



# Meets & Bounds

January 2009

Maine Association of Assessing Officers

## President's Message

It's hard to believe, 2008 is now in the history books and my first year as your President is over. I hope you and your families enjoyed the holidays. While this season was economically challenging and our collective holiday spending was constrained, the refocus on and appreciation of family, friendship and giving of time not goods was heartwarming. Mainers have always been generous in times of need and this year was no exception. Thanks to all who volunteered, helped a neighbor or reached out to those in need.

My 2008 goals for MAAO were partly accomplished thanks to the Board. Our 2008 Fall Conference was a success according to the attendees' evaluations. The change from wall calendar to day planner was a hit and a second printing was required. Membership increased to more than 250 members. And a highlight for me was receiving the IAAO Zangerle Award for our Meets & Bounds newsletter. I will be compiling a list of 2009 goals in time for the Board's first 2009 meeting on January 23rd.

The Board met on December 4, 2008, and covered a lot of ground. Although his term does not begin until January, newest Board member Farmington assessor **Mark Caldwell** attended. I wish to thank all the Board members for their support and commitment to our association. Special thanks to outgoing Board member **Steve Lemay** of Maine Revenue Services for his service.

The Board voted to postpone the decision on the 2009 conference site. MMA's **Joan Kiszely** prepared a spreadsheet of various sites with a breakdown of costs and amenities. Two sites were chosen to consider with the final decision dependent upon new cost submissions. The final decision will be made at our next meeting.

The Board also voted to increase the annual dues from \$20 to \$30. Business membership dues will remain the same at \$200 and Student membership will be at no cost. The goal is to encourage student interest and coincides with Mem-

bership Chair **Roger Hoy**'s goal to increase student awareness of the assessing profession. The additional funds will be used to provide more membership services. Another vote was taken to contribute to the Michael Austin Memorial project. Additional votes and topics of discussion will be available on the website once the minutes are approved at our next meeting.

Thanks to **Bill Healey** and MMA's **Mike Starn**, MAAO and the Maine Town & City Management Association will sponsor a Board of Assessment Review workshop at the Augusta Civic Center on January 29, 2009, from 4pm to 7pm. A snow date has been scheduled for February 5th. Please encourage your Board members to attend.

This time, my President's ListServ award goes to **John O'Donnell** of O'Donnell Associates for taking the time to share his experience with the Casco revaluation.

It's been a pleasure serving as your President in 2008. I look forward to 2009 and seeing you throughout the year. Once again, your feedback, both positive and negative, is needed and welcomed. ▲

### 2009 Board of Directors Meeting Dates

January 23	9:30 a.m.	Holiday Inn, Civic Center—Augusta
March 13	9:30 a.m.	MMA—Augusta
May 22	9:30 a.m.	MMA—Augusta
July 24	9:30 a.m.	At Conference Site
September 23-25		Fall Conference Site—TBA
October 7-8		MMA Annual Convention Augusta Civic Center
December 4	9:30 a.m.	MMA—Augusta

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**MEMBER PROFILE**

Ruth Birtz has been in the business of property appraisals for over 20 years. After growing up in Lincoln and graduating from Mattanawcook Academy, Ruth pursued a career as a Real Estate Appraiser. She ran her own business, Kelly Appraisal Services, for six years before deciding to take the leap from appraising to assessing in 1991. Her motivation was her children. Being an assessor would keep her closer to their schools and allow her to continue a career in property valuation. Since taking on the job of assessor in Lincoln, Ruth's job responsibilities have expanded. As Code Enforcement Officers left for better employment opportu-

nities, she found herself being both the interim Code Enforcement Officer and Assessor. Like most small rural Maine communities, Lincoln did not have the financial ability to hire a full time Economic Development Director.

Ruth became the Town's contact person for developers looking to do business in Lincoln. When fires destroyed 25% of Lincoln's downtown in 2002, Ruth was assigned the task of administering the grants to rebuild the downtown. That same year, Ruth was officially appointed as the Assessor, Code Enforcement Supervisor and the Economic Development Assistant. This year she was given the title of Economic Development Director. Ruth also works as the Assessor's Agent for the communities of Burlington and Chester. In her tenure as Assessor she has faced many challenges.

She successfully defended an appeal on the assessment of an elderly housing complex at the State Board of Property Tax review. After the closing of Lincoln Pulp and Paper, Lincoln's primary employer, she worked with the State and the new owners of the mill to come up with a fair assessment. She successfully assisted the Chester Selectmen to defend the valuation on the Beaver Chester biomass plant. Currently she is working on the valuation of the proposed Rollins Wind Power project and a Tax Increment Finance agreement with First Wind, developers of the project. The wind power project proposes to develop 20 turbines in the Town with a valuation in excess of \$45,000,000.

Ruth and her husband Scott have lived in Lincoln most of their lives. Ruth raised three children from her first marriage and now she and Scott are raising his daughter. Ruth is delighted to tell everyone she was blessed with her very first grandchild last year, little Edmund. Scott is employed by Larry Ham Construction as a Master Plumber. Even with their busy schedules Ruth and Scott enjoy fishing, football, traveling and going to the family camp on Sysladobsis Lake. If you are ever in Lincoln during football season, you will find an open door, plenty of food and a lot of very excited Patriot fans at the Birtz house. ▲

## INTERVIEW WITH AN ADVERTISER

▲ By Anne Gregory

Dave Harrigan, part owner, Maineland Consultants

### How did you become part owner of Maineland Consultants?

In 1986, Frank Montello and I, along with two other partners, founded the company. The other two partners left so now Frank and I own the company. In the beginning, we did some revaluation work – mostly listing. Frank still maintains his CMA certification. Currently we employ 14 appraisers and two support staff with a range of experience from two to thirty years. Our appraisal work is predominantly commercial and we've completed assignments throughout the State. And we have a residential department specializing in Cumberland County properties. We are also certified to do flood determinations for lending institutions. We "tooled up" when the 1992 Flood Reform Act required certifications for loans over \$5,000.

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

The diversity; each appraisal assignment is different; each property "offers a different twist".

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

Dealing with the regulatory bureaucracy.

### How long has Maineland Consultants been advertising in the Meets & Bounds and why?

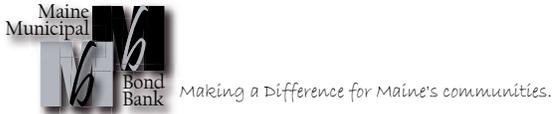
Since the 1990s with the calendar. There was a calendar on the wall of almost all the assessing offices and we wanted to support the local assessors.

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

Breyer's vanilla ice cream or my wife's meatloaf, if available.

### What's your passion?

My family. I've been married for 31 years and have two sons. My wife is my biggest supporter. ▲



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## HAPPENINGS IN OUR WORLD

### ▲ By Contributing Assessors



On December 10, 2008, MAAO President **Anne Gregory** spoke at a Maine Real Estate & Development Association (MEREDA) Breakfast held at the South Portland Wyndham. More than 40 attendees, including assessors **David** and **Elizabeth Sawyer**, heard attorneys **Michael Wilson** and **Jon Block** of Pierce Atwood spoke about

the abatement process and the BETR and BETE laws.

Anne spoke about assessment practices including the assessor's role, property tax laws, tax rate calculation, revaluation procedures, appeal process and current market conditions.

Founded in 1985, MEREDA has more than 200 member firms representing real estate related fields including developers, builders, managers, brokers, attorneys, accountants, lenders, engineers, consultants, architects, appraisers, suppliers, community development advocates, housing authorities, and municipalities. For more information visit [www.mereda.org](http://www.mereda.org).

On December 17th, six assessors met as a subgroup of Cumberland County's Regional Assessing Collaboration committee. This technical workgroup, chaired by Cape Elizabeth assessor **Matt Sturgis**, is charged with developing an administrative model and/or performance standards along with a review of the consultant's report conclusions, current models, Title 36 requirements, etc. After a lengthy discussion, data collection tasks were assigned and the next meeting was scheduled for January 16th. Other members of the subgroup include Cumberland-Yarmouth's **Bill Healey**, Windham's **Dave Sawyer**, Portland's **Rick Blackburn**, Scarborough's **Paul Lesperance**, South Portland-Westbrook's **Elizabeth Sawyer**, Freeport's **Bob Konczal** and Falmouth's **Anne Gregory**.

Windham assessor **Dave Sawyer** has organized to discuss the current uncertain real estate market. *"There has been much discussion lately about where assessments stand now in relation to market value and whether local assessors will be making adjustments to their*

*assessments in the near future"*, states Dave. *"Because so much of the market is localized, we thought an informal meeting of Cumberland County assessors would help us to know what is going on in our neighboring towns."* The meeting will be held at the South Portland Council Chambers on January 16th at 2pm. Freeport assessor **Bob Konczal** will moderate and assessors are asked to bring recent sales activity data for discussion. Please RSVP [dgsawyer@town.windham.me.us](mailto:dgsawyer@town.windham.me.us).

IAAO President-Elect **Bill Carroll** has appointed **Bill Healey** to serve on IAAO's Member Services Committee. Bill is the assessor for Cumberland and Yarmouth and is the immediate Past President of MAAO.

Congratulations, Bill.

Carl Young, the Town Manager in Orrington is leaving that position to go to Tremont as their Assessor/Code Enforcement Officer. Carl had held the position of Assessors for the city of Eastport (his hometown) for 6 years prior to accepting the Town Manager position in Orrington. In a statement to the Bangor Daily News Carl stated that he was eager to return to his "chosen field" and to the Maine Coast. He has served three years as Orrington manager. ▲



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## What's Up at Maine Revenue Services

The Preliminary 2009 State Valuation (equalized values as of April 1, 2007) has been mailed to municipalities. The average state valuation increased 3.17% over the 2008 State Valuation. This represents the smallest increase in overall State Valuation since the 1999 State Valuation.

The Service Charge Study Group has completed the final draft of the **Service Charge Report**. The group reviewed current laws and constitutional requirements related to municipal service charges for tax-exempt property. The report will be presented to the joint standing committee of the Legislature who in turn may submit related legislation during the upcoming Session.

Municipalities have been issued refunds in excess of \$8 million for BETE property and about \$5.4 million for the second round of Homestead Reimbursement checks. Seven municipalities received reimbursements for exempt property owned by a Veteran Organization and Tree Growth checks to redistribute reimbursement monies have been issued.

Design of the electronic Real Estate Transfer Tax Document continues. The electronic RETTD should be available early next fall. Along with the electronic RETTD will come the 1) searchable database to allow municipalities and interested users to review property transfers within days of the registry recording the transaction and 2) the electronic turnaround document that will feed each municipality their property sales throughout the year rather than on an annual basis.

Property Tax field staff have received assignments for the 2010 State Valuation audit and are preparing spreadsheets. Municipalities are asked to return their Turnaround Documents to Maine Revenue Services as soon as possible. ▲

## SCHOLARSHIPS

Every year MAAO awards two scholarships. The scholarships may be used for a variety of continuing education programs that grant a minimum of 16 hours of continuing education. If you would like to apply, please submit the enclosed application and mail to:

Martine Painchaud  
MAAO Secretary/Treasurer  
1010 Burnt Hill Road  
Wells, ME 04090  
Before the deadline of April 1st.

## CONGRATULATIONS!

Jeff Kendall, Chief of Training and Certification for Maine Revenue Services, is pleased to announce the following new CAT & 8 new CMA's:

### CMA's:

Tom Blais - Hampden, ME  
Sandra Randall - Windsor, ME  
Crystal Corbett - Augusta, ME  
Keri Osborn - Peru, ME  
Helen Markham - West Gardiner, ME  
Audra Swanson - Portland, ME  
Theresa Calabraro - Gorham, ME  
Marc Perry - Bar Harbor, ME

### CAT:

Rosemary Bezanson - Hampden, ME

Congratulations to all! ▲

Membership Questions?  
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[www.memun.org](http://www.memun.org)

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## NEWS FROM OTHER ASSESSING ASSOCIATIONS

### MIDCOAST ASSESSORS GROUP

December 2008

The Coastal Assessors met in November at Cody's in Rockport with guest speaker Kristin Collins, MMA Staff Attorney. A great turn out for a great discussion on "record retention". Assessors have requirements to retain certain records forever while other paper records may be destroyed after a specified time period. Electronic record retention is questionable, but one should follow the same guidelines as hard copies only if that was the original format you received it in. Electronic records may not replace hard copies. If anyone has a question or concern regarding what records must be kept and for how long, you can contact Nina Osier at 287-5799 in the Archives Department for the State of Maine or log onto [www.maine.gov/sos/arc/](http://www.maine.gov/sos/arc/) (Local Government Record Managers).

In December, we met at the Samoset for the annual Christmas gathering. Keeping with tradition, we all had a moment in the spotlight where we talked about our own sales activity, appeals and other current issues. Jeff Kendall joined us from Augusta and announced that

their office continues to be fully staffed and that the Property Tax School in 2009 promises to be filled with good educational opportunities.

In January, we plan to meet with guest speaker Martin Cates, a local realtor and manager of the Rockland Office for Jaret & Cohn Real Estate. He will provide information relative to the towns that attend this meeting as well as statewide existing home sales and rolling quarter of county to county. He will also share current trends and what he sees coming.

In February, we will follow up with another meeting to discuss our role as Assessors in relation to the current market. More detail on this meeting will be provided in our announcement.

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

## ANNUAL DUES

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

\*Includes all employees

\*\*Includes Boards of Assessors & Elected Municipal Officials

Please visit our website at: [www.maineassessors.org](http://www.maineassessors.org) for more information and membership application form.



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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.



## STATE OF MAINE CHAPTER

International Association of Assessing Officers



Reviewing the review of the *Fundamentals of Tax Policy*  
by Anne Gregory

The December Issue of IAAO's FAIR & equitable magazine includes a book review of the Fundamentals of Tax Policy by Richard Almy, Alan Dornfest and Daphne Kenyon. The reviewers suggest this book will be useful to local assessors and policy makers amongst others. The authors look at a broad range of topics, from the history of property taxation to the components of the model property tax administrative system to prospects for the sustainability and likely future of the property tax.

The book discusses the impact, both positive and negative, of the efforts to lessen what are perceived by legislators and members of the public as unfair property tax burdens. One example is the discussion of the use of value constraints that restrict assessed value increases to a certain percentage in any one year. In times of rising valuations, constraints were proposed in several jurisdictions to control the "sticker shock" of rapid valuation increases. One jurisdiction is pursuing the option of self-assessment by taxpayers. Another wants to replace property taxes with sales and income taxes.

The book explores the pros and cons of these policy alternatives. And it also discusses acquisition value, property tax deferrals, circuit breakers and tax credits. In conclusion, the reviewers opine, *Obviously, Fundamentals of Tax Policy is a work aimed at a fairly specialized audience. But no matter how savvy and well-educated an assessing officer may be, it is a book that should be on the shelf in every assessment office.* Please visit [www.iaao.org](http://www.iaao.org).

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

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# Meets & Bounds

## MAAO JANUARY 2009 NEWSLETTER

[www.maineassessors.org](http://www.maineassessors.org)

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## Maine Association of Assessing Officers Application for Scholarship

The decision of awarding the amount and the number of scholarships is made by the M.A.A.O. Board of Directors at their May Meeting. **Please print clearly. Application must be submitted by April 1.**

**Name:** \_\_\_\_\_

**Municipality:** \_\_\_\_\_ **Title:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City, State and Zip Code:** \_\_\_\_\_

**E-Mail:** \_\_\_\_\_

**Telephone Number:** \_\_\_\_\_

**Location & Course Date:** \_\_\_\_\_

**I certify that the information furnished by me in this application is complete and accurate.**

**Signed:** \_\_\_\_\_ **Date:** \_\_\_\_\_

On a separate sheet of paper, please state in your own words the reasons you believe you qualify to receive a scholarship:

Please return completed application to:  
Martine Painchaud  
MAAO Secretary/Treasurer  
1010 Burnt Mill Road  
Wells, ME 04090

**Note:** Selections will be made based on the application information received, funds available and eligibility. The Chair of the Membership Committee will notify all recipients and announce their names in the MAAO newsletter.



## **MAAO Scholarship Eligibility Requirements**

### **Applicants must:**

1. Be a current member of MAAO and in good standing.
2. Demonstrate a need for academic and financial assistance.
3. Submit the required application form to be received by the Scholarship Education Committee Chair by the required deadline, generally around April 1. Applications will not be accepted if not received by the deadline.

### **Scholarship Conditions:**

1. Scholarship recipients are ineligible to apply for another award for three (3) years.
2. Must apply timely and on appropriate form to be considered for the present year.
3. Use the scholarship by 12/31 of each year.
4. Shall write a summary stating length of time in assessing field and the financial assistance for the scholarship.
5. Qualifying educational course work is defined as granting a minimum of 16 hours assessment by which a letter or certificate of completion can demonstrate examination success and the assignment of full credit. Continuing Education Units for licensure renewal other than Certified Maine Assessor and Certified Assessing Technician do not meet the scholarship conditions.
6. Successful applicants who subsequently decline the scholarship must reapply for future consideration.
7. Applicants must certify that no other tuition or course materials reimbursements has been awarded, nor will be sought, from any other source (e.g., county, state, local jurisdiction, or other educational or professional body), unless the scholarship does not fully cover the entire amount of the course and will receive the balance.
8. An application must be submitted with an original signature.
9. The name of the school or sponsoring organization must be submitted with the scholarship application.
10. Applicants are limited to one application per calendar year.
11. Only one (1) scholarship to be given to a Municipality every three (3) years.
12. The MAAO Board reserves the right to reject or accept courses that are acceptable for the scholarship.

Reimbursement will cover only up to the amount of the scholarship.

IAAO courses, State related courses, and other related subjects pertaining to the assessment field in general including State, MAAO, NRAAO and IAAO conferences are accepted courses.