



Meets & Bounds

January 2010

Maine Association of Assessing Officers

President's Message

It is hard to believe my two years of serving as vice-president has passed so quickly. I look forward to the opportunity to serve as your president for the next two years. As I begin to look forward to the task to come, it reminds me to take the time to thank Anne Gregory for her leadership during the last two years. It was a pleasure to serve as her vice-president. The MAAO board has worked very hard to strengthen our organization and I look forward to the challenges that are ahead of us. Currently, we are working to lock down the location for the Fall Conference; your comments from the 2009 Fall Conference have been very helpful; more information should be available by February.

The MAAO Board members would like to take this opportunity to again thank Beth Bowdoin for her many years of service to the board. Beth has done a tremendous job during her lengthy term on the board from serving as president to writing the member profiles for the Meets & Bounds Newsletter and all that has fallen in between. She will be missed at our board meetings. Although I know she will be available for us to bounce ideas off as they arise.

As the New Year begins we are lucky to welcome two new board members to the MAAO Board, Sue Varney and Ruth Birtz were elected to serve as members at our Annual Meeting in October. Our next schedule MAAO Meeting is set for January 22 and will be held at MMA in Augusta at 10:00 a.m., if you have anything you would like us to discuss, please contact a board member.

Remember that your feedback is very important to the board; we will continue to strengthen this organization with the help from its members. Until next time.

Tammy Brown, MAAO President

2010 Board of Directors Meeting Dates

March 12	10:00 a.m.	MMA – Augusta
May 24	10:30 a.m.	NRAAO Conference – Eastland Park Hotel-Portland
July 23	10:00 a.m.	MMA - Augusta



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MAAO BOARD

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Sue Varney, Town of Wiscasset
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INTERVIEW WITH KATHLEEN PROULX

Kathleen Proulx grew up in the Hill's Beach area of Biddeford graduating from Biddeford High School in 1969. Kath likes to explain that she spent some time after graduating "finding herself". Several years after high school, Kath married and had a son, Josh. One of Kath's first jobs was working for the CETA program doing street numbering. The office where she worked was near the assessing office in Biddeford. After a year working for CETA she was hired by Patricia Marcotte the Biddeford Assessor to do building inspections as a field representative. While there Kath took the assessing classes that were taught by Bob Whiteley earning her certification around 1984. It was at that time she met Anne Gregory and worked with Charlene Charland. After 4.5 years working for Biddeford she decided to change jobs and at that



time went to work at Anasco Appraisal doing appraisal work for 3.5 years. While doing appraisals she met Jan Healey, Frank Yattaw and Rene Camire all of whom became CMA's and went on to become municipal assessors. Around 1989 she became Assessors Agent in Lyman and was also elected to the Board of Assessors. One year later she became the single assessor in Lyman. After 11 years in Lyman she and her husband decided to move "Downeast" to retire and spend their time lobstering. In 2000, two weeks after arriving there she applied for and was hired as the Assessors Agent in Addison and has held that position ever since. In addition to doing the Assessors Agent job, she also spent many of those years lobstering with her husband, David.

Kath also enjoys gardening, is an avid reader, swimmer, plays chess, hiking with her dogs and enjoys photography. She is currently taking a reiki class and a poetry writing class at aUMM. She also likes to can and preserve the produce from her garden

Between the two of them, David and Kath have 3 children, Emily 33, Josh 35 and Sarah 35 (She jokes that they were twins with different mothers and fathers because they are so close in age. Their birthdays are only five weeks apart.) They are also the proud grandparents of 3 grandsons. ▲



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

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



When is Fair Market Value, not Fair

▲ By Waldoboro Assessor Darryl L. McKenney

I have had several emails from a California tax payer informing me my assessment is absurd. She has 24 acres of land with over 1,800' of water frontage with 12' of water at low tide. The buildings include a 1750's main home, a barn converted into a guest home, a tennis court, and an easement to use the docking facilities where there is 20' of water at low tide, (for direct descendants only). The property has road right-of-ways through it, a 100' conservation easement to the Audubon Society for 460' of frontage, a tennis court easement (for direct descendants only), and 14 acres in tree growth. The assessment is \$1,476,000. A July 2009 appraisal came in at \$725,000.

I happened to be speaking to the appraiser on the phone and told her that her appraisal was sitting on my desk to be used to challenge the assessment. She immediately sent an email to the client stating:

"...the report was not prepared for abatement purposes. I DO NOT give my permission FOR IT to be used for this purpose. I am surprised that you do not recall our conversation wherein I specifically stated that this report COULD NOT BE USED, nor would it be meaningful, for the purpose of abatement challenge. I request that you immediately cease and desist from using my work product in this manner. I specifically request that you withdraw this report immediately from the Waldoboro Assessors' office.

"I DO NOT stand behind the values presented in that report as a challenge to the assessed value, as, in my professional opinion, there are insufficient comparable

sales data from which to reliably present such an analysis or reasonable challenge. The values contained in that report were very much relational and hypothetical - to be used as a reasonable basis from which to make intra-family value apportionment decisions; i.e., 'asset management.' In fact, I have no professional opinion as to whether the current assessed value is, or is not, 'fair and just.'

So, of course, the taxpayer challenges the purpose of this appraisal is to estimate the market value of the property described in this appraisal report, as improved, in unencumbered, fee simple, title of ownership for asset management purposes. She states: *'Isn't that the same as the assessment, which is to arrive at its fair market value?'*

She has withdrawn the appraisal but will continue to research for data that shows she is over assessed (most of such data is sales from other towns). Never a dull day. I think I'll start calling the appraisers from now on to get their reaction when their work will be presented before the Board of Assessors or County Commissioners. It will be very interesting to hear of decisions that are made when there are insufficient comparable sales data from which to reliably present a reasonable challenge. ▲

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SCHOLARSHIPS

Every year MAAO awards two scholarships. The scholarships may be used for a verity 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 before the deadline of April 1st to:

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

(see application on pages 6 & 7 of this newsletter)



MAAO Board: L to R: Front row: Board member Sue Varney, President Tammy Brown, Board member Lona LaFrancis, Sec-Treas Martine Painchaud; Back row: Board members Roger Hoy, Mark Caldwell, Rick Mace, Joe Grube and Past Presidents Bill Healey & Anne Gregory. Absent: Vice President Darryl McKenney



Me Chapter IAAO – L to R: Directors Helen Taylor, Mark Caldwell, Vice President Cathy Donovan, President Martine Painchaud, Directors Wade Rainey, Judy Mathiau, Frank Yataw, Treasurer Matt Sturgis. Absent: Sec Julie Schramm

HOT NEWS!

Gerald (Jerry) Samson is now the Assessor and Code Enforcement Officer of Paris.

Vivian Gresser has retired as Hampden’s Assessor after 17 years of service.

Congrats are in order for our three newest CMAs:

Laura Larrabee of Litchfield, ME

Stuart Smith of Edgecomb, ME

John Sexton of Dexter, ME

The International Association of Assessing Officers (IAAO) congratulates:

Falmouth Assessor Anne J. Gregory, and John E. O’Donnell from John E. O’Donnell & Associates, New Gloucester on 25 years of membership, and welcomes the following new members:

J. Douglass Guy, III

Curt E. Lebel

Wade Rainey

Personal Property Trending

▲ By Waterville Assessor Paul N. Castonguay

Just a heads-up for those of you who trend personal property with Marshall-Swift inflation factors.

Of course, January M-S figures aren’t out yet, so I used the October figure and discovered 3% deflation. Combine that with a 10% increase in depreciation for the equipment being a year older and we’re looking at a 13% decrease in valuations before new additions or subtractions are considered.

Add another 10% hit from the ongoing ramp-down of the BETE program and WTVL is looking at a combined decrease of \$260,000 in tax collections from personal property alone.

Of course, your numbers will vary. The larger your total personal property valuation is, the more it hurts.



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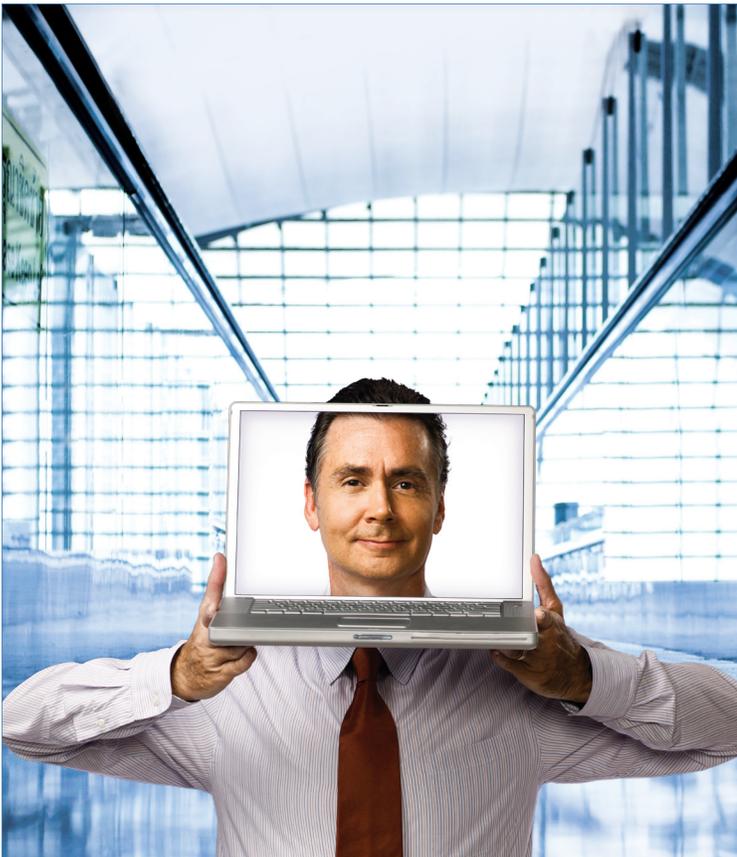
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How Well are You getting Paid?

▲ By Waldoboro Assessor Darryl L. McKenney

It's budget time again! How does your salary compare within your labor market? The last Waldoboro municipal employee wage and benefit study was conducted in 2003. What I have done each year since is update the numbers to see what a current study would show. This will, at least, give the Board of Selectmen and Budget Committee some facts for when they are discussing how well we are paid. See the chart below:

Area Assessors for Fiscal Year 2010				
Municipality	Population	Hours	Years in Position	Salary & Travel
Belfast	6400	8:00-5:00	39/16	59,880
Boothbay Harbor		Field work	29	6,000
Admin Assist	2367	8:30-4:30	22	39,000
Bucksport	4825	8:00-5:00	17/10	55,820
Camden	5564	8:00-3:30	22/6	63,982
Farmington	7440	9:00-5:00	31/19	61,000
Oakland	6000	8:30-4:30	33/18	60,400
Rockland	7635	8:00-4:30	22/4	60,160
Rockport	3348	8:00-4:00	21/10	58,500
Wiscasset *	3747	8:00-4:00	32	42,287
Area Average:	5224		27	57,811
Waldoboro	4910	8:30-5:00	28	55,559



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Whether you are a tax collector, assessor, city treasurer or auditor, Tyler's insight means your empowerment. Our iasWorld, Munis® and Incode product suites do more than meet your needs. They anticipate them. Little wonder that Tyler continues to set the standard for seamless, scalable, appraisal and tax software. Or that Tyler CLT® appraisal services are ranked best in class. To learn more, visit us at tylertech.com or email us at info@tylertech.com.



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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.



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MAAO JANUARY 2010 NEWSLETTER

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