

# TOWN OF KENNEBUNKPORT, MAINE

- INCORPORATED 1653 -

MAINE'S FINEST RESORT

## **Board of Selectmen Agenda Village Fire Station – 32 North Street November 10, 2016 – 7:00 PM**

1. Call to Order.
2. Approve the October 27, 2016, selectmen meeting minutes.
3. Public Forum (This is an opportunity for anyone who wants to address the Board of Selectmen with any issue that is not on the agenda.).
4. Consider Planning Board appointment.
5. Consider proposed trailhead at Rotary Park at Beachwood.
6. Meet as assessors to consider the following abatement requests:

<b>Property Owner</b>	<b>Location</b>	<b>Map</b>	<b>Blk</b>	<b>Lot(s)</b>	<b>Tax Abatement 2016</b>
William F. Casey, Jr. CKM Realty Trust	272 Mills Road #2B	37	2	2/2B	Denied
William F. Casey, Jr. CKM Realty Trust	272 Mills Road #C9	37	2	2/C9	Denied
William F. Casey, Jr. CKM Realty Trust	272 Mills Road #1D	37	2	2/1D	Denied

7. Other business.
8. Approve the November 10, 2016, Treasurer's Warrant.
9. Adjournment.

**Town of Kennebunkport  
Board of Selectmen Meeting  
4:00 PM  
Sitewalk at Rotary Park at Beachwood  
to view a proposed trailhead**

Minutes of the Selectmen Meetings on October 27, 2016

**Selectmen present:** Stuart E. Barwise, Patrick A. Briggs, and Allen A. Daggett, Sheila Matthews-Bull

**Selectmen absent:** Edward W. Hutchins

**Others:** Michael Claus, Carol Cook, and some Rotary members

At 4 PM, the Board walked the proposed trailhead and discussed the benefits and safety concerns. The sitewalk was completed at 4:30 PM.

**Village Fire Station – 32 North Street  
7:00 PM**

**Selectmen present:** Stuart E. Barwise, Patrick A. Briggs, and Allen A. Daggett, Ed Hutchins, and Sheila Matthews-Bull

**Others present:** Carol Cook, Michael Davis, Colleen Geary, David James, Arlene McMurray, Craig Sanford, Laurie Smith and others

**1. Call to Order.**

Chair Barwise called the meeting to order at 7 PM.

**2. Approve the October 13, 2016, selectmen meeting minutes.**

**Motion** by Selectman Hutchins, seconded by Selectman Daggett, to approve the October 13, 2016, selectmen meeting minutes. **Vote:** 4-0-1/Selectman Matthews-Bull abstained because she was not present at that meeting.

**3. Public Forum (This is an opportunity for anyone who wants to address the Board of Selectmen with any issue that is not on the agenda.)**

David James asked when they would be getting a new sidewalk on North Street.

Town Manager Laurie Smith responded that North Street is on Dayton Sand and Gravel's list to be completed in the next several weeks.

**4. Consider a temporary extension for the Kennebunkport Resort Collection.**

Ms. Smith said the Kennebunkport Resort Collection would like to extend their liquor license during the two weeks of Prelude on Friday and Saturday. Police

Chief Sanford had concerns about people carrying alcohol. He would recommend the extension if the following stipulations were met:

1. The added area is as diagramed in the application.
2. Extra staff and equipment will be utilized to monitor the guests.
3. Over service of alcoholic beverages to guests is monitored.
4. No one will be allowed to leave the Kennebunkport Inn property with any type of beverage.

Colleen Geary said that they will cordon off the area so people can't leave, and staff will make sure guests stay in the approved area.

Selectman Hutchins was concerned they may be setting a precedent for others that ask for an extension. He does not want people to think this is a rubber stamp.

**Motion** by Selectman Daggett, seconded by Selectman Matthews-Bull, to approve a temporary extension for the Kennebunkport Resort Collection during the two weekends of Prelude if the stipulations mentioned above are met.

**Vote:** 5-0.

**5. Approve a Municipal Quit Claim deed for Wiltshire Daniel Morgan for property located at map 11, block 5, lot 5.**

**Motion** by Selectman Matthews-Bull, seconded by Selectman Hutchins, to approve a Municipal Quit Claim deed for Wiltshire Daniel Morgan for property located at map 11, block 5, lot 5. **Vote:** 5-0.

**6. Authorize the Police Chief to give optional police powers.**

Chief Sanford asked the board to consider two requests:

1. To grant optional police powers to full-time officers who have completed their probationary period and have successfully completed their training. He said it is important for ongoing investigations that extend beyond town lines.
2. To authorize the police chief to request appointment of municipal police officers as a deputy sheriff which grants them the same powers as a deputy sheriff in York County Maine. This officer would have to also meet the requirements in number 1. These powers are necessary in order for them to participate in special enforcement programs such as DWI roadblocks and it gives them the ability to do traffic enforcement with Arundel.

**Motion** by Selectman Hutchins, seconded by Selectman Daggett, to authorize the Police Chief to give optional powers for those he deems necessary. **Vote:** 5-0

**7. Award the bid for playground equipment for the parks and recreation department.**

Parks and Recreation Director Carol Cook said she received five proposals and narrowed it down to two: Maine Recreation and Design and New England Recreation Group. She contacted both of them to request a few modifications to the playground design which would affect the prices. She passed out diagrams of those changes. She received the following new bids which she recommends:

Maine Recreation and Design \$23,669

New England Recreation not to exceed \$19,500.

**Motion** by Selectman Matthews-Bull, seconded by Selectman Hutchins to award the bid for playground equipment for Parsons Field to Maine Recreation and Design at a cost of \$23,669; and to award the bid for playground equipment at Rotary Park and Beachwood to New England Recreation not to exceed \$19,500. **Vote:** 5-0.

**8. Consider tax abatement.**

Property Owner	Location	Map	Blk	Lot	Tax Abatement 2016
Traci Freed & Mark Corbett	2 Woodlawn Ave.	9	4	22	\$96.88

**Motion** by Selectman Daggett, seconded by Selectman Hutchins, to follow the recommendations of Assessors Agent Donna Moore Hayes and approve the tax abatement for Traci Free and Mark Corbett of \$96.88. **Vote:** 5-0.

**9. Approve the street opening permit for Gene O'Neil for new water service at 66 North Street.**

**Motion** by Selectman Hutchins, seconded by Selectman Matthews-Bull, to approve the street opening permit for Gene O'Neil for new water service at 66 North Street. **Vote:** 5-0.

**10. Other business.**

Ms. Smith announced that the last day to request an absentee ballot for the upcoming election is Thursday, November 3, at 4:30 PM. Also, town hall will be open this Saturday, from 9 AM to noon; and on Wednesday, November 2, from 4:30 to 7 PM, to conduct absentee voting, to register any person eligible to vote, and to accept any enrollment address changes.

**a. Review Selectmen's schedule for November and December.**

The Board agreed to have their second meetings of the months at Town Hall on Tuesday, November 22, at 9 AM, and Tuesday, December 20, 9 AM.

Ms. Smith announced that forms for Secret Santa should be filled out and returned by November 10 to the Public Health Office.

**11. Approve the October 27, 2016, Treasurer's Warrant.**

**Motion** by Selectman Hutchins, seconded by Selectman Matthews-Bull, to approve the October 27, 2016, Treasurer's Warrant. **Vote:** 5-0.

**12. Adjournment.**

**Motion** by Selectman Hutchins, seconded by Selectman Matthews-Bull, to adjourn.

The meeting adjourned at 7:35 PM.

Submitted by

Arlene McMurray  
Administrative Assistant



# Agenda Item Divider



4

**TOWN OF KENNEBUNKPORT**  
**Application for Boards, Committees & Commissions**

To the Town Manager:

I hereby request to be considered for membership to the following board(s) and/or committee(s): (If more than one, please indicate your preference: 1,2,3...)

- |                                                                |                                                       |
|----------------------------------------------------------------|-------------------------------------------------------|
| <input type="checkbox"/> Administrative Code Committee         | <input type="checkbox"/> Parsons Way                  |
| <input type="checkbox"/> Board of Assessment Review            | <input checked="" type="checkbox"/> Planning Board    |
| <input type="checkbox"/> Budget Board                          | <input type="checkbox"/> Recreation Committee         |
| <input type="checkbox"/> Cape Porpoise Pier Advisory Committee | <input type="checkbox"/> Road Book Committee          |
| <input type="checkbox"/> Cemetery Committee                    | <input type="checkbox"/> Sewer Advisory Committee     |
| <input type="checkbox"/> Conservation Commission               | <input type="checkbox"/> Shade Tree Committee         |
| <input type="checkbox"/> Government Wharf Committee            | <input type="checkbox"/> Shellfish Advisory Committee |
| <input type="checkbox"/> Growth Planning Committee             | <input type="checkbox"/> Sidewalk Committee           |
| <input type="checkbox"/> Kennebunk River Committee             | <input type="checkbox"/> Solid Waste Committee        |
| <input type="checkbox"/> Lighting Committee                    | <input type="checkbox"/> Zoning Board of Appeals      |

Mark Messer  
Signature of Applicant

7-15-16  
Date

**Preliminary Information**

Name (Print): Mark Messer

Residence Address: 7 Ledge Rd Phone: \_\_\_\_\_

Business Address: \_\_\_\_\_ Phone: \_\_\_\_\_

Mailing Address: 7 Ledge Rd

(if different) Kennebunkport ME 04046

E-mail Address: markwmesser@gmail.com

**Membership in community organizations:**

Organization	Dates	Activities
<u>Planning Board</u>	<u>1997-2005</u>	<u>participating member</u>
<u>Zoning Board</u>	<u>2006-2014</u>	<u>participating member</u>
<u>Board of Assessment Review</u>	<u>2015-present</u>	<u>There have been no meetings</u>

Do you have any skills, experience, or training you would like to mention?

I have developed properties in the area.

I have taken 2 classes on Land Use Ordinances/Zoning  
Approx. 8 years on Planning Board, + Approx. 8 years on  
ZBA, the last 7 as Chairman

What is your reason for wanting to serve on this board or committee?

It's a civic responsibility to volunteer locally.

The current committee that I'm a member of  
has not had any activity so far.

Are you registered to vote in Kennebunkport? Please check one: ☒ Yes ☐ No

Please return the completed application to: Town Manager, 6 Elm St., P.O. Box 566,  
Kennebunkport, ME 04046. You will be contacted upon receipt.



Submitted on Tuesday, April 12, 2016 - 5:17pm  
Submitted by anonymous user: 71.173.68.14  
Submitted values are:

4

Choose from the following:

- Planning Board
- Shade Tree Committee

==Please provide the following information:==

Full Name: Nina L. Pearlmutter

Email: [arinazina@gmail.com](mailto:arinazina@gmail.com)

Residential Address: 13 Locke St.

Residential Phone:

Business Address: PO Box 2686

Business Phone: 978-502-8460

Mailing Address (if different): PO Box 2686

Are you registered to vote in Kennebunkport? Yes

Please list Membership in community organizations, dates involved, and activities performed:

Kennebunkport Historical Society, 2011 to present

Northeastern Avicultural Society, President, 2009-2011

Do you have any skills, experience, or training you would like to mention?

Vice President of Intellectual Property at Sweetwater Energy, Inc.

Practicing attorney, 1989-present

M.S. and Ph.D. in biological sciences

Assistant Professor of Botany at Iowa State University for over 8 years

What is your reason for wanting to serve on this board or committee? To serve the citizens of Kennebunkport using my expertise

List the top 3 choices that you would like to serve on( 1. 2. 3. in desired order)?

Planning Board

Shade Tree Committee

The results of this submission may be viewed at:

<http://www.kennebunkportme.gov/node/2661/submission/543>



# Agenda Item Divider



5

## *Kennebunkport Parks & Recreation*

November 4, 2016

This notice is to inform you of a proposed trailhead at Rotary Park at Beachwood, which will be discussed at the meeting of the Kennebunkport Board of Selectmen on Thursday, November 10. The trail (in red on the map below) will go over the hill on the parking lot side of the tennis court, behind the new and old salt sheds, and over the old landfill area to access the back part of the Town parcel. It will then follow an existing tote road until it reaches the Bradbury Trail, the newly developed Rotary Trail, and the Tyler Brook parcel of the Kennebunkport Conservation Trust.

Do not hesitate to contact me at 967-4304 if you have any questions or concerns prior to the meeting.

Carol G. Cook, Director of Parks & Recreation



13/ 3/ 3/ /  
CAMPBELL CLIFTON H  
90 BEACHWOOD AVENUE  
KENNEBUNKPORT, ME 04046

13/ 6/ 24/ /  
PIERCE GLORIA F  
PO BOX 68  
KENNEBUNKPORT, ME 04046

23/ 1/ 27/ /  
EISELEN THEODORE W & LOUISE  
PO BOX 7035  
CAPE PORPOISE, ME 04014

13/ 3/ 23/ /  
PARENT KAREN J & GILMAN B  
93 BEACHWOOD AVENUE  
KENNEBUNKPORT, ME 04046-5215

13/ 6/ 22/ /  
CAMPBELL CLIFTON H & ELIZABETH  
90 BEACHWOOD AVENUE  
KENNEBUNKPORT, ME 04046-5213

13/ 6/ 23/ /  
JELLISON JOHN L  
PO BOX 1314  
KENNEBUNKPORT, ME 04046-1314

13/ 6/ 33/ /  
WEST SHEILA A  
112 BEACHWOOD AVENUE  
KENNEBUNKPORT, ME 04046

13/ 3/ 1/A /  
DOW CARL  
PO BOX 455  
KENNEBUNKPORT, ME 04046

13/ 3/ 3/B /  
PARENT NICHOLAS  
93 BEACHWOOD AVENUE  
KENNEBUNKPORT, ME 04046



# Agenda Item Divider





## TOWN OF KENNEBUNKPORT, MAINE

~ INCORPORATED 1653 ~

MAINE'S FINEST RESORT

To: Board of Selectmen/Assessors

From: Donna Moore Hays, CMA, Assessors Agent  
Becky R. Nolette, CMA, Assessing & Development Assistant

Date: November 1, 2016

Re: Abatement – William F. Casey, Jr., CKM Realty Trust

We have received three abatement requests submitted by William F. Casey, Jr. for his properties located at The Resort at Goose Rocks. Mr. Casey states that the developer has not provided requested documentation of balance sheets, financial statements and operational information. Due to the inaction of the developer, Mr. Casey is requesting an abatement on each of the 3 properties he owns within the Resort.

There is no indication that the inactions of the developer have an adverse effect on the sales prices. An analysis of sales show our assessed values for the units remain at 100%. For your information, we have enclosed Mr. Casey's applications, along with our responses and sales analysis.

It is our recommendations that the abatement requests be denied at your November 10, 2016, meeting.



## TOWN OF KENNEBUNKPORT, MAINE

- INCORPORATED 1653 -

MAINE'S FINEST RESORT

October 31, 2016

William F. Casey, Jr. Trustee  
CKM Realty Trust  
52 Coventry Road  
Atkinson NH 03811

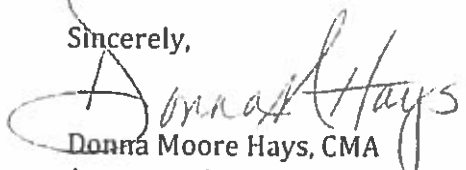
Dear Mr. Casey,

This is in response to your request for abatement on your property identified as Map 37, Block 2, Lot 2-1D. We understand that you have continuing concerns about the inaction of the developer, and the possible adverse effect on the valuations. It is the responsibility of the Town of Kennebunkport to maintain equity in our values; to this end, we are required by the State of Maine to complete an annual Sales Ratio Study. In 2012 we found that a reduction in value was warranted. All units were given a reduction in value of \$34,800 except for the cottages. We continue to look at the sales each year, and although sales are limited, with 19 qualified sales in 2 years, there is no indication the actions (or lack thereof) of the developer/declarant is having an adverse effect on the sales prices. For your convenience, we have printed out a Sales Listing from January 2014 thru July 2016, on all units and cottages at the Resort. The analysis show our assessments/sales prices indicate equity, as the ratio is 100%. I will continue to follow the sales activity for the units, and should the market change, we will make the necessary adjustments to maintain equity.

We have reviewed the information you provided regarding the other properties in the area and their assessments versus the assessment of the Resort at Goose Rocks. The first property you compare to is 277 Mills Road. This property has been run as a campground, a commercial use, whereas the use of the Resort is residential; therefore it is not comparable to the Resort and the various amenities a resort provides. The second property, 278 Mills Road, is also a commercial property, with a gift shop, ice cream shop, and future potential use of a restaurant. Again, this property is classified as commercial, and cannot be compared to the Resort.

Unfortunately, the only way to measure the damage the developer/declarant has on your value is with the actual sales, and until there is some true indication in the market our current assessments are equitable, and a reduction in value on this unit is not warranted. It will be my recommendation to the Board of Selectmen/Assessors this abatement be denied at their November 10, 2016 meeting.

Sincerely,

  
Donna Moore Hays, CMA  
Assessors Agent

  
Becky R. Nolette, CMA  
Assessing & Development Assistant

Enc.

**Town of Kennebunkport  
Certificate of Abatement**

**36 M.R.S.A. § 841**

**2016**

We, the undersigned Assessors/Municipal Officers of the municipality of Kennebunkport, Maine hereby certify to Laurie A. Smith, Tax Collector that an abatement of property taxes has been denied as follows:

Date: November 10, 2016

Type of Tax: Real Estate

Tax Year: April 1, 2016

Amount Abated: Denied

Taxpayer: William F. Casey, Jr. Trustee  
CKM Realty Trust  
52 Conventry Road  
Atkinson, NH 03811

Location: 272 Mills Rd. #1D

MBL: 37/2/2/1D

Date: November 10, 2016

\_\_\_\_\_  
Stuart Barwise

\_\_\_\_\_  
Patrick A. Briggs

\_\_\_\_\_  
Allen A. Daggett

\_\_\_\_\_  
Edward W. Hutchins

\_\_\_\_\_  
Sheila Matthews-Bull

Board of Assessors/Selectmen



# RESORT AT GOOSE ROCKS - CONDO SALES

## KENNEBUNKPORT, ME

AV PID	Location	Map	Block	Lot	Lot Cut	Sale Date	Sales Price	Assessed Value	Ratio
106128	272 MILLS ROAD #C22	37	2	2	C22	04/03/14	177,500	184,800	164
106127	272 MILLS ROAD #C21	37	2	2	C21	06/30/14	174,000	193,400	111
106006	272 MILLS ROAD #C15	37	2	2	C15	07/18/14	224,900	193,900	86
106137	272 MILLS ROAD #C27	37	2	2	C27	08/18/14	169,782	193,400	114
106021	272 MILLS ROAD #C8	37	2	2	C8	09/23/14	235,000	201,200	86
106124	272 MILLS ROAD #C20	37	2	2	C20	10/07/14	177,000	193,400	104
106130	272 MILLS ROAD #C25	37	2	2	C25	10/22/14	209,000	191,300	92
106134	272 MILLS ROAD #C29	37	2	2	C29	05/04/15	182,000	200,400	110
106126	272 MILLS ROAD #C18	37	2	2	C18	05/11/15	199,500	200,400	100
106125	272 MILLS ROAD #C19	37	2	2	C19	05/12/15	167,500	193,400	115
106122	272 MILLS ROAD #C16	37	2	2	C16	05/22/15	164,000	184,800	113
106116	272 MILLS ROAD #C12	37	2	2	C12	05/26/15	207,500	193,400	93
106120	272 MILLS ROAD #C13	37	2	2	C13	06/12/15	238,720	200,400	84
106124	272 MILLS ROAD #C24	37	2	2	C24	07/07/15	159,000	184,800	116
106123	272 MILLS ROAD #C17	37	2	2	C17	07/08/15	164,400	184,000	112
106007	272 MILLS ROAD #C31	37	2	2	C31	11/03/15	204,500	200,900	98
105980	272 MILLS ROAD #C2	37	2	2	C2	03/17/16	191,000	189,900	99
106121	272 MILLS ROAD #C14	37	2	2	C14	05/26/16	229,000	193,400	84
106040	272 MILLS ROAD #C11	37	2	2	C11	06/07/16	249,000	200,000	80

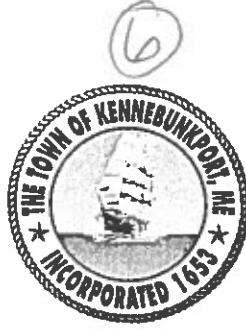
Median Ratio: 100%

Parcel Count: 14



# Agenda Item Divider





# TOWN OF KENNEBUNKPORT, MAINE

- INCORPORATED 1653 -

MAINE'S FINEST RESORT

October 31, 2016

William F. Casey, Jr. Trustee  
CKM Realty Trust  
52 Coventry Road  
Atkinson NH 03811

Dear Mr. Casey,

This is in response to your request for abatement on your property identified as Map 37, Block 2, Lot 2-2B. We understand that you have continuing concerns about the inaction of the developer, and the possible adverse effect on the valuations. It is the responsibility of the Town of Kennebunkport to maintain equity in our values; to this end, we are required by the State of Maine to complete an annual Sales Ratio Study. In 2012 we found that a reduction in value was warranted. All units were given a reduction in value of \$34,800 except for the cottages. We continue to look at the sales each year, and although sales are limited, with 19 qualified sales in 2 years, there is no indication the actions (or lack thereof) of the developer/declarant is having an adverse effect on the sales prices. For your convenience, we have printed out a Sales Listing from January 2014 thru July 2016, on all units and cottages at the Resort. The analysis show our assessments/sales prices indicate equity, as the ratio is 100%. I will continue to follow the sales activity for the units, and should the market change, we will make the necessary adjustments to maintain equity.

We have reviewed the information you provided regarding the other properties in the area and their assessments versus the assessment of the Resort at Goose Rocks. The first property you compare to is 277 Mills Road. This property has been run as a campground, a commercial use, whereas the use of the Resort is residential; therefore it is not comparable to the Resort and the various amenities a resort provides. The second property, 278 Mills Road, is also a commercial property, with a gift shop, ice cream shop, and future potential use of a restaurant. Again, this property is classified as commercial, and cannot be compared to the Resort.

Unfortunately, the only way to measure the damage the developer/declarant has on your value is with the actual sales, and until there is some true indication in the market our current assessments are equitable, and a reduction in value on this unit is not warranted. It will be my recommendation to the Board of Selectmen/Assessors this abatement be denied at their November 10, 2016 meeting.

Sincerely,

  
Donna Moore Hays, CMA  
Assessors Agent

  
Becky R. Noyette, CMA  
Assessing & Development Assistant

Enc.

**Town of Kennebunkport  
Certificate of Abatement**

**36 M.R.S.A. § 841**

**2016**

We, the undersigned Assessors/Municipal Officers of the municipality of Kennebunkport, Maine hereby certify to Laurie A. Smith, Tax Collector that an abatement of property taxes has been denied as follows:

Date: November 10, 2016

Type of Tax: Real Estate

Tax Year: April 1, 2016

Amount Abated: Denied

Taxpayer: William F. Casey, Jr. Trustee  
CKM Realty Trust  
52 Conventry Road  
Atkinson, NH 03811

Location: 272 Mills Rd. #2B

MBL: 37/2/2/2B

Date: November 10, 2016

\_\_\_\_\_  
Stuart Barwise

\_\_\_\_\_  
Patrick A. Briggs

\_\_\_\_\_  
Allen A. Daggett

\_\_\_\_\_  
Edward W. Hutchins

\_\_\_\_\_  
Sheila Matthews-Bull

Board of Assessors/Selectmen

# RESORT AT GOOSE ROCKS - CONDO SALES

## KENNEBUNKPORT, ME

AV PID	Location	Map	Block	Lot	Lot Cut	Sale Date	Sales Price	Assessed Value	Ratio
106128	272 MILLS ROAD #C22	37	2	2	C22	04/03/14	177,500	184,800	104%
106127	272 MILLS ROAD #C21	37	2	2	C21	06/30/14	174,000	193,400	111%
106005	272 MILLS ROAD #C15	37	2	2	C15	07/18/14	224,900	193,900	86%
106132	272 MILLS ROAD #C27	37	2	2	C27	08/18/14	169,782	193,400	114%
106021	272 MILLS ROAD #C8	37	2	2	C8	09/23/14	235,000	201,200	86%
106126	272 MILLS ROAD #C20	37	2	2	C20	10/07/14	177,000	193,400	109%
106130	272 MILLS ROAD #C25	37	2	2	C25	10/22/14	209,000	191,300	92%
106134	272 MILLS ROAD #C29	37	2	2	C29	05/04/15	182,000	200,400	110%
106124	272 MILLS ROAD #C18	37	2	2	C18	05/11/15	199,500	200,400	100%
106125	272 MILLS ROAD #C19	37	2	2	C19	05/12/15	167,500	193,400	115%
106122	272 MILLS ROAD #C16	37	2	2	C16	05/22/15	164,000	184,800	113%
106119	272 MILLS ROAD #C12	37	2	2	C12	05/26/15	207,500	193,400	93%
106120	272 MILLS ROAD #C13	37	2	2	C13	06/12/15	238,720	200,400	84%
106129	272 MILLS ROAD #C24	37	2	2	C24	07/07/15	159,000	184,800	116%
106123	272 MILLS ROAD #C17	37	2	2	C17	07/08/15	164,400	184,000	112%
106007	272 MILLS ROAD #C31	37	2	2	C31	11/03/15	204,500	200,900	98%
105980	272 MILLS ROAD #C2	37	2	2	C2	03/17/16	191,000	189,900	99%
106121	272 MILLS ROAD #C14	37	2	2	C14	05/26/16	229,000	193,400	84%
106040	272 MILLS ROAD #C11	37	2	2	C11	06/07/16	249,000	200,000	80%

Median Ratio: 100%

Parcel Count: 19

KENNEBUNKPORT ASSESSOR'S OFFICE  
APPLICATION FOR ABATEMENT OF PROPERTY TAXES  
(Pursuant to Title 36 M.R.S.A. § 841)

RECEIVED  
OCT 07 2016

CKM REALTY TRUST

1. NAME OF APPLICANT: WILLIAM F. CAVEY JR. TRUSTEE
2. ADDRESS OF APPLICANT: 52 COVENTRY ROAD ATKINSON, NH 03811
3. TELEPHONE NUMBER: 617 960 6045
4. STREET ADDRESS OF PROPERTY: 272 MILLS ROAD #2B
5. MAP/BLOCK/LOT: 37/2/2/2B
6. ASSESSED VALUATION:
- |     |           |    |                |
|-----|-----------|----|----------------|
| (a) | LAND:     | \$ | <u>50,200</u>  |
| (b) | BUILDING: | \$ | <u>86,600</u>  |
| (c) | TOTAL:    | \$ | <u>136,800</u> |
7. OWNER'S OPINION OF CURRENT VALUE:
- |     |           |    |                |
|-----|-----------|----|----------------|
| (a) | LAND:     | \$ | <u>29,200</u>  |
| (b) | BUILDING: | \$ | <u>79,150</u>  |
| (c) | TOTAL:    | \$ | <u>108,350</u> |
8. ABATEMENT REQUESTED (VALUATION AMOUNT): \$ 28,450
9. TAX YEAR FOR WHICH ABATEMENT REQUESTED: 2016  
7/1/2016 - 6/30/2017
10. AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR FOR THE ASSESSMENT IN QUESTION: NONE

11. REASONS FOR REQUESTING ABATEMENT. PLEASE BE SPECIFIC, STATING GROUNDS FOR BELIEF THAT PROPERTY IS "OVER-VALUED" FOR ASSESSMENT PURPOSES. ATTACH EXTRA SHEETS IF NECESSARY. Please submit any documentation available to support your claim.

SEE STATEMENT ATTACHED  
(3 PAGES)

The above statements are correct to the best of my knowledge and belief.

OCTOBER 6, 2016  
Date

CKM REALTY TRUST  
William F. Cavey Jr. Trustee  
Signature of Applicant

**THIS APPLICATION MUST BE SIGNED**

A separate application form should be filed for each separately assessed parcel of real estate believed to be "over-valued."

Statement of William F. Casey, Jr.

Trustee

CKM Realty Trust (the Trust)

October 6, 2016

Re: The Resort at Goose Rocks

Units 1D, 2B and C9

37/2/2/1D (3554), 37/2/2/2B/ (3558) and 37//2/C9/ (27189) respective Mblu (Acct #)

It is less than 5 years since the Trust purchased unit C9 from Kennebunkport at Goose Rocks, LLC(the developer/declarant) on October 11, 2011 and it is less than 4 1/2 years since Trust beneficiaries began occupancy of unit C9 in June 2012.

Balance Sheets and other financial statement reporting and disclosures for the Resort at Goose Rocks (the Resort) have been unattested, incomplete, inadequate and unacceptable to the Trust for an extended period of time prior to the April 1, 2016 Assessment valuation date. Amounts, if any reported in such Balance Sheets for fixed assets, replacement reserves and due from developer have been grossly understated. The lack of adequate operational information regarding common and limited common areas/elements for the Resort has also been a material Trust concern and such common and limited common areas/elements have been deemed incomplete, inadequate and unacceptable to the Trust for an extended period of time prior to the April 1, 2016 Assessment valuation date.

The past, current or temporary use of common or limited common areas/elements by the Trust, its beneficiaries, family members, guests or rental tenants does not constitute full and final acceptance of such common or limited common areas/elements at the Resort. The past, current or any future participation of any Trust beneficiary or family member on any Resort Association committee or subcommittee does not constitute full and final acceptance of such common and limited common areas/elements of the Resort or any policies/procedures related thereto. As trustee, I have reserved the right to withhold full and final acceptance of such common and limited common areas/elements until the Trust has had an opportunity to receive and review full and fair financial and operational reports, to include final inspection reports after the last unit has been independently sold and occupied and developer/declarant has exhausted or otherwise surrendered future development rights or other arrangements satisfactory to the Trust are made by either or both the developer/declarant or the Resort Association

Since late 2012, all 3 units owned by the Trust have been classified as impaired. Any and all payments made after September 2012 to the Resort Association and or the Town of Kennebunkport ME have been made under dispute since (and as of) August 2008 (unit 1D), October 2009 (unit 2B) and October 2011 (unit C9).

The town of Kennebunkport has denied all requests for real estate tax abatements filed in the past 3 years by the Trust for the aforementioned Trust owned units.

As of the April 1, 2016 assessment valuation date the Trust further asserts that:

- 1) For an extended period prior thereto, the common and limited common areas and elements of the Resort Association were co-mingled with Kennebunkport at Goose Rocks, LLC assets. Co-mingling may continue to exist (see 4 below) as of the April 1, 2016 assessment valuation date.
- 2) The transfer of tax liability from Kennebunkport at Goose Rocks, LLC (Account # 37 002 02, Mblu 37/2/2//) to unit owners on such common and limited common areas and elements was premature, excessive and unfair. This taxpayer account has enjoyed a \$0 Total Assessment Value for 2016 (current year), 2015, 2014 and one or more prior years.
- 3) To date (April 1, 2016) the developer/declarant has not, to the knowledge of the Trust, provided a full, fair and/or final fixed asset (generally accepted) accounting of the common and limited common areas and elements for the Resort at Goose Rocks, yet said taxpayer has retained financial and operational interest in the Resort (see 4).

- 4) To date (April 1, 2016) the developer/declarant has retained development rights for 6 additional units at the Resort at Goose Rocks for 40 or more remaining years. That taxpayer has not surrendered such development rights, and has therefore retained financial and operational interest in the Resort property and has continued to exert undue and unfair influence thereon.
- 5) To date (April 1, 2016) the developer/declarant and/or the Resort Association) has failed to provide full and fair fixed asset (generally accepted) accounting of the off Resort private water supply line (Mills Road Water Association).
- 6) To date (April 1, 2016) the water supply line and a large number of septic tanks are near, at or beyond their estimated useful lives and there is no evidence that any funding of replacement reserves have been provided by the developer/declarant or the Resort Association . These ancient assets should have been replaced (upgraded in case of water supply line) by the developer/declarant prior to construction completion or 80% to 100% replacement reserves should have been provided thereon and included in any generally accepted financial statements for both the Resort Association and the Mills Road Water Association.
- 7) To date (April 1, 2016) the developer/declarant has failed to fully comply with the Maine Public Utilities Commission (MPUC) exemption order dated June 27, 2007 regarding the Mills Road Water Association Agreement. Neither the developer or Kennebunk, Kennebunkport & Wells Water District has file any request with MPUC for additional exemption when construction and sales at the Resort exceeded 9 buildings and 65 units (including the office unit).
- 8) Prior to September 2012, the Trust noted problems with water and septic systems adequacy when the Resort at Goose Rocks was operated at less than full occupancy capacity. Problems with both systems have continued to occur, and while the Resort may or may not be fully sold out, it still has not yet operated at full Resort capacity. These major systems are deemed by the Trust to be incomplete, inadequate and unacceptable for full occupancy use as of April 1, 2016 assessment valuation date.
- 9) To date (April 1, 2016) roadway and parking for cottages 7-31 are deemed by the Trust to be incomplete, inadequate and unacceptable for full occupancy use . Parking for cottages 1-6 may also be suspect.
- 10) To date (April 1, 2016) Basement storage space is missing (unit 2B) or unfit (unit 1D). Basement storage in buildings 1-7 for the 53 flat units deemed by the Trust to be incomplete, inadequate and unacceptable.
- 11) To date (April 1, 2016) All decks, stairs, and platforms for buildings 1-7 for the 53 flat units deemed by the Trust to be incomplete, inadequate and unacceptable. No replacement reserve provisions have been reported.
- 12) To date (April 1, 2016) Combination storm/screen doors installed by the Resort Association at the direction of the developer/declarant in 2012 for 58 or more units deemed by the Trust to be unnecessary, unsafe, and unacceptable. Unit owners were overcharged and the full charges for such doors remain disputed by the Trust as of the April 1, 2016 Assessment valuation date.
- 13) As of April 1, 2016, The town of Kennebunkport, ME has assessed the 31 cottages at the Resort at Goose Rocks at \$85,000 each for a total of \$2,635,000 and the 53 flat units at the Resort at Goose Rocks at \$50,200 each for a total of \$2,660,600. The total land (26 +/- acres) at the Resort at Goose Rocks has therefore been assessed \$5,295,600 for 2016 (current year), 2014, 2013 and one or more prior years. The individual unit and total land assessments are, in the opinion of the Trust, excessive and unfair. 48 acres of land at 277 Mills Road has only been assessed \$461,500 for 2016 (current year), 2015, 2014 and one or more prior years. 4.35 acres of land at 278 Mills Road has only been assessed \$230,600 for 2016 (current year), 2014, 2013 and one or more prior years. 26/48's of \$461,500 would only be \$250,000 rounded. 26/4.35 of \$230,600 would only be \$1,378,300 rounded. 20% of the \$5,295,600 for 272 Mills Road would be \$1,059,000, an amount that would fall between the \$250,000 and \$1,378,300 adjusted amounts computed for 277 and 278 Mills Road properties. This lower overall land value amount to be distributed to unit amount is deemed much fairer and more reasonable, given the fact that the 3 properties( 277, 272 and 278 Mills Road) share use of the same off Resort ancient water supply line, see also 6 above regarding water and septic system age, estimated remaining useful life and lack of replacement reserve, combined with the incomplete and unacceptable condition of so many other common areas and elements used at the Resort itself. If distributed equally to all 84 unit owners it would more fairly be \$12,600 per unit, not \$50,200 or \$85,000 per unit.



14) While I would greatly appreciate credit adjustments to the 2016 land valuation of \$37,600 (for units 1D and 2B) and \$72,400 (for unit C9) based upon 13 above, I wish to request abatement of the land valuation based on the following suggested charge back to developer/declarant as of your April 1, 2016 assessment valuation date:

	<u>Description</u>	<u>Per Unit Credit</u>	<u>Developer/Declarant Charge</u>
a.	Development Rights (6 @ \$84,000) (84)	\$6,000	\$504,000
b.	Inadequate Water System (84)	7,000	588,000
c.	Inadequate Septic System (84)	5,000	420,000
d.	Inadequate Roadway/Parking (31)	3,000	93,000
e.	Other Contingent Land Defects (84)	3,000	252,000
Total recommended land charge back to A/C 37/2/2///			\$1,857,000

15) Based upon 14 above, I am requesting 2016 land valuation credit adjustment of \$21,000 each for units 1D and 2B and \$24,000 for unit C9.

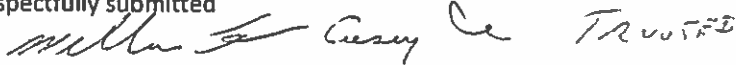
16) I wish to request abatement of the building improvements valuation based on the following suggested charge back to developer/declarant as of your April 1, 2016 assessment valuation date:

	<u>Description</u>	<u>Per Unit Credit</u>	<u>Developer/Declarant Charge</u>
e.	Inadequate Basement Storage (53)	\$3,000	\$159,000
f.	Inadequate Decks/Stairs (54+)	2,000	108,000
g.	Unsafe Storm/Screen Doors (58)	450	26,100
h.	Other Contingent Bldg Defects (53)	2,000	106,000
Total recommended building improvements charge back to A/C 37/2/2///			\$399,100

17. Based upon 16 above, I am requesting 2016 building improvements credit adjustment of \$7,450 each on units 1D and 2B and \$1,450 on unit C9.

Thank you for your consideration in this regard.

Respectfully submitted

  
William F. Casey, Jr., Trustee

REF: UNIT 2B



# Agenda Item Divider





## TOWN OF KENNEBUNKPORT, MAINE

~ INCORPORATED 1653 ~

MAINE'S FINEST RESORT

October 31, 2016

William F. Casey, Jr. Trustee  
CKM Realty Trust  
52 Coventry Road  
Atkinson NH 03811

Dear Mr. Casey,

This is in response to your request for abatement on your property identified as Map 37, Block 2, Lot 2-C9. We understand that you have continuing concerns about the inaction of the developer, and the possible adverse effect on the valuations. It is the responsibility of the Town of Kennebunkport to maintain equity in our values; to this end, we are required by the State of Maine to complete an annual Sales Ratio Study. In 2012 we found that a reduction in value was warranted. All units were given a reduction in value of \$34,800 except for the cottages. We continue to look at the sales each year, and although sales are limited, with 19 qualified sales in 2 years, there is no indication the actions (or lack thereof) of the developer/declarant is having an adverse effect on the sales prices. For your convenience, we have printed out a Sales Listing from January 2014 thru July 2016, on all units and cottages at the Resort. The analysis show our assessments/sales prices indicate equity, as the ratio is 100%. I will continue to follow the sales activity for the units, and should the market change, we will make the necessary adjustments to maintain equity.

We have reviewed the information you provided regarding the other properties in the area and their assessments versus the assessment of the Resort at Goose Rocks. The first property you compare to is 277 Mills Road. This property has been run as a campground, a commercial use, whereas the use of the Resort is residential; therefore it is not comparable to the Resort and the various amenities a resort provides. The second property, 278 Mills Road, is also a commercial property, with a gift shop, ice cream shop, and future potential use of a restaurant. Again, this property is classified as commercial, and cannot be compared to the Resort.

Unfortunately, the only way to measure the damage the developer/declarant has on your value is with the actual sales, and until there is some true indication in the market our current assessments are equitable, and a reduction in value on this unit is not warranted. It will be my recommendation to the Board of Selectmen/Assessors this abatement be denied at their November 10, 2016 meeting.

Sincerely,

  
Donna Moore Hays, CMA  
Assessors Agent

  
Becky R. Nolette, CMA  
Assessing & Development Assistant

Enc.

**Town of Kennebunkport  
Certificate of Abatement**

**36 M.R.S.A. § 841**

**2016**

We, the undersigned Assessors/Municipal Officers of the municipality of Kennebunkport, Maine hereby certify to Laurie A. Smith, Tax Collector that an abatement of property taxes has been denied as follows:

Date: November 10, 2016

Type of Tax: Real Estate

Tax Year: April 1, 2016

Amount Abated: Denied

Taxpayer: William F. Casey, Jr. Trustee  
CKM Realty Trust  
52 Conventry Road  
Atkinson, NH 03811

Location: 272 Mills Rd. #C9

MBL: 37/2/2/C9

Date: November 10, 2016

\_\_\_\_\_  
Stuart Barwise

\_\_\_\_\_  
Patrick A. Briggs

\_\_\_\_\_  
Allen A. Daggett

\_\_\_\_\_  
Edward W. Hutchins

\_\_\_\_\_  
Sheila Matthews-Bull

Board of Assessors/Selectmen

# RESORT AT GOOSE ROCKS - CONDO SALES KENNEBUNKPORT, ME

AV PID	Location	Map	Block	Lot	Lot Cut	Sale Date	Sales Price	Assessed Value	Ratio
106128	272 MILLS ROAD #C22	37	2	2	C22	04/03/14	177,500	184,800	104%
106127	272 MILLS ROAD #C21	37	2	2	C21	06/30/14	174,000	193,400	111%
106005	272 MILLS ROAD #C15	37	2	2	C15	07/18/14	224,900	193,900	86%
106132	272 MILLS ROAD #C27	37	2	2	C27	08/18/14	169,782	193,400	114%
106021	272 MILLS ROAD #C8	37	2	2	C8	09/23/14	235,000	201,200	86%
106126	272 MILLS ROAD #C20	37	2	2	C20	10/07/14	177,000	193,400	109%
106130	272 MILLS ROAD #C25	37	2	2	C25	10/22/14	209,000	191,300	92%
106134	272 MILLS ROAD #C29	37	2	2	C29	05/04/15	182,000	200,400	110%
106124	272 MILLS ROAD #C18	37	2	2	C18	05/11/15	199,500	200,400	100%
106125	272 MILLS ROAD #C19	37	2	2	C19	05/12/15	167,500	193,400	115%
106122	272 MILLS ROAD #C16	37	2	2	C16	05/22/15	164,000	184,800	113%
106119	272 MILLS ROAD #C12	37	2	2	C12	05/26/15	207,500	193,400	93%
106120	272 MILLS ROAD #C13	37	2	2	C13	06/12/15	238,720	200,400	84%
106129	272 MILLS ROAD #C24	37	2	2	C24	07/07/15	159,000	184,800	116%
106123	272 MILLS ROAD #C17	37	2	2	C17	07/08/15	164,400	184,000	112%
106007	272 MILLS ROAD #C31	37	2	2	C31	11/03/15	204,500	200,900	98%
105980	272 MILLS ROAD #C2	37	2	2	C2	03/17/16	191,000	189,900	99%
106121	272 MILLS ROAD #C14	37	2	2	C14	05/26/16	229,000	193,400	84%
106040	272 MILLS ROAD #C11	37	2	2	C11	06/07/16	249,000	200,000	80%

Median Ratio: 100%  
Parcel Count: 19

KENNEBUNKPORT ASSESSOR'S OFFICE  
APPLICATION FOR ABATEMENT OF PROPERTY TAXES  
(Pursuant to Title 36 M.R.S.A. § 841)

RECEIVED  
OCT 07 2016  
CKM REALTY TRUST

CKM REALTY TRUST

1. NAME OF APPLICANT: WILLIAM F. CAREY, JR. TRUSTEE
2. ADDRESS OF APPLICANT: 52 COVENTRY ROAD, ATKINSON NH 03811
3. TELEPHONE NUMBER: 617 960 6045
4. STREET ADDRESS OF PROPERTY: 272 MILL ROAD #C9
5. MAP/BLOCK/LOT: 37/2/2/C9
6. ASSESSED VALUATION:

(a)	LAND:	\$ <u>85,000</u>
(b)	BUILDING:	\$ <u>121,200</u>
(c)	TOTAL:	\$ <u>206,200</u>
7. OWNER'S OPINION OF CURRENT VALUE:

(a)	LAND:	\$ <u>61,000</u>
(b)	BUILDING:	\$ <u>120,250</u>
(c)	TOTAL:	\$ <u>181,250</u>
8. ABATEMENT REQUESTED (VALUATION AMOUNT): 25,450
9. TAX YEAR FOR WHICH ABATEMENT REQUESTED: 2016  
4/1/2016 - 6/30/2017
10. AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR FOR THE ASSESSMENT IN QUESTION: NONE

11. REASONS FOR REQUESTING ABATEMENT. PLEASE BE SPECIFIC, STATING GROUNDS FOR BELIEF THAT PROPERTY IS "OVER-VALUED" FOR ASSESSMENT PURPOSES. ATTACH EXTRA SHEETS IF NECESSARY. Please submit any documentation available to support your claim.

SEE STATEMENT ATTACHED  
(3 PAGES)

The above statements are correct to the best of my knowledge and belief.

OCTOBER 6, 2016  
Date

CKM REALTY TRUST  
William F. Carey, Jr. TRUSTEE  
Signature of Applicant

**THIS APPLICATION MUST BE SIGNED**

A separate application form should be filed for each separately assessed parcel of real estate believed to be "over-valued."

Statement of William F. Casey, Jr.  
Trustee  
CKM Realty Trust (the Trust)  
October 6, 2016

Re: The Resort at Goose Rocks  
Units 1D, 2B and C9  
37/2/2/1D (3554), 37/2/2/2B/ (3558) and 37//2/C9/ (27189) respective Mblu (Acct #)

It is less than 5 years since the Trust purchased unit C9 from Kennebunkport at Goose Rocks, LLC(the developer/declarant) on October 11, 2011 and it is less than 4 1/2 years since Trust beneficiaries began occupancy of unit C9 in June 2012.

Balance Sheets and other financial statement reporting and disclosures for the Resort at Goose Rocks (the Resort) have been unattested, incomplete, inadequate and unacceptable to the Trust for an extended period of time prior to the April 1, 2016 Assessment valuation date. Amounts, if any reported in such Balance Sheets for fixed assets, replacement reserves and due from developer have been grossly understated. The lack of adequate operational information regarding common and limited common areas/elements for the Resort has also been a material Trust concern and such common and limited common areas/elements have been deemed incomplete, inadequate and unacceptable to the Trust for an extended period of time prior to the April 1, 2016 Assessment valuation date.

The past, current or temporary use of common or limited common areas/elements by the Trust, its beneficiaries, family members, guests or rental tenants does not constitute full and final acceptance of such common or limited common areas/elements at the Resort. The past, current or any future participation of any Trust beneficiary or family member on any Resort Association committee or subcommittee does not constitute full and final acceptance of such common and limited common areas/elements of the Resort or any policies/procedures related thereto. As trustee, I have reserved the right to withhold full and final acceptance of such common and limited common areas/elements until the Trust has had an opportunity to receive and review full and fair financial and operational reports, to include final inspection reports after the last unit has been independently sold and occupied and developer/declarant has exhausted or otherwise surrendered future development rights or other arrangements satisfactory to the Trust are made by either or both the developer/declarant or the Resort Association

Since late 2012, all 3 units owned by the Trust have been classified as impaired. Any and all payments made after September 2012 to the Resort Association and or the Town of Kennebunkport ME have been made under dispute since (and as of) August 2008 (unit 1D), October 2009 (unit 2B) and October 2011 (unit C9).

The town of Kennebunkport has denied all requests for real estate tax abatements filed in the past 3 years by the Trust for the aforementioned Trust owned units.

As of the April 1, 2016 assessment valuation date the Trust further asserts that:

- 1) For an extended period prior thereto, the common and limited common areas and elements of the Resort Association were co-mingled with Kennebunkport at Goose Rocks, LLC assets. Co-mingling may continue to exist (see 4 below) as of the April 1, 2016 assessment valuation date.
- 2) The transfer of tax liability from Kennebunkport at Goose Rocks, LLC (Account # 37 002 02, Mblu 37/2/2//) to unit owners on such common and limited common areas and elements was premature, excessive and unfair. This taxpayer account has enjoyed a \$0 Total Assessment Value for 2016 (current year), 2015, 2014 and one or more prior years.
- 3) To date (April 1, 2016) the developer/declarant has not, to the knowledge of the Trust, provided a full, fair and/or final fixed asset (generally accepted) accounting of the common and limited common areas and elements for the Resort at Goose Rocks, yet said taxpayer has retained financial and operational interest in the Resort (see 4).

- 4) -To date (April 1, 2016) the developer/declarant has retained development rights for 6 additional units at the Resort at Goose Rocks for 40 or more remaining years. That taxpayer has not surrendered such development rights, and has therefore retained financial and operational interest in the Resort property and has continued to exert undue and unfair influence thereon.
- 5) To date (April 1, 2016) the developer/declarant and/or the Resort Association) has failed to provide full and fair fixed asset (generally accepted) accounting of the off Resort private water supply line (Mills Road Water Association).
- 6) To date (April 1, 2016) the water supply line and a large number of septic tanks are near, at or beyond their estimated useful lives and there is no evidence that any funding of replacement reserves have been provided by the developer/declarant or the Resort Association . These ancient assets should have been replaced (upgraded in case of water supply line) by the developer/declarant prior to construction completion or 80% to 100% replacement reserves should have been provided thereon and included in any generally accepted financial statements for both the Resort Association and the Mills Road Water Association.
- 7) To date (April 1, 2016) the developer/declarant has failed to fully comply with the Maine Public Utilities Commission (MPUC) exemption order dated June 27, 2007 regarding the Mills Road Water Association Agreement. Neither the developer or Kennebunk, Kennebunkport & Wells Water District has file any request with MPUC for additional exemption when construction and sales at the Resort exceeded 9 buildings and 65 units (including the office unit).
- 8) Prior to September 2012, the Trust noted problems with water and septic systems adequacy when the Resort at Goose Rocks was operated at less than full occupancy capacity. Problems with both systems have continued to occur, and while the Resort may or may not be fully sold out, it still has not yet operated at full Resort capacity. These major systems are deemed by the Trust to be incomplete, inadequate and unacceptable for full occupancy use as of April 1, 2016 assessment valuation date.
- 9) To date (April 1, 2016) roadway and parking for cottages 7-31 are deemed by the Trust to be incomplete, inadequate and unacceptable for full occupancy use . Parking for cottages 1-6 may also be suspect.
- 10) To date (April 1, 2016) Basement storage space is missing (unit 2B) or unfit (unit 1D). Basement storage in buildings 1-7 for the 53 flat units deemed by the Trust to be incomplete, inadequate and unacceptable.
- 11) To date (April 1, 2016) All decks, stairs, and platforms for buildings 1-7 for the 53 flat units deemed by the Trust to be incomplete, inadequate and unacceptable. No replacement reserve provisions have been reported.
- 12) To date (April 1, 2016) Combination storm/screen doors installed by the Resort Association at the direction of the developer/declarant in 2012 for 58 or more units deemed by the Trust to be unnecessary, unsafe, and unacceptable. Unit owners were overcharged and the full charges for such doors remain disputed by the Trust as of the April 1, 2016 Assessment valuation date.
- 13) As of April 1, 2016, The town of Kennebunkport, ME has assessed the 31 cottages at the Resort at Goose Rocks at \$85,000 each for a total of \$2,635,000 and the 53 flat units at the Resort at Goose Rocks at \$50,200 each for a total of \$2,660,600. The total land (26 +/- acres) at the Resort at Goose Rocks has therefore been assessed \$5,295,600 for 2016 (current year), 2014, 2013 and one or more prior years. The individual unit and total land assessments are, in the opinion of the Trust, excessive and unfair. 48 acres of land at 277 Mills Road has only been assessed \$461,500 for 2016 (current year), 2015, 2014 and one or more prior years. 4.35 acres of land at 278 Mills Road has only been assessed \$230,600 for 2016 (current year), 2014, 2013 and one or more prior years. 26/48's of \$461,500 would only be \$250,000 rounded. 26/4.35 of \$230,600 would only be \$1,378,300 rounded. 20% of the \$5,295,600 for 272 Mills Road would be \$1,059,000, an amount that would fall between the \$250,000 and \$1,378,300 adjusted amounts computed for 277 and 278 Mills Road properties. This lower overall land value amount to be distributed to unit amount is deemed much fairer and more reasonable, given the fact that the 3 properties( 277, 272 and 278 Mills Road) share use of the same off Resort ancient water supply line, see also 6 above regarding water and septic system age, estimated remaining useful life and lack of replacement reserve, combined with the incomplete and unacceptable condition of so many other common areas and elements used at the Resort itself. If distributed equally to all 84 unit owners it would more fairly be \$12,600 per unit, not \$50,200 or \$85,000 per unit.



14) While I would greatly appreciate credit adjustments to the 2016 land valuation of \$37,600 (for units 1D and 2B) and \$72,400 (for unit C9) based upon 13 above, I wish to request abatement of the land valuation based on the following suggested charge back to developer/declarant as of your April 1, 2016 assessment valuation date:

	<u>Description</u>	<u>Per Unit Credit</u>	<u>Developer/Declarant Charge</u>
a.	Development Rights (6 @ \$84,000) (84)	\$6,000	\$504,000
b.	Inadequate Water System (84)	7,000	588,000
c.	Inadequate Septic System (84)	5,000	420,000
d.	Inadequate Roadway/Parking (31)	3,000	93,000
e.	Other Contingent Land Defects (84)	3,000	252,000
Total recommended land charge back to A/C 37/2/2///			\$1,857,000

15) Based upon 14 above, I am requesting 2016 land valuation credit adjustment of \$21,000 each for units 1D and 2B and \$24,000 for unit C9.

16) I wish to request abatement of the building improvements valuation based on the following suggested charge back to developer/declarant as of your April 1, 2016 assessment valuation date:

	<u>Description</u>	<u>Per Unit Credit</u>	<u>Developer/Declarant Charge</u>
e.	Inadequate Basement Storage (53)	\$3,000	\$159,000
f.	Inadequate Decks/Stairs (54+)	2,000	108,000
g.	Unsafe Storm/Screen Doors (58)	450	26,100
h.	Other Contingent Bldg Defects (53)	2,000	106,000
Total recommended building improvements charge back to A/C 37/2/2///			\$399,100

17) Based upon 16 above, I am requesting 2016 building improvements credit adjustment of \$7,450 each on units 1D and 2B and \$1,450 on unit C9.

Thank you for your consideration in this regard.

Respectfully submitted

 TRUSTEE  
William F. Casey, Jr., Trustee

RE: UNIT C9