

**STATE OF MAINE
SPECIAL EDUCATION DUE PROCESS HEARING**

January 12, 2004

Case # 03.129, *Parent v. Dallas Plantation*

REPRESENTING THE FAMILY : Richard Morton, Esq.

REPRESENTING THE SCHOOL: Nicholas S. Nadzo, Esq.

HEARING OFFICER: Lynne A. Williams, J.D., Ph.D.

This hearing was held and the decision written pursuant to Title 20-A, MRSA, 7202 et. seq., and 20 U.S.C. §1415 et. seq., and accompanying regulations.

An expedited hearing was requested by the mother, on October 21, 2003. On November 24, 2003, her request was withdrawn and a request for a regular hearing was submitted. The case involves the student whose date of birth is xx/xx/xxxx. The student is currently eligible for special educational services under the category of Learning Disabled. He currently attends the Brush Ranch School in Tererro, New Mexico. Up until May 12, 2003, that placement was funded by Dallas Plantation, which does not have any schools of its own.

In May 2003, Dallas Plantation stopped tuition payments to the Brush Ranch School, alleging that the mother is not a resident of Dallas Plantation and has not been a resident for at least three years. They therefore contend that they are not required to pay the student's ongoing tuition at the Brush Ranch School, and had not been required to pay the tuition for any periods of time that the mother was not a resident, for educational purposes, of Dallas Plantation.

The mother contends that she is currently a resident of Dallas Plantation and had been a resident since moving into her current home in 1999. Therefore, she argues, Dallas Plantation has been, and continues to be, responsible for the student's tuition at the Brush Ranch School.

The parties held a prehearing conference on November 21, 2003, to clarify the issues for hearing. Documents and witness lists were exchanged in a timely manner. The hearing began on December 19, 2003 and continued on December 23, 2003. One hundred and sixty one (161) pages of documents were submitted by Dallas Plantation and all were admitted into evidence. One hundred and one (101) pages of documents were submitted by the family, thirty eight (36) pages were excluded and the rest were admitted into evidence. Three witnesses testified. Post-hearing briefs were submitted on December 30, 2003.

Following is the decision in this matter.

I. Preliminary Statement

The case involves a xx year old, male student, in the xx grade, who is eligible for special education services under the category of Learning Disabled. Student is currently attending school at the Brush Ranch School in Tererro, New Mexico. Student's mother and Student, when he is on school break, live in Dallas Plantation, Maine. Since Dallas Plantation does not have any schools, they have been funding Student's placements over the years, and have been paying Student's tuition at Brush Ranch since he began there in 2002. In May 2003, Dallas Plantation notified the mother that they were stopping payments to Brush Ranch since they believed that she was not a resident of Dallas Plantation, and had not been for at least three years.

This case involves the question of residency for educational purposes. If, as the mother contends, she has been a resident of Dallas Plantation for the period in question, then Dallas Plantation was, and continues to be, responsible for Student's tuition at the Brush Ranch School. If, as Dallas Plantation contends, the mother was not a resident of Dallas Plantation for any, or all, of the period in question, then Dallas Plantation bears no responsibility for Student's tuition for those periods.

II. Jurisdiction

The Assessors of Dallas Plantation argued in a November 19, 2003 letter to Commissioner Gendron, as well as their Post Hearing Brief, that the determination of residency is unrelated to disability and since the only matter for hearing is the issue of residency a due process hearing is not the appropriate forum in which to resolve the issue. The Assessors further argue that a question or [sic] residency does not trigger M.S.E.R. §12.7 since "there is no dispute regarding identification, evaluation or placement by Dallas Plantation. Where other issues of noncompliance are alleged, the complaint procedure set forth in §13.5 is appropriate." (Dallas Plantation's Post Hearing Brief)

After considering these arguments, and researching decisions in other jurisdictions, it is concluded that an Independent Hearing Officer does indeed have jurisdiction to decide the issue of residency "where residency under state law is intertwined with the FAPE obligation under the I.D.E.A." *Central Daupin Sch. Dist. v. Pennsylvania SEA*, 31 IDELR 49 (PA SEA 1999). See also *Cambridge Public Schools*, 22 IDELR 838 (MA SEA 1995); *Lapp, et al v. Reeder Public Sch. Dist. No. #3, et al*, 491 N.W.2d 65 (1992); *Burbank Unified School Dist.*, 506 IDELR 371 (CA SEA 1984).

It is uncontested that Student is eligible for special educational services and was, in fact, receiving F.A.P.E. at the Brush Ranch School, prior to the termination of tuition payments in May 2003. De-funding a placement can be construed as a change of placement and, as such, is an appropriate issue to bring to due process. Likewise, termination of tuition payments could conceivably have forced Student to leave the Brush Ranch School. However, upon the filing of a due process request, Student must be permitted to remain at his "stay put," or last agreed upon placement, throughout the

pendency of due process. Therefore, Dallas Plantation's action involves a possible violation of M.S.E.R. §12.12A.¹

In light of the interconnection between the residency issue in this case, and the question of whether FAPE is being provided to Student, as well as a possible violation of "stay put," it is concluded that an Independent Hearing Officer does have jurisdiction to determine residency in this case.

III. Issues to Be Decided by the Hearing

- **Is Student's mother a resident, for educational purposes, of Dallas?**
- **Are there any periods since the beginning of 2000 that Student's mother has not been a resident, for educational purposes, of Dallas Plantation?**

IV. Procedural History

On October 21, 2003, Student's Mother requested an expedited due process hearing to consider the allegation that she was not a resident of Dallas Plantation and the plantation Assessors' resultant refusal to pay the tuition for Student's educational placement. (Exhibit: Due Process Request)

In a letter dated November 19, 2003, Dallas Plantation requested that Commissioner Susan Gendron rescind the approval of the Dispute Resolution Request, withdraw the appointment of the hearing officer and exercise her statutory authority to issue a finding on Student's eligibility for educational services from Dallas Plantation. (Exhibit: S4)

In a letter dated December 1, 2003, Commissioner Gendron declined to intervene in the matter and cited a parent's right to a due process hearing "whenever a parent disagrees with a school unit's refusal to...provide a free appropriate public education ("FAPE"). (Exhibit: S8)

At a prehearing conference on November 21, 2003, both parties requested a continuance of the hearing date of December 2, 2003. In order to permit the hearing officer to grant a continuance, the Mother, in a letter dated November 24, 2003, withdrew her request for an expedited hearing and submitted a request for a regular hearing. The hearing was scheduled for December 19, 2003. (Exhibit: Letter from Richard Morton, Esq. to Due Process Consultant, dated 11/24/2003)

Dallas Plantation served a subpoena *duces tecum* dated December 12, 2003, on the mother. This subpoena ordered her to produce credit card statements, employment

¹ "During the pendency of any due process proceeding including mediations, complaints, hearings or any judicial proceeding regarding the identification, evaluation, programming or placement of a student with a disability, unless the public agency and the parents agree otherwise...the student involved in the proceeding shall remain in his or her current educational placement, unless a court of competent jurisdiction has granted an injunction to remove the student from such a placement.[sic] M.S.E.R. §12.12A (1999)

records, materials relating to her application to be a foster parent, state and federal tax returns, documents relating to a development project in New Mexico, licenses or permits and voter registration information.

Dallas Plantation served a subpoena *duces tecum*, dated December 12, 2003, on the Department of Human Services, ordering them to produce any documents related to Mother's application to be a foster parent.

On December 19, 2003, Mother produced the requested documents and Mr. Nadzo, counsel for Dallas Plantation, was permitted to take them for review and to enable him to select what documents, if any, he would move to submit into evidence. Having not yet reviewed the documents, Mr. Nadzo was consequently unprepared to cross examine Mother at that time and a second hearing date was scheduled for December 22,[sic] 2003.

On December 24, 2003, Dallas Plantation requested that the record be reopened for the purpose of providing an opportunity for cross-examination and redirect of those individuals who had submitted affidavits. The hearing officer declined to reopen the record. (Memorandum from Nicholas Nadzo, Esq. to Lynne Williams, Esq., copy to Richard Morton, Esq.; E-mail from Lynne Williams, Esq. to Nicholas Nadzo, Esq. and Richard Morton, Esq.)

V. Objections, Stipulations and Judicial Notice

At the beginning of the first hearing date, December 19, 2003, the mother objected to the admission of documents S11-16, signed and notarized affidavits of four Dallas Plantation residents. She also objected to the admission of S19-23, a private investigator's report. Dallas Plantation objected to the admission of P1-18, and P21-38, documents including evaluations and reports from the Brush Ranch School. Dallas Plantation also objected to the admission of the mother's calendars, P65-101.

Both parties were willing to stipulate that Student is in need of special educational services. Therefore documents P1-18 and P21-38 [sic] irrelevant and were excluded. All other documents were admitted into evidence.

As preparation for the due process hearing, Mother prepared a series of calendars indicating where she was, whether in Dallas Plantation or out of town, during the period from January 2000 through May 2003. These calendars were considered to be reconstructions of events, taken from various other sources and those sources were not entered into evidence.

Upon request of the Mother, judicial notice was taken of 36 M.R.S.A. §681 et seq., Maine Resident Homestead Property Tax Exemption.

VI. Findings of Fact

1. Student's date of birth is May 19, 1986, he is in the xx grade and he currently attends school at the Brush Ranch School, Tererro, N.M. (Due Process Request Form)
2. Since Dallas Plantation does not have any schools, Dallas Plantation funded student's placement at Brush Ranch through May 12, 2003. (Testimony: Mother, K. Coville)
3. Student's mother moved to Maine from Connecticut in 1988. (Testimony: Mother)
4. In 1988, Student's mother registered to vote in Dallas Plantation and since that time she has never been registered to vote in any other jurisdictions. (Testimony: Mother; Exhibits: P62-63)
5. In 1988, and subsequent to that time, Student's mother registered her vehicles in Dallas Plantation and paid the excise tax to that jurisdiction. None of her vehicles have been registered in any other municipalities since that time. (Testimony: Mother; Exhibits: P39, 40, 41)
6. There is no mail delivery in Dallas Plantation, so Student's mother has maintained a post office box in Rangeley since 1988. (Testimony: Mother)
7. Student's mother driver's license has been issued by the state of Maine and bears her Rangeley post office box as her address. (Exhibits: P42-43)
8. In 1991, Student was legally adopted by his mother. (Testimony: Mother; Exhibit: P60)
9. Student's mother owns a home in Dallas Plantation, where she has lived since January 1999. She does not own any other real estate, nor does she rent any apartment or other living quarters in any other municipality. (Testimony: Mother; Exhibits: P55, 56, 57)
10. In September 1999, the Maine Land Use Regulation Commission issued a Land Use Certificate for the Dallas Plantation home, giving Student's mother permission to use the home as a bed and breakfast. (Testimony: Mother; Exhibits: P61)
11. Student's mother continues to receive a monthly subsidy for Student from the State of Connecticut because his was a subsidized adoption, due to his special needs. (Testimony: Mother)

12. For the years in question, Mother paid taxes to the state of Maine. (Exhibits: P47-48, 49-51, 52-54)
13. From 1999 through 2002, Mother paid real estate taxes to Dallas Plantation and received a homestead exemption on those taxes. (Exhibits: P55, 56, 57, 58)
14. On March 13, 2001, Student's mother completed a Residency Affidavit as part of a real estate transaction. (Exhibits: P59)
15. Student has been receiving special educational services since first grade, and attended elementary school in Rangeley until the early part of his sixth grade year. For the balance of the sixth grade year, 1998-1999, he was home schooled. (Testimony: Mother)
16. Beginning with the 1999-2000 school year, Student attended a series of private residential schools, leading up to the Brush Ranch School placement, all funded by Dallas Plantation. (Testimony: Mother, K. Colville)
17. Student's placement is not a year round placement and he does return to Dallas Plantation for Christmas and summer breaks. (Testimony: Mother)
18. The Assessors of Dallas Plantation became concerned that Student's mother might not reside in Dallas Plantation and they spoke with Mr. Coville in 2001 about this matter. At that time, he advised them to seek legal advice. They again raised the matter with him in 2002, and he repeated the same advice. (Testimony: K. Coville, B. Brackett)
19. In a letter dated May 12, 2003, the Plantation Assessors informed Kenneth Coville, Superintendent of School Union 37, that they would no longer pay Student's tuition at Brush Ranch School, alleging that Student's mother had not actually lived in the municipality for the three years prior to that date. They further stated that they were not, and are not, responsible for paying Student's tuition for any period of time that his mother was not living in Dallas Plantation. No further tuition payments have been made by Dallas Plantation. However, Student has continued attending Brush Ranch School (Testimony: Mother, K. Coville; Exhibit: Letter from Nicholas S. Nadzo, Esq. to Kenneth Colville, copy to Mother, dated May 12, 2003)
20. Soon after receiving her copy of this letter, Student's mother contacted Supt. Coville who told her he would be neutral about the residency matter since he believed that it was not an educational issue. (Testimony: Mother, K. Coville)
21. In March 2003, Mother married Henry Chase III, a resident of Charleston, Maine. Mother has not moved into Mr. Chase's Charleston home, but she does visit there,

- and he visits her in Dallas Plantation. Her marriage license was issued by Dallas Plantation. (Testimony: Mother; Exhibits: P46)
22. Mr. Chase is a licensed foster parent and when he married Student's mother, she was interviewed by D.H.S. and a home study was done of her Dallas Plantation home. (Testimony: Mother; Exhibits: S17-18)
 23. Mother spent a good part of 2002 assisting her elderly father with the development of his property in Somers, Connecticut. (Testimony: Mother; Exhibits: S24-56)
 24. Student's mother, who is a real estate developer, built a "spec" house in Ruidoso, New Mexico, which she sold in June 2002. It had taken her about a year to complete. A certificate of occupancy was granted in January 2003. Although the certificate of occupancy had not yet been granted, she stayed there on two earlier trips to New Mexico. (Testimony: Mother)
 25. Mother's stepson and his family have been sharing the Dallas Plantation home with her since March 2003, when he began working in Rangeley. (Testimony: Mother)
 26. Student's mother's home in Dallas Plantation is adjacent to the home of Fred Slater, who purchased his home from her. According to his sworn affidavit, Mr. Slater cannot recall seeing her "very much over the last three years." (Exhibits: S13-14)
 27. Ms. Janice Thorpe was hired by Student's mother to come by her home and feed her animals at various times over the last few years. She was also asked to take care of some guests when the home was being used as a bed and breakfast, to pick up mail and to deposit checks into a bank account. In a sworn affidavit, Ms. Thorpe alleges that Mother has not lived in the Dallas Plantation home very much over the last few years. (Exhibits: S11-13A)
 28. In two other sworn affidavits, Kendall and Priscilla Bean, residents of Dallas Plantation, state that it is their belief that Student's mother has not lived in her Dallas Plantation home for a couple of years. (Exhibits: S15-16)
 29. In a report dated May 27, 2003, Private Investigator Michael Buchanan cites an interview he conducted with Charleston resident Alina Boone, who stated that she was aware that Henry Chase had married, but that he and his wife were living in [sic] different home. He also recounted an interview with J. Larivee, also of Charleston, who lives next door to Mr. Chase. Mr. Larivee stated that he has seen a woman fitting the description of Mother at the Chase home, usually on a weekend, but never for an extended period of time. Neither of these interviewees was asked to prepare a sworn affidavit. (Exhibits: S20-23)

In his testimony, Assessor Barry Brackett stated that he had no actual knowledge of the standard for determining residency for educational purposes, although he believed it depended on how frequently the individual slept within the municipality. (Testimony: B. Brackett)

VII. The Calendars

Dallas Plantation made much of various inconsistencies in Mother's calendars, dates when Mother said she was in Maine while credit card statements noted purchases made in other states. It is highly possible that Mother's reconstruction of three-and-a-half years of her life is somewhat inaccurate in that she is unlikely to have complete records of her whereabouts for every day of a 42-month period. There are also problems with the dates on the credit card bills. A few bills show the purchase date as well as the posting date. However, most of the bills show only the posting date. It is therefore impossible to tell on what date the actual purchase was made. In addition, some of the purchases that at first glance appear to be out of town purchases, are in fact catalogue or other remote purchases.

In their closing written argument, Dallas Plantation lists a series of dates in 2001 and 2002 when there are inconsistencies between the mother's calendar and out of town purchases listed on credit card bills. Even if those bills listed the correct purchase date, not the posting date, they are countered somewhat by inconsistencies in the other direction. For example, a cursory perusal of the calendars and the credit card statements shows that the mother's calendar indicated that on March 16th, December 1st, December 3rd, December 24th, 2001, and July 30th [sic] 2002, she was in Connecticut. The calendars also indicate that on March 21st and March 22nd, 2001, she was traveling to Germany. However, her credit card statements for all of those days show purchases in Rangeley, Augusta, Farmington and other Maine areas where she frequently shops.

Because of the unreliability of both the calendars and the credit card statements, and the impossibility of determining with some certainty where Student's mother was on any given day, no information from either the calendars or from the credit card statements has been included in the above Findings of Fact.

VII. Discussion and Conclusions

Dallas Plantation is part of Union #37. There are no schools within Dallas Plantation, nor are there any high schools within Union #37. Therefore secondary students whose parents live in Dallas Plantation may attend a private school or public school in another town, with the tuition paid for by Dallas Plantation. 20-A M.R.S.A. §5204. Every school administrative unit, Dallas Plantation included, is likewise required to identify children within the unit's jurisdiction who require special educational services and to provide such services. 20-A M.R.S.A. §702 (1) and (5); M.S.E.R. §4.1, 4.2 (1999). The responsibility for funding Student's education therefore falls on Dallas Plantation if Student's parent resides in Dallas Plantation. That is the question that must be answered herein.

Much documentation and extensive testimony was presented on both sides of this question. Student's mother submitted evidence that she is registered to vote in Dallas Plantation, that she owns a home in Dallas Plantation, and that she owns no other real estate, nor does she rent any other living quarters. She receives a homestead exemption on her Dallas Plantation residence. Since moving to Maine in 1988, she has registered her vehicles in Maine and her driver's license is issued by the state of Maine. Other similar ministerial acts on her behalf have transpired in Maine.

The Assessors of Dallas Plantation argue that Student's mother is not a resident, for educational purposes, of Dallas Plantation. During the hearing, Assessor Brackett testified that it was his opinion that residency for educational purposes has a higher standard than [sic] residency for other purposes. He implied that he believed it was dependent upon the frequency with which the individual actually sleeps in Dallas Plantation but admitted that he had no actual knowledge of what the standard might be

It is true that residency standards differ in various situations. For example, for general assistance purposes, a resident is defined as

one who is physically present in a municipality with the intention of remaining in that municipality to maintain or establish a home and who has no other residence.

22 M.R.S.A. §4307.

The statute covering the Maine resident homestead tax exemption defines "permanent residence" as

that place where an individual has a true, fixed and permanent home and principal establishment to which the individual, whenever absent, has the intention of returning.

36 M.R.S.A. §681.

However, neither of these standards even suggests that time spent in the municipality, without other evidence, such as other possible residences, is a determinant of residency.

Neither the Maine Education Code nor the Maine Special Education Regulations provide any particular guidance on what constitutes residency. 20-A M.R.S.A. §5202; M.S.E.R. §2.18 (1999).² However, neither do these statutes suggest that time spent in the jurisdiction is the sole determinant of residency. They do not even suggest that time spent at one's home within the district is even a factor when determining residency.

In enacting §5202, the Legislature used the words "resident" and "residency" without any descriptors or qualifiers. There is nothing in the Education Code that suggests that these

² If the Legislature wishes to clarify the standard for determining residency for educational purposes, they can amend the Education Code [sic]

terms should be given special meaning beyond their regular definition. In *Hallisey v. Sch. Admin. Distr. No. 77*, the Law Court looked at legislative intent, rather than expanding upon the plain meaning of “reside” and “residence.” (“In addition to the plain meaning of the term “reside,” we find that the Legislature’s objective with respect to the education of the children of the state of Maine support our interpretation.”) *Hallisey v. School Admin. Distr. No. 77*, 2000 ME 143 (2000).

Dallas Plantation cites *Hallisey* in support of their argument. However, *Hallisey* is easily distinguished from the case at hand. Mary Jane Hallisey owned a home in another jurisdiction; she received a homestead exemption in the other jurisdiction; she sent one of her children to school in the other town; and she herself made a three-year commitment to, and attended, a law school out of the jurisdiction. In this case, Student’s mother owns no other real estate, nor does she rent another home or apartment. She sends no other children to school in any other jurisdiction. And, she herself is not employed or attending school in any other jurisdiction.

Dallas Plantation also argues that it should not be required to identify the alternative jurisdiction of residency, that the burden of proof is on the mother to prove that she is a resident of Dallas Plantation. Dallas Plantation has mischaracterized the burden of proof in this situation. Obviously Dallas Plantation has, at some time, considered Mother to be a resident, since it paid for many years of Student’s schooling. The presumption, therefore, is that she remains a resident unless and until Dallas Plantation provides evidence that she is no longer a resident. *Cambridge Public Schools* at 840.

And, Dallas Plantation has not met their burden. They have not shown that Mother has resided for any length of time, and with any degree of permanency, in any location other than Dallas Plantation. It is a stretch of logic to suggest that because one travels frequently for pleasure and business that the chain of residency is broken. Mother spent a month in Germany. Is it logical to argue that therefore Germany is responsible for the one-month cost of Student’s educational placement? Certainly not.

Residency is not a numbers game. The ordinary meaning of reside is “to live in a place for a permanent or extended time.” *Hallisey* at 1073 quoting WEBSTER’S II: NEW RIVERSIDE UNIVERSITY DICTIONARY 1000 (1984). *Hallisey* further states that

[t]he Legislature endeavors to ensure that each child will be entitled to an *opportunity* to receive a free public education.... Within the statutory scheme, section 5204(4)’s function is limited to authorizing the provision of tuition subsidies to the parents of children who live within school administrative units that simply do not have the resources to operate a public school system, and whose children would otherwise not be given an opportunity to receive a free public education.

Hallisey at 1073 [emphasis in original]

That is the situation in this case and the way in which it differs from *Hallisey*. In *Hallisey*, the student was eligible to receive a free education from Cape Elizabeth. Dallas Plantation is the only place of permanence for Mother. When Student is on school breaks, Dallas Plantation is his home also. If Dallas Plantation is not responsible for funding Student's education, than [sic] it seems clear that, as *Hallisay* states, he "would otherwise not be given an opportunity to receive a free public education."

It is therefore concluded that for educational purposes, Student's mother is a resident of Dallas Plantation.

VIII. Order

1. In that Student's mother, since moving to her current home in 1999, has been and continues to be a resident of Dallas Plantation for educational purposes, Dallas Plantation is ordered to resume tuition payments for Student's Brush Ranch placement. Furthermore, Dallas Plantation is ordered to make reimbursement for all payments due since May 12, 2003. It is unclear whether the Brush Ranch School is owed these funds or whether the payments have been made by Mother or another party. Therefore, Dallas Plantation must determine who the payee is and make complete reimbursement within thirty days of receipt of this decision.
2. Such payments must be made even in the event that this order is appealed to court, since the Brush Ranch School is Student's last agreed upon placement and therefore the Stay Put placement for the pendency of any appeal.
3. Documentation of compliance with this order must be submitted to the Due Process Office and to the hearing officer within thirty days of receipt of this decision.

Dated: January 12, 2004

Lynne A. Williams, J.D., Ph.D.
Hearing Officer

LIST OF DOCUMENTS SUBMITTED BY THE MOTHER

P1-18	Excluded
P19-20	Letter from Nicholas Nadzo, Esq. to Superintendent Kenneth Coville, dated May 12, 2003
P21-38	Excluded
P39	State of Maine Vehicle Registration, dated October 1, 1999
P40	State of Maine Vehicle Registration, dated October 1, 2001
P41	State of Maine Vehicle Registration, dated October 30, 2003
P42-43	State of Maine Driver's License, issued April 12, 2002
P44-45	Deed transferring land from Everett H. Wilson to mother dated March 8, 1998
P46	Marriage License issued to mother and father dated April 2, 2003
P47-48	Maine Individual Income Tax, dated August 2, 2002
P49-51	Maine Individual Income Tax, dated July 7, 2002
P52-54	Maine Individual Income Tax, dated June 6, 2003
P55	1999-2000 Real Estate Tax Bill
P56	2000-2001 Real Estate Tax Bill
P57	2001-2002 Real Estate Tax Bill
P58	2002-2003 Real Estate Tax Bill
P59	Residency Affidavit, Individual Transferor, dated March 13, 2001
P60	Certificate of Adoption of student by mother dated May 19, 1986
P61	Notice of Authorization to Proceed, issued by the Maine Land Use Regulation Committee, dated September 30, 1999
P62-63	Fax cover sheet and copy of a Voter Registration Form, dated September 13, 1988

- P64 Cover letter from Richard Morton, Esq. with which calendars prepared by mother were submitted, dated December 12, 2003
- P65-69 Calendar for the period from January 2003 through May 2003
- P70-81 Calendar for the period from January 2002 through December 2002
- P82-93 Calendar for the period from January 2001 through December 2001
- P94-101 Calendar for the period from January 2000 through December 2000
- P102-103 Promissory Note from the State National Bank, Ruidoso, NM, dated October 2, 2002
- P104 Invoice to mother from Barnett Carpets
- P105 Premium Statement to mother from Colorado Casualty Insurance Company, dated August 30, 2002
- P106 Invoice to mother from Boyd Graphics and Web Design, dated July 9, 2002
- P107 Certificate of Occupancy, Village of Ruidoso, dated February 26, 2003

FAMILY’S WITNESS LIST

Mother

LIST OF DOCUMENTS SUBMITTED BY DALLAS PLANTATION

- S1-1A Letters from Brendan Rielly to Lynne Williams, Esq., submitting affidavits, dated December 15 and 16, 2003
- S2-3 Letter from Nicholas Nadzo, Esq. To Lynne Williams, Esq., dated December 12, 2003
- S4-7 Letter from Nicholas Nadzo, Esq. to Commissioner Susan Gendron, dated November 19, 2003
- S8-9 Letter from Commissioner Susan Gendron to Nicholas Nadzo, Esq., dated December 1, 2003
- S11-13A Affidavit from Janice Thorp, dated December 11, 2003
- S13-14 Affidavit from Fred Slaytor, dated November 12, 2003

- S15 Affidavit from Kendall Bean, dated December 12, 2003
- S16 Affidavit from Priscilla Bean, dated December 12, 2003
- S17-18 D.H.S. Application for License Renewal in the name of Father dated June 24, 2003
- S19-23 Case report from Michael D. Buchanan, Private Investigator, dated May 27, 2003
- S24-29 Minutes from the Town of Somers Planning Commission, dated October 25, 2001
- S30-38 Minutes from the Town of Somers Planning Commission, dated February 28, 2002
- S39-44 Minutes from the Town of Somers Planning Commission, dated March 14, 2002
- S45-50 Minutes from the Town of Somers Planning Commission, dated April 11, 2002
- S51-56 Minutes from the Town of Somers Planning Commission, dated April 25, 2002
- S57 Town of Somers Subdivision Application, dated April 25, 2002
- S58-77 Information downloaded from web site of Ruidoso New Homes, dated February 12, 2002
- S78-80 Credit card receipts from Ruidoso True Value, dated June 1, 8 and 16, 2002
- S81 Application for Tax Identification Number from the State of New Mexico, dated June 8, 2001
- S82-85 Letter to mother from GeoQuest, dated July 24, 2002
- S86 Daily Worksheet from Cyn Environmental Services, dated August 9, 2001
- S87 Citibank Visa monthly bill, dated February 2, 2001
- S88-91 United Kingfield Bank statement, dated March 21, 2001
- S92-98 United Kingfield Bank statement, dated April 23, 2001

S99-103 United Kingfield Bank statement, dated July 23, 2001

S104 Citi Card monthly bill, dated August 3, 2001

S105-106 Providian National Bank, monthly statement, dated July 26, 2001

S107-110 United Kingfield Bank statement, dated August 21, 2001

S111 Citi Card monthly statement, dated November 2, 2001

S112-115 United Kingfield Bank statement, dated December 21, 2001

S116-118 United Kingfield Bank statement, dated January 24, 2002

S119-123 United Kingfield Bank statement, dated February 21, 2002

S124-125 Citi Card monthly bill, dated March 27, 2002

S126-129 United Kingfield Bank statement, dated March 21, 2002

S130-135 United Kingfield Bank statement, dated April 22, 2002

S136-137 United Kingfield Bank statement, dated July 24, 2002

S138-145 Capitol One 2002 Year End Summary

S146-157 Southwest Rapid Rewards Credit Card 2002 Annual Summary of Charges

S158-159 Providian National Bank monthly statement, dated February 26, 2002

S160 United Kingfield Bank statement, dated January 23, 2003

S161 First USA monthly statement, dated June 2, 2003

S162 Subpoena *Duces Tecum* served on mother, dated December 12, 2003

S163 Subpoena *Duces Tecum* served on Hope Tormey, D.H.S., dated December 12, 2003

DALLAS PLANTATION'S WITNESS LIST

Kenneth L. Coville, Superintendent of Schools, School Union 37

Barry Brackett, Board of Assessors, Dallas Plantation

ADDITIONAL DOCUMENTS CITED IN DECISION

Due Process Request from mother, dated October 21, 2003

Due Process Request from mother, with cover letter, dated November 24, 2003

Memorandum from Nicholas Nadzo, Esq. to Lynne Williams, Esq., copy to Richard Morton, Esq., dated December 24, 2003

E-mail from Lynne Williams, Esq. to Nicholas Nadzo, Esq. and Richard Morton, Esq.

Post-Hearing Brief submitted by Dallas Plantation, dated December 30, 2003

Maine Resident Homestead Property Tax Exemption, 36 M.R.S.A. §683