MAINE ASSOCIATION OF ASSESSING OFFICERS

Established 1952

Constitution & Bylaws
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ARTICLE I – NAME AND MISSION STATEMENT

SECTION 1: Name. The name of this Association shall be the Maine Association of Assessing Officers (hereafter also MAAO). The MAAO shall be an affiliate of the International Association of Assessing Officers (hereafter also IAAO) and the Maine Municipal Association (hereafter also MMA).

SECTION 2: Mission Statement. The mission of MAAO is to promote innovation and excellence in property assessment administration and property tax policy through professional development, education, research and technical assistance. MAAO shall continue as a nonpolitical, non-disciplinary and nonpartisan association dedicated to the purpose of proper real and personal property assessment and administration by the exchange of education, ideas and information through the united efforts and cooperation of its membership.

SECTION 3: Statement of Values. As a matter of fundamental principle, MAAO members should adhere to the highest ethical standards. Public trust in our performance is the foundation of our credibility. Assessment professionals support MAAO because they trust us to uphold rigorous standards of conduct and to serve as a catalyst for excellence in the assessment profession.

Associations must earn this trust every day. It is up to all members of the MAAO – Board, committee members and the general membership – to demonstrate their ongoing commitment to the core values of integrity, honesty, fairness, openness, respect and responsibility.

Members shall conduct themselves in a professional manner that reflects favorably upon themselves, the association and the property tax system and avoid any action that could discredit themselves or these entities.

Adherence to the MAAO Statement of Values is the minimum standard of expected behavior. However, we must do more than simply obey the rules. Our members must embrace the spirit of the governing documents and go beyond stated requirements, making sure that what we do is matched by what the membership perceives and expects. Transparency, openness and responsiveness to members’ concerns must be integral to our members’ behaviors.

The Statement of Values of the MAAO is built on a foundation of widely shared values. These values include our:

- Commitment to the improvement of the property tax system in Maine;
- Accountability to the public good;
- Commitment to excellence in assessment administration beyond property tax law.
- Respect for the worth and dignity of all individuals;
- Promotion of inclusiveness, fairness and diversity;
- Obligation to governmental transparency, integrity and honesty;
- Practice of responsible stewardship of resources; and
- Dedication to excellence and maintaining the public trust.¹

SECTION 4: Code of Ethics.

¹ Statement of Values Section 3; International Association of Assessing Officers; Code of Ethics & Standards of Professional Conduct
ETHIC 1: It is will be considered a breach of this code for any MAAO member, charged by law with the responsibility for determining assessments of property, to permit a valuation to be unduly influenced by any other person or persons.

ETHIC 2: It is will be considered a breach of this code for any MAAO member to accept any gift where it is clear that such gift is made solely to influence the decisions of the member.

ETHIC 3: It is will be considered a breach of this code for any MAAO member to be found guilty of any felony by a court of competent jurisdiction.

ETHIC 4: It is will be considered a breach of this code for any MAAO member to conduct him or herself in a manner to intentionally discredit or cause harm upon any other person.

ETHIC 5: It is will be considered a breach of this code for any MAAO member to be found to have acted contrary to that member’s membership to any other professional organizations Code of Ethics or to that member’s licensure to any other agency of the State of Maine.

ETHIC 6: It is will be considered a breach of this code for any MAAO member, in any writing or speech, to use the material contained in the writings or speeches of other member, persons or agencies, unless full credit is given to the original author.

ETHIC 7: It is will be considered a breach of this code for any MAAO member to release, reproduce, disseminate, or provide information, media or other proprietary properties legally protected by copyright laws and/or other such information not in the public domain.

ARTICLE II – MEMBERSHIP

SECTION 1: Classifications. Membership shall consist of Regular, Associate, Municipal, County, State, Student, Honorary or Subscribing MAAO members. Regular and Honorary MAAO members in good standing shall have voting rights.

SECTION 2: Regular Member. Regular membership shall be available to all persons in good standing currently holding the Certified Maine Assessor (hereafter also CMA) or Certified Assessment Technician (hereafter also CAT) certification as conveyed by the State Tax Assessor. Members shall be persons engaged in or retired from assessment administration in Maine.

SECTION 3: Associate Members. Associate Membership shall be available to persons engaged in or retired from assessment administration not holding a CMA or CAT certification; any person holding in good standing a national designation that recognizes expertise in real and personal property valuation or others whose duties are directly related to real and personal property valuation assessments.

SECTION 4: Municipal Membership. Municipal Membership shall be available to any Municipality, Member of a Board of Assessors and local Board of Assessment Review.

SECTION 5: County Membership. County Membership shall be available to any County Commissioner or Board of Assessment Review.

SECTION 6: State Membership. State Membership shall be available to any employee of the State of Maine Revenue Services Property Tax Division or a State Board of Assessment Review member.

SECTION 7: Student Membership. Student Membership shall be available to any person enrolled in a recognized educational institution.

SECTION 8: Honorary Lifetime Membership. Honorary Lifetime Membership may be conferred upon any person or organization that has rendered outstanding service to the cause of assessing administration, has served the MAAO with distinguished service or has made contributions to the assessment profession of
an exemplary nature. Nominations for this honor may be made by any MAAO member to the President of MAAO. The MAAO Board by majority vote may grant Honorary Membership. The President shall make known the conveyance of such membership at the next annual meeting.

SECTION 9: Subscribing Membership. Subscribing membership shall be available to any persons or to any organization interested in the administration of assessment and taxation.

ARTICLE III – OFFICERS AND DUTIES

SECTION 1: Officers. The business and affairs of the MAAO, except as may otherwise be provided in these Bylaws, shall be managed and controlled by the Officers (hereinafter also Board) which shall consist of the President, Vice President/President Elect, Two Immediate Past Presidents and nine (9) Directors. All decisions of the Board shall require a simple majority vote. A quorum shall consist of nine (9) Board members. The President and the Vice-President/President Elect, shall be a Board member who has served a minimum of one (1) 2-year term. Board members of MAAO shall be Regular Members in good standing. The Board shall be charged to manage the MAAO between Annual Meetings.

SECTION 2: Election of Board. All Board members shall be elected at the Annual Business meeting by a majority of the voting membership. All terms of office shall be two (2) years. The Board shall include five (5) directors elected in the even year and four (4) directors elected in the odd year. One director shall be elected to represent each four districts described as Northern, Southern, Eastern and Western. The remaining five (5) directors shall be elected at large.

SECTION 3: Appointments. The Board shall appoint Board members to serve as: Secretary, Treasurer, Chair of Education, Auditors (3), Historian, Chair of the Awards & Scholarship Committee and other Standing Committees as voted by a majority of the Board. The Board may appoint a regular member in good standing to fill any vacant chair positions. Appointee shall not have voting rights for any Board actions.

SECTION 4: Executive Board. The Executive Board shall consist of the current President, Vice President/President Elect and the two Immediate Past Presidents.

   (a) Conference Committee. The Executive Board shall serve as the Fall Conference Committee and shall report to the Board all aspects of the Fall Conference. The Executive Board may appoint additional members for the purposes of Conference planning.

   (b) Contracts. The Executive Board shall be responsible for supervising all contracts.

SECTION 5: Board Appointments. The Board shall elect two (2) Board members to serve as Secretary and Treasurer.

SECTION 6: President. The President shall be the Chair of the Board and will preside at all meetings held for the purpose of transacting the business of MAAO.

   (a) International Association of Assessing Officers (IAAO). The President may attend the IAAO annual conference to represent MAAO, or designate another Board member to attend.

   (b) Northeast Regional Association of Assessing Officers (NRAAO). The President shall serve on the NRAAO Board of Directors. The MAAO will be responsible for paying the NRAAO’s annual dues for the President.

SECTION 7: Vice President/President Elect. The Vice President/President Elect shall serve as President pro temp at all meetings when the President is not in attendance or otherwise excused. The Vice President/President Elect shall fill any vacancy in the office of President and shall complete the term of the President.
(a) **Editor of the MAAO newsletter:** The Vice President/President Elect or their designee shall serve as Editor of MAAO’s newsletter the *Meets & Bounds* The editor shall be responsible for the production of not less than four (4) periodic newsletters in a one year period.

SECTION 8: **Nominating Committee.** The President and the two immediate Past Presidents shall serve as the Nominating Committee for the successive members of the Board. Such nominations are to be presented at the next Annual Meeting. Any Regular Member in good standing may make additional nominations from the floor for any office.

SECTION 9: **Secretary.** The Secretary shall provide minutes of all meetings of the MAAO and provide the approved minutes to the Historian for the MAAO website. The Secretary shall be responsible for insuring the process of amending the MAAO Bylaws is conducted in accordance with MAAO’s Bylaws; for any notifications and mailings to the membership as required by the Bylaws and for MAAO’s State and Federal association filings, when applicable.

SECTION 10: **Treasurer.** The Treasurer shall receive and disperse all monies of MAAO; keep an accurate account of all financial transactions of the MAAO and submit financial reports to the Board prior to each Board meeting. The Treasurer shall submit at each annual meeting a report of all receipts and disbursements for the preceding year. The Treasurer shall be responsible for the filing of State and Federal tax returns as required and provide to the Auditors all financial documents requested by the Auditors for the annual audit.

SECTION 11: **Chair of the Education Committee.** The Board shall appoint one Board Member to serve as Chair. It shall be the responsibility of the Chair to assure that the Education Committee develops educational offerings which meet the needs of the membership and the assessing community. The Chair of the Education Committee shall be a member of the Conference Committee.

SECTION 12: **Auditors.** The Auditors shall perform an annual audit of the Treasurer’s records before the Annual Meeting. The Auditors shall report to the general membership at the annual meeting of the findings of the annual audit.

SECTION 13: **Historian.** The duties of the Historian or their designee shall be to collect and maintain MAAO’s historical documents such as history of Board members, newsletters, etc., oversee the website, and serve as MAAO’s official photographer.

SECTION 14: **Awards and Scholarship Committee.** It shall be the responsibility of the Chair to assure that the Awards and Scholarship Committee review the scholarship applications and make recommendations to the Board for a vote. It shall be the responsibility of the Committee to develop criteria for awards the Board may vote to create and award. Criteria for awards and scholarships shall be adopted by the Board.

SECTION 15: **Standing Committees.** The Board shall appoint such standing committees as it deems necessary to assist the Board in conducting the business of MAAO.

**ARTICLE IV – VACANCY IN OFFICE**

SECTION 1: **President.** A vacancy in the office of President shall be filled by the Vice President/President Elect.

SECTION 2: **Vice President/President Elect.** A vacancy in the office of Vice President/President Elect shall be filled by a nomination of the Executive Board and approval of a majority of the Board, provided that the office of Vice President/President Elect shall not be filled if the next annual meeting of the membership occurs within six (6) months of the date of vacancy.

SECTION 3: **Board.** Any vacancy on the Board occurring between annual meetings may be filled by nomination of the Nominating Committee, subject to the approval of a majority of the Board. The Board may choose not to fill a vacancy if the Board by majority vote determines the vacancy will not cause undue
hardship or determines that the vacancy does not inhibit the ability of the Board to complete its duties. At no time will more than one vacancy of the Board be permitted.

SECTION 4: Removal from Office. The Board reserves the right to remove any Board Member for cause including absenteeism and other actions. Ratification of the removal must be made by a two-thirds (2/3) majority vote of the Board. The removal shall constitute a vacancy in the office and be replaced by the majority vote of the Board.

(a) Absenteeism. Any Board member unable to attend a scheduled Board meeting shall notify the President. Board members unable to attend in person or via conference call a minimum of two (2) Board meetings each calendar year may be asked to resign from the Board. The Board may vote to reinstate the absent member as by a majority vote.

ARTICLE V – MEETINGS

SECTION 1: Annual Meeting. The Annual Meeting shall be held during the MAAO Annual Fall Conference unless otherwise designated by the Board. Notice of the Annual Meeting shall be sent by regular mail or email as directed by the Board to all MAAO members not less than 30 days prior to such meeting.

SECTION 2: Board Meetings. Meetings of the Board may be called by the President or any three (3) members of the Board.

SECTION 3: Special Meetings. Special meetings of the Board and General meetings of the membership may be called by the President and each member shall be notified by email of the time and place of the meeting by the Secretary. Email notification shall require confirmation of receipt.

ARTICLE VI – FIDUCIARY RESPONSIBILITIES

SECTION 1: Fiscal Year. The fiscal year of MAAO shall be from January 1 to December 31 of each calendar year.

SECTION 2: Financial Liability. No committee or member of MAAO shall be authorized to create any financial liability unless the Board shall have approved it as to its purpose and amount.

SECTION 3: Budgetary. The Executive Board shall prepare an annual budget to be approved at the first meeting of the Board in the next calendar year. This budget may be amended by majority vote of the Board.

SECTION 4: Annual Dues. The Board shall set the annual dues.

SECTION 5: Stipends. The Board shall set the stipends annually for the President, Education Chair, Editor of the Newsletter, Secretary and Treasurer.

SECTION 6: Contracts. The Board shall approve all contracts signed by the President or Vice President/President Elect on behalf of MAAO.

ARTICLE VII – AMENDMENTS TO THE BYLAWS OF MAAO

SECTION 1: Amendments. Amendments to the Bylaws must be submitted by a voting Member at a Board meeting at least 90 days prior to the Annual Business meeting. The Secretary shall forward such proposals to all members of the Board at least ten (10) business days prior to a scheduled Board meeting.
Any amendment so proposed shall be considered by the Board at a regular Board meeting and the Board shall recommend to the membership that it either adopt or reject such proposed amendment or that the proposed amendment be amended and adopted in its amended form. Any proposed amendments may be amended by a majority vote of the Members in good standing present and voted upon at the Annual Meeting of MAAO. All Regular members will receive by email to the members email address 30 days prior to the Annual Meeting notice of the amendments to the Bylaws. To be adopted, a proposed amendment must receive the affirmative vote of two-thirds of the members present and voting at the annual business meeting.

Signed this 29th day of September, 2011;

_______________________________________________  _________________________________________
Tammy Brown, President                           Darryl McKenney, Vice President

_______________________________________________  _________________________________________
Ruth Birtz, Board                                 Mark Caldwell, Board

_______________________________________________  _________________________________________
Mike D’Arcangelo, Board                           Roger Hoy, Board

_______________________________________________  _________________________________________
Lona LaFrances, Board                             Rick Mace, Board

_______________________________________________  _________________________________________
Lisa Morin, Board                                 Marc Perry, Board

_______________________________________________  _________________________________________
Sue Varney, Board                                 

_______________________________________________  _________________________________________
Anne Gregory, 1st Past President                  Bill Healey, Jr., 2nd Past President

Adopted 8/26/52
Revised 10/05/57; 11/13/63; 10/23/75; 10/20/83; 10/15/87; 10/24/91; 10/15/92; 10/14/93; 10/6/94; 10/2001; 10/2003; 09/29/2011