



Meets & Bounds

November 2006

Maine Association of Assessing Officers

PRESIDENT'S MESSAGE

Where has the time gone? It's already November and although the past year has flown by, I believe we've accomplished a lot as an organization. On November 9, 2005, we signed a contract with MMA to provide a number of services including administrative support, maintenance of membership records, assistance in arranging our Annual Conference, publishing the newsletter, etc. In my opinion, this is one of the best decisions we've made during my tenure on the Board as it has enabled us to focus on exploring new ways to strengthen our organization by providing new educational opportunities and services to our membership. Also, we've added more Directors to the Board in an attempt to increase coverage and representation to all areas of the State. We've explored ways to collaborate with the Maine Chapter of IAAO and the Bureau of Revenue Services. And last but certainly not least, we changed the location of our Annual Conference, included vendors for the first time and invited speakers from all over the Country who covered a wide range of important topics.

While we've certainly had a busy year, we're not even close to being done. We want to improve our website and make it a useful tool for all assessors, publish a new membership brochure, work with other MMA affiliate groups with regards to legislation and continue to search for the best possible venue to host our Annual Fall Conference which we look to make even bigger and better next year.

Shifting gears a little, with the Taxpayers demanding some type of reform, it looks like TABOR or some form thereof, will be dominating our lives in the years to come. While it has been our practice not to come out for or against legislation, we as an Association must become involved in the final planning and

implementation phase of any new legislation whenever possible. We need to voice our concerns to MMA, our legislators and local Town Councils. If not, we could be stuck calculating spending and revenue limits with formulas that are even more confusing than they already are.

I am really looking forward to serving as your President for the upcoming year. Great things are on the horizon. However, I need your help. If you have any suggestions to improve our organization or to help serve our members' needs, please contact me or any member of the Board. ▲

Sincerely,
William Healey, MAAO President

2007 Board of Directors Meeting Dates

January 12, 10:00 a.m., MMA – Augusta

March 16, 10:00 a.m., MMA – Augusta

May 25, 10:00 a.m., MMA – Augusta

July 20, 10:00 a.m., MMA – Augusta

November 9, 10:00 a.m., MMA – Augusta

The Board met on Nov 3rd and reviewed the 2007 budget, revised the scholarship requirements and discussed the website, working with MRS and MCIAAO in the coming year. Minutes of the Board meeting will be available on the website. The Board will be making committee assignments at their January meeting. If you are interested in serving on a committee, please contact any Board member.

MAAO EXECUTIVE BOARD

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Maine Association of Assessing Officers 2006 Fall Conference

Spruce Point Inn, Boothbay Harbor, Maine
September 13-15, 2006

MAAO's Board of Directors wish to thank the attendees, vendors, speakers and MMA's Joan Kiszely and her staff for a very successful conference. The 94 attendees enjoyed a full slate of excellent speakers covering a wide range of topics in a beautiful setting. Our first conference with vendors was a hit.

We owe special thanks to:

The James W. Sewall Co., Kappa Mapping, Inc., Newburgh Associates Municipal Advertising, The Warren Group, Tyler | CLT Division, VISION Appraisal, Inc., IAAO. **We hope you will join us next year, too.**

Special thanks to our speakers:

Atty Sally Daggett of Jensen Baird Gardner & Henry, Dave Ledew of Me Revenue Services, Atty David Broadwell, Denver's Dept of Law, Bruce Sauter, AAS, Real Property & Valuation Consultant, Joseph Herlihy, Complaint Officer, Board of Real Estate Appraisers, William Shane, Cumberland Town Manager, Bill Healey, Cumberland Assessor

And for all the extra effort, a big "job well done" to:

Bill Healey, President, Dan Robinson, Chr, Education Committee, Martine Painchaud, Sec/Treas, Joan Kiszely, MMA Conference Coordinator ▲





MAAO AT THE 70th ANNUAL MMA CONVENTION

At the Oct 4th afternoon session, Dave Ledew, Director MRS Property Tax Division, spoke about the Business Equipment Tax Exemption and Working Waterfront laws.

Most of the discussion centered around the BETE law and what it means to assessors. The law covers new BETR qualified personal property in place on April 1, 2008. If the equipment qualifies for BETR, it qualifies for the new exemption. The State will reimburse municipalities for the equipment it can no longer tax at a rate of 100% in 2008, 90% in 2009, 80% in 2010, 70% in 2011, 60% in 2012 and 50% in 2013.

The Working Waterfront law while well intended may apply to a very small percentage of ocean front. To qualify, a property must be used primarily (more than 50%) or predominantly (more than 90%) to provide access to or support commercial fishing activities. Please read the law if your municipality has any waterfront properties with commercial activity.

During the Roundtable discussion on Thursday morning, assessors discussed TABOR, BETR and other assessing concerns. The TABOR discussion focused on the areas of disagreement between Yes & No supporters. For assessors, it's the disagreement about the "change in assessed value" portion of the formula. TABOR supporters state it does not mean the annual change in assessed value, only the change that occurs during a revaluation year. And the legislature can add language to clarify after TABOR passes. TABOR foes disagree and state it means the annual change in value. By the time you are reading this, the election will be over and TABOR's fate sealed for now at least. Colorado voters finally approved their TABOR in 1992 after

several attempts and voted last year to suspend it for 5 years.

MAAO's annual meeting was held on Thursday before lunch at Le Club Calumet. The change in terms for the officers was explained. Then the slate of officers was nominated and voted in.

On Friday, President Healey and VP Gregory attended an MMA & Affiliate Groups legislative meeting. Geoff Herman explained the LPC and their subcommittees with regards to how LDs are identified as important to their membership, how the LD is assigned to an LPC subcommittee and how affiliate groups can be part of the process. The goal is to work together to understand each group's legislative priorities and convey the concerns and effects of the proposed LDs on the affiliate groups so the LPC can make informed decisions. The affiliate groups were encouraged to contact their LPC rep in addition to contacting members of the LPC subcommittees. ▲

**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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BEHIND THE SCENE

Why are President Bill Healey & Vice President Anne Gregory serving for another year?

▲ By Anne Gregory

Parliamentarian *n.* one who is an expert in parliamentary rules and procedures. For me, that describes Darryl McKenney, MAAO Board member and our unofficial parliamentarian.

Whether the Board is proposing an expansion of its members, clarifying our fiduciary responsibilities or deliberating who has the authority to do what, Darryl can be counted on to have a copy of the By-laws at hand, ready to cite the applicable article.

Sometimes, when trying to “getter done”, procedure is given short shrift. So, every organization must have someone like Darryl to insure its integrity by following the By-laws and stated mission in a consistent manner.

With the Fall Conference preparations in full swing, there was little time to think ahead to the annual meeting. As required, it would be held during the MMA convention and include the nomination and election of new officers. Traditionally, the Nominating Committee consisting of the President and two past Presidents, nominates the Vice President to be President. This year, that be me. Yikes! And who to nominate from the Board to serve as Vice President? With the resignation of Past President Lillian Smith, the Nominating consisted of only two people.

So, I did what Darryl would do – I read the by-laws. I discovered the office of President and Vice President must be filled by a Director who has served a minimum of two years on the Board. I read the Directors' terms are for two years. That requirement severely limited our field of eligible Directors to nominate for Vice President.

What I didn't find was the most important find of all. There is no specified term for the Officers only the Directors. Since the term wasn't specified for the Officers but was spelled out for the Directors, one could conclude that it was implied to be the same – two years.

I could hardly contain my excitement but squashed my enthusiasm until I reviewed my finding with our parliamentarian. I recited my findings; he quizzed me on several points and I began to doubt my conclusions. So I reread the by-laws and stated my findings with more confidence. And then he handed me the

list; a handwritten spreadsheet of all the officers and directors who have served since 1961! Darryl McKenney, now MAAO's unofficial historian, had the evidence to support my conclusions. In the beginning, from 1961 to 1968, the officers served for two years. We can only speculate why it changed.

Now, to convince the President to stay in office for another year. Bill agreed, with one stipulation: the membership must be apprised on the change and vote on the matter. So, at the annual meeting, Bill and I were nominated along with the other Board Members to service another year. And from now on, the term on the Officers shall be the same as the Directors – two years. Mission accomplished!

A year flies by with lots of new ideas floated but leaving little time for implementation. Last year when we voted to increase the Board to nine members to widen area representation and share responsibilities, we discussed the possibility of making the President and Vice President two year terms (Darryl missed that meeting). Not wanting to make too many changes in one year, we postponed any action. ▲

Appraisal Vision V6 Providing New Power And Flexibility in CAMA Software



The image shows a hand holding a tablet that displays the Appraisal Vision V6 software interface. The interface is divided into several sections: a top header with the title 'Appraisal Vision V6 Providing New Power And Flexibility in CAMA Software', a central area showing a property photo of a house, and a bottom section with a data table and various control panels. The data table includes columns for 'Parcel ID', 'Total Value', 'Market Value', 'Assessed Value', 'Taxable Value', 'Tax Rate', 'Tax Amount', 'Assessment Year', 'Market Year', 'Market Value', 'Assessed Value', 'Taxable Value', 'Tax Rate', 'Tax Amount'. The control panels include sections for 'General Information', 'Market Data', 'Assessment Data', 'Tax Data', and 'Miscellaneous'. The interface is designed to be user-friendly and flexible, allowing users to view and manage appraisal data in a comprehensive and integrated manner.



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CONGRATULATIONS NEW CMAS!

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 Cynthia Burnham, Litchfield
 Lewis Cousins, Caribou
 Timothy Farnham, No Yarmouth
 Robert Graham, Warren
 Jeffrey Glazier, Waterville
 Jeffrey Lunsford, Belgrade
 Michael MacPherson, Presque Isle
 Barry Magda, Portland
 Rosann Maurice, So Berwick
 Geoffrey O'Keefe, Brewer
 Steven Joe Salley, Pittsfield
 Nichole Stenberg, Sidney
 Elisa Trepanier, Windham
 William Keating, St Albans, CAT

WELCOME NEW MEMBERS!

Kyle Avila, Ellsworth
 Linda Corcoran, Boothbay
 Brenda Cummings, Bath
 Ellen Docherty, Boston-The Warren Group
 James Elmore, Clinton
 Thomas A Emery, Waterboro
 Sandra S Scribner, Eustis
 Justin E Hennessey, Topsham
 Susan C McDonald, Surry
 Paul R McKenney, Vision Appraisal Technology
 Elizabeth A O'Bar, Caribou
 Geoffrey O'Keefe, Brewer
 M Dean Prindle, South Portland
 John P Rzasa, Dresden
 Peter W Sly, Machias
 Clinton J Swett, Freeport
 Jay Taranto, Vision Appraisal Technology
 Horace E Taylor, St Albans
 Elisa A Trepanier, Windham
 Justin VanDongen, Pittston
 Marie Varian, Sebasco Estates
 Paul J White, Frye Island

What's Up at Maine Revenue Services

▲ By Steve LeMay

At the 2006 MMA Convention, **Dave Ledew**, Director of MRS's Property Tax Division, announced the following staffing changes: **Mike Rogers** will fill the position of Supervisor of Municipal Services vacated by Dave Ledew.

Jeff Kendall was promoted to Chief of Training & Certification, the position vacated by **Judy Mathiau**.

David Bouffard, from the Scarborough Assessor's office, will fill the field-based Property Appraiser II position vacated by Mike Rogers. David will be responsible for the state valuation process and municipal service for York, Cumberland and southwest Oxford counties.

Jon Carroll was promoted to field-based Property Appraiser II, covering Hancock, Kennebec, Knox, Penobscot, Somerset & Waldo counties and alternate Augusta office coverage as needed.

Jeff Kendall, Chief of Training & Certification, reports that 232 people attended the annual Property Tax School held at UMO in Orono. Of the 42 students attending the Review Course, 34 sat for the CMA exam and 13 passed. One person took the CAT exam and passed. This 38% success rate is greater than the past few years. The next test site will be held at the Augusta Civic Center on Nov 15th. ▲



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HAPPENINGS IN OUR WORLD

▲ By District Directors

Bob Tripp is now the Personal Property appraiser for Assessor **Elizabeth Sawyer** in South Portland. Bob was the longtime assessor for Brunswick and, after a brief period of retirement, worked in the private sector before returning to the assessing world as Windham's assessor. Bob was the editor of the Meets & Bounds for many years.

Lewiston Assessor **Joseph Grube** announced the retirement of **Bruce Ouellette**.

Former Windham Assessor **Carole Kelley** was recently spotted at the Cumberland Assessor's office assisting **Bill Healey**. Carole also assisted **Dave Sawyer** during Windham's revaluation. Although Carole will head south soon, she will continue to work in the appraisal and assessing when she returns.

Scarborough Assessor **Paul Lesperance**, hired Susan Russo of Mainland Appraisals as his new assistant. Susan fills the position held by **David Bouffard** who was hired by Maine Revenue Services.

Waldoboro Assessor and MAAO Director **Darryl McKenney** was elected president of the Maine Welfare Directors Association.

Sue Campbell Page notified Augusta Assessor **Don Cadwell** of her plans to retire at the end of the year. Congratulations to Sue on her recent marriage.

Lillian Smith notified Bangor Assessor **Ben Birch** of her retirement. MAAO thanks Lillian for all her years of dedication and hard work for the association. She will be missed. ▲



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MEMBER PROFILE

▲ By Beth Bowdoin

Ray Gannon was born and brought up in Saco, the fifth generation of Gannon's in Maine. With the exception of a 4 year stint in the Navy, right after high school he as always lived there. After the Navy, Ray worked as a delivery man for a bread company and then as a Milk delivery man, working his way up to supervisor. In 1964 he was hired by the city of Saco as their assessor. After 2 years there he left to work for CLT and began doing just Personal Property, assessing property all over New England. He worked with CLT until 1972 when he was hired by the City of Portland as their Personal Property assessor. It was while in Portland that he received his Assessing Certification. His number is 113. He left Portland in 1984 or 85 and became an independent again traveling all over New England serving different communities. In 1990 he gave up all the travel outside the State, just concentrating on Maine towns and cities. In 1993 he went back to Portland, retiring in 2001. Even in his retirement he has kept busy with "his 8 towns", including Biddeford, Saco, Rumford, Madawaska, Portage Lake, St Agatha, Presque Isle and New Limerick.

In his spare time Ray enjoys hunting and fishing and says he dabbles in coin collecting.

He is the father of two daughters, both of whom still live in Saco and a son who lives in California. He also has 5 grandchildren. Ray and his wife live in Saco and will be celebrating their 25th anniversary this month. ▲

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STATE OF MAINE CHAPTER



International Association of Assessing Officers

PROFESSIONAL and EDUCATIONAL SUPPORT are only a Membership Away

In 1978, Michael Austin founded the Maine Chapter of IAAO, and was the editor of its newsletter. His passing in 2005 created a huge loss for the Chapter. The Maine Chapter of IAAO and MAAO are experimenting with the idea of combining their newsletters. Each association offers distinct and varied benefits to its members and most assessors belong to both .

In the December 1998 newsletter Mike wrote of the Chapter's 20th anniversary and its history. On July 24, 1978, 25 assessors signed the following petition to form an IAAO chapter for Maine:

In order to raise the standards of the Assessing profession, gain recognition for its members as qualified assessing officers, promote fellowship amongst assessing personnel as well as furthering reasonable assurance to the public of our professional skills and integrity, we the undersigned hereby petition for a local chapter of IAAO to encompass the State of Maine. We desire to promote the principles of IAAO through collective discussion, education and promotion.

The petition was signed by: **Michael Austin**, Bath; **Gerald Daigle**, Cape Elizabeth; **Hazen Emery**, Portland; **Robert Whiteley**, Rockland; **Joseph Lessard**, Windham; **Robert Worthley**, Waldoboro; **Joseph Downey**, Freeport; **Bruce Taylor**, Scarborough; **Robert Libby**, Westbrook; **Carl Lowe**, J W Sewall Co; **James Norris & Leo Martin**, State Bureau; **Richard Partridge**, Winslow; **Phillip Hill**, Gorham; **J Thomas Fitzpatrick**, Houlton; **Bernard Emery**, Old Orchard Beach; **William Lowell**, Yarmouth; **Fernand Rodrigue**, Lewiston; **Robert Atwood**, Saco; **Edward Lovejoy**, Bangor; **Timothy Kelcourse**, Mexico; **Melvin Maidlow**, Bangor; **Robert Tripp**, Brunswick; **Robert Palmer**, Falmouth, **William Kirk**, Waterville.

Mike wrote, "In 1978, 80% of the signers were smokers and no women signed the petition. The only educational opportunities were offered at the Bureau's annual assessors school and the MAAO's annual meeting at MMA. Twenty years later 10% of chapter members are smokers and 50% of its members are women. The Chapter holds four meetings per year, participates in the MMA conference with MAAO and cosponsors IAAO courses with MAAO at the annual assessors school. On average, 70+ members attend each chapter meeting."

Bruce Kerns, President	2006 = 108 members
Dennis Reed, Vice President	Dues = \$30/yr
Donna Hays, Treasurer	Winter Meeting @ Augusta
Julie Schramm, Secretary	Spring Meeting @ Martindale, Auburn
Marian Robinson, Past President	Summer Meeting @ MRS Annual School

Fall Meeting @ SMCC, So Portland, Nov 17th; Annual Meeting, Election of 2007 officers

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

IAAO

International Association of Assessing Officers

Founded in 1934, IAAO has 7,200 members worldwide including 84 Maine assessors. Its mission is to promote innovation and excellence in

property appraisal, property tax policy and administration through professional development, education, research and technical assistance. For regular members, annual dues are \$175. Membership benefits include:

- **Education:** IAAO courses from hi-tech to basic, monthly subscription to *Fair & Equitable* magazine, quarterly subscription to *Journal of Property Tax Assessment & Administration*, IAAO library search, etc.
- **Professional Designations program:** Five internationally recognized designations are CAE, RES, CMS, PPS & AAS.
- **Peer Networking & Leadership opportunities:** Meet other assessment professionals to share common concerns, interests and ideas and, get industry-specific information with special section publications for Computer Assisted Appraisal, Mapping & GIS and Personal Property.
- **Technical Assistance:** Years of research, training and experience has enabled IAAO to provide specialized consulting and technical advice on all aspects of assessment issues.

Please visit www.iaao.org for more information and contact Maine's IAAO representative Cape Elizabeth Assessor **Matt Sturgis** at ceta@maine.rr.com for membership information.

NRAAO

Northeast Regional Association of Assessing Officers

NRAAO, an IAAO affiliate, was founded in 1965, and includes Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Brunswick, Newfoundland, New Hampshire, New Jersey, New York, Nova Scotia, Ontario, Pennsylvania, Prince Edward Island, Quebec, Rhode Island and Vermont. Currently NRAAO has 312 active and 55 associate members including 26 Maine assessors. The annual dues are \$30. Please visit www.nraao.org.

From April 29th to May 2nd, NRAAO will hold its 2007 annual conference in Newport, RI. The 2010 conference will be held in Maine. Scarborough Assessor **Paul Lesperance** is the current Treasurer. NRAAO publishes the *Northeast News*, grants ten \$500 scholarships annually, and presents three awards at its conference. This year's conference will include sessions on Hotel Valuation, IAAO depreciation workshop, USPAP course, GIS and Cell Towers.

The 2006 recipient of the *Richard L. Prendergast Lifetime Achievement* award was Maine's **Gerry Daigle** whose assessment career spans more than 40 years. Gerry was the Cape Elizabeth assessor for many, many years and currently does consulting work in the assessing field. The 2006 Maine recipient of the *Sherry Vermilya* award was given to **William Healey**, the assessor of Cumberland and Yarmouth. Bill is the current president of MAAO.

In the next issue of *Meets & Bounds*, we'll profile **CMAAO** and discover more about **MAAO** and **Me Chapter IAAO (MCIAAO)**'s activities and educational offerings.



Meets & Bounds

MAAO NOVEMBER 2006 NEWSLETTER

www.maineassessors.org

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