



Meets & Bounds

July 2007

Maine Association of Assessing Officers

PRESIDENT'S MESSAGE

It's official; summer, or as the tourists refer to it as the eight weeks between black fly season and winter, is finally here! Like most of you it's my favorite but busiest time of the year. Here's hoping all of our commitments go well so we can all enjoy it.

I'm happy to say that the final pieces of our Fall Conference have come together and the agenda is now complete. Dan Robinson and the Education Committee have done a wonderful job pinpointing topics of interest and finding quality speakers to do the presentations. Also, Martine Painchaud, Joan Kiszely and her staff have been hard at work to make sure all of the logistics are taken care of so the Conference runs as smoothly as ever. If you haven't already received your attendee packets they should be arriving any day now. It's always a great time and I hope to see you all there.

In an attempt to revitalize the MMA Convention, Maine Municipal Association is changing the format this year. The Convention will be two days, October 3rd and 4th, with the first day consisting of general sessions and the second day dedicated to the Affiliate Groups. It is quite apparent that MMA is dedicated to making this year's Convention the type of event that it used to be in the past. They have enlisted the support of all of the Affiliate Groups in the search for topics and speakers of interest as well as the formation of the agenda. Mark your calendar; it should be a great Convention.

As we continue to strive to provide the highest level of professionalism to our membership, I am proud to say that the MAAO is now an official Affiliate Member of the IAAO. In May we received notice that our

application had been approved. In their notification letter, President Marion Johnson and Executive Director Lisa Daniels graciously welcomed our Association to the IAAO. To assist us in getting some national recognition, the IAAO would like us to introduce our membership in a spotlight article in a future issue of the Fair and Equitable Magazine. We will start working on the article and take photos at upcoming events to try to get the MAAO in an issue toward the end of this year. Please let me know if you have any ideas for our spotlight article.

I hope you all have a great summer and I look forward to seeing you in the fall. ▲

William Healey,
MAAO President

2007 Board of Directors Meeting Dates

November 9, 10:00 a.m., MMA – Augusta

Meets & Bounds publication months: January, April, July & November

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

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MEMBER PROFILE



Kathy Martin has been Oakland's assessor since 1992. She began her municipal career in 1976 when she was hired as the Administrative Assistant to the Burnham Selectmen who also served as the town's Assessors. Then she worked for Newport as Administrative Assistant/Assessor for five years.

In 1986, Kathy became a Certified Maine Assessor and was hired as Brewer's Assessor in 1987. In 2000, Kathy became a licensed real estate appraiser because she got tired of hearing taxpayers' comment they wanted a "professional" to appraise/assess their property. She is a member of the Maine Chapter of IAAO, MAAO

and CMAAO. She has served the organizations as Board Member as well as President.

Kathy grew up in Lima, Ohio, attended St. Gerard's parochial school and graduated from Lima Central Catholic High School. She was the middle child with an older brother and younger sister. In 1973, she moved to Burnham, Maine and built a house where she raised her three children Scot, Chris and Dan. Kathy has five grandchildren; Jeff, Kate, Dakota, Jacob and Rachel ranging in ages from 3 to 16.

Kathy is engaged to Gary Geaghan and will be married on September 15, 2007. As many of you know, Gary is an assessor and appraiser working along the Maine coast. After the wedding Gary & Kathy will honeymoon with their families at their favorite getaway - Pleasant Point Wilderness Camps on Fourth Debsconeag Lake, 2 ½ hours beyond Greenville. Both Gary and Kathy love to fish. Kathy says her two cats are not real impressed with Gary's dog but they are hoping the cats will adjust. Congratulations, Kathy and Gary. ▲

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.



LEGAL MATTERS

▲ By Contributing Assessors

Both Kittery Assessor **Bruce Kerns** and Bangor Assessor **Ben Birch** filed complaints with the Board of Real Estate Appraisers with good success.

In 2006, a **Kittery** restaurant owner hired a tax rep from NH to appeal its \$4.6M assessment. The appeal included the tax rep's opinion of value using the income and market approaches to value. Bruce denied the appeal as did the Board of Assessment Review. The owner appealed to the State Board of Assessment Review and the case of Woodland Kittery LTD Partnership v Kittery was heard in January of 2007. Deliberations are scheduled for August 2nd.

Initially, the Board of Real Estate Appraisers denied jurisdiction since the tax rep was not licensed and directed the complaint to the Attorney General. The Attorney General said the Board must first determine

if the tax rep did perform an appraisal. The Board said yes, it was an appraisal, the tax rep did not use USPAP standards and the Board did not have jurisdiction. The Attorney General issued a "cease and desist, stop doing business in Maine" order along with a \$2,000 penalty.

In **Bangor**, the owner of a multi-story, multi-tenanted 100,000sf Class A office building hired a licensed Connecticut appraiser to appeal its \$6.3M assessment. The appraiser's opinion of value was \$3.885M. Ben contacted an MAI appraiser to review the appeal appraisal. The city's appraiser found the appraisal was not USPAP compliant. The Appraisal Board agreed and issued a \$4,000 fine and required the taxpayer's appraiser to take an advance income course. ▲

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HAPPENINGS IN OUR WORLD

▲ By District Directors

In July, the York County Commissioners denied 13 appeals from Newfield's Balch Lake area property owners. In 2005, Parker Appraisal completed a revaluation; the first since 1988. Although the mill rate dropped from \$17.30 to \$7, town selectman Thomas Bond said, "Waterfront did take a hike. I thought the assessors did a good job". Some property assessments increased by more than 200 percent. The Commissioners did grant one appeal. Owners have yet to decide whether or not to appeal to Superior Court.

On April 27th, 23 assessors attended the Annual Northern Spring meeting in Presque Isle.

Speakers **Sharon Gallant** and **Mike Rogers** of MRS spoke about the current BETR process and the 2008 BETE law. In the afternoon, Waldoboro Assessor **Darryl McKenney** accompanied by Falmouth Assessor **Anne Gregory** reviewed the discovery and identification of personal property process. Presque Isle Assessor **Lona LaFrancis** and **Steve LeMay** of MRS were on hand to assist with registration and technical support.

More than 200 assessing officials attended the 11th annual VISION Appraisal Users Conference on May 23rd & 24th. Held in Manchester, Vermont at the Equinox Hotel, this year's sessions included Public Relations & Defending Values, Comparable Sales and Sales Analysis, GIS Interface, Report Writing Tools along with a preview of Version 7. Maine assessors in attendance were **Robert Konczal, Lisa Morin, Scott Marsh, Charlene Charland, Frank Yattaw, Roger Hoy, Cathleen Donovan, John Doan, Martine Painchaud, Anne Gregory, Mike D'Arcangelo, Elizabeth Sawyer, David Sawyer, Bruce Kerns, Laurie Walker** and **Judy Mathiau**.


For those who have not signed up for the MAAO ListServ, you've missed discussions on Street Addressing Ordinances, Tree Growth Case law, Homestead/Parsonage exemptions, Gravel Pits, Bed & Breakfast sales, Non Profit/Hospital leases and Personal Property-Security Systems.

To sign up for the MAAO ListServ contact **Jeri Holt**, Resource Center Manager at: jholt@memun.org ▲



Membership Questions?
Please contact the
Training & Affiliate Dept. at MMA:
1-800-452-8786 – www.memun.org

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CONGRATUATIONS!

Jeff Kendall, Chief of Training and Certification for Maine Revenue Services, is pleased to announce the new CMAs:

Louise Thibeault, Brunswick

Danielle Smith, Ripley

Gerald Sawyer, Dixmont

Connie Sands, Dover-Foxcroft

Dean Prindle, Gorham

Kerry Leichtman, Rockport


Keeley Lambert, Wells

Carol Colby, O'DONNELL

Ken Rodgers, VISION

And new CAT **Ethna Thompson**, Rangeley

Congratulations to all! ▲



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MAAO BOARD MEETINGS

▲ By Anne Gregory

Last year, the MAAO's Board of Directors decided to hold its meetings at potential conference sites. The May 18th meeting was held at Sebasco Estates, a completely renovated venue that includes a just completed health spa. Although it was a rainy day, the Board was able to view the renovated conference rooms, dining areas, golf course, pool area and a few rooms and cottages. The service and lunch were excellent.

On July 20th, the Board met at Sunday River's Jordan Grand Summit Resort. The Jordan has more than 370 different room options and boasts a flexible 8,000sf conference area, golf course, outdoor/indoor heated pool with fitness center and spa.

The service, food and views were also excellent.

The Board's morning meeting agenda included an update of the Fall Conference; packets were mailed on July 18th and speakers are confirmed. So, it's "good to go". The Board also discussed calendars (new style?), assessor of the year award (formed committee to investigate), scholarship (drawing at conference), MMA convention (new format) and voted "yes" to Roger Hoy's letter of congrats to all new CMAs and CATs. After lunch, the Board toured the facility. The Board continues to focus on membership and welcomes all comments. If we aren't addressing your needs, please let us know.

Please be sure to visit www.maineassessors.org

EVENTS CALENDAR

7/29-8/3	MRS Property Tax School Colby College, Waterville
9/12-9/14	MAAO Fall Conference Boothbay Harbor
10/3-10/4	MMA Convention Augusta

CENTRAL MAINE ASSESSORS MEET

▲ By Mary Hauger

On June 15, 2007, 16 members of CMAAO attended its meeting in Bangor at the Kevlan Coffee Shop. Scheduled speaker Senator Joe Perry of Bangor was unable to attend. CMAAO President Garnett Robinson stepped in with a presentation and discussion about the assessment of condominiums.

Notice was given that commitment books can be bound at the University of Maine Printing Office in Orono for \$9.00 per volume.

The CMAAO welcomes new members. The organization's year begins in October. A new slate of Officers will be elected at that time. ▲

NRAAO
Northeast Regional Association of Assessing Officers

NRAAO's 2007 Conference in Newport RI from April 30th to May 2nd was attended by 300 assessors and 16 vendors.

Please visit www.nraao.org for more information. Annual dues are \$30. NRAAO's treasurer is Scarborough assessor **Paul Lesperance**.

What's Up at Maine Revenue Services

Linda Lucas, CMA, has been promoted from Office Associate to Property Appraiser I. Linda is now responsible for all municipal reimbursements. Before joining the municipal side, Linda worked six years for the Unorganized Territories.

Nicole Stenberg, CMA, has been promoted to Property Appraiser I and will be handling the Telecommunications Tax. She was hired by MRS last year to work for the UT side.

The 60th Annual Maine Property Tax School registration forms were mailed the last week of June. The school will be held at Colby College from July 29th to August 3rd. **Jeff Kendall**, Chief of Training & Certification, is very excited about the new venue and course offerings that include the Basic courses, review for certification exams, Tree Growth, Spreadsheet applications, MVR, Property Tax in Fla, Transfer Tax, BETR, BETE, Modular Construction, etc. If you did not receive a registration form, please call 207-287-2013. ▲

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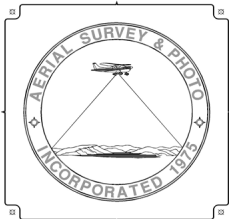
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STATE OF MAINE CHAPTER



International Association of Assessing Officers

On May 3, 2007, more than 70 members of the Maine Chapter of IAAO (MCIAAO) attended the Chapter's spring meeting at the Martindale Country Club in Auburn.

President **Dennis Reed** opened the meeting. Education Chair **Matt Sturgis** introduced speaker **John F. Ryan, CAE**. Despite some technical difficulties, Mr. Ryan presented an excellent review of the Income Approach. He began by reviewing the three approaches to value, and then launched into the concepts, principles and methods of determining a property's value based on its present worth of future benefits.

Mark your calendars for the 2007 meeting dates:

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 June 2007 issue of IAAO's *Fair & Equitable* magazine, an article entitled *Keepers of the Faith* was written from remarks made by **Scott Noble**, King County Assessor in Washington at an IAAO seminar in Seattle.

Mr. Noble says, "The viability and fairness of the property tax system are crucial, as it is the best and, some say, the only tax system that can fund local governance structure and enhance local control". According to IAAO standard, an assessing officer:

- Is knowledgeable about the strengths and weaknesses of a particular property tax system.
- Can use this knowledge to improve the system.
- Can serve as an information clearinghouse, help shape the debate and define the administrative requirement of a policy proposal.
- Can call attention to problems that might be created by a policy, propose legislative remedies and participate in the development of statutes, rules and regulations.
- Can explain the inequities that could result from proposals (which may be well intentioned but poorly designed with loads of unintended consequences) and can propose alternatives that may be less inequitable, such as budget or revenue caps or selective exemptions.
- Is often in the best position to understand and, therefore, take positions for or against proposed policies. Assessing officers should provide detailed rationales for taking such positions and provide highly objective analysis to maintain credibility.

IAAO welcomes new member **Ethna L. Thompson** of Rangeley. And congratulates **Darryl L. McKenney** of Waldoboro for his 25 years of membership.

Cape Elizabeth assessor **Matt Sturgis** is Maine's IAAO representative. Please contact Matt at ceta@maine.rr.com for membership information.

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



Meets & Bounds

MAAO JULY 2007 NEWSLETTER

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