



Meets & Bounds

July 2006

Maine Association of Assessing Officers

President's Message

It's hard to believe that the year is almost half over and we are enjoying the beginning of another famous Maine summer. As we all know it's our crunch time and we continue to have to deal with changes in the assessing world that seem to be occurring on a daily basis.

On the legislative front, it's LD #791, expanding the exemption for Veterans Organizations, LD #1972, the working waterfront, LD #2056 exempting the personal property tax and #2075 TABOR to name a few. I urge you to read the May issue of the Maine Townsman for a complete list and analysis of the 122nd Legislature's enactments.

Your Executive Board continues to be busy having met twice since the last issue. We met on March 17th at MMA in Augusta and May 26th at the Spruce Point Inn in Boothbay Harbor, the site of this year's Fall Conference. At the March meeting, the Board voted in favor of inviting vendors to this year's Conference and at the May meeting the Board reluctantly accepted the resignation of Amanda Simpson. Amanda has gone back to her roots and is now employed as Planner for the Town of New Gloucester. We wish her well. To fill the vacancy, the Board voted in Boothbay's Assessor, Marian Anderson, to complete Amanda's term. Thank you Marian! Please visit our website at www.maineassessors.org for the complete minutes to these and other Executive Board meetings.

On May 12th the Maine Chapter of the IAAO held their annual spring meeting at the Martindale

Country Club in Auburn. Part of the day's discussion was devoted to exploring the possibility of combining the efforts of the various Maine assessing associations for future educational offerings and newsletter publications. This is a work in progress and further discussion will be needed but the overall response from the membership was positive.

Finally, if you haven't received your Fall Conference packet yet, you will very soon. Martine Painchaud and Joan Kiszely, along with her capable staff, have worked very hard to put together a comprehensive and affordable package for all. Also, Dan Robinson, Chair of the Education Committee, has organized an impressive line-up of speakers and topics. This year's Conference at the Spruce Point Inn should be one of the best ever and I look forward to seeing you all there! ▲

Sincerely,
William Healey
MAAO President

2006 Executive Board Meeting Dates

July 21st & November 9th
at MMA in Augusta



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Member Profile

▲ By Beth Bowdoin

Auburn native Richard “Dick” Faucher, graduated from University of Maine in 1976. In 1977, he was hired by the MRS's Property Tax Division (formerly “the Bureau”), retiring in 2006. During his nearly 30 years with the Bureau, Dick wore many hats. For the first 10 years, he was Chief of Training and Certification. During that time, the Annual Property Tax School moved from Bowdoin College to UMO with attendance climbing to over 200. In 1987, Dick became a Field Representative

working on State Valuations for approximately 90 municipalities. In 2002, he returned to the Augusta office as Chief of Training and Certification.

He is now working one day per week as Pittston's Assessor's Agent. He and his wife Barda reside in Augusta and will celebrate their 25th wedding anniversary in July. They are the proud parents of Joseph, who will graduate from Cony High School next year. ▲

2006 Fall Conference Speakers

▲ By Dan Robinson

Legislative & Court Case Update

Attorney Sally J. Daggett

TABOR – Colorado Perspective

Attorney David Broadwell
Denver City Attorney

Assessment Standards & Case Studies

Bruce W. Sauter, IAAO Instructor

Complaints & Updates

Joseph Herlihy, Board of Real Estate Appraisers

Life after Secession

William Shane, Cumberland Town Manager and William Healey, Cumberland Assessor

Visit www.sprucepointinn.com for a view of the conference site. ▲

Request for Feedback

▲ By Beth Bowdoin

In response to the Snowmobile Club question in our last issue, we received 5 replies and the consensus was unanimous: No exemption.

Winslow assessor **Kelly Karter** said the club's land in her former town of Vasselboro is taxed. Fort Fairfield assessor **Tony Levesque** reported the club there is taxed, too. **Doug Guy** said the club in Cherryfield requested tax exemption but was denied. Neither he nor the assessors felt the statutes allowed the exemption as the club was not incorporated as a non profit and none of their activities were included in the categories for exemption.

Another town reported they tax the building but not the land because the club is located on federally owned land (oops! I forgot the town's name). Dick Faucher said a good litmus test would be the question: if the organization were to cease providing this service, would the local government be compelled to provide that service through the local property tax? None of the towns are taxing the clubs' personal property. Soooo... in conclusion, I guess I'm doing pretty much the same as every other town. Tax the club for their building and land, but ignore the equipment they own to groom trails etc.

Question: Does a **Life Estate** protect a property if the owner of the Life Estate is in a nursing home and could not pay for their care? Could the State step in to take the property to pay for their expenses? If the Life Estate was deeded out of the owner's name but the owner retained a "tenancy for life", would the property be protected?

Would the owner lose their homestead, veteran or blind exemptions? Does "tenancy for life" mean the same thing as "life estate"? I know several individuals who have been deeded a tenancy for life and continue to be responsible for taxes and insurance.

Beth: Here's what I understand about Life Estates. The owner of a Life Estate retains all the bundle of rights except one - the right to sell. That right has already been sold by the owner. The owner of the life estate can only convey the life estate to the grantee. The owner of the life estate is responsible for the taxes *unless otherwise stated*

in the deed. If the grantor and grantee agree, either party could be responsible for the taxes. The only person who can convey the property is the *grantee* and as long as the grantor is living, any conveyance to a third party would have to include the life estate. In my opinion, the State can only get the value of the Life Estate not the Real Estate. The value of the Life Estate is not dependent on the value of the real estate but rather the value of lifetime rental costs based on the life expectancy of the life estate holder. The right to live in the property is the right to rent the property – rent free – as long as you live or until you decide to deed the life estate to the owners who already have the other bundle of rights. I welcome any corrections to my opinion. *Anne Gregory*

Please send your responses to Beth Bowdoin at assessor@hermon.net or call 848-3485. Any answers will appear in the next issue. ▲

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Mark Your Calendars!

For the Maine Association of Assessing Officers Annual Fall Conference to be held at:

Spruce Point Inn Resort & Spa
Boothbay Harbor, Maine
September 13-15, 2006

Please join us at this new location for a variety of sessions/topics and networking.

A Brochure will be forthcoming the first of July.

For more information about Spruce Point Inn Resort & Spa, visit their website:
www.sprucepointinn.com



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Tammy Brown
Amanda Simpson
Roger Hoy
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Happenings in Our World

▲ By District Directors

On March 31st, **Douglas Guy** resigned as Assessor for Machias, a position he held since February of 1995. He is an elected assessor in Marshfield where he lives with his wife Chris. Doug is the Assessors' Agent for Perry, Pembroke, Whiting, Northfield, Jonesboro, Cherryfield, Beddington & Deblois. In his spare time he writes musical comedies for the annual Machias Wild Blueberry Festival.

In Old Orchard Beach, **Bill DiDonato** joined Assessor George Greene and Assistant Kathy Fuente as the Deputy Assessor in November 2005.

Assessor **Joe Grube** reports that on May 19, Lewiston city officials elected to scrap the 2006 revaluation exactly one week after notices were mailed to property owners. The Assessing staff were in the third day of informal hearings when the announcement was made at a press conference in City Hall. The integrity of the revaluation was not in question. City officials were reacting to the shift in

tax burden to the residential taxpayer. Even though Lewiston is adopting a flat budget, the average residential taxpayer would have seen a significant increase in their tax bill. After the announcement, 25% of the scheduled hearings were cancelled.

Across the Androscoggin in Auburn, Assessor **Cheryl Dubois** is waiting for a decision at the June Council meeting as to when and how the delayed revaluation will be implemented. There has been some discussion about phasing it in. Auburn contracted with IAAO to review the results. The IAAO report is due June 19th.

Revaluations are also being implemented in South Portland by Assessor **Elizabeth Sawyer** and in Biddeford by Assessor **Frank Yattaw**. In North Haven, **Tammy Brown** reports that Jim Murphy Jr contracted to complete the first revaluation since 1991. The valuation notices for 700 parcels will be mailed after the Board of Assessors vote in June. ▲

2007 DUES

Regular Membership: \$20/person
Associate Membership: \$20/person
Subscribing Membership: \$200/business*
Municipal Membership: \$40/municipality**

*Includes all employees


**Includes Boards of Assessors & Elected Municipal Officials

Please visit our website at www.maineassessors.org for more information and membership application form.

SCHOLARSHIP AWARDS

▲ By Martine Painchaud

At their May meeting, the Executive Board awarded six \$300 scholarships to Geoff O'Keefe, Dean Prindle, Alan Gove, Mary Hauger, Linda Corcoran and Janice Healey. The recipients can attend either the annual Property Tax School or the MAAO Fall Conference. ▲



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What's Up at Maine Revenue Services

▲ By MRS Personnel

Judy Mathiau has resigned her position as Chief of Training and Certification. Judy is returning to her municipal roots as Rockport's assessing agent. MRS' Property Tax Division has advertised for two Appraiser II positions. Please contact **Mike Rogers**, Michael.Rogers@maine.gov, Supervisor of Municipal Services, for information regarding these openings.

The annual **Property Tax School** will be held at UMO in Orono, July 31st to August 4th. Some of the educational offerings to be covered are antique housing, affordable housing, conservation easements, introduction to GIS and an IAAO workshop.

LD 2056 An Act To Replace Municipal Revenues Subject to Business Equipment Property Tax Exemption. This law will effect all BETR qualified equipment put in place after April 1, 2007.

In preparation, Property Tax Director **Dave Ledew** suggests assessors become familiar with the BETR statutes and its qualified equipment. Sounds like an educational offering may be in the wings. At this time, there is still lots of clarification to be vetted out regarding what is and is not retail. ▲



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Thank You

In January of 2005, Ken Allen died of pancreatic cancer after a short and courageous battle. In February, his wife Cynthia sent the following message to Lil Smith:

“It has taken me quite a while (I can’t believe it’s been a year, Jan. 11th!) to be able to write “thank you’s”. Ken was blessed with so much love & respect. There were so many calls, visits, cards, emails, rides, food, books (great political ones!, great Red Sox ones!), gift certificates, donations to charities in which he was interested, plants, and flowers....

Thank you for the gifts of love, prayers, support through those most difficult months and since then. Again, it’s difficult to realize an entire year has gone by! I know how much he meant to all of us, how much he appreciated friends, co-workers, neighbors, and family. I truly have enjoyed the stories, anecdotes, remembrances shared with me. Thanks for being part of his life (and mine). He certainly showed us a great commitment, respect & love for life. Please thank all the MAAO – members. ▲

Thanks, Cynthia
Prayer for peace

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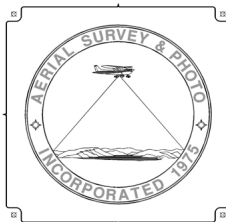


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MAAO's Annual Northern Maine Spring meeting a success

On May 12th, 24 people attended the MAAO Annual Northern Maine Spring meeting held at NMCC in Presque Isle. **Phil Drew**, Appraiser for Bangor and Assessor for Glenburn, spoke about the use of Marshall & Swift's Calculated Cost section. Assessor **Judy Mathiau**, now of Rockport, reviewed the new real estate transfer tax form (RETT) and Assessor **Anne Gregory** of Falmouth explained the steps of an in-house revaluation, the science of public relations and how to conduct revaluation hearings. Bangor's **Lil Smith**, organizer for the workshop, announced she is stepping down and handing over this coordination responsibility as this is her last year serving on MAAO's Executive Board. Thank you, Lil, for all your efforts to make this annual event a success. ▲

Meets & Bounds publication months:

January, April, July & November

Please contact Anne Gregory or a Director if you have any news for the newsletter.

Outreach

▲ By Anne Gregory

At their May 26th meeting, the Executive Board voted to mail copies of the next four issues of MEETS & BOUNDS to all municipalities who are not members of MAAO or whose assessors are not members. If you are receiving this complimentary issue for the first time, please forward it to the elected officials or individuals who perform the assessing responsibilities and duties for your community. ▲

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