



“Metes & Bounds”

Maine Association of Assessing Officers

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find us on the web at www.maineassessors.org

April, 2004

‘Palesky’ Heading for Referendum Ballot: What does it mean for you?

Maine Taxpayers Action Network (MTAN) and its leader, longtime tax cap activist Carol Palesky, have finally succeeded in getting their California-style 1% property tax-cap proposal on the Maine ballot. While it is uncertain at this point whether it will be presented to voters in June or November, and whether all aspects of the proposal will meet constitutional muster (the 1996 valuation freeze is least likely to make it, the cap aspect most probably will), the voters will get their say on this issue. The matter of constitutionality has been referred to the Supreme Court by the Legislature, but it is uncertain when or if it will rule.

Your councilors or selectmen have probably been beating down your door trying to determine the potential impact on your town. While the correct answer is probably ‘I don’t know!’ due to the proposal’s difficult language and uncertain constitutional issues (see previous paragraph), you are likely the only one who can give them any guidance on the issue. So, sharpen your pencils and fire up your computer. You can get more information from the MMA (on their website at <http://www.memun.org>).

MTAN suggests a relatively minimal fiscal impact on Maine’s communities. The towns who have done the math thus far are projecting a prospective revenue loss ranging from about 25% to just under 50%.

News from the Legislature

There are a number of alternative property tax ‘reform’ proposals floating around the Legislature these days. The only concrete alternative to Palesky

is the MMA’s citizen initiative which, as the lone survivor from last November’s referendum, will face an up or down vote in June. As tax legislation goes, it is a fairly simple proposition, requiring the legislature to fund local education costs at 55% of total expenditures, resulting in a +/-20% increase in overall state subsidy. The funding for the increase, some \$250 million, has not been addressed. If adopted, this proposal would not seem to represent any significant local administrative issues.

The most recent twist is the apparent growing coalition of the Legislature, MMA and MEA behind a modified version of the MMA proposal described above. The modification involves a laddered approach to reaching the 55% target, starting with a 40 million dollar down payment in year one. According to news reports, the Governor’s office remains lukewarm.

Some of the other ideas currently floating around seeking support are:

- A 5% (of income) cap on property taxes (the Woodbury proposal).
- A laddered, back-loaded, approach bringing state school funding up to 55% of *Essential Programs and Services* over a period of several years, and a municipal spending cap (the Governor’s proposal). *Essential Programs and Services* represent something other than full educational funding, and are the subject of ongoing discussion.
- A cap on local spending coupled with a freeze on property values (the Republican proposal). This approach appears to contain the same constitutional issues as the Palesky proposal relative to the valuation freeze issue, but would be submitted to voters as an amendment.

Ken Allen-Casco



In the Spotlight

Editor's note - this is the first in a continuing series of profiles from Maine's assessing community, featured in no particular order.

Mike Austin began assessing in 1966 after returning from a stint in the United States Army, during which time he served one year in Vietnam. His first assess-



ing job was as a lister with Cole-Layer-Trumble Company. After an interview with Bob Patten at CLT's Portland office, he was told to pack his bags and leave for Needham, Massachusetts to begin work on April 19, 1966. His beginning compensation was \$75.00 per week, plus meals, lodging and mileage. While with CLT he was required to measure and list a minimum of

twenty houses a day. Over the next two years he worked all over Massachusetts and Maine, including Brunswick. When the assistant's position opened in Brunswick, he applied and was hired in April of 1968. In 1971 he moved on to the City of Bath as its Assessor.

When certification became available to become a "Certified Maine Assessor", Mike was one of the first two who passed the CMA exam in 1972 and therefore his CMA number is '6'. (Herbert Hanson was the other) Mike explains that the first five CMA's were grandfathered as either Certified Assessment Evaluators (CAE) with IAAO or senior instructors with the State of Maine. He joked that the only problem with being #6 is that four of the first five are now deceased!

Mike's other accomplishments include being President of MAAO in 1972 and of IAAO in 1986-1987. He also served as President of the American Society of Appraisers for 2001-2002. During that time, he traveled to many other countries. He is the currently the long serving Secretary of Maine's IAAO chapter.

Mike retired from the City of Bath in 1994 and started his business "Maine Equalization Consultants" with Donna Moore Hays as his partner. They continue to serve municipal clients in Southern and Central Maine in all aspects of assessment functions.

Mike and his wife Suzanne were married in 1969 and have one son, Adam. They reside in Brunswick where Mike was born and has lived most of his life.

*Beth Bowdoin, Assessor
Town of Hermon*

Breaking News.....as we go to press, it has been announced that South Portland and Westbrook have reached an agreement that will send Elizabeth Sawyer and Craig Skelton to Westbrook on a part time basis for a 22 week period. The limited duration of this arrangement is in anticipation of the more formal creation of a primary assessing district to perhaps include Gorham and Windham. More news on this in the next issue, and on our website. Good luck Liz and Craig!



Assessor's Featured Link

The Maine Office of GIS has constructed an Internet Map Server featuring a state wide aerial photo display. Zoom in and out to selected areas, print or save images. Also a display of the state's road system and topographic contour lines.

<http://megisims.state.me.us/website/orthomap/viewer.htm>

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Revaluations.....

Falmouth

Anne Gregory has recently completed an in-house revaluation of her 3,800 residential properties for 2003. Anne met with 500 taxpayers before tax bills were mailed out. The average assessment increase was 40%. The last residential revaluation was completed in 2000. She is at it again, undertaking a revaluation of her commercial properties for 2004.

New Gloucester

Nancy Pinette is in the final stages of her revaluation for the Town of New Gloucester. She highly recommends adding an estimated tax rate to the new value letter. As we all know, taxpayers don't care what the assessment is, only the amount of taxes they are going to pay. Hearings were held the last week of February. She saw fewer than 10% of her tax payers. The revaluation will take effect for the 2004 tax year. The taxable value increased by 45%.

Casco

Ken Allen has begun an in-house revaluation to be completed for the 2005 tax year. Last revaluation of all properties was completed in 1990 and a land update was completed in 1999 and 2000. Ken says that he is indeed fortunate to have engaged a number of well qualified listers to conduct many of the inspections. So far, so good, he reports

Standish

Standish is in the middle of a revaluation. The average ratio for non-waterfront properties is 60% and 40% for waterfront properties. Last revaluation was completed in 1982. Vision Appraisal has been hired to do the revaluation. Property owners should be notified of their new values sometime in late spring or early summer. The revaluation will be completed for the 2004 tax year.

Portland

Portland has mailed notices for values to be implemented next year. Residential values up 105%, commercial 55%.

Cathy Donovan-Brunswick

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Education Stuff

After many years under the dynamic leadership of Lil Smith, the chairmanship of the Education Committee has passed to the capable hands of Bill Healey. As you know, Lil is serving the MAAO as President this year.

Bill reports that It was the feeling of the MAAO Board of Directors and the Committee, which also includes Frank Yattaw and Martine Painchaud, that we skip a year on the Aides/Assistants Seminar. Traditionally held in June, we anticipate that it will return to our schedule next year.

The 3rd annual Northern Maine Seminar will be held in Presque Isle on May 21st - topics include Personal Property discovery and valuation.

The Committee is working hard to develop informative programs for the Fall Seminar, which will again be held at Migis Lodge in S. Casco September 15-17. The program will tentatively include a presentation on whatever tax reform measures are left, or have been adopted, by that time, Shoreland zoning and wetland issues, and conservation easements. More on all those as we get nearer to the Seminar date-sounds like a great start!

Program plans are also being developed for the MMA Convention in early October, and we are investigating the possibility of a mid-winter workshop for those whose schedules tend to get jammed up during the rest of the year.

If you have any suggestions for additions to the education programs that you would like the Committee to consider, please send them along to.

Bill Healey, Assessor

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In October of 2003, Judy Mathiau was hired as the supervisor for the clerical staff and will oversee the Real Estate Transfer Tax process. She recently completed training courses and assumed the responsibility of maintaining the Division's website. David Ledew stated that Judy has been reviewing the numerous applications and publications with an eye towards making them a little more user friendly. She is also gathering recent law changes to publish a new law book in early summer, hopefully. Anyone with suggestions for information on the Division's website should contact Judy. (hey, Judy! How about adding a list of upcoming educational opportunities?)

Congrats, Judy, sounds like a full plate!

Other MRS News.....

As many of you know, Judy was hired when Wink Smyth resigned to become the Assessor/Mgr in Lubec. Sadly, Wink was not able to enjoy his new position. It's hard to believe he is no longer with us. Dick Faucher has ably stepped into Wink's shoes with regards to Training and Recertification.

News from the Unorganized

Territories:

The UT is awaiting final legislative approval for a new CAMA program. Look for an RFP in the near future. Hurray!

Anne Gregory-Falmouth

Got News?

Send it to:

*Metes and Bounds
c/o Ken Allen
Town of Casco
P O Box 60
Casco, ME 04015*



Although budgets are tight, Mike Rogers was able to get approvals for an appraiser trainee.

The average dog is a lot nicer person than the average person - Andy Rooney

Scholarships!!!!

This is a reminder that the scholarship applications are due by April 15, 2004 and will be accepted until May 1, 2004. This will give the scholarship committee time to make their recommendations to the Executive Board at their May 28 meeting. Please mail your application to:

Martine Painchaud
1010 Burnt Mill Rd.
Wells, ME 04090

Dues Reminder.....

For those of you who have not paid this year's dues, please make the effort to send them in as they were due January 1, 2004.

Thanks!

Martine Painchaud - Eliot

...and at the Board

Just a few thoughts to keep you up to date with issues your Board as been discussing over the past several meetings.....

Fall Seminar:

The survey printed in the December issue of the Metes and Bounds resulted in our decision to leave the Fall Seminar as is - 2 1/2 days of educational offerings - and to stay at Migis Lodge. The Directors voted to remain at Migis indefinitely, until attendance drop off significantly or the quality of the facility diminishes. The only change will be the elimination of Friday's lunch.

Thank you to all who took the time to response to our survey.

Calendar:

For the few of you who may have missed it, there are a few date errors on this year's calendars. The vendor has reprinted new calendars and Beth Bowdoin from Hermon has made extreme efforts to get these replacements. If you did not received the corrected version, please contact Beth at 848-3485 or assessor@hermon.net

Newsletter:

The Board of Directors would like to thank our previous editor, Jim Murphy for his hard work and efforts in putting our newsletter out to us for the past several years. We realized that Jim did not have a great deal of support from the Directors in receiving articles for the newsletter. Therefore, the Directors have assigned sections of the newsletter to the Board members to provide articles for each issue with the intent to lighten the editor's duties.

Bob Tripp and Pam Tassinari both worked industriously to get the December issue out, but both have left assessing and can no longer commit to the duties of Editor. If anyone is interested in taking this on, please let us know. There is a small stipend for the Editor(s) position. If you are interested, please contact me at 945-4400, ext. 219 or lillian.smith@bgrme.org

Lil Smith, President-Bangor

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