



Meets & Bounds

April 2010

Maine Association of Assessing Officers

ABATEMENT DEADLINE FOR FY 2010 HAS PASSED US BY...YES!

▲ Darryl McKenney, Assessors' Agent, Town of Waldoboro email: assessor@waldoboromaine.org

Here's a recent abatement request from one of our residents:

The town road leading to the property (Quarry Road) is an unimproved dirt road with very large ruts, potholes and rocks that pose a hazard to a vehicle's oil pan and under carriage. This road has been in this condition for the seventeen years my husband and I have owned our property which this road serves. We personally paid to improve the road at our expense twice and I just can't afford to do it, now that my husband has passed away. The road is so bad in the winter months because it turns to ice, that I have to rent an apartment in Newcastle because my caregiver can't get up the hill. There isn't even an attempt to replace the sign identifying the road which has been missing for some time now.

I don't operate a motor vehicle due to my age and therefore don't utilize any of the town's roads which taxes are used to repair and clear of snow in the winter.

My home itself is very old and needs numerous repairs

due to deferred maintenance since my husband passed away. With a fixed income, I don't have the funds necessary to make many of the needed repairs, resulting in the devaluation of the real estate.

The land (once a blueberry farm which is now fallow) hasn't produced a crop for over six years and then at a loss.

I have no children in school and therefore pay taxes for others to send their children.

I have my own well and septic tank on the property and don't utilize the town's water or sewer. I also don't have any street lights and the nearest fire hydrant is on Depot Street and could never help in a fire.

Because of the aforementioned, I respectfully request an abatement in valuation of whatever amount you can justify.

Respectfully submitted. ▲

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Member Profile: Elizabeth Sawyer

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



As the South Portland and Westbrook assessor, Elizabeth Sawyer is responsible for 16,604 parcels and 2,218 personal property accounts with a combined assessed value of \$5.6 billion. She completes two commitments each year with a very capable staff that includes a deputy assessor, three appraisers, two administrative assistants – one full-time and one part-time. Only two assessing jurisdictions are larger, Portland and MRS's unorganized territories.

Elizabeth's interest in property assessment was sparked over 30 years ago when she was hired by the Town of Newport through the CETA program as a lister. Many assessors may remember Bob Day, now deceased, who took time to show her the ropes and

was in attendance when Elizabeth received an A.A.S. (Associate in Applied Science) degree in Property Tax Assessment from Central Maine Community College in 1982. Her graduating class included Darryl McKenney and John Brushwein. This program included and was followed by an internship and later job with Surveying, Layout & Forestry (SLF), a revaluation company, working with Gary Geaghan and Bill VanTuinen. Next was a stint with MMC (now Vision Appraisal), working on revaluations in New Hampshire, Massachusetts, Wells, Maine, and South Portland.

On St. Patrick's Day in 1986 Elizabeth was hired as the Deputy Assessor for South Portland. She was appointed the Assessor in 1987 when Doug Childs retired. Since that time, she has managed several revaluations. In 2004 she was appointed as the Westbrook Assessor (a mayoral appointment), which added to her department's responsibilities. Along with the annual commitment process, she administered the installation and data conversion to Vision's appraisal software culminating with a revaluation finalized in 2007.

"Elizabeth, what do you think are the biggest changes in the assessing world since 1986?" "Technology and diversity. In 1986, an MAAO meeting of 45 assessors would include only five or six women. Now women are very common in our profession. I'll never forget the words of a Maine Property Tax supervisor during a social event at the annual Property Tax School. I told him I was the Deputy Assessor for South Portland and I hoped to be the Assessor one day. He scoffed and told me South Portland 'would never hire a woman assessor!'".

"What do you like most about being an assessor?" "The variety; different properties, different people. For example, a few years ago, I had to determine whether or not a jack-up barge in the Fore River was taxable (not) and I got to climb around on the helicopter pad way up – the views of Portland Harbor were incredible. The owners were from the Netherlands. I learned a lot about jack-up barges. It was fun."

"What do you like least about the profession?" "When the political process collides with the assessing function, and when people get personal."

"Favorite place?" "Our 100 year old White Star tourist cabin we hauled from Gray to our 7,800 sq ft city lot."

"Hobbies?" "sewing, shopping smart, crafts, homemaking, researching, traveling, hanging out in our "retro" tourist cabin."

Elizabeth and Dave Sawyer were married in August of 1997. They reside in South Portland with their two cats. ▲

News From The North

▲ By Lona LaFrancis, Assessor, Town of Presque Isle
email: llafrancis@presqueisleme.us

Assessors in Aroostook County are pleased to report that William Van Tuinen will instruct a class on “Utilization of TRIO Tax Assessment Software” at Presque Isle High School on April 23, 2010. The class will be from 8 AM to 4 PM. There will be a 1 hour lunch break. (Lunch is on your own.) Cost for the class is \$100. Class size is limited due to the computer lab setting. If you would like more information, please call the Presque Isle assessor’s office at (207) 764 2514 or William Van Tuinen’s office at (207) 474 8866.

The City of Caribou will open “requests for proposals” for a full revaluation on Wednesday March 31st.

CMA Randy Tarr is back to work full-time. Randy was sideswiped by a taxicab while riding his motorcycle in Caribou on September 2, 2009. His leg was broken in six places. Randy is the assessor’s agent for multiple towns in Northern Maine. ▲

Membership Questions?

Please contact Affiliate Services at:
1-800-452-8786 | www.memun.org

NRAAO Conference and MAAO Fall Conference News:

▲ By William Healey, CMA, Tax Assessor, Cumberland & Yarmouth Maine
email: bhealey@cumberlandmaine.com

I wanted to remind MAAO members about the upcoming NRAAO Conference in Portland at the Eastland Park Hotel May 23-26. The educational offerings and registration forms can be found at <http://www.nraao.org/> or in the back of this newsletter.

I will be sending a notice out on the Listserv as well within the next week or so.

Also, Dave Sawyer and I are working on the Educational Program for the MAAO Fall Conference. We have some great ideas for sessions but we’re waiting for confirmation from the speakers before we can make a formal announcement. ▲

HOT NEWS!

• The **Town of Freeport** will be advertising a position of assistant to the assessor in the Portland Sunday Telegram. Applications are available at: http://www.freeportmaine.com/page.php?page_id=181&title=Employment/Forms

• Long time Auburn assessing employee **Renee Lachapelle** has been named the **Auburn Assessor**. Renee holds the SRA designation as a Certified General Appraiser and has held her CMA for over 25 years. Congratulations!

• **Judy Mathiau** has escaped the **Midcoast** and has been seen hanging out at the **Winslow** Town Office. A plot is underway to get her back... she is greatly missed. Best of luck to Judy.

• **Augusta Assessor Don Cadwell** and **Deputy Assessor Lisa Morin** did not have enough to do in **Augusta** so they have taken on **Winthrop** as well! Good Luck to Don and Lisa. ▲

| 2010 Board of Directors Meeting Dates | | |
|---------------------------------------|------------|---|
| May 24 | 10:30 a.m. | NRAAO Conference – Eastland Park Hotel-Portland |
| July 23 | 1:00 PM | MMA – Augusta |

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Technology Conference Well Attended MMA & MEGUG Partner To Present 18 Sessions For 200 Attendees

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

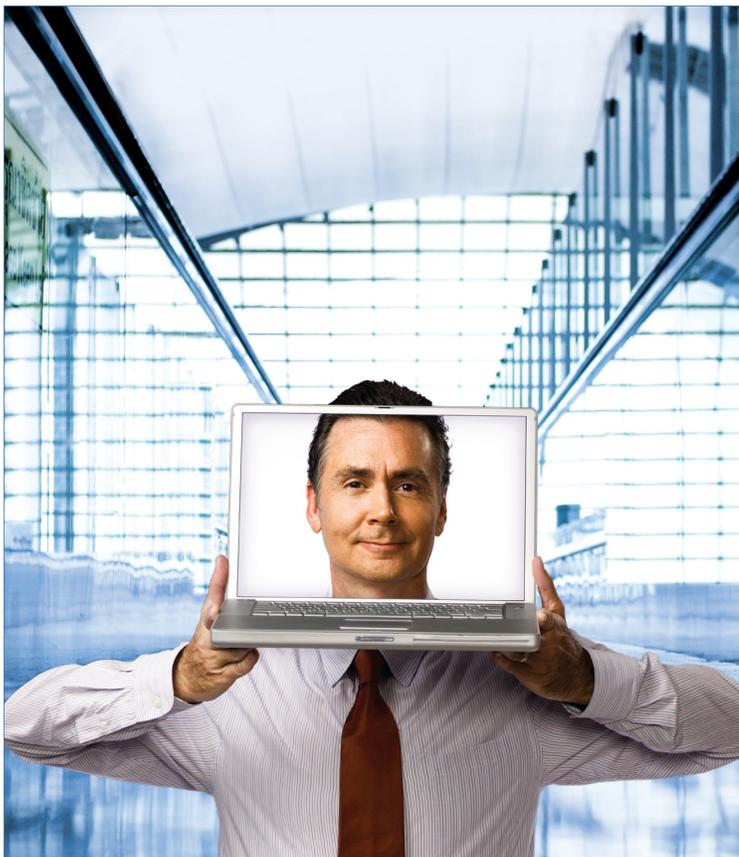
On March 11, 2010, Maine Municipal Association (MMA) and the Maine GIS User Group (MEGUG) held their annual IT conference at the Augusta Civic Center. Session topics included Planning for an IT Disaster – A Guide for Local Government, Local-State-Federal GIS Data Sharing in Maine, Surviving Electronic Disaster, Municipalities & Electronic Communications – Email, Blogs, Tweets & More, Linking Parcels to Deeds, etc.

Surviving Electronic Disaster involved a panel of ITs from South Portland, Portland and Falmouth describing actual disasters – why it happened, how they survived and what they learned to avoid the same thing happening again. Does your community have a plan to protect your whole technology infrastructure? What if the servers fail? The power is out for an extended period? The primary facility is inhabitable? If there is a natural disaster, does the Public Safety plan include the person responsible for your data? Where is your department's

data recovery plan on the priority list?

The panelists recommended partnering with another community to host the data as a backup. An attendee recommended that each community receive NIMS training. Once a community has a NIMS plan in place, there are numerous grants available to help implement your plan. Please contact Roy Jones at NEMA 624-4404 for more information.

Bar Harbor Assessor Steve Weed presented Linking Parcels to Deeds. Steve uses GIS to link parcel data to deed records at the Hancock County Registry of Deeds. His staff and the public can access records through the web. It also links zoning and other records into one central information portal. Steve is also Bar Harbor's GIS coordinator and Deputy IT Director. He also serves on the Strategic Plan Committee for the Maine Geo-Library Board and the Geo-parcels and Parcel Standards work-group. He is on the Board of MEGUG. ▲



Our insight. Your appraisals.

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Empowering people who serve the public™

Property Tax School

▲ By Jeff Kendall, Chief of Training and Certification, Maine Revenue Services - Property Tax Division email: Jeffrey.P.Kendall@maine.gov

As many of you may already know, due to some contractual issues Maine Revenue Services will not be able to conduct the 63rd Annual Maine Property Tax School at Colby College this coming summer as we had planned. While I feel fortunate to have had Colby as a successful partner for the past three schools and will miss that relationship, I am also excited about the potential of our new location and committed to working diligently to meet the challenges associated with the transition. After exploring numerous facilities, consulting with assessor's groups, and weighing all available options, we have selected the Hutchinson Center in Belfast as the venue for this year's program.

Belfast and the surrounding mid-coast area represents Maine at its finest and the Hutchinson Center is an outstanding facility with plenty of state of the art classrooms and ample parking. While there is no on site food service, I am negotiating catering services with area businesses to provide food for lunch and breaks. I am also soliciting local eateries in an effort to procure breakfast and dinner incentives for tax school participants who patronize their establishments. Also, the lack of student housing will require that students who do not commute secure lodging with one of the numerous facilities (<http://www.wheretostayusa.com/maine/belfast/>) in the greater Belfast area. The Gull

Motel (<http://www.thegullmotel.com/>) has promised a rate of \$79 plus tax (\$10 more for rooms with 2 beds) until sold out. Also, the Belfast Harbor Inn (<http://www.belfastharborinn.com>) and the Comfort Inn (<http://www.comfortinnbelfast.com/>) are offering a reduced rate to Property Tax School attendees if booked by July 5. **(Please note that the summer season on the coast is extremely busy so reservations should be made as soon as possible!)**

I am currently working on the curriculum and have some excellent course offerings in the works but (as always) am still open to your ideas for courses and instructors. Again, this year, I am planning to include appraisal & real estate components to the school. Plans are also in the works for the annual lobster bake (with an eye on a waterfront location, expanded menu options and a special appearance from a noted Maine humorist), a harbor cruise, golfing and other extracurricular recreational possibilities. More information to follow.

So mark your calendars for Monday, August 2 through Friday, August 6 and join me and the rest of the Maine Revenue Services staff at the 63rd Annual Property Tax School to scenic Belfast, Maine! Feel free to contact me if you have questions, comments or suggestions. Thanks ▲

Meets & Bounds publication months: January, April, July & November

Please contact Darryl McKenney or a Director if you have any news for the newsletter.



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State Board Supports South Portland Assessor's Value With 4-0 Vote:

After three days of testimony in October and three hours of deliberations on December 15th, State Board of Property Tax Review (SBPTR) voted 4-0 to deny the appeal from Maine Mall's owners General Growth Properties (GGP), challenging the City's April 1, 2006 assessment. The Board took a separate vote on three issues: burden of proof, illegality and inequity. The 2006 assessed value was \$260M; GGP argued that \$190M was more appropriate. At stake: \$1.4 million in taxes including interest.

Leading the team for the City of South Portland was City Assessor Elizabeth Sawyer, with help from Attorneys Bill Dale and Sally Daggett of Jensen, Baird, Gardner & Henry and Appraisers Steve Traub and Mark Kenney. Traub was lead commercial appraiser for the City-wide April 1, 2006 revaluation, and Kenney specializes in the appraisal of regional malls and conducted a review of GGP's appraisal. GGP's team included Attorneys Jonathan Goldberg of Mittel Asen in Portland and Anthony Ambriano from the Boston law firm of Sassoon & Cymrot, along with appraisers David Lennhoff and Harry Horstman III, principals of PGH Consulting LLC.

In 2003, GGP purchased the Maine Mall properties for \$270M; the acquisition included not only the enclosed mall shopping area with its many in-line retail spaces, but also several surrounding properties as well. GGP,

headquartered in Chicago, is the second largest owner and operator of shopping malls in the country and owns and manages more than 200 malls in 44 states. The Maine Mall is classified as a "super regional shopping mall."

City Assessor Elizabeth Sawyer states there were four primary points of disagreement between the parties: 1) The income to be capitalized; 2) the so-called business enterprise value (BEV); 3) the 2003 purchase price; and 4) the capitalization rate. The assessor's team felt the PGH appraisers used "understated market rents" and the PGH appraiser admitted the suggested BEV conclusion was based on speculative and unquantifiable data. There was disagreement as to the appropriate cap rate, with the taxpayer arguing for a higher cap rate than the actual sale indicated or published data for regional malls with sales per square foot in the Maine Mall's category suggested. GGP's purchase in the fall of 2003 occurred in a rising real estate market, and GGP was definitely a knowledgeable and well-advised buyer. The PGH appraisers claimed the purchase was a "discounted sale," as part of a multi-parcel or "bulk" purchase, so that the \$270 million sale price was not representative of the properties' just value.

While GGP has chosen not to appeal the SBPTR decision to Court, it has recently filed a new appeal, challenging its April 1, 2009 valuation. Stay tuned! ▲

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 ASAP:

Martine Painchaud
MAAO Secretary/Treasurer
1010 Burnt Hill Road, Wells, ME 04090

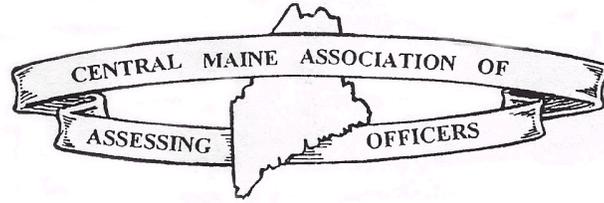
(application is a separate insert included in this newsletter)

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

Please visit our website at: www.maineassessors.org for more information and membership application form.



2010 SPRING SEMINAR

It is time for the Annual Spring Seminar! Once again it is the goal of our group to provide materials and training to the newly elected selectmen/assessors and to assist the veteran assessors and selectmen with updated information. This seminar is approved for seven (7) credit hours of continuing education. The total cost for our meetings is \$30.00 per person for members and \$36.00 per person for non-members. Non-members automatically become members upon payment of the \$36.00 cover charge for the Seminar. Membership runs from November 1 to October 31 each year. Dues are \$6.00. The following itinerary will be offered at this year's Seminar.

Place: Jeff's Catering in Brewer Date: Saturday April 24th, 2010 Time: 8:30 A.M. To 4:00 P.M.

8:30 - 9:00 Registration

9:00 - 9:15 Opening Remarks: Dan Sprague President CMAAO

9:15 - 10:15 Legislative Updates: Geoff Herman, MMA

10:15 - 10:30 Morning Break

10:30 - 12:00 Darryl McKenney, Town of Waldoboro Assessor

Tracking New Value to be Used to Calculate Your Growth Limitation Factor
Do's and Don'ts to be Successful at the County Commissioners Hearing

12:00 - 1:00 Lunch

Chef's choice of one hot entrée w/potato or pasta, sliced meat & cheese platter, house salad w/dressings, bread or rolls, chef's choice for desert

1:00 - 2:15 Lester Stackpole, Department Chair; Building Construction and Civil Engineering Technology; Eastern Maine Community College

New Presentation of Quality Construction, Energy, insulation, vapor barriers and heating systems.

2:15 - 2:30 Afternoon Break

2:30 - 4:00 Quality Construction Continued

It is important to register as soon as possible; April 20th at the latest. Registration after April 20th or at the door will add \$10.00 to the above cover charge costs. You may use the following slip to register. There will be no refunds after April 20th, 2010.

Please return by April 20th, 2010 to:

Sheila Poole, 1374 Main Street, Palmyra, Maine 04965

I/We will attend _____

Address _____ Telephone _____ Email _____

Enclosed is a check in the amount of \$ _____ (Make checks payable to CMAAO)

Dues are paid are not paid.

Number of members attending _____ \$30.00 Number of non-members attending _____ \$36.00.



Northeast Regional Association of Assessing Officers

An affiliate of the International Association of Assessing Officers

2010 Education Seminars – May 23 – 26, 2010 – Eastland Park Hotel Portland, Maine

Monday, May 24, 2010 - Afternoon session 1:00 pm - 4:00 pm

The role of a mil rate sensitivity analysis for large taxpayers and selected valuation issues and site licensing and location issues of communication and wind towers. Speakers: Mike Wilson, Esq, CPA & Rob Crawford, Esq

Tuesday, May 25, 2010 - Morning Session 9:00 am - 12:00 pm

Lincoln Institute of Land Policy: Tax Policy and Tax Relief in Turbulent Times

Speakers: Joan M Youngman, Esq, Daphne Kenyon, Ph.D, Karl E. Case, Ph.D

Tuesday, May 25, 2010 - Afternoon Session 1:30 pm - 4:30 pm

A Tale of Two Malls Comparing Taxpayer and City Valuations of Two Super Regional Malls

Speakers: Mark T Kenney, MAI, SRPA, Elizabeth Sawyer, CMA

Wednesday, May 26, 2010 - Morning Session 9:00 am - 12:00 pm

Personal Property – Speaker: Gail M Gantick, G&K Associates

OR

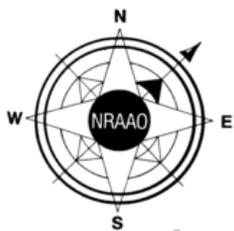
Generation and Transmission Issues for the Northeast – Speaker: Rod Adams, CCE

Wednesday, May 26, 2010 - Afternoon Session 1:30 pm - 4:30 pm

The Real Economy of the Northeast – Speaker: Charles Colgan, Ph.D

Wednesday, May 26, 2010 - ALL DAY SEMINAR

USPAP–Speaker: David Sawyer



Enclosed are the registration forms for the up coming 2010 Northeast Regional Association of Assessing Officers Education Conference May 23 -26, 2010 at the Eastland Park Hotel, Portland, Maine.

On behalf of the Maine Conference Committee, we look forward to hosting the NRAAO/ME 2010 Education Conference. There are multiple Registration options which will allow more registrants to attend and have a chance to meet with assessors and affiliates from the Northeast.

Hotel reservations should be made directly with the Eastland Park Hotel by calling 1-888-671-8008. The rates are \$109 and \$134 per night which includes parking.

We look forward to seeing you in Portland.

The Conference Committee

Rick Blackburn, Gerry Daigle, Bill Healey, Paul Lesperance and Matt Sturgis



Northeast Regional Association of Assessing Officers

An affiliate of the International Association of Assessing Officers

2010 Education Conference Registration Form

May 23 – 26, 2010

Eastland Park Hotel Portland, Maine

Name: _____

Title: _____

Badge Name: _____

Jurisdiction/Firm: _____

Mailing Address: _____

City / State / Zip: _____

Phone Number: _____

Companion's Name: _____

Spouse / Comp Badge: _____

Hotel reservations should be made directly, please call toll free at 888-671-8008

| | | | |
|--|-------------------------|-------------------------|-------|
| NRAAO Member Full Registration: | April 30, 2010 \$195.00 | After April 30 \$225.00 | _____ |
| Non-Member Full Registration: | April 30, 2010 \$225.00 | After April 30 \$255.00 | _____ |
| Companion Registration: | | \$125.00 | _____ |

Full or companion registration includes Sunday Reception, Monday awards breakfast, Freeport shopping shuttle, educational sessions and NRAAO Officers Installation Banquet with reception Wednesday evening

| | | |
|---|--------------------|-------|
| Multi-day registration: includes all education sessions and breaks | \$125.00 | _____ |
| One-Day registration: | Monday \$50.00 | _____ |
| | Tuesday \$100.00 | _____ |
| | Wednesday \$100.00 | _____ |
| USPAP material - student manual & USPAP book | \$100.00 | _____ |

| | | |
|---|---------|-------|
| Tuesday Maine Clambake at Dimillo's Floating Restaurant | \$60.00 | _____ |
| Tuesday Golf tournament: submit golf registration form | \$80.00 | _____ |
| Extra Banquet tickets | \$60.00 | _____ |
| Conference booster | \$10.00 | _____ |

Total Educational Fee \$ _____

Checks payable to **NRAAO/ME 2010**

Please return to: NRAAO/ME 2010, ATTN: Paul Lesperance, PO Box 360, Scarborough, ME 04070-0360 (207) 730-4060

REGISTRATION DUE PRIOR TO April 30



18 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES

125 Bureau of Revenue Services
Chapter 202-10 Tree Growth Tax Law Valuations - 2010

Summary: Title 36, M.R.S.A., section 576 requires that the State Tax Assessor establish the 100% valuation per acre for each forest type by economic region for parcels classified under the Tree Growth Tax Law for tax year 2010.

| .01 | Tree Growth Tax Law Valuation Schedule - 2010 | | |
|--------------|---|------------|----------|
| COUNTY | SOFTWOOD | MIXED WOOD | HARDWOOD |
| Androscoggin | 408.00 | 313.00 | 232.00 |
| Aroostook | 118.00 | 117.00 | 123.00 |
| Cumberland | 408.00 | 313.00 | 232.00 |
| Franklin | 277.00 | 199.00 | 191.00 |
| Hancock | 106.00 | 106.00 | 96.00 |
| Kennebec | 319.00 | 248.00 | 162.00 |
| Knox | 319.00 | 248.00 | 162.00 |
| Lincoln | 319.00 | 248.00 | 162.00 |
| Oxford | 277.00 | 199.00 | 191.00 |
| Penobscot | 106.00 | 106.00 | 96.00 |
| Piscataquis | 118.00 | 117.00 | 123.00 |
| Sagadahoc | 408.00 | 313.00 | 232.00 |
| Somerset | 118.00 | 117.00 | 123.00 |
| Waldo | 319.00 | 248.00 | 162.00 |
| Washington | 106.00 | 106.00 | 96.00 |
| York | 408.00 | 313.00 | 232.00 |

Basis Statement

This rule incorporates current stumpage values into conventional and prevalent algorithms to determine the valuation of forestland by a classification and value averaging system that estimates the worth of forest land used for wood production excluding incremental value attributable to development potential.



STATE OF MAINE CHAPTER

International Association of Assessing Officers



West Virginia Supreme Court of Appeals sides with Assessor

Creation of separate neighborhood designations is not a violation of Equal Protection Clause.

Each issue of IAAO's *Fair & Equitable* includes *Legal Trends*, a page devoted to litigation and legislation affecting property taxation across the nation. The March issue detailed the West Virginia Supreme Court of Appeals case of *Mountain Lakes LLC v. Huffman*, No. 34426, 11/25/09.

While this case does not affect Maine's property tax laws or practices in any way and does support a practice that is probably not defensible in Maine, the case does include statements and conclusions that could prove useful when defending your assessments for similarly situated properties.

The **Taxpayer** claimed that the separate neighborhood designation resulted in an excessive assessment for the 2007 tax year. He felt his property was subjected to a "welcome stranger" revaluation. His expert offered a comparison of the development's assessments to surrounding properties outside the development but did not include sales data for "neighborhood" lots.

The **Assessor** testified that her creation of the neighborhood designation was due to the lots being priced and sold significantly higher than any other land in the county. According to the advertising material, a long list of amenities included the 60 mile unobstructed mountain views, the "premium" value of rolling terrain allowing for more usable land, etc.

The **Court** ruled that the assessor did not abuse her discretion when she created a "neighborhood" and the owner's right to an equal and uniform assessment had not been violated solely because other nearby lots were assessed for less or property in the county was generally undervalued. In fact, the subject's assessed value was significantly lower than the average "neighborhood" sale price. While the land assessments outside the "neighborhood" were well below market value, the assessor had been addressing this deficiency by increasing assessed values across the board by a set percentage each year. The court also stated that the lots outside the "neighborhood" should be less valuable since those owners did not have access to the "neighborhood's" many amenities. And finally, "as long as the general adjustments are accurate enough over a short period of time to equalize the differences in proportion between assessments of a class of property holders, the Equal Protection Clause is satisfied". Because property is only revalued every three years, the assessor should be given the opportunity to effect "rough equality" in the interim.

Advice: Begin a collection of real estate ads; include the date of the ad and highlight all "amenities". If those attributes are valuable enough to advertise, they will affect value. Visit www.maine listings.com for sales in your area.

Anne Gregory

Bill Healey, a member of IAAO's Membership Services Committee, attended a meeting in Kansas City last month. The committee has seven project plans that will be considered at the next IAAO Executive Board meeting in April. Plans under consideration include discounts for large assessing jurisdictions, an International Ambassador to the IAAO Executive Board, the creation of a new Chapter and Affiliate Standing Committee, and a new marketing program to attract new members. www.iaao.org

Maine Chapter IAAO

**Mark your calendars for
the 2010 meeting dates:**

June 4th (location to be determined)
August at MRS Property Tax School
November 19th at SMCC, South Portland.

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



Meets & Bounds

MAAO APRIL 2010 NEWSLETTER

www.maineassessors.org

MEETS & BOUNDS-MAAO
LOCAL GOVERNMENT CENTER
60 COMMUNITY DR
AUGUSTA ME 04330



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.