

APPROVED

**Maine Association of Assessing Officers Board Meeting  
January 26, 2024 11:00 a.m., MMA, Augusta & Zoom**

Present: Lewis Cousins, Tammy Brown, Darryl McKenney, Cindy Namer, Valerie Moon, Dean Prindle

Present via Zoom: Nick Cloutier, Luke Vigue, William Healey Jr., Theresa Duff

Excused Absent: Travis Roy, Ruth Birtz, Taylor Burns

**Call to Order:** President Lewis Cousins called the meeting to order at 11:03 a.m.

**Secretary's Report:** Tammy Brown presented the minutes from December 15, 2023 for review and approval.

Motion made by Valerie Moon, seconded by Darryl McKenney, all approved the December 15, 2023 minutes. Motion carried.

Motion made by Darryl McKenney to nominate Tammy Brown as Secretary, seconded by Lewis Cousins, all approved. Tammy Brown abstained. Motion carried.

**Treasurer's Report**

Lewis Cousins reported on the 2023 balances (Total Assets) and expenses approved as of December 15, 2023.

MAAO Checkbook Statements  
**TREASURER'S REPORT 1/26/24**

	JAN	FEB	MAR	APR	MAY	JUNE
BEG BALANCE	26,045.73	26,319.27	27,485.35	27,200.18	26,635.86	27,252.22
DEPOSITS	2,102.00	1,895.00	539.00	240.00	1,950.00	1,080.00
WITHDRAWALS	1,830.72	731.00	826.68	806.40	1,335.92	3,670.58
INTEREST	2.26	2.08	2.51	2.08	2.28	2.23
END BALANCE	26,319.27	27,485.35	27,200.18	26,635.86	27,252.22	24,663.96

	JULY	AUG	SEPT	OCT	NOV	DEC	Feb-24
BEG BALANCE	24,663.96	23,435.46	30,539.38	35,593.00			
DEPOSITS	2,579.00	7,914.00	5,787.00	8,851.00			
WITHDRAWALS	3,809.46	812.29	736.15	27,809.19	3,363.49	3,031.81	350.00
INTEREST	1.96	2.21	2.77	2.27			
END BALANCE	23,435.46	30,539.38	35,593.00	19,637.08			

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OUTSTANDING EXPENSES			
11/6	Parsonage House		570.24
11/7	Dave Cornell		2,544.00
11/17	CRT		249.25
12/4	14 Stipends		2,900.00
12/15	MMA - Zoom		75.00
12/27	MMA - Services		56.81
1/19	State Farm		350.00

Lewis Cousins reported that there is an outstanding bill from Pat Alesandrini for the Africa trip auctioned off at the Fall Conference. Tammy Brown will be following up.

Lewis Cousins also reported that he followed up on two bills that are over 120 days overdue. He reported that Steve Weed and Brandon Saucier have been contacted and will be paying their bills.

Motion made by Darryl McKenney, seconded by Valerie Moon, all approved the financials as presented. Motion carried.

There was a consensus for Tammy Brown and Lewis Cousins to continue as Co-Treasurer/Co-Treasurer. All approved.

### **Old Business**

#### **Committee Report**

1. Audit/Finance (Usually no report until Annual Fall Conference)

- Luke Vigue/Darryl McKenney Report  
Nothing to report.

Motion made by Tammy Brown to nominate Darryl McKenney and Luke Vigue as Co-Chairs of the Audit/Finance committee, seconded by Valerie Moon, all approved. Darryl McKenney and Luke Vigue abstained. Motion carried.

2. Awards & Scholarship

- Tammy Brown Report  
Tammy Brown reported that scholarship applications have not come in yet and will make sure that application forms are in the next newsletter.

Motion made by Lewis Cousins to nominate Valerie Moon and Tammy Brown as Co-Chairs of the Awards & Scholarship committee, seconded by Darryl McKenney, all approved. Valerie Moon and Tammy Brown abstained. Motion carried.

3. Calendar/Advertisers

- Nick Cloutier/Theresa Duff Report  
Nick Cloutier reported that advertisement application materials are ready for this year and hope for many advertisers to return.

Motion made by Lewis Cousins to nominate Nick Cloutier and Theresa Duff as Co-Chairs of the Calendar/Advertisers committee, seconded by Valerie Moon, all approved. Nick Cloutier and Theresa Duff abstained. Motion carried.

4. Conference

- Tammy Brown/Travis Roy/Bill Healey Report  
Bill Healey reported that conference presentations are lining up, including a presentation from Greg Popham covering cell tower evaluations. He reported that Joes Moser from Bernstein Shur will be returning, as well as IAAO president, Pat Alesandrini. Lisa Hobart cannot return this year. Pat will waive his honorarium for 2024. He will also spoke with MRS about a program for Friday.

Sunday River Contracts for 2024 & 2025 were discussed. They have been signed for the two years, but the group discussed the idea of returning in the future, since venues book out several years in advance. The group is interested in Samoset Resort and potentially returning to Sebasco Harbor Resort in the future. Tammy Brown reported that there is a new sales rep at Sebasco and has contacted the group to see if the group would consider returning. There was discussion about the challenge of choosing a location due to accessibility for their members.

Tammy Brown reported that in Sunday River's contract for 2025, the group can notify the vendor at least 9 months in advance without penalty if they choose to cancel their contract and seek another venue. The conference committee will review their experience in 2024 and decide at that time.

Motion made by Darryl McKenney to nominate Tammy Brown, Bill Healey Jr., and Travis Roy as Co-Chairs of the Conference committee, seconded by Valerie Moon, all approved. Tammy Brown and Bill Healey abstained; Travis was not present. Motion carried.

Cindy Namer let the board know that she will be an unofficial conference support member as a local resident of the Sunday River area.

5. Distance Learning

- Travis Roy/Lewis Cousins Report  
Nothing to report.

Motion made by Tammy Brown to nominate Lewis Cousins and Travis Roy as Co-Chairs of the Distance Learning committee, seconded by Darryl McKenney, all approved. Lewis Cousins abstained; Travis Roy was not present. Motion carried.

6. Education

- Bill Healey Report  
Bill Healey reported that the BAR workshop will take place on May 8. He let the group know that Sally Daggett from Jensen Baird cannot make it but others from her division will present. There was discussion whether to host this event as a hybrid option or only in-person. Bill will reach out to the presenter regarding the speaker's preference. Bill Healey also reported that David Cornell for November Excel training has been confirmed.

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Motion made by Tammy Brown to nominate Bill Healey and Dean Prindle as Co-Chairs of the Education committee, seconded by Lewis Cousins, all approved. Bill Healey and Dean Prindle abstained. Motion carried.

### 7. Ethics

- Travis Roy Report  
Travis was absent, and there was nothing to report.

Motion made by Tammy Brown to nominate Travis Roy and Dean Prindle as Co-Chairs of the Ethics committee, seconded by Luke Vigue, all approved. Dean Prindle abstained; Travis Roy was not present. Motion carried.

### 8. Executive Board

- Ruth Birtz Report  
Ruth was absent, and there was nothing to report.

Motion made by Tammy Brown to nominate Ruth Birtz as Chair of the Executive Board committee, seconded by Valerie Moon, all approved. Motion carried.

### 9. Historian

- Darryl McKenney Report  
Nothing to report.

Motion made by Tammy Brown to nominate Darryl McKenney as Chair of the Historian committee, seconded by Dean Prindle, all approved. Darryl McKenney abstained. Motion carried.

### 10. Legislative

- Darryl McKenney Report  
Darryl McKenney reported that the second session is active. He reported that there is a bill that would allow towns to charge taxes on short term rentals. Lewis spoke to stabilization bill changes. There was a discussion.

Motion made by Tammy Brown to nominate Darryl McKenney and Valerie Moon as Co-Chairs of the Legislative committee, seconded by Lewis Cousins, all approved. Darryl McKenney and Valerie Moon abstained. Motion carried.

### 11. Membership

- Theresa Duff Report  
Theresa Duff reported that the group has 314 members, and 117 unpaid. Theresa asked the group for methods to get 114 members to pay their dues. The group spoke about the board directly contacting members who are 60 days'-post due.

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Theresa Duff also reported that they received an inquiry about a retiring assessor from Skowhegan (Leisa Emery-Burns) seeking eligibility for the honorary lifetime membership. The board determined that this case does not qualify.

Motion made by Valerie Moon to nominate Theresa Duff and Cindy Namer as Co-Chairs of the Membership committee, seconded by Tammy Brown, all approved. Theresa Duff and Cindy Namer abstained. Motion carried.

### 12. Newsletter

- Luke Vigue Report  
Luke Vigue asked for a general timeline for how much advance notice the editor needs to create the newsletter. Chelsea Carll will follow up.

Motion made by Cindy Name to nominate Luke Vigue as Chair of the Newsletter committee, seconded by Valerie Moon, all approved. Luke Vigue abstained. Motion carried.

### 13. Technology Report

- Taylor Burns Report  
Nothing to report.

Motion made by Tammy Brown to nominate Taylor Burns as Chair of the Technology committee, seconded by Valerie Moon, all approved. Taylor Burns abstained. Motion carried.

## **New Business**

- MMA Contract

Lewis Cousins reported on the 2024 contract and pointed out changes to the contract from last year, including an additional two sentences to Section I. B. 5.a. and Section IV D.

There was a group discussion about ebiz and the communication around its adoption for MAAO. There was a discussion about the impact of the credit card transaction fees on the board's budget as well, and communication around this additional expense line. The group talked about increasing their registration fees to balance out the credit card fees potentially incurred. They also talked about whether they could adjust dues, but renewals have already taken place.

The group inquired to Chelsea Carll about whether they can opt out of the platform, and Chelsea sought additional support from her team to respond. Brian McDonald, MMA's Director of IT & Administration, joined the meeting to speak further to the adoption of ebiz platform for ease of transactions for members and administration of registrations. He asked the group whether it's the fees or the platform itself that is the problem (Lewis said both were concerns). Brian clarified that invoicing is still an option for municipalities under this platform. He communicated to the group that if they do not want to accept credit cards via ebiz, the group will need to speak with Peter Osborne before moving forward.

Luke Vigue proposed that the group increase their workshop fees by \$5, seconded by Valerie Moon.

Lewis Cousins proposed the board table the discussion until the budget review later in the agenda.

A further conversation will be had with Peter and Lewis regarding ebiz credit card.

Lewis Cousins has been in correspondence with MMA Educational Services Director, Peter Osborne, regarding the prospect of adding another workshop to MAAO’s service agreement for 2024. The workshop in question would be a 5-day off-site training called **IAAO 500 Assessment of Personal Property**.

Osborne offered that the board can either include this workshop in their current agreement for an additional \$250 or create an addendum to their contract when they have committed to hosting this workshop, at the same increase of \$250.

Motion made by Luke Vigue, seconded by Valerie Moon, to approve the administrative services agreement for 2024 as originally presented. All approved.

- 2024 Budget

Lewis Cousins reviewed the proposed 2024 budget for the board’s consideration.

Cousins reported that a new expense line item 50238 needed to be added for ebiz credit card transactions, adding \$1000 to the budget.

Chelsea Carll (MMA) articulated the additional expense line required for the ebiz credit card transaction fee. In advance to the meeting, Chelsea sent along the following proposal to Lewis:

“Now that MAAO has an active eBiz account to receive credit card transactions for event registrations, the board needs to determine how much from their budget they will need to allocate for anticipated credit card transaction fees.

I have been advised by the MMA finance department to estimate about 30% of the MAAO’s workshop revenue to be a credit card purchase, and to estimate that the percentage of fees to be about 12% of total purchase amounts. So, for example, if a group estimates \$50,000 in revenue for 2024, the estimate of the fees would be about  $(\$50,000 * 30%) * 12\% = \$1,800$ .

I have done some research on MAAO’s total workshop revenue from 2022, 2023 (as of 10.31.23, most recent financial reports), total projected revenue from 2023 and a ballpark of estimated revenue for 2024 (input is welcome!). Following the above formula, here’s what I would advise the finance team to consider for a budget line expense amount.

<b>2022 Workshop Revenue</b>	<b>2023 Workshop Revenue (as of 10.31.23)</b>	<b>2023 Projected Workshop Revenue</b>	<b>2024 projected revenue</b>	<b>Revenue via credit card (30%)</b>	<b>Credit Card Fees (12% of total revenue via credit card)</b>
\$ 26,900.00	\$ 32,240.00	\$ 35,000.00	\$ 40,000.00	\$ 12,000.00	\$ 1,440.00

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Our finance team will need to create an expense account (**65-50238**). Please add this account to your budget to prepare for your future ebiz-supported events, and the proposed amount above (or your suggested revision!) would be needed for board approval. To reiterate, this is a total guestimate without the December financials available, but this is necessary to determine for near-future credit card transactions for your upcoming workshops.

Motion made by Bill Healey, seconded by Cindy Namer, to approve the Budget for 2024 as presented. All approved.

Cindy Namer made a friendly amendment to increase regular workshop fees (non-conference) by \$5. This was seconded by Valerie Moon. All approved.

- Northern Maine Spring Workshop

Lewis reported that the date is set for the workshop. Lewis is reporting the Steve Sullivan will do something on solar and an MRS report. He said that MRS staffing challenges have made it difficult confirming presenters.

- Photos for Website

Luke reminded the board to send their photos.

- Other  
Cancellation Policy

Chelsea Carll presented proposed changes to the MAAO cancellation policy for 2024 including the cancellation window (5 instead of 3 business days), webinar policy, and hybrid policy. It also includes additional policy about no-shows.

Motion by Darryl McKenney to approve the revisions to the cancellation policy, seconded by Cindy Namer. All approved.

Darryl McKenney reported on a meeting taking place on 2/7 MCIAAO meeting at the civic center.

- Adjournment

Motion to adjourn by Darryl McKenney, seconded by Cindy Namer. All approved to adjourn at 1:31 pm.