



Meets & Bounds

April 2007

Maine Association of Assessing Officers

PRESIDENT'S MESSAGE

Ah spring in Maine; what a wonderful time of year! Not only is the mud ankle deep but as I look out my window I can see the snow piling up as another late season storm hits. As we begin our busiest season mother nature is certainly not cooperating. However, as usual we'll fight our way through it and persevere.

Your Board of Directors continues to make changes as we work towards our goals of strengthening the organization and responding to the needs of our ever-growing membership which now stands at over 230 members.

The response to our recent Membership survey was great. Thank you all for taking the time to answer the questions and provide us with essential feedback. We value your input and the Education Committee will look to provide training in as many areas requested as possible.

At our January 26th meeting, and after reviewing many other proposals, the Board voted to return to Spruce Point Inn for this year's Fall Conference. Although there were some minor problems last year, which the owner has assured us have been taken care of (please see enclosed letter from the Spruce Point Inn), the facility and accommodations proved to be first class and were spoken very highly of by our membership. Mark your calendars for September 12th thru the 14th.

Also at the January 26th meeting, the Board voted to hire Langer Enterprises to redesign and manage our website. Todd has done a wonderful job and has been a pleasure to work with. Please visit www.maineassessors.org and check it out. We welcome your comments and suggestions.

Finally, and I hope most of you will agree, the Listserv through MMA has proved to be an extremely powerful and valuable tool. We can communicate with most of the assessors in the State with one email rather than sending an email copied to those who we happen to have an address for. I know there are some who do not want all of these emails clogging their inbox. If you do not want to receive these emails please contact MMA and have your email address removed from the Listserv. I hope all of you have an enjoyable Spring. See you soon! ▲

William Healey,
MAAO President

2007 Board of Directors Meeting Dates

May 18, 10:00 a.m., MMA – Augusta

July 20, 10:00 a.m., MMA – Augusta

November 9, 10:00 a.m., MMA – Augusta



MAAO EXECUTIVE BOARD

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Lisa Morin
626-2320
lisa@ci.augusta.me.us

MEMBER PROFILE

Since 1996, Bruce Kerns has been Kittery's assessor. He began his assessing career with Rick Blackburn and Bob Littlefield in 1972 when all three were hired by CLT for the City of Portland's revaluation. In 1975, CLT closed their Maine operations and its vice president Bob Patten founded Patten Appraisal. From 1975 to 1979, Bruce worked for this revaluation company throughout Maine, Mass and Conn.

For the next two years, Bruce was the assessor for Saco during the turbulent time of the tax cap that nearly drove the city to bankruptcy. So Bruce decided to start his own shop and from 1981 to 1994, was an independent fee appraiser in addition to working part-time as the assistant assessor in Sanford and assisting other towns with pick-up work in Falmouth, Saco and Biddeford. Bruce served as President of the Maine Chapter of IAAO in 2006.

Bruce grew up in Saco and graduated from the University of Prince Edward Island located in Charlottetown, the capital of PEI. Bruce and his wife Jane have been married for 33 years. Bruce attributes their success to having little in common and feels this adds the spice to their relationship. They are the proud parents of two grown children. Son Ian stayed in Ohio after college and daughter Jena is a senior at Rescom/Husson in Bangor. Bruce enjoys bicycling, reading, kayaking and working out. And he has a wonderful story to tell about a bull that's too long for this article. Ask Bruce about the time he was trapped in a field for over three hours while measuring farm buildings. ▲

Meets & Bounds publication months:

January, April, July & November

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

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.



EVENTS CALENDAR

- 4/11/07 Board of Assessment Review Training Seminar, Cumberland
- 4/11/07 Mid-Coast Assessors @ Applebees, Thomaston
- 4/21/07 Central Maine Assessors, Newport
- 4/27/07 Northern Maine Spring Workshop, Presque Isle
- 4/30-5/2/07 NRAAO Conference, Newport RI
- 5/4/07 Maine Chapter IAAO Spring meeting, Auburn
- 5/9/07 Mid-Coast Assessors, Newcastle
- 5/18/07 MAAO Board meeting, Sebasco

FROM THE EDITOR

▲ By Anne Gregory

Thanks to all who contributed to the newsletter. If you have any news regarding assessors, revaluations, appeals, etc, please contact: agregory@town.falmouth.me.us or any Director. If you find any errors in the newsletter, please let us know. And be sure to visit our redesigned website at www.maineassessors.org. ▲

Membership Questions?
Please contact the
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HAPPENINGS IN OUR WORLD

▲ By District Directors



Lona LaFrancis reports that **Claire Randolph's** retirement luncheon on January 28th was bittersweet with everyone wishing her well but sad to see her go. She was presented with a painting commissioned just

for her by a local artist depicting her favorite pastime, cross country skiing.

In February, **Craig Skelton** accepted the position of Assessor's Agent for North and South Berwick. He was with the South Portland Assessor's office for many years. Congratulations, Craig.

John E O'Donnell & Associates will complete revaluations in Casco, Greenwood, Limerick, Stow and Wales for 2007. In 2006, the company completed revaluations in Denmark, Jay, Fryeburg, North Yarmouth and Sweden. O'Donnell also contracts with 30 Maine towns to complete their annual assessing work. He says the company will start to offer the basic and advanced assessing courses at their New Gloucester office this spring. Visit their website at www.jeodonnell.com for more information.

John O'Donnell is pleased to announce that **Thomas Emery** of Auburn has joined their staff. Tom is a CMA and MAAO member who previously worked with Gerry Daigle in Waterboro.

Bowdoin Associates' owner **Beth Bowdoin** and her husband **Brian** will be completing revaluations for Stacyville and Lakeview Plantation this summer. They are also completing the commitment for Winterville Plantation.

After completing a 2006 revaluation for South Portland, Assessor **Elizabeth Sawyer** and her staff are conducting a revaluation in Westbrook for 2007. It's taken approximately three years for Elizabeth and her team to successfully merge Westbrook and South Portland's assessing offices. As a member of the Cumberland County Committee exploring the feasibility of regionalizing the County's assessing offices, Elizabeth's experience and knowledge about

the process will be a very valuable asset.

The town of **Hope** has requested bids to digitize their tax maps for 2007. Although the town had planned to update their maps, it was decided that a complete set of aerial photos would not only produce good quality maps, but the GIS maps would be a good tool for making decisions regarding growth management, emergency services and codes.


Parker Appraisal owner **Bob Gingras** and his son Tim completed revaluations in 2006 for Limington, Newfield, Sullivan and Cutler.

On February 15th, 17 mid-coast assessors met in Rockport to hear **Jeff Kendall** speak about the Working Waterfront Current Use law. It seems that very few property owners are enrolling in the program. Their April 11th meeting will cover land pricing schedules. At the May 9th meeting, **Jim Murphy Jr** will speak about his recent revaluation in Newcastle. ▲

CONGRATUATIONS!

Jeff Kendall, Chief of Training and Certification for Maine Revenue Services, is pleased to announce the new CMAs **Regina Merry** of Arundel, **Jean Weeks** of Sangerville and **Robert Tozier** of Hampstead NH. New CATs are **Cary Keep** of Rangeley and **Peggy Collins** of Exeter. Congratulations to all! ▲

Bowdoin Associates
MUNICIPAL ASSESSING SERVICES



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REQUEST FOR FEEDBACK

▲ By Anne Gregory

Recently I was speaking with personal property appraiser Gail Gantick about the Northern Maine workshop. Gail could not speak at our workshop as she is giving a talk at the NRAAO conference. She is, however, sharing her extensive library of slides for our use.

Gail told me about the recent concern many Connecticut assessors are having with Xerox. It seems Xerox is challenging the methodology of assessing the copiers they lease. They want a more rapid depreciation schedule with a base value of very little. Gail would like to hear from Maine assessors as Maine and Connecticut's personal property laws are very similar. If you are experiencing any challenges with your Xerox assessments, please contact Gail at ggantick@hartford.gov.

For those of you who may not know, Gail is the owner of G & K Associates specializing in the appraisal of personal property. She is also the Personal Property appraiser for Hartford with over 4,000 personal property accounts.

Prior to her employment with Hartford, Gail assessed personal property in Saco, Windham and consulted with RRC during South Portland's revaluation in the early 1990's. Gail continues to assess personal property for Searsport, Boothbay Harbor and new accounts in Falmouth. She also appraises for several towns in Vermont, Conn and Mass. She recently assessed the 20 top personal property accounts for assessor Cheryl Dubois in Auburn. ▲

OUR MAINE ASSOCIATIONS

CMAAO's 2007 SPRING SEMINAR

April 21, 2007

Pando Restaurant

6 Main St Newport

It's not too late to sign up! Topics include: Legislative Update, Trio Value Process, Tax Liens, Assessing Garages with Living Units

\$30 Members & \$36 Non Members, 7 hours credit
Please contact Mary Hauger at murh@juno.com

REQUESTS FOR CABLE TV DATA


▲ By Anne Gregory

In response to Dave Ledew's letter regarding the change in past practice to now impose the State telecommunications property tax on businesses traditionally assessed by the municipalities, I requested assessment information from assessors via MMA's listserv.

Seventy-one assessors responded. The total 2006 assessed value of personal property owned by Cable TV companies was approximately \$89 million. Total taxes paid were \$1.5 million with an average mill rate of \$16.40 while the State's 2006 mill rate was \$23. The 2007 mill rate is \$22. If the personal property were assessed to the State last year, the cable companies would have paid an additional \$500,000 in property taxes. At this time, its not clear how or if the value can be separated. Stay tuned.

Please visit MAAO's website at:

www.maineassessors.org to view the cable tv data. Thank you for your speedy responses and helpful comments. I think it would be helpful to track the changes from 2006 to 2007. Once your cable tv declaration has been returned, please email me the new, if any, assessment.



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SPRUCE POINT INN
RESORT & SPA

March 19, 2007

To: MAAO Board of Directors and Membership
From: Spruce Point Inn Resort and Spa

It is with great pleasure that I take this opportunity to touch base with you. The winter is almost over, and we are gearing up for an exceptional season in 2007.

We are completing a significant renovation of our guest cottages, common areas and Condominiums. Scheduled for the spring is a property wide landscape effort along with the painting of 10 buildings and general property beautification efforts. The Inn will truly be in fantastic condition in 2007.

Our failure to provide exceptional food and beverage service for your conference last year prompted a change in management in that department. We have hired Master Chef Al Hynes. Formerly with The Breakers in Florida, Chatham Bars Inn on the Cape, Harraseeket Inn, and at Di Millo's for the past 4 years, Chef Hynes brings 25 years of talent and experience to our operation. We expect exceptional things from him and will settle for nothing but exceeding your expectations at your 2007 conference.

We thank you for allowing us the opportunity to serve you in 2007 and are committed to your complete satisfaction.

Should there be any question or need for assistance on any matter, please do not hesitate to contact me.

Sincerely,

Angelo DiGiulian, Owner

88 Grandview Avenue, PO Box 237, Boothbay Harbor, Maine 04538
Telephone: 207-633-4152 toll free 800-553-0289
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What's Up at Maine Revenue Services

In a letter dated March 6, 2007, Property Tax Director David Ledew reminded all assessors that telecommunications personal property is subject to State not Municipal taxation. And the State would start assessing this personal property for 2007 that has not previously been assessed by the State.

Maine property tax law defines telecommunications personal property subject to State taxation as property owned or leased by a telecommunications business used for the transmission of any interactive 2-way communications - typically the personal property used to provide service by telephone companies.

The personal property of companies providing cable TV and internet "one-way" service was assessed to the municipalities but the industry is changing. Cable TV and internet companies are competing with the traditional phone companies for customers by providing phone service, too. So while the law hasn't changed, the industry has.

On March 14, 2007, MRS sent a State Property Tax Inventory Return request to approximately 20 cable TV companies with a deadline of April 30, 2007 to file. ▲



Gail M. Gantick

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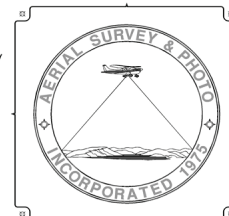
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STATE OF MAINE CHAPTER



International Association of Assessing Officers

On March 23, 2007, more than 75 members of the Maine Chapter of IAAO (MCIAAO) attended the Chapter's winter meeting at the LeClub Calument in Augusta. The meeting was originally scheduled for March 2nd but postponed due to the weather.

President **Dennis Reed** opened the meeting. Next on the agenda was MMA's Geoffrey Herman with a legislative update and review of MMA's Legislative Policy Committee process. Maine Revenue Services Property Tax Director David Ledew led the afternoon session with a discussion of the BETR program, the 2008 Personal Property exemption, Current Use Waterfront and MRS' letter to assessors regarding Cable TV personal property.

Mark your calendars for the 2007 meeting dates:
May 4th Martindale Country Club, Auburn; **July 30th** Property Tax School, Colby College, Waterville; **Nov 16th** SMCC So Portland.

For additional MCIAAO information contact Julie Schramm jschramm@yorkmaine.org

IAAO

In the March 2007 issue of IAAO's *Fair & Equitable* magazine, an article entitled *Wind: the Newest Energy Source* is worth reading. It outlines the history and assessment of wind farms in America's heartland. If your municipality has or is considering this industry, you'll need to know how its value is determined.

IAAO welcomes new member **Sue Russo** of the Scarborough assessing office. And congratulates **Bob Gingras** of Parker Appraisal for his 20 year membership.

IAAO's 73rd Conference will be held September 9-12, 2007 in Atlanta, Georgia. Please visit www.iaao.org for more information.

IAAO has 7,200 members and the annual dues are \$175. Cape Elizabeth assessor **Matt Sturgis** is Maine's IAAO representative. Please contact Matt at ceta@maine.rr.com for membership information.

NRAAO

Northeast Regional Association of Assessing Officers

NRAAO's 2007 Conference will be held in Newport RI from April 30th to May 2nd. Educational seminars include:

- Hotel Valuation
- Public Relations & Customer Service
- Valuation of Wireless Communication Towers and Sites
- Appraisal Foundation USPAP course
- Valuation of Properties with Unique Problems
- Wind Farm Valuation in the Northeast
- GIS
- Measuring Accrued Depreciation
- Personal Property Assessments

Please visit www.nraao.org for more information. NRAAO's treasurer is Scarborough assessor **Paul Lesperance**.



Meets & Bounds

MAAO APRIL 2007 NEWSLETTER

www.maineassessors.org

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