, CFO

Black Bear Oil Corporation

1333 N. Buffalo Drive, Suite # 135

Las Vegas, Nevada 89128

Phone - 1-702-360-2734

Fax - 1-702-360-2736

Cell Phone 1-702-497-6023

From: Paul S. Adams [mailto:Paul@bjbb.lvcoxmail.com]

Sent: Monday, May 24, 2021 10:46 AM

To: 'kfortier@mrigov.com'

Subject: Assessment Discussion

Hello Karen,

I appreciate the time you gave my sister (Nancy Rovnak) earlier today regarding the assessment issues on our lot on Ridlon Road in Berwick (Lot # R021-001). I thought I would follow up in writing to make sure we understand our options.

As she told you the assessment history is as follow on the lot.

2016 - \$ 31,500

2017 - \$ 79,900

2018 - \$ 31,500

2019 - \$ 31,500

2020 - \$ 74,300

2021 - \$ 74,300

I have also been informed that the current year assessment is going to be in the \$ 33,000 range. It has been determined after Nancy met with various Town of Berwick personnel in discussions to possible acquire the lot for Town purposes, that the lot was over-assessed in multiple years. The location of the

lot (on the other side of the Little River) and the current access being limited because of the bridge on Ridlon Road over the Little River were the reasons stated to us as to why the previous assessments were over-stated. It is obviously to us that the assessments in 2017, 2020 and 2021 are the over-assessed years.

Nancy told me you indicated our option is to apply for a credit for any of the last three years, except the 2021 year credit cannot be applied for until the year is over. So at this time I can only apply for a credit on the 2020 assessment, as the 2018 and 2019 were not over-assessed. Therefore we have to accept the over-assessment in 2017.

Is this an accurate interpretation of your discussion with Nancy? If so, I have a couple of questions.

- 1) What needs to be in the letter to apply for the credit for 2020? Just a statement that the assessment was inaccurate based on the pending 2022 assessment? Or do I state in the letter that the current access to the lot is limited because of the bridge damage and this fact wasn't taken into consideration for the assessment.
- 2) Do I need to pay the second half of the taxes due on the 2021 assessment and then receive a credit after apply for the 2021 credit in 2022?
- 3) Any chance of requesting a credit for the 2017 over-assessment even though it is outside the 3 year window, considering it was an obvious mistake? Should I write the same letter for 2017 and at least get it presented to the Town of Berwick or is this just a waste of time?

Thanks again for your help in this matter. It is highly appreciated.

Paul & Kathy Adams

PP&KK Adams Trust

Paul S. Adams, CFO

Black Bear Oil Corporation

1333 N. Buffalo Drive, Suite # 135

Las Vegas, Nevada 89128

Phone - 1-702-360-2734

Fax - 1-702-360-2736

Cell Phone 1-702-497-6023

--

Paul Adams, CFO

Black Bear Oil Corporation

Good morning Kathy,

I need to know the process of appealing this ruling by the Select Board of the Town of Berwick to the York County Commissioners. . I just don't understand how an obvious error in the assessment to my property should have been known to me back in the year the error was made, until the Town of Berwick admitted they made a mistake and reassessed the property at a fraction of the price. ABSOLUTELY nothing changed other than me asking the Town of Berwick to purchase the property at/or near the assessed value, at which time they indicated the property was not worth anywhere near the assessed value. After making this statement the assessor then decreased the assessed value by 55% because of their error. How was I to know the value was overassessed until they decreased the assessment.

Please see my attached letter to the Select Board for all of the details.

Thank you for your time in the matter.

Paul Adams

----- Forwarded message -----

From: **Karen Fortier** <kfortier@mrigov.com>
Date: Mon, Dec 20, 2021 at 7:30 AM
Subject: Re: Assessment Discussion
To: Paul Adams <blackbearoil1234@gmail.com>
Cc: Nancy Rovnak <nansbest@comcast.net>

Hi Paul,

The untimely filing refers to property owner's timeline to file an abatement which is within 185 days from commitment pursuant to 36 MRS 8841(1).

You petitioned the Select Board who may grant an abatement within 3 years from the date of commitment. They decided to deny your abatement request because they feel that you should have filed within 185 days from commitment. If they approved your abatement request, they felt that it would set a precedent for property owners to file in past years.

If you are unsatisfied with the decision, you have sixty (60) days from receipt of this notice to appeal to the York County Commissioners by contacting Kathy Dumont at 207-459-2312, or email at kadumont@yorkcountymaine.gov.

Please contact me should you have any questions.

Karen Fortier, CMA

Contract Assessor

Municipal Resources Inc.

kfortier@mrigov.com

From: Paul Adams <blackbearoil1234@gmail.com>

Sent: Sunday, December 19, 2021 4:46 PM

To: Karen Fortier <kfortier@mrigov.com>

Cc: Paul S. Adams <Paul@bjbb.lvcoxmail.com>; Patricia Murray <pmurray@berwickmaine.org>; Nancy Rovnak <nansbest@comcast.net>

Subject: Re: Assessment Discussion

Karen,

I never received any correspondence regarding the results of the meeting in October. Shouldn't I have heard by now? Thanks and have a great holiday season.

Paul

Sent from my iPad

On Oct 20, 2021, at 11:31 AM, Karen Fortier <kfortier@mrigov.com> wrote:

Hi Paul,

Please confirm receipt of the following email that I sent earlier today.

Thank you,

Karen Fortier, CMA

Contract Assessor

Municipal Resources Inc.

kfortier@mrigov.com

Re: Assessment Discussion



Kathryn A Dumont

Tue 12/21/2021 8:39 AM



To: Paul Adams <blackbearoil1234@gmail.com>; Nancy Rovnak <nansbest@comcast.net>; Karen Fortie

Application Form for Hea...

25 KB



Good Morning Mr. Adams,

I've enclosed a form for you to complete and return to me. I will then inform the Commissioners of your request to have your abatement denial appeal heard before the Commissioners.

Please also e-mail me any other information that you would like the Commissioners to review prior to your Hearing.

I will keep you posted as to the date your Hearing will be held before the Commissioners. There will be a ZOOM link for you to participate.

Thank you.

Kathy Dumont
Assistant to the York County Manager
(207)459-2312

My e-mail address has changed. Please update my contact information.
kadumont@yorkcountymaine.gov

From: Paul Adams <blackbearoil1234@gmail.com>

Sent: Monday, December 20, 2021 12:16 PM

To: Kathryn A Dumont <kadumont@yorkcountymaine.gov>; Nancy Rovnak <nansbest@comcast.net>; Karen Fortier <kfortier@mrigov.com>

Subject: Fwd: Assessment Discussion

Good morning Kathy,

I need to know the process of appealing this ruling by the Select Board of the Town of Berwick to the York County Commissioners. I just don't understand how an obvious error in the assessment to my property should have been known to me back in the year the error was made, until the Town of Berwick admitted they made a mistake and reassessed the property at a fraction of the price. ABSOLUTELY nothing changed other than me asking the Town of Berwick to purchase the property at/or near the assessed value, at which time they indicated

COUNTY OF YORK
APPLICATION FOR PROPERTY TAX ABATEMENT
DENIAL APPEAL HEARING PURSUANT TO 36 MRSA

NAME OF APPLICANT (S) PAUL S. ADAMS
MAILING ADDRESS OF APPLICANT(S) 7539 ALAMO SUMMIT DRIVE
LAS VEGAS, NV 89129
PROPERTY LOCATION RD21-1 RIDLON ROAD
DATE ABATEMENT FILED W/ MUNICIPALITY 9/23/21
DATE ABATEMENT REQUEST DENIED BY MUNICIPALITY 10/27/21
BASIS FOR ABATEMENT: SELECT ONE
 ERROR OF ASSESSMENT X
 INEQUITY OF ASSESSMENT _____
 OTHER* EXPLAIN BELOW _____

REASON FOR SEEKING APPEAL _____
A CLEAR ERROR WAS MADE IN ASSESSMENTS
FOR FY 2019-20 AND FY 2020-21 WHICH IS
SUPPORTED BY THE FY 2021-22 ASSESSMENT.
IF CURRENT YEAR ASSESSMENT CORRECTED CLEAR
ERROR MADE IN PRIOR YEARS WE FEEL A REFUND
FOR OVERPAYMENT IS ONLY FAIR.
SEE ATTACHED LETTER DATED 9/22/21 FOR DETAILS.

Paul S Adams
SIGNATURE OF APPLICANT/PETITIONER

1/05/22
DATED



FILE COPY

Robert L. Andrews
Vice-Chairperson
District 1

Richard R. Dutremble
District 2

Allen R. Sicard
Chairperson
District 3

Donna L. Ring
District 4

Richard Clark
District 5

COUNTY OF YORK

45 Kennebunk Road
Alfred, Maine 04002

(207) 459-2313
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YC-Commish@yorkcountymaine.gov

Gregory T. Zinser
County Manager

Kathryn A. Dumont
Assistant to the Manager

Linda M. Corliss
Deputy County Manager
Human Resource Director

Lorene B. Lemieux
Finance Director

January 20, 2022

Mr. Paul Adams
7539 Alamo Summit Drive
Las Vegas, NV 89129

Dear Mr. Adams:

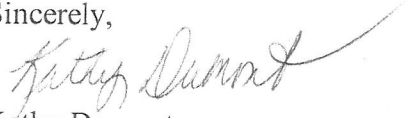
The York County Commissioners voted at their January 19, 2022 meeting to hear your property abatement denial appeal at their **March 2, 2022** meeting that begins at **4:30 p.m.** at the **York County Government Building** located at **149 Jordan Springs Road in Alfred, ME.**

If you wish to attend remotely, a ZOOM link will also be provided for the meeting. This link will be posted on the agenda for the March 2, 2022 meeting and will appear on the county website (www.yorkcountymaine.gov) prior to the meeting.

If you should have any questions, please do not hesitate to contact me at (207)459-2312 or via e-mail at: kadumont@yorkcountymaine.gov.

The Town of Berwick is being advised of this Hearing via a copy of this letter.

Sincerely,


Kathy Dumont
Assistant to the York County Manager
/kad

Cc: Town of Berwick Tax Assessor Karen Fortier



Town of Berwick
Where Tradition Meets Tomorrow
11 Sullivan Street
Berwick, Maine

Board of Selectmen
Tom Wright – Chair
Noah Cobb- Vice-Chair
Linda Corliss
Mark Pendergast
Michael Laterreur

From: James P. Bellissimo, Town Manager, Town of Berwick
To: York County Commissioners
RE: Paul S. Adams Application for Property Tax Abatement Denial Appeal Hearing
Date: February 23, 2022

Dear York County Commissioners:

On behalf of the Town of Berwick Select Board (the “Board”), please accept this letter as the Board’s response to the property tax abatement appeal dated January 5, 2022 (the “Appeal”) of Paul S. Adams, made on behalf of PP & KK Adams Trust (the “Taxpayer”). For the following reasons, the County Commissioners should dismiss or otherwise deny the Appeal as untimely pursuant to 36 M.R.S. § 841.

Maine law provides that the Taxpayer’s September 22, 2021, abatement request (the “Request”) was untimely. 36 M.R.S. § 841. The Request relates to the April 1, 2019, and April 1, 2020, tax years, and the Taxpayer’s Appeal, and underlying Request, argue that the Town overvalued the property for those years. The Request is accordingly based on an error in valuation.¹ When a Taxpayer raises an error in valuation—as the Taxpayer has here—Section 841 contains three critical limitations. First, a Taxpayer must file its written abatement request within

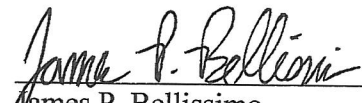
¹ As the Law Court explained in *Goldstein v. Town of Georgetown*, 1998 ME 261, ¶ 7, a valuation of “property which results in an assessment that it too much or too little, compared to what it should be, is a classic error in valuation.”

185 days of the applicable commitment date. Second, assessors can only grant abatements within one year of commitment. Third, municipal officers (here, the Board) cannot correct valuation errors more than one year after commitment. Each of these Section 841 limitations applies to defeat the Taxpayer's Appeal.

The commitment dates for the April 1, 2019, and April 1, 2020, tax years were August 27, 2019, and August 25, 2020, respectively. The September 22, 2021, Request, was accordingly untimely because the Taxpayer submitted it more than 185 days after the applicable commitment dates. The Board recognized this and correctly denied the Request on October 27, 2021. The Taxpayer also submitted its Request more than one-year after the commitment dates for the April 1, 2019, and 2020, tax years. Section 841, therefore, bared the assessors and the Board from granting the requested abatement.

For these reasons, the County Commissioners should dismiss or otherwise deny the Taxpayer's Appeal.

Sincerely,



James P. Bellissimo
Town Manager
Town of Berwick

cc: Paul S. Adams, Trustee
PP&KK Adams Trust
7539 Alamo Summit Dr.
Las Vegas NV 89129

Town of Berwick Select Board