

**Penobscot County Commissioners' Meeting Minutes March 18, 2026
9:00 AM Commissioners Daniel Tremble, Andre Cushing and David Marshall**

#2531

Roll Call -

Commissioner Cushing opened the meeting at 9:00 AM with Commissioner Tremble, Commissioner Marshall, Administrator Tinkham, and Treasurer Mower present in the Probate Courtroom.

Pledge of Allegiance – Commissioner Tremble led the Pledge.

Approval of Meeting Minutes - Commissioner Marshall moved to approve the March 4th, 2026 meeting minutes. Commissioner Tremble seconded the motion. A vote to approve passed 3-0.

Public Comment – None

IT Update –

Director Tenney presented a quote to the Commission for consideration, recommending either approval of the proposal or issuing a Request for Proposals (RFP) for an Email Security Solution for the County. The quote outlined a three-year contract that would result in an estimated cost savings of approximately \$3,000 per year, along with the added benefit of eight months of free service as the first invoice isn't due until November. The contract has already been approved by the State of Maine.

Following discussion, Commissioner Tremble moved to approve Director Tenney's recommendation to secure the contract with GovConnection. Commissioner Marshall seconded the motion. The motion passed unanimously by a vote of 3-0.

A request for clarification regarding the RFP process was discussed. Administrator Tinkham requested the development of a standardized policy for the County's RFP process.

Administration Update -

Administrator Tinkham opened the discussion by referencing the Koffman vs. State of Maine tax abatement deliberation from the March 4th Commissioners Meeting. After a lengthy discussion, the Commission agreed that additional review of the two tax abatements was necessary. The Commission will hold a workshop on April 1st to further discuss these two abatements, as well as the two abatements scheduled for consideration at today's meeting.

Approval of Warrants-

Payroll Warrant	03.06.26 \$ 351,570.31	03.13.26 \$ 338,058.74
A/P General Fund	03.11.26 \$ 497,935.42	03.18.26 \$ 354,779.57
A/P PRCC Bond	03.11.26 \$ 812.50	03.18.26 \$ 898.51
A/P Unorg Terr	03.11.26 \$ 12,844.60	03.18.26 \$ 28,456.79
A/P ARPA	03.11.26 \$ 1,636.70	03.18.26 \$ 23,767.03
A/P Opioid	03.11.26 \$ N/A	03.18.26 \$ 84,879.00

Commissioner Marshall made a motion to approve the warrants per Item H on the agenda. Commissioner Tremble seconded the motion. A vote to approve passed 3-0. Signed.

Commissioner Marshall made a motion to go into Executive Session at 9:42 AM under 1 M.R.S.A. § 405 (6) (A) Personnel Matter. Commissioner Tremble seconded the motion. A vote to approve passed 3-0. Present were: Commissioners, Treasurer Mower, Administrator Tinkham, HR Director Dyer, Chief Deputy Knappe and Captain Boulier. Session ended at 10:00 AM.

Action Taken – Commissioner Marshall moved to authorize the request effective March 18, 2026 as presented by HR Director Dyer. Commissioner Tremble seconded the motion. A vote to approve passed 3-0.

Tax Abatement Appeal Hearing

Commissioner Cushing opened the hearing at 10:01 AM

- Present were:
 - Gary Keane – Property Owner
 - Colby Higgins – Maine Revenue Services
 - Justin McMann – Maine Revenue Services
 - For property located at 54 Pickerel Pond Road / Penobscot County / Tax Map PE039 / Plan 01 / Lot 46 / Account 192700051
- Property is a 1.01-acre lot parcel
- This property is a hunting camp located on Greenfield Township has no amenities from the town. This camp has no power and has gas lights and a gas stove for heating. There is no running water. The camp has an outhouse for the bathroom. The camp is a one room, 576 sq ft space (24' x 24') with a deck. The Keane insurance company estimated the valuation at \$55,000.
- It is unclear of what year the building was constructed. The property was inherited by the five Keane children from their deceased father.
- Assessed value in 2025 is \$ 74,780 The Keane family is requesting an assessed value of \$50,000 (abatement request of \$24,780)
- Maine Revenue Services representative Colby Higgins discussed residual land values and noted the costs associated with septic systems and water access. Property grading classifications were also reviewed; the Keane camp is classified as D minus 5.
- Following the Keane tax abatement request, Mr. Higgins conducted a site visit to inspect the camp. During this inspection, a discrepancy in the reported size of the camp was identified. The structure was measured at 24 feet by 28 feet, with an additional 288-square-foot deck.
- It was also noted that no adjustment or consideration is currently made for properties located on non-state-maintained roads.

The Commissioners stated that they would review the information and issue a decision at a later date.

The hearing was closed at 10:45 AM

Tax Abatement Appeal Hearing -

Commissioner Cushing opened the hearing at 10:46 AM

- Present were:
 - Joseph DeRoche – Property Owner
 - Brenda DeRoche – Property Owner
 - Justin McMann – Maine Revenue Services
 - Colby Higgins – Maine Revenue Services
 - For property located at 44 Station Lane / T3 Indian Purchase / Penobscot County / Tax Map PE032 / Plan 11 / Lot 59 59.1 / Account 198060036
- Property is a 1.01 -acre lot
- Property purchased 2007; camp built 2008
- Assessed value in 2025 is \$ 197,820. Mr. DeRoche is requesting an 50% less on land assessed at \$60,010. Mr. DeRoche feels that the fair market value of the property is \$138,000.
- The DeRoche's are disputing the land assessment, not the structure.
- The DeRoche's pay an additional \$250 a year to the railroad to have access to a road to get to the front of their camp.
- Mr. DeRoche reiterated that in January 2018, the County Commissioners reduced the land value 20%; the State reduced it 25% due to no water influence.
- Mr. DeRoche believes the well and septic system should not be included in the assessment because the water is not potable and can only be used for the bathroom.
- The DeRoche's also pay an annual homeowner fee.
- Rebuttal from the State Revenue Service: Justin McMann stated that he plans to focus solely on land valuations. He explained the concept of "water influence" and submitted 27 exhibits as evidence. He noted that all properties on the road are in a similar situation regarding water views—some better than others—but the DeRoche's are the only ones who have received an abatement for this, which he considers inequitable compared to other residents assessed for "water influence."
- Mr. McMann argued that any further reduction would create a significant inequity, especially since the property is already valued lower than the adjacent one. He added that all residents share the same benefit of having access to a dock on land they do not own, and that variations in shoreline frontage quality are typical. He also pointed out that the Commissioners' 2018 requirement was a 20% reduction in land value, which the State exceeded by applying a 25% reduction. Finally, he emphasized the importance of comparing

this property to others and considering the broader impact any adjustment would have on all property assessments.

Commissioners stated that they would review the information and issue a decision at a later date.

The hearing was closed at 12:09 PM.

Payroll status changes signed for: Thomas Barrows, Morgan Vidal, Katie Grant, Jonathan Hicks, Tyler Cadet, Janice Drinkwater, Tyler Young, Randall Medeiros, Catherine Sullivan, Jody Currier-Smith, Garry Higgins, Kristine Higgins, Milynda Johnston, Alan Hammond, Ross Whitford, Kristi Short, Emily Jaye, Georgiana Baker, Cynthia Grant and Diana Ronald.

Commissioner Marshall made a motion to go into Executive Session at 12:15 PM under 1 M.R.S.A. § 405 (6) (C) Acquisition of Real Property. Commissioner Tremble seconded the motion. A vote to approve passed 3-0. Present were: Commissioners, Treasurer Mower, Administrator Tinkham, and Chief Deputy Knappe. Session ended at 12:30 PM

Action Taken – Commissioner Marshall moved to authorize Haley Ward to conduct an initial site assessment. Commissioner Tremble seconded the motion. A vote to approve passed 3-0.

Commissioner Tremble moved to adjourn the meeting at 1:30 PM. Commissioner Marshall seconded the motion. A vote to approve passed 3-0.

Signature Page

Certified By:

Andre E. Cushing, III, Chair

Daniel J. Tremble, Commissioner

David S. Marshall, Commissioner

Administrator, Blair Tinkham