



# Meets & Bounds

April 2009

Maine Association of Assessing Officers

## President's Message

It's April 1st and a new assessment year begins. While building permits, real estate transactions and subdivision activity has decreased throughout the State, the assessors are still busy. Whether it's more appeals as taxpayers feel their tax bill should decrease because their property value has or struggling with budget and staffing cuts or BETR/BETE items or wind mills or exempt property requests or new TIF districts, there is still a lot to do. In Falmouth, my estimated new value is half of what we typically add for new growth. Most of my workload is dealing with abatement appeals from last year's revaluation. Fortunately, the deadline to appeal is April 2nd.

The MAAO Board met on January 23rd and March 13th. In addition to routine matters, the Board voted to assign a Director to a specific region – North, West, South, and East. Their primary responsibilities are to gather assessing information for the Meets & Bounds and to report to the Board any membership concerns in their area. Please see the MAAO Board list for the Director assigned to your area.

The Board also voted to hold the Fall Conference at Sebasco Harbor Resort from September 23rd to 25th. The resort, under new management since our last conference was held there, has added many new features and renovations. Please visit [www.sebasco.com](http://www.sebasco.com) for a great overview of the resort and its various accommodations. The price is right so mark your calendars.

On January 13, 2009, MAAO Legislative Chair Marian Cadrette Anderson and I attended the MMA Affiliates meeting. Executive Director Chris Lockwood's opening remarks included MMA's building expansion to solve critical space needs and MMA's commitment to the affiliate groups. This year's format changed from a general group discussion to a round table format. Affiliate representatives moved from table to table every 30 minutes and were able to talk with MMA staff directly about a specific topic. Topics

included Legislation, Health Trust, Affiliates, Technical Support and Convention.

Since January, the ListServ handled 25 topics with 80 responses covering a variety of issues from Farmland/Open Space, exempt-to-taxable, RETTs and office building sales. The topic generating the most response was the Fairpoint Application for Abatement issue. This quarter, the President's ListServ award goes to Laureen Bither for giving us a "heads up" about the journey of the WalMart tax rep and for generating responses guaranteed to bring smiles. Thanks, again, for everyone who participates in the ListServ. The questions and answers are always educational.

Don't forget to mark your calendars for the Fall Conference. Education Committee chair Dan Robinson and his committee are preparing several interesting and timely educational sessions. I wish you all a wonderful spring season. ▲

Anne Gregory, MAAO President

### 2009 Board of Directors Meeting Dates

May 29	TBA	Sebasco Harbor Resort
July 24	9:30 a.m.	MMA - Augusta
September 23-25		Sebasco Harbor Resort
October 7-8		MMA Convention Augusta Civic Center
December 4	9:30 a.m.	MMA - Augusta

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**MEMBER PROFILE**

This month we are featuring “Tony” Richard A. Levesque Jr., the Assessor as well as ‘chief cook and bottle washer’ in Fort Fairfield. Tony grew up in Fort Fairfield, graduating from high school there before continuing his education in Presque Isle and Portland. His first career was as owner/operator of a ‘Mom & Pop’ grocery store, Tony’s Market right on Main Street in Fort Fairfield. After operating that for several years and having married and starting a family, Tony decided to get a real job. He was hired by the Town of Fort Fairfield in 1988 as their building inspector and housing rehabilitation tech. In 1990 he earned his CMA (#462) and

was then promoted to be 1. Assessor, 2. Community Economic Development Director, 3. Code Enforcement Officer, 4. Addressing Officer and 5. Planner. This in addition to still retaining his previous positions.

The assessing records in Fort Fairfield are still done on “cards” including all pictures and sketches still done manually. The Town does use TRIO but only for the tax billing. He does note that the Town has a state of the art GIS mapping system. Because of Tony’s many responsibilities he does contract out with Randy Tarr to do the pick up work as well as the quarterly reviews. The majority of Tony’s time is now spent more with Community Development and he is currently the president of the Maine Community Development Association, and last year received an award from the Governor for Community Development Block Grant Project of the Year.

Tony resides in Fort Fairfield with his wife DeeDee who has worked for the Fort Fairfield school system for many years. They have two sons, Andrew-23 and Timothy - 24 years old. Tony admits to having 2 cats although says they are not his. He is also currently the State Program Director for the Knights of Columbus. In his spare time Tony has stayed active over the years coaching as well as officiating 16 different sports. Because of his love of cooking he is always volunteering to cook for various organizations and groups. He also on occasion DJs although mostly now just for family and friends’ weddings more than professionally. Basically Tony explains himself as being involved with his community - if something needs to be done, he wants to help. (Gosh, what a world this would be if we were all a little more like Tony! It certainly gave this interviewer something to think about.) ▲

## INTERVIEW WITH AN ADVERTISER

▲ By Anne Gregory

Elizabeth Morin, President, HAMLIN ASSOCIATES INC

### How did you become President of Hamlin Associates?

Bill Hamlin founded the business in 1984 and when he passed away in 1991, I became the owner. In 1991, Hamlin Associates contracted assessing services with fifteen municipalities and had completed 40 revaluations. This year, nineteen towns contract with us for "soup to nuts" assessing services. We do permits, deeds, mapping, etc. In 2008, we completed five revaluations. This year, we'll complete revaluations for Milo and Bingham. We have four employees in addition to me.

### What do you like most about your business?

The diversity of our client towns. For example, Kingsbury has 179 parcels and Eddington has 2,000. Moose River Plantation has an \$18 million sawmill.

### What do you like least about your business?

Nothing you could print but it has to do with difficult property owners.

### How long has Hamlin Associates been advertising in the Meets & Bounds and why?

At least 20 years. It's a good advertisement tool for new business.

### What's the most favorite thing in your refrigerator right now?

Fruity yogurt.

### What's your passion?

Gardening. ▲



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## HAPPENINGS IN OUR WORLD

### ▲ By Contributing Assessors

#### News from the North:

Lewis Cousins, CMA, has a 3 year plan to do a revaluation for Winterville Plt. Lewis is assessor's agent and code enforcement officer for Mapleton, Castle Hill & Chapman.

Terri Duff, CMA, has completed a revaluation for the Town of Ludlow.

MaryBeth Foley, CMA, is working on a revaluation for the Town of Masardis for 2009. She also plans to do a revaluation for the Town of Topsfield for 2009. Mary Beth is updating for Amity, Orient and Weston.

Mike MacPherson, CMA, Just Value Associates, PLLC, has just been hired to do a revaluation for the Town of Wade. Mike is also updating for Perham.

Randy Tarr, CMA, is half way thru a two year plan for revaluation in Madawaska. Randy updates for approximately 28 Towns in Northern Maine.

Tony Michaud has been hired to replace Ross Hubbard in the Presque Isle Assessor's office. Tony is learning how to process 706 returns, measure new growth for LD1, what qualifies for BETR and BETE and studying for his CMA.

#### News from the South

On January 16, 2009, approximately 25 assessors from Cumberland County including representatives from O'Donnell & Associates along with several assessors from York County met at South Portland City Hall to discuss current market conditions. Led by moderator Bob Konczal, the assessors discussed their current levels of assessments and different ways to respond – stay the course, reduce assessments across the board, adjust certain classes, if necessary. All agreed the declining market makes responding to taxpayers more challenging. Most were in agreement that making no adjustments, continuous review of sales and waiting to see what next year's real estate market will look like is the best response, in the short term.

#### News from the West

The Town of Paris has rehired John Brushwein for the assessor's position. John will start March 26, 2009. He will be leaving the Town of Poland where he went to work just a short time ago. The other major change in John's life is that he got married this past September, so wish him the best when you see him.

Rangeley has hired Robert 'Rob' Duplisea as their new assessor. Rob will be working on the average two days a week for the Town. Rob fills the void that was created when the assessor changed jobs in town this past fall to become the Town Clerk.

William 'Bill' Van Tuinen reports that the Town of Livermore Falls will be losing tax value with the closing of a paper machine. The closing affects both Livermore and Jay valuation-wise plus the layoff of numerous workers. He also reports that in the Town of East Millinocket the owner of the hydroelectric dam has applied for an abatement that has been moved to the State Board of Assessment Review. The dam was once owned by Great Northern Paper and is now owner by Great Lakes Hydro America, LLC. What makes this appeal interesting is that the town assesses only part of the property while the state assesses the remainder. One of the major issues in the appeal is the allocation of value between the town and the state. East Millinocket allocates a higher percent of the full value to its section than state's allocation gives the town from its calculations. Thus the taxpayer is going to try to use the allocation differences to its advantage when the case is heard before the State board.

#### Board of Assessment Review Workshop

On January 29, 2009, MAAO in cooperation with MMA and MTCMA held a Board of Assessment Review workshop at the Augusta Civic Center. Approximately 75 local Board members, assessors and managers attended. Attorneys William Dale and Sally Daggett of Jensen, Baird, Gardner & Henry spoke along with MMA's Geoff Herman. Geoff is Chair of the Mt Vernon Board of Assessment Review. These workshops have proven to be so popular that another one will be held at the Auburn City Hall on May 7th from 4-8pm. ▲



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## What's Up at Maine Revenue Services

▲ By Laurie Thomas

Dave Ledew has been busy with Legislative hearings and work sessions ranging from telecommunication tax to excise tax and everything in between!

Jeff Kendall has frequently been on the road this winter. He spoke to the Tree Growth, Open Space and Farmland Current Use Programs at a meeting sponsored by the Dept. of Agriculture and Inland Fisheries and Wildlife. Prior to a meeting of the Bremen Conservation Commission, Jeff, Diane O'Connor of the Commission and Assessor Juanita Hennessey toured the Bremen properties currently enrolled in the Working Waterfront Current Use Program and those that may qualify for the program. Almost 20% of the property enrolled as working waterfront is located in Bremen. Jeff also offered the CMA/CTA test during February at the Augusta Civic Center. Winter weather has not been kind to those traveling for the test with only one participant sitting for the test. The 62nd Property Tax School is shaping up fast with new classes and new instructors on the schedule.

Mike Rogers also has been busy with meetings. In January, he attended a meeting in Freedom to field questions about Tax Increment Financing (TIF) as it relates to the Beaver Ridge windmill project. During February, he stood before the Joint Committee on Education and Cultural Affairs to brief them on the processes used to compute the equalized state valuation of municipalities. His presentation to a very well attended meeting of the Mid Coast Assessors group centered on the role of the municipal assessor and how court decisions affect the decisions that assessors must make.

Property Tax staff has also attended public meetings in Unity and St Albans.

The 2010 State Valuation is 20% complete at this time! 142 municipalities still need to submit their updated turn around documents – please send them as soon as possible.

Electronic filing options for the Real Estate Transfer Tax (RETT) document is on the horizon. With the new filing option comes the availability of the electronic RETT within days of registry approval, the electronic turn around (T/A) document that municipalities may update continually throughout the year, and the searchable website for sales. Registered us-

ers will be able to print RETTs and T/As and query the database by any number of criteria, including property type, sale price and property location to name a few.

*Laurie Thomas can answer questions on this new system; call 287-6029. ▲*

## CONGRATULATIONS!

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

### CMA:

Debbie Nickerson from Bass Harbor, Maine (employed by the town of Trenton)

Congratulations Debbie!

Maine Revenue Services would like to remind you that this year's Property Tax School will again be held at Colby College and will run from Sunday, August 2nd to Friday, August 7th.

There's still time to submit course ideas to Jeff Kendall.

**Membership Questions?**  
Please contact Affiliate Services at:  
**1-800-452-8786**  
[www.memun.org](http://www.memun.org)



## NEWS FROM OTHER ASSESSING ASSOCIATIONS

### MIDCOAST ASSESSORS GROUP

The Mid-Coast Assessors have met three times this year.

In January they congregated at the Rockland City Hall with 28 area assessors in attendance. Martin Cates, president of a local real estate office, spoke regarding **the current market**, the types of sales they are seeing and the activity they expect to see. He provided state-wide statistics as well as local data. Statewide statistics showed that in 2008, 9,768 single family dwellings sold with a median price of \$180,000

In February, the Assessors met in Belfast at the Weathervane Restaurant with an overwhelming 40 in attendance. Mike Rogers, Supervisor of Municipal Services at the Property Tax Division spoke to us on the declining real estate market and **our role as an Assessor**. It has been substantiated through court decisions that one should not act on the fleet of the moment. An Assessor should wait and review the sales as they come in to see if this is a lasting trend and to measure the types of properties selling. Assessors at the meeting agreed that the most difficult task in this recession is to identify the type of sale, whether it is truly an arms length transaction or a distress sale.

In March, close to thirty people traveled through rain and snow to meet at the Rockport Town Office. Assessors brought their own lunch and mingled for the first half hour, and then we were given a wonderful power point presentation by Laurie Thomas from the Property Tax Division. She has been working very closely with the upcoming electronic filing of the **RETTD** (Real Estate Transfer Tax Document). The process, when finalized, will provide a fast, convenient paperless system. Through a password access, Assessors will be able to view and print these forms within just a few days of their submission at the Registry of Deeds. These sales will automatically fill an electronic turn around document which we can correct and add our own information to. Laurie expects a roll out date of October 1st!


If you have any information for other assessing group, please send it along to [tammybrown4139@aol.com](mailto:tammybrown4139@aol.com) ▲

## DEAR MEMBERS,

The membership committee needs your help. We are trying to build some interest in the profession that we have chosen and to eventually increase the membership in our great organization. We have a "flyer "or "poster" on the website under the "News" section.

We would like to ask those of you that have schools or colleges in your communities to print out a few and distribute them to any and all educational locations within your community. Please feel free to use all of your contacts and local connections to help us "get the word out". Remember, many of us got our start in this profession because of a mentor .....Be one!


Thank you,  
Roger Hoy  
Membership Chair



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

Please contact Tammy Brown or a Director if you have any news for the newsletter.

## Tech News

▲ By Steven Weed

The Maine GeoLibrary has been very busy over the past six months finalizing several projects.

The 2008 Strategic plan is near completion. The first draft of the plan is now available for public comment and can be downloaded from the GeoLibrary web site.

The 50 State Initiative Integrated Land Record System or ILRS, is ongoing. ILRS would create a state-wide GIS parcel layer, basically one big tax map showing every parcel in the state. While in theory this is a good idea, in practice crafting a method to combine data from hundreds of sources from municipalities, counties, and the state into one centralized system is proving to be very challenging.

The Board submitted bond requests to the Governor's Office for three geospatial initiatives:

### **Aerial Photography:**

<http://www.maine.gov/geolib/orthoimagery.pdf>

Requests \$2.75 million to acquire new statewide aerial photography. The Bond would seed a 2010 flight and be used to attract local and federal dollars through cost sharing initiatives.

### **LiDAR:**

[http://www.maine.gov/geolib/elevation\\_matters.pdf](http://www.maine.gov/geolib/elevation_matters.pdf)

LiDAR or Light Detection and Ranging is used to create extremely accurate topographical contours. The Board requested \$1.5 million to create a statewide LiDAR coverage to improve the accuracy of land elevation maps most of which are 30+ years old in Maine.

Integrated land records and municipal grants: [http://www.maine.gov/geolib/integrated\\_land\\_records.pdf](http://www.maine.gov/geolib/integrated_land_records.pdf)

Requests \$1.575 million to continue Municipal Parcel Grant program as well as start work on the Integrated Land Record System.

Unfortunately we have learned that none of these initiatives are included in the Governors 2009 Bond package.

For more information on any of these projects or the GeoLibrary please visit the GeoLibrary's website <http://www.maine.gov/geolib/> ▲

## Legislative Update

The legislative committees have held their get to know you meetings and have been getting down to business since January 2009. Geoff Herman from MMA is encouraging all Tax Assessors to regularly communicate with their municipal colleagues serving on the Legislative Policy Committee to assist the LPC in being as representative as possible. Summary information including who is serving on what committee and the dates and times of hearings is available on the Maine Municipal website: [www.memun.org](http://www.memun.org)

The Taxation Committee has been very busy holding public hearings and work sessions. These are some of the bills:

### **LD 349, *Binding arbitration on tax disputes. Binding arbitration on tax disputes.***

This bill would establish an additional layer of tax appeal process by allowing taxpayers who are dissatisfied with a decision of a municipal Board of Assessment Review to trigger a binding arbitration process. After all the presentations, the Committee gave a strong "ought not to pass" report. This bill will now go on to the full Legislature with the Committee's report. Thank you to Bill Dale of the Jensen Baird law firm for providing information to the Committee.

**LD545, *Leased property hospital exemption. An act to Amend the Tax Exemption Regarding Leased Property.*** This bill would completely repeal the thirty year old tax exemption given to hospitals. This exemption is specific to rented hospital property and is a tax break not provided to any other charitable organization. Hospitals receive an exemption that is not even granted to federal, state or local government. The Committee tabled a final vote on this to review both the notice and find a logical approach to repealing the exemption.

**LD 765 – *An Act To Allow Towns To Establish Their Own Homestead Exemption Programs.*** This bill authorizes the legislative body of any municipality to adopt a local option homestead property tax exemption that may not exceed 20% of the just value of a resident's homestead. **Public hearing schedule April 6 10:00 Rm 127**

**MAAO Legislative Policy committee appreciates the job that Geoff Herman, Laura Veilleux and MMA staff does distributing the Legislative Bulletin to help our membership stay informed.** ▲



## IAAO Membership Committee Appointment

▲ By William Healey

In November of 2008, I was appointed to the IAAO Membership Services Committee by President Josephine Lim, PhD for a two-year term expiring in December 2010. My assignment makes me the IAAO Regional Rep for Region 2 which includes Maine. My primary responsibility is to act as liaison between the local Chapter and Affiliate Reps and the IAAO Executive Board. Other responsibilities include member recruitment and retention.

In February 2009 I attended IAAO Leadership Days in Kansas City, MO. My Committee met from 8:00 to 4:30 on Friday February 20th and Saturday February 21st. Many issues were discussed including Local Chapter and Affiliate Rep meetings via conference call, creation of an IAAO International Membership Task Force and providing discounts for jurisdictions with multiple IAAO memberships. I was involved in moving the Task Force issue forward to the IAAO Executive Board and have been tasked with putting together a project plan for the discounts for large jurisdictions.

The first Rep meeting via conference call was held last Wednesday with over 30 people taking part; myself included. It was very well received by the Local Reps, and more will be held in the future.

Now is the time to become a member of a great organization. IAAO is celebrating its 75th year this year and is offering lowered membership rates. Now is the time to join.

Date Application Received	January - March	April - June	July - September	October - December
Regular Member	\$87.50	\$65.63	\$43.75	\$87.50
Associate Member	\$90.00	\$67.50	\$45.00	\$90.00

Join during the 4th quarter and don't pay again until January 1, 2011. Enjoy as much as 3 months free.

MAAO Board Members would like to congratulate Bill on this recent appointment. ▲

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Northern Maine Annual Spring Workshop,  
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be sent via MAAO ListServ soon.

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# STATE OF MAINE CHAPTER



## International Association of Assessing Officers



*Matt Sturgis, Cape Elizabeth Assessor and IAAO Maine Rep at IAAO Board Room*

On March 27, 2009, the Maine Chapter of IAAO held its winter meeting at Le Club Calumet in Augusta. President Judy Mathiau welcomed 68 assessors then turned the meeting over to Matt Sturgis who described his recent road trip to the IAAO headquarters in Kansas City.

The purpose of Matt's trip was to deliver the beautiful, Maine crafted credenza in memory of Michael Austin. Matt began his journey on February 9th in a rented minivan, with the credenza as his only companion. He described the trip as a "bit of a poke". After driving 1,624 miles, he arrived February 13th at IAAO headquarters. With the help of an impressed and grateful IAAO staff, the credenza was delivered to the Board Room on the top floor. Great job, Matt. MAAO President Anne Gregory presented a check to MCIAAO, as a first installment to cover half the cost of this memoriam to Mike Austin.



The next speaker was Kristin Collins, a staff attorney with MMA, who spoke about the Right to Know law. Her presentation focused on records retention, email issues, confidentiality and how to respond to requests from the public. Intentionally destroying a permanent record is a Class E crime.

Next was David Ledew, Director of the Property Tax Division of Maine Revenue Services, who reviewed pending legislation. Each legislative session, MRS tracks approximately 300 bills. While many bills are still being heard by the Taxation Committee, several have received an "ought to pass" or an "ought not to pass" vote. David encouraged assessors to either attend a Taxation Committee hearing or listen to one via the internet. Go to [www.maine.gov](http://www.maine.gov) > legislature > audio, then choose Taxation Committee.

After lunch, attorney Richard Bryant, a supporter of LD 346, spoke about the bill that would add binding arbitration to the assessment appeals process. He believes the current process is unfair to taxpayers because the burden of proof bar is too high and local Boards are biased in support of the assessor. On the previous day, the Taxation Committee voted 8-2 "ought not to pass", so the bill still lives.

### MICHAEL AUSTIN MEMORIAL

The plan to donate the credenza in Mike Austin's memory began after he died in August of 2005. Mike was a long time Assessor and began his assessing career as assistant assessor in Brunswick before becoming Bath's assessor, a position he held from 1971 to 1994. He founded Maine Valuation Service in 1969, now Maine Equalization Consultants, owned by Donna Hayes.

Mike was President of MAAO from 1973-74, founded the Maine Chapter of IAAO in 1976 and was the Chapter's first and only secretary until his death. In 1984, he was elected President of IAAO. He served as President of the Appraisal Foundation Board in 1990. He cast a long shadow in the assessing world so Maine assessors wanted a fitting and permanent tribute to honor his contributions. Special thanks go to Dennis Reed for bringing the idea to life.

For additional MCIAAO information contact Julie Schramm at [jschramm@yorkmaine.org](mailto:jschramm@yorkmaine.org)



### The International Association of Assessing Officers (IAAO)

#### Congratulates the following members:

**Nancy Pinette**, Town of New Gloucester, for 5 years of membership, **Elizabeth A. Morin**, of Hamlin Associates Inc., of Parkman, for 15 years of membership, **Richard C. Mace**, Town of York, for 20 years of membership and **Elizabeth A. Bowdoin**, Town of Herman, for 20 years of membership.

Congratulations on your anniversaries!

IAAO Welcomes New Maine Member: Elizabeth A. O'Bar



# Meets & Bounds

## MAAO APRIL 2009 NEWSLETTER

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