



Meets & Bounds

July 2011

Maine Association of Assessing Officers

President's Message

Summer in Maine seems to be getting better and better. I can't think of any place I would rather be at this time of year. I hope you have had a chance to get out of your offices and enjoy some of what Maine has to offer rather than walking, biking, hiking, boating or just plain relaxing, summer in Maine can't be beat.

I am pleased to announce that MAAO's Fall Conference will once again be held at Sebasco Estates in Phippsburg. Mark your calendars for September 28th to 30th. Please don't forget to set aside the time to attend.

The board has been working hard to bring you informative educational offerings. We are excited to announce on Wednesday we will be offering Putting Together a Successful Assessors' Website, When is a Lot Division a Subdivision, Property Ownership by LP's and LLC's as well as Alphabet Soup of BETR, BETE and How They Relate to TIFF's, on Thursday we will be offering Practical Points of Interest in the Valuation of Easements and Why Are Wireless Communication Towers and Sites so Difficult to Value and Friday morning back by popular demand Legislative Updates.

You can expect to receive the Attendee packet very soon, the board is in the process of putting the finishing touches on the packet. You can visit www.sebasco.com to view the site and its amenities. A map of the site is available to assist in making reservation decisions.

Once again we are planning to hold a silent auction, if you have anything to contribute please let Rick Mace know. He is heading up the auction again this year. Thanks Rick! Last year was the biggest auction so far

let's see if we can top it this year. Any item is welcome nothing is too small or large to offer up on the auction table.

I would like to take this opportunity to thank the MAAO Members that have taken the time to respond to the Draft of the Proposed MAAO By-Laws changes that the Board has been working on over the past year. We appreciate your suggestions and comments and they have been taken into consideration. The final Draft will be mailed to all members very soon so they can be reviewed before a vote is taken at the MAAO Annual Meeting being held this year at the Fall Conference.

Thank you to all MAAO Board Members for their dedication to this wonderful organization, it has taken a lot of hard work to get the By-Laws to this final product, one that we are proud to share with our membership.

See you there in September!

Tammy Brown, President, MAAO

2011 Board of Directors Meeting Dates

Sept. 28-30	Fall Conference	Sebasco Harbor Resort
Oct. 5-6	MAAO Annual Meeting	Augusta Civic Center
Nov. 16	Quarterly Real Estate Workshop	MMA - Augusta
Dec. 9	Board Meeting	MMA - Augusta

MAAO BOARD

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Tammy Brown, Town of North Haven
Phone: 867-4433
E-mail: tammybrown4139@aol.com

VICE PRESIDENT

Darryl McKenney, Town of Waldoboro
Phone: 832-5369
E-mail: assessor@waldoboromaine.org

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Martine Painchaud, Town of Eliot
Phone: 439-1813
E-mail: mpainchaud@eliotme.org

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Anne Gregory, Town of Falmouth
Phone: 781-5253
E-mail: agregory@town.falmouth.me.us

SECOND PAST PRESIDENT

William Healey, Jr., Town of Cumberland
Phone: 829-2204
E-mail: bhealey@cumberlandmaine.com

2010 & 2011 Directors

Lona LaFrancis, City of Presque Isle
Phone: 764-2514
E-mail: llafrancis@presqueisleme.us

Mike D'Arcangelo, Town of Gorham
Phone: 222-1600
E-mail: mdarcangelo@gorham.me.us

Ruth Birtz, Town of Lincoln
Phone: 794-3372
E-mail: assessor@lincolnmaine.org

Rick Mace, Town of York
Phone: 363-1005
E-mail: rmace@yorkmaine.org

Sue Varney, Town of Wiscasset
Phone: 882-8200
E-mail: assessor@wiscasset.org

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Marc Perry, Town of Bar Harbor
Phone: 288-3320
E-mail: marc@barharbormaine.gov

Mark Caldwell, Town of Farmington
Phone: 778-6530
E-mail: assessor@farmington-maine.org

Roger Hoy
Phone: 724-7475
E-mail: mhoy5@roadrunner.com

Lisa Morin, City of Augusta
Phone: 626-2320
E-mail: lisa.morin@augustamaine.gov

Member Profile: Lisa Morin

▲ By Anne J Gregory, CMA, Assessor, Town of Falmouth
 email: agregory@town.falmouth.me.us



MAAO Board Member Lisa Morin “never left Augusta” after graduating from Cony High School. In 1985, she was hired by Augusta Assessor Don Cadwell and was appointed Deputy Assessor in 2006 filling the vacancy left by Sue Campbell Page. This year, she was appointed the assessor following the retirement of Don Cadwell. Congratulations, Lisa. Don may have retired as Augusta’s Assessor but he has not left the profession. He is currently the part-time assessor for Winthrop. “Fortunately, Don and I are in contact so I can still rely on him for advice,” says Lisa.

As many Assessors know, the step from Deputy to Assessor is daunting. Not only is Lisa busy with her

new responsibilities, but her overall workload has increased since the staff has been reduced to just her and Assistant Tax Assessor Crystal Corbett. Augusta has approximately 9,000 parcels including 475 tax exempt properties and close to 1,000 personal property accounts for a total taxable value of \$1,585,823,000. The assessed value-to-sale price ratio is currently 100%.

Lisa’s favorite part of the work is the public contact. She enjoys talking with all the taxpayers she has come to know over the years. Her least favorite is keeping up with changes in the law and in some cases having to explain the law to a taxpayer.

Lisa has recently become a new grandmother and she’s enjoying every minute of it. Her daughter Amy gave birth to a baby girl on June 25, 2011. Best news is that both mom and granddaughter live somewhat close by, but Lisa wishes the distance was even closer. In addition to her new role as grandmother, Lisa enjoys traveling, gardening and reading. She lives with her cat Munchkin and her “must have” refrigerator food is ice cream.

Lisa has served MAAO as a Board Member since 2005. She is responsible for the annual calendars and advertisers. Thank you, Lisa.

Membership Questions?

Please contact Affiliate Services at: 1-800-452-8786

www.memun.org

MAAO
2011 Fall Conference
September 28nd – 30th



July 1, 2011

Dear Merchant and Friend of MAAO,

The Maine Association of Assessing Officers is a nonpolitical, nonprofit organization founded in 1960. Today, MAAO has more than 230 members throughout the State. Our mission is to promote the fair and equitable appraisal and proper administration of property assessment through continuing education and exchange of ideals and information for its membership.

The funds raised at this year's Silent Auction, to be held at our Annual Conference from September 28th to 30th at Sebasco Harbor Resort, will be used to continue our educational goals.

Your donation to this effort will be greatly appreciated and your business' contribution will be prominently acknowledged at the conference and in our subsequent newsletter.

Please do not hesitate to contact me for additional information regarding this year's Silent Auction.

Sincerely,

Rick Mace, Chair
MAAO Silent Auction Committee
rmace@yorkmaine.org

MAAO is an affiliate member of the International Association of Assessing Officers



Visit us at our website: www.maineassessors.org

New laws with an effective date of September 28, 2011:

- **LD 1043 Municipal Revenue Sharing** - The municipal revenue sharing fund is the monthly repository of 5% of the State's sales and income tax revenue, which is supposed to be distributed to the municipalities for property tax reduction purposes. Under the terms of the new budget, \$40.35 million will be taken from revenue sharing in FY 2012 and \$44.27 million will be taken from revenue sharing in FY 2013.
- **Circuit Breaker** - The 20% reduction to the Property Tax and Rent Refund continues under the new budget.
- **Homestead Exemption and Tree Growth Reimbursement** - The budget makes no changes to the Homestead Exemption and allows the Tree Growth Reimbursement to operate as designed, without raiding funds from the account. The Tree Growth Reimbursement for FY 2012 will be \$8.65 million compared to FY 2011, which was \$4.8 million.
- **LD 1521** - allows a town to pass along the credit card fee to the user as opposed to the current arrangement whereby a town has to absorb this fee.
- **LD 441** - restructures the personal property tax on "two-way, interactive" telecommunications paid to the State for FY 2013 to be whatever the tax rate is of the town where the property is located vs. the current rate of 19.2 mills.
- **LD 507** - provides for all land transferred from Tree Growth to Farmland after October 1, 2011 to still be reimbursable to the towns for the forested land.
- **LD 1142** - Resolved to review the Farm and Open Space Tax Law. The review must consider land within the footprint of agricultural related buildings including greenhouses, dairy barns, and buildings used to feed or shelter livestock. The review must consider the valuation methodology of such lands and an assessment of the thresholds for acreage and income that allow farmland to be classified.

Blasts From the Past

▲ By Anne J Gregory, CMA, Assessor, Town of Falmouth
email: agregory@town.falmouth.me.us

Items from the December 1989 *Meets & Bounds*:

First year of the Homestead Exemption enacted in 1988. Falmouth Assessor **Dave Sawyer** was President and writes that assessing is widely misunderstood and misinterpreted throughout the state and it's up to individual assessors to be as professional as possible and to disseminate correct information about ourselves and our duties. He also writes that MAAO committees are working of re-examining our by-laws and dues structure, working on legislative concerns, building our membership and working on a model contract for assessors.

Other directors were **Janice Bradbury, Norm Marquis, Stan Borodko, Galen Salisbury, Fern Rodrigue, George Giddings, Diane Douglas, Robt Tripp, Faith Sands, Jeanne Bernard and Don Brann.**

Eight Maine Assessors attended the IAAO conference in Fort Worth, Texas. Gray Assessor **Roland Brooks'** education session entitled "*Using Field Data Collection Computers for Re-appraisal Property Inspection*" detailed his experience using the devices for the Eliot re-appraisal project.



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What is Truth?

Property Owner to Assessor: Please find attached the Appraisal I mentioned on the phone to you. We would appreciate your taking this into account in reviewing our tax assessment this year.

Excerpt from the transmittal letter of the appraisal: In accordance with your request, we have appraised the above referenced property. The report of that appraisal is attached.

The purpose of this appraisal is to estimate the market value of the property described in this appraisal report, as improved, in unencumbered fee simple title of ownership, for asset management purposes. The report may be used solely by the client and the client's designated agents, for this purpose only.

This report is based on a physical analysis of the site and improvements, a locational analysis of the neighborhood and city, and an economic analysis of the market for properties such as the subject. The appraisal was developed and the report was prepared in accordance with the Uniform Standards of Professional Appraisal Practice.

The value conclusions reported are as of the effective date stated in the body of the report and contingent upon the certification and limiting conditions attached.

It has been a pleasure to assist you. Please do not hesitate to contact me or any of my staff if we can be of additional service to you.

Email from Appraiser to Property Owner: I was apprised this morning by the Waldoboro assessor that the appraisal report I prepared for you and your family members has been submitted as a challenge to the current assessed value.

This report was NOT prepared for abatement purposes. I cannot express strongly enough that not only was the report NOT prepared for abatement purposes, I DO NOT give my permission for it to be used for this purpose.

Read the transmittal letter. It specifically states that this report is to be used only for ASSET MANAGEMENT purposes, and NO OTHER.

I DO NOT stand behind the values presented in that report as a challenge to the assessed value, as, in my professional opinion, there are insufficient compa-

table sales data from which to reliably present such an analysis or reasonable challenge. The values contained in that report were very much relational and hypothetical- to be used as a reasonable basis from which to make intra-family value apportionment decisions; ie, 'asset management.' in fact, I have no professional opinion as to whether the current assessed value is, or is not, 'fair and just.'

Not only is the intended purpose of the report clear, I am surprised that you do not recall our conversation wherein I specifically stated that this report COULD NOT BE USED, nor would it be meaningful, for the purposes of abatement challenge.

I request that you immediately cease and desist from using my work product in this manner. I specifically request that you withdraw this report immediately from the Waldoboro assessor's office. I will be contacting the assessor next week to confirm that you have done so.

Letter from Assessor to Property Owner: I have received the appraisal and looked at it briefly. It states 102' of frontage and 8 acres with a estimated land value of 300,000. Than states due to age the cost approach is not applicable. If the property is divided into 3 lots I would assume each lot would have a 300,000 land value? Assessments are based on the cost approach with Market as a check and she did not do a cost approach? I can send you an abatement form and will review furthur but do not see how this is reflected of the market value for your property. Given the sale back in 1996 for 260,000 to the Hamilton's and the more recent sales I feel the assessment is fair.

Letter from Property Owner to Appraiser: Please note we will indeed withdraw your appraisal from the Waldoboro town office.

I raise the question, only, that what is truth? Why should one purpose reveal a different truth from another? I am very concerned that valuation analyses are different for different purposes. Was the analysis you gave of the 704 Deaver Rd. Property not your best estimate of the value of said property?

I understand your apparent concern in having been approached by the Town office Assessor. I am also concerned that truth in valuation is not available from you and / or from the Town Office in Waldoboro. This is obviously very upsetting and requires deeper inquiry.



M.A.A.O.

2011 ANNUAL CONFERENCE

Sebasco Harbor Resort

September 28th - 30th

4th Annual Silent Auction

It's not too early to start thinking about our Fall Conference and how you can help out with our Silent Auction. The funds raised at the Silent Auction will be used to help fund our educational goals.

There is no limit on what you can donate to the auction, large or small, new or old, funny or serious! If you don't have anything to donate, maybe you know someone who might be willing; a relative, someone you do business with, or anyone who appreciates their assessor!

Just give me a call if you have any questions or ideas. As soon as you have a donation please let me know what it is.

Thank you, Rick Mace, auction chair rmace@yorkmaine.org



MAAO 2011 Benefit Auction

DONATION INFORMATION

DONOR: _____

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TEL. #: _____ *CONTACT:* _____

ITEM DESCRIPTION: _____

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ITEM: Received ___ To be picked up ___ Will be delivered ___

MAAO 2011 Benefit Auction

DONOR RECEIPT

DONOR: _____

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ITEM DESCRIPTION: _____

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Northern Maine Spring Training

On April 29, 2011, the 2011 Northern Maine Spring Training was held at Northern Maine Community College in Presque Isle. There were 25 students attending the AM sessions which included a “Legislative Update” from Mike Rogers, CMA, Supervisor of Municipal Services, Maine Revenue Service and “Tips on Completing the Municipal Valuation Return” from Lona LaFrancis, CMA, Assessor, City of Presque Isle, Lona LaFrancis was assisted by Mike Rogers, CMA and Steve LeMay, CMA, Maine Revenue Service.

There were 16 students attending the PM session which included a presentation titled “Grading Residential Buildings, using the State of Maine Assessment Manual” from Steve LeMay, CMA, Maine Revenue Service; a site visit to a house under construction inside the Northern Maine Community College “residential construction” training facility and a round table discussion on how to grade a house and how grades can change as a result of renovations. Steve LeMay was assisted by Lona LaFrancis, CMA, Assessor, City of Presque Isle and Lou Durgin, CMA, Maine Revenue Service.

Congratulations were given to two new CMA’s in the County, Penny Thompson from Caribou and Tony Michaud from Presque Isle.

Respectfully submitted,
Lona M. LaFrancis, CMA, Assessor
City of Presque Isle

ANNUAL DUES

Regular Membership:	\$30/person
Associate Membership:	\$30/person
Subscribing Membership:	\$200/business*
Municipal Membership:	\$50/municipality**
Student Membership:	FREE

*Includes all employees **Includes Boards of Assessors & Elected Municipal Officials

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What's Happening at Maine Revenue....

From the Property Tax Division.....

- Mike Rogers reports that the 2012 State Valuation is 92% complete, including all municipalities in Androscoggin, Kennebec, Sagadahoc and York counties.
- RETTDs are now being electronically processed - if the originator (Title Company, attorney, property owner, etc.) chooses to file the document electronically. Municipalities will be able to view those property sales on-line within days of being recorded once their account

is created. Contact Laurie Thomas (287-6029) or Deb Maringola (287-2012) to create your account; each account needs a unique e-mail address, user's name and a physical address. Phase 2 of the project, the searchable database, is being developed.

- 2011 Municipal Valuation Returns (MVRs) were mailed out to municipalities on May 12; Jeff Glazier reports only 7 have been filed to date. We look forward to receiving many more in the near future!
- Linda (Lucas) Ellis has been busy these past few months with calculations for the reimbursement programs. Reimbursements are generally sent out in June, July and August for the following programs: animal waste, snow grooming, veterans' organizations, BETR, BETR mandate, Homestead (25% for 2010 and 75% for 2011), Veterans and Tree Growth reimbursements. Whereas funding for Tree Growth was increased significantly for the 2010 tax year, payments going out in August will generally be significantly increased over last year.

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MAAO 2010 Fall Conference



Hot Potato Auction



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Robin Mayo with Mary & Rick Mace



STATE OF MAINE CHAPTER



International Association of Assessing Officers

IAAO INNOVATION & EXCELLENCE WEBINAR SERIES



Shake-up in the 2011 Real Estate Market Part of the IAAO Quarterly Market Update Series

presented by **Timothy P. Sullivan**
1:00–3:00 pm CDT, Aug, 17, 2011

The webinar will focus on the State of the U.S. Residential Market



The U.S. economy is improving but not all sectors are healthy. There has been concern that the residential sector may not rebound for years and that the shadow supply of homes that may still be foreclosed upon will push prices down further. Is this concern justified? Will all markets suffer equally? Where is the silver lining? Seasoned real estate analyst Tim Sullivan, Principal of John Burns Real Estate Consulting, will share insights and forecasts from summer 2011. The content covered in this Webinar will combine economic trends with housing market and consumer shifts to provide insight into the potential for year-end 2011 and beyond.

Key Take-Aways

- Which sectors of the economy are healthy?
- Which economic indicators are surprising?
- What is dragging on the economy?
- Which markets are bright spots and why?
- Are apartments still the darling of the Asset Classes?

2011 WEBINAR CALENDAR

IAAO Benefits (Free Webinar)

presented by *Mary Odom, Larry Clark, CAE, and Robin Parrish*

Noon–1:00 pm CDT, July 27, 2011

Shake-up in the 2011 Real Estate Market

presented by *Timothy P. Sullivan*

1:00–3:00 pm CDT, August 17, 2011

Price is What You Pay; Value is What You Get: The Valuation of Mall Department Stores

presented by *Greg Lafakis, CAE, and Joseph Ryan*

Noon–2:00 pm CDT, October 19, 2011

Quarterly Market Update

presented by *Peter Korpacz*

1:00–3:00 pm CST, November 16, 2011

That Which Causes Us Trials Shall Yield Us Triumph! The Role of the Valuation Witness in the Assessment Appeal Process

presented by *Greg Lafakis, Esq., CAE, and Ellen Berkshire, Esq.*

Noon–2:00 pm CST, December 14, 2011



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ASSOCIATION
OF ASSESSING
OFFICERS

"THE STATEMENTS OR OPINIONS EXPRESSED BY PRESENTERS IN IAAO WEBINAR PRESENTATIONS DO NOT NECESSARILY REPRESENT A POLICY POSITION OF THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS."

THIS WEBINAR PRESENTATION IS FOR INFORMATION PURPOSES ONLY AND IS NOT A PART OF THE IAAO CURRICULUM. WEBINAR PARTICIPANTS ARE ENCOURAGED TO DOCUMENT ATTENDANCE FOR PURPOSES OF RECEIVING CONTINUING EDUCATION CREDIT; THESE HOURS HOWEVER, WILL NOT SATISFY ANY OF THE REQUIREMENTS IN ACHIEVING AN IAAO DESIGNATION."

Register at www.iaao.org

Congratulates the following members:

Denis N J Berube, John E. O'Donnell & Associates, New Gloucester, for 15 years of membership

Frank Yattaw, City of Biddeford, Biddeford, for 15 years of membership

Congratulations on your anniversaries!



Meets & Bounds

MAAO JULY 2011 NEWSLETTER

www.maineassessors.org

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