

STATE OF MAINE

YORK, ss.

SUPERIOR COURT  
CIVIL ACTION  
DOCKET NO. AP-13-16

PAF -YOR-9/24/2013

LINDA PENKUL,

Plaintiff

v.

**PROCEDURAL ORDER**

TOWN OF LEBANON,

Defendant

Ms. Penkul has filed an appeal from the decision of the Town of Lebanon, which denied her request for an abatement of her real estate taxes due to hardship or poverty. See 36 M.R.S.A. §841(2). The Selectmen denied her request in a brief letter of April 2, 2013. That decision was upheld by the York County Commissioners at its regular meeting of May 15, 2013. This appeal followed.

The appeal in the Superior Court has become more complex than necessary. The decisions of both the Commissioners and the Town do not adequately explain their reasoning and are possibly erroneous as a matter of law. The record for review is sparse.

The entry is:

Remanded to the Lebanon Board of Selectmen for further review in light of *Macaro v. Town of Windham*, 468 A.2d 604 (Me. 1983). A record shall be developed which will indicate what Ms. Penkul's income and expenses are.

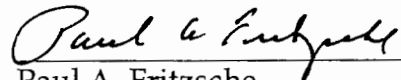
The decision by the Selectmen following remand shall indicate what the decision is and why the decision was made. If Ms. Penkul is not satisfied with the Town's decision she may request further review by the

Commissioners. The Superior Court shall retain jurisdiction in the event that further review is requested.

In the event that the case returns to the Superior Court, the record shall be filed under seal to protect the plaintiff's private financial information.

Should the case return to the Superior Court, the parties shall work together to prepare a record and shall submit a draft order establishing a briefing schedule.

Dated: September 24, 2013



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Paul A. Fritzsche  
Justice, Superior Court

PLAINTIFF IS PRO SE  
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