



Meets & Bounds

April 2011

Maine Association of Assessing Officers

President's Message

As I look out my office window, I see what looks like a wonderful spring day here in Maine. As I said it is Maine and Mother Nature has delivered this beautiful sunny day but has forgotten to warm the temperature outside.

The MAAO Board has been busy in the last few months. We held scheduled board meetings in February and March at MMA in Augusta. In addition to appointing committee chairs, the board continues to work on the preparations for a Board of Assessment Workshop, Northern Maine Spring Workshop and the Fall Conference. The Northern Maine Spring workshop will be held on April 29th at the Northern Maine Community College. The BAR Workshop is set up for May 12th at MMA in Augusta with a starting time of 4 pm. Both educational offerings have been very well attended in the past so sign up early to ensure there is space for you. There is still time to register for these workshops.

The Board is looking forward to returning to Sebasco Estates for this year's MAAO Fall conference. To date, the educational offerings and registration fees are being finalized. Be sure to mark your calendars for September 28th to 30th. Our Education chair, Bill Healey has done a wonderful job lining up speakers for this year's conference. Thanks Bill!

At our March meeting we learned that Marian Anderson would no longer be able to continue as a MAAO Board member. Her work as Town Manager in Richmond is keeping her very busy. During Marian's years on the Board she has always been an active board member. She will be greatly missed. Thanks Marian for your many years of service to the MAAO Board.

On April 8th, your MAAO Board members held a special By-Laws work session. Although a great amount of our

regular meetings have been devoted to working on proposed by-laws changes we felt we wanted to take some extra time to ensure we are satisfied with the proposed changes before sending them out to our membership for review. You can expect to receive a copy of the proposed draft sometime in early June. We will be looking forward to your feedback on the proposed changes.

On April 8th, Vice President Darryl McKenney, Sec./Treas. Martine Painchaud and I attended MMA's Annual Affiliates Meeting in Augusta. MMA's goals for the coming year include continued efforts to find ways that different affiliate groups can gain education credits by joining in together on educational offerings. Executive Director Chris Lockwood voiced MMA's commitment to the Affiliate Groups. MMA continues to explore ways to improve support for the Affiliate Groups.

I would like to take this time to thank Mike D'arcangelo for agreeing to fill the MAAO Board vacancy. Mike is excited for the challenges to come and will bring a lot of experience and wisdom to the MAAO Board.

Happy Spring to you all and remember to stop and smell those sweet smelling flowers while doing your spring inspections...Until next time....

Tammy L. Brown, MAAO President

2011 Board of Directors Meeting Dates

May 20	10:30 a.m.	MMA - Augusta
July 22	10:00 a.m.	MMA - Augusta
Sept. 28-30	Fall Conference	Sebasco Harbor Resort
Oct. 5-6	MAAO Annual Meeting	Augusta Civic Center

MAAO BOARD

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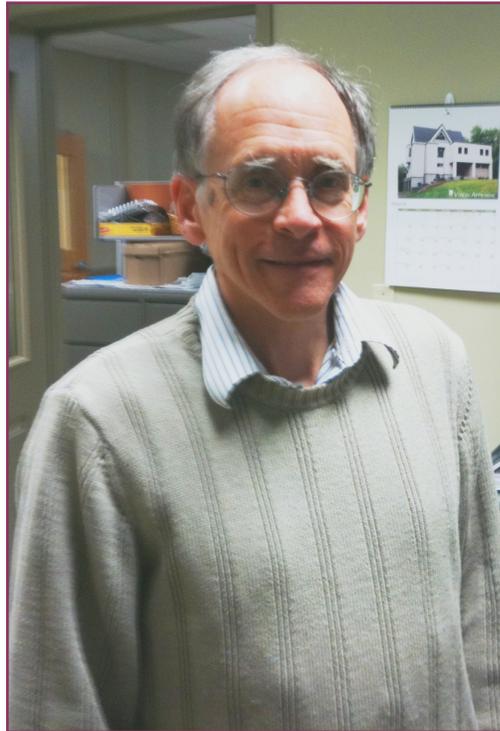
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Member Profile: Mike D'Arcangelo

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



MAAO'S newest Board member Mike D'Arcangelo has been Gorham's Assessor since 2005. In 1999, he was hired by former Gorham Assessor Dave Sawyer as the assistant.

Mike was born in Portland but raised in Gorham. After graduating from UMO in 1971, he headed west – Vail, Col, to be exact. He intended to stay one year, enjoy the skiing and move on, but ending up staying for seven years. In 1982, he moved to Tacoma, Washington and attended law school. After graduating from law school, he practiced law for a very brief time, but quickly realized the law was not his passion.

He spent the next several years in education and then decided to move back to Maine. In 1996,

jobs in education were scarce, so he worked for a temp agency and spent some time working for the Town of Scarborough, and then Gorham where he subsequently accepted a full time position in the Assessing Office. Mike feels very fortunate to have been hired by Dave Sawyer. "Dave taught me a lot", says Mike. He enjoys the contact with people and educating them about "how the system works and that the goal is about fairness". His least favorite part is dealing with people who refuse to understand how the process works.

Mike's hobbies are "anything outdoors" including skiing, walking, gardening, etc. Mike and Gigi have been married for 24 years and are the proud parents of Lily, their Australian Shepard who loves to run.

His favorite item in the refrigerator is beer – not just any beer; Denver Colorado Coors beer! He left some of his heart in Colorado.

Welcome to the MAAO Board, Mike.

Membership Questions?

Please contact Affiliate Services at: 1-800-452-8786

www.memun.org

2011 CMAAO SPRING SEMINAR

It is time again 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 six (6) credit hours of continuing education. The total cost for the seminar 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 1st to October 31st 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 30th, 2011 | Time: 8:30am to 4:00 pm

- 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 The assessment of Cell Towers
- 12:00-1:00 Lunch (Chef's choice of one hot entree w/potato or pasta, sliced meat & cheese platter, house salad w/ dressings, bread or rolls, chef's choice for dessert)
- 1:00-2:15 Panel discussion of housing trends in the market today
- 2:15-2:30 Afternoon Break
- 2:30-4:00 So What is a Wind Mill worth?

(Itinerary subject to change)

It is important to register as soon as possible. Please use the following registration form:

I/We will attend: _____ Address: _____

Telephone: _____ Email Address: _____

of Members Attending: _____ # of non-members attending: _____

Please return to : Sheila Pooler, 7 Orchard Street, Dexter, Maine 04930



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June 7, 2011 Evening Business Meeting

A Personal Invitation from the 2011 Programs Committee of the ME Chapter of the Appraisal Institute

DATE: Tuesday, June 7, 2011

TIME: 3:00 PM – Directors
5:00 PM – Networking
6:00 PM – General Business Meeting
6:30 PM – Dinner, Dessert
7:00 PM – Program

LOCATION: Howard Johnson; 155 Riverside St.; Portland, ME 774-5861

SPEAKER: Steve Levesque

TOPIC: Update on Brunswick Naval Base Redevelopment

Mr. Levesque is the Ex. Director of the Midcoast Regional Redevelopment Authority which is charged with the responsibility to implement the Reuse Master Plans for Naval Air Station Brunswick (NASB) and the Topsham Annex and manage the redevelopment of NASB, which has been designated to close in 2011. During his public sector career, he has served in the capacities of Director of Business Development for the ME Dept. of Economic and Community Development, Director of Development for the City of Lewiston, ME, and as Chief Planner for the Maine Land Use Regulation Commission. In his private sector career, he has worked for and owned several environmental management and community development consulting firms. Mr. Levesque holds a BA in Political Science and an MS in Environmental Studies (concentration in Urban and Regional Planning) both from California State University, Fullerton. He's a proud veteran of the United States Marine Corps.

COST: Please pay at the door or mail checks to Maine Chapter of the Appraisal Institute, 18 Vannah Avenue; Portland, ME 04103

Please regular mail/fax/email this form to Bob Pietroski ASAP:

MEMBER NAME: _____

NON-MEMBER NAME: _____

Please check Dinner Choice:

\$20.00 Chicken (with Marsala Sauce) \$24.00 Beef (Prime Rib au jus) \$20.00 Fish (Baked Haddock with Buttery Herb Crust)

Robert F. Pietroski, SRA – Executive Director
Maine Chapter of the Appraisal Institute
Tel/Fax: 772-8989 - 18 Vannah Avenue
Portland, ME 04103 info@maineai.com

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Legislative Update ~ March 18, 2011

“In the Hopper”

LD 826 – *An Act To Permit a Local Option Sales Tax.* (Sponsored by Rep. Dill of Cape Elizabeth; additional cosponsors.)

This bill authorizes a municipality to establish a local-option sales tax by referendum vote. The local sales tax rate may be up to 3%. 50% of the collected revenue is provided to the municipality, 25% of the collected revenue is provided to the county in which the municipality is located, and 25% of the collected revenue is provided to the state’s General Fund. At the municipal and county level, the sales tax revenue must be used to reduce the property tax commitment or county assessment.

LD 838 – *An Act To Make the Homestead Property Tax Exemption More Flexible for Municipalities and Remain Revenue Neutral for the State.* (Sponsored by Rep. Chase of Wells; additional cosponsors.)

This bill amends the law governing the Homestead property tax exemption by: (1) requiring the state to fully reimburse municipalities for the property tax losses associated with the exemption rather than just 50% of those losses; (2) reducing the just value of the exemption from \$10,000 to \$5,000 so that the 100% reimbursement obligation will not cost the state any more than its currently projected financial obligation; and (3) authorizing municipalities, through the adoption of an appropriate ordinance, to expand the value of the Homestead exemption. None of the property tax losses associated with the local-option exemption would be subject to state reimbursement, and the just value of the local-option exemption is limited to no more than two times the just value of the exemption that is fully reimbursed by the state (i.e., the local-option exemption value could not exceed \$10,000).

LD 1081 – *An Act To Provide a Property Tax Exemption for Family Burying Grounds.* (Sponsored by Rep. Harvell of Farmington.)

This bill exempts family burying grounds of ¼ of an acre or less from property taxation.

As reported in MMA’s Legislative Bulletin Vol. XXXIII No. 11 March 18, 2011

Legislative Update ~ April 8, 2011

Committee Rejects Any Adjustment to Tax Exemption “Standards”

An article in last week’s Legislative Bulletin described the five hour public hearing held on March 21st by the Taxation Committee over three bills that in very differ-

ent ways tried to address some serious issues, at least from the municipal perspective, with Maine’s overly generous, overly broad and somewhat unqualified policy governing tax exempt institutions.

- One of those bills, LD 238, dealt with the narrow issue of the motor vehicle excise tax exemption that is gratuitously provided to those exempt institutions over and above their blanket real estate tax exemptions.
- One of those bills, LD 149, provided an authority for municipalities, at local option, to impose limited service charges on the exempt institutions to cover some of the costs of the municipal services they directly receive.
- One of the bills, LD 405, would incorporate into Maine statute, for the first time in its history, a meaningful definition of what “charity” is.

It is hard to imagine how a broader array of public policy options to deal with this issue could be provided the Committee to work with.

The Committee wasn’t interested, however. On Monday morning this week, the Tax panel quickly and unanimously voted “ought not to pass” on all three bills. It is apparently the case that from the Legislature’s perspective the state’s policy on tax exempt institutions, such as it is, deserves no change whatsoever.

“In The Hopper”

LD 855 – *An Act To Treat Plantations in the Same Manner as Towns for Purposes of Tax Increment Financing.* (Sponsored by Sen. Thomas of Somerset Cty; additional cosponsors.)

This bill authorizes plantations to implement tax increment financing development districts and development programs in the same manner as is currently available to municipalities.

LD 1295 – *An Act To Amend the Process of Resolving Property Tax Abatement Disputes.* (Sponsored by Rep. Johnson of Greenville; additional cosponsors.)

This bill authorizes a property owner who has been denied a property tax abatement by the municipal assessor(s) to, instead of appealing the denial to the local Board of Assessment Review (BAR) or County Commissioners, submit to the municipal assessor(s) two appraisals of the subject property prepared by real estate appraisers. The municipal assessor(s) must either accept the average value of the property as determined by the appraisals or the assessor(s) must appeal to the BAR or County Commissioners challenging the validity of the appraisals.

LD 1138 – *An Act To Prevent Unnecessary Expulsion*



of Landowners from the Maine Tree Growth Tax Law Program. (Sponsored by Rep. Knight of Livermore Falls; additional cosponsors.)

This bill amends the law enacted in 2010 regarding the formal notice a landowner with property enrolled in the Tree Growth tax program must be given on the approach of the 10-year anniversary of the landowner's forest management plan. Under the compromise agreement enacted last year, the municipal assessor provides that formal notice within a 6 month window of the anniversary date, and in every case allows the landowner at least 120 days to provide the required update to the forest management plan. Under current law, if that update is still not provided in the required timeframe, the property is withdrawn from the Tree Growth program and the withdrawal penalties are applied. This bill does not allow the property to be withdrawn and the penalties applied if the deadline is still not adhered to. Instead, a maximum fine of \$100 would be applied for failing to meet the required deadline, and the landowner allowed an additional year to comply with the plan update requirement.

LD 1142 – An Act To Amend the Farm and Open Space Tax Law. (Sponsored by Rep. Knight of Livermore Falls; additional cosponsors.)

This bill requires all “farm related structures”, such as barns, farm stands, storage facilities and silos, that are located on property enrolled in the Farm and Open Space tax program to be assessed at their “current use” value rather than their “just value”.

LD 1401 – Resolution, Proposing an Amendment to the Constitution of Maine To Restrict Property Revaluations. (Sponsored by Sen. Collins of York Cty; additional cosponsors.)

This bill sends out to the voters a proposed change to Maine's Constitution that would: (1) allow no changes in the assessed value of a property unless there is a change in ownership, a change in type of land use or an expansion of the land use to increase income; (2) limit any increase in assessed value related to the expansion of the land use to increase income to the investment amount of the improvements; (3) limit any change in assessed value to the greater of the property's just value or the “appraised just value” of the taxable real property; (4)

require the equalized just value of a municipality to be set at 100% ; and (5) requires all changes in just value to subject to a real estate transfer tax, paid solely by the seller, and allocated to the municipality in which the property is located.

LD 1470 – An Act To Ensure Harvesting of Timber on Land Taxed under the Maine Tree Growth Tax Law. (Sponsored by Sen. Raye of Washington Cty; additional cosponsors.)

This “concept draft” bill proposes to amend the Tree Growth tax law in a going-forward way so that only property owners who are engaged in timber harvesting would be determined eligible to enroll in the Maine Tree Growth program.

As reported in MMA's *Legislative Bulletin*:

Vol. XXXIII No. 13 April 1, 2011 & Vol. XXXIII No. 15 April 15, 2011



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

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

Update on MMA's Legislative Agenda

LD #	Title & Sponsor	Status
180	<i>Resolve, To Change Rules Concerning Landfill Gas and Odor Management from Routine Technical Rules to Major Substantive Rules. (Emergency) (Sponsored by Rep. Ayotte of Caswell.)</i>	Committee vote: unanimous ought to pass.
238	<i>An Act To Limit the Vehicle Excise Tax Exemption Provided to Benevolent and Charitable Institutions and To Repeal the Exemption Provided to Literary and Scientific Institutions. (Sponsored by Rep. Celli of Brewer.)</i>	Killed in Committee.
297	<i>An Act To Allow Treasurers To Process Tax Lien Discharge and Sanitary District Sewer Lien Documents Using Facsimile Signatures. (Sponsored by Rep. Casavant of Biddeford.)</i>	Likely Committee vote: unanimous ought to pass.
333	<i>Resolve, Directing the Department of Environmental Protection To Amend Its Rules Regarding Snow Dumps. (Sponsored by Rep. Briggs of Mexico.)</i>	Compromise resolve: DEP to review licensing process.
375	<i>An Act To Exempt Boilers in Municipalities and Schoolhouses from State Inspection Requirements. (Sponsored by Rep. Gillway of Searsport.)</i>	Not yet introduced.
392	<i>An Act To Amend the Requirements for Publishing Municipal Legal Notices. (Sponsored by Rep. Hayes of Buckfield.)</i>	Not yet introduced.
451	<i>Resolve, To Study Adoption of the Streamlined Sales and Use Tax Agreement. (Sponsored by Rep. Dill of Cape Elizabeth.)</i>	Majority ought not to pass Committee report.
493	<i>An Act To Provide Municipalities with Reciprocal Rights To Rent Space for Street Lights on Utility Poles in Municipal Rights-of-way. (Sponsored by Rep. Harvell of Farmington.)</i>	Killed in Committee.
507	<i>An Act To More Closely Coordinate the Classification of Forested Farmland under the Farm and Open Space Tax Laws with the Maine Tree Growth Tax Law. (Sponsored by Rep. Curtis of Madison.)</i>	Not yet introduced.
539	<i>An Act To Build Accountability into the General Assistance Laws. (Sponsored by Rep. Strang Burgess of Cumberland.)</i>	Not yet introduced, included in budget bill.
578	<i>An Act To Allow Municipalities To Restrict the Possession of Firearms in Certain Circumstances. (Sponsored by Sen. Katz of Kennebec Cty.)</i>	Not yet introduced.
623	<i>An Act To Reestablish the Municipal Revenue Sharing Program as a Compact between the State and Municipal Governments. (Sponsored by Sen. Saviello of Franklin County.)</i>	Killed in Committee.
838	<i>An Act to Amend the Homestead Property Tax Exemption. (Sponsor: Rep. Kathy Chase of Wells.)</i>	Not yet introduced.
1223	<i>An Act Regarding InforME-based Credit Card Transactions. (Sponsor: Rep. Keschl of Belgrade)</i>	Not yet introduced.
1253	<i>An Act To Correct, Clarify, and Amend the Laws Governing the Enforcement of the Statewide Uniform Building Codes. (Sponsor: Sen. Saviello of Franklin Cty.)</i>	Not yet introduced.
Not yet printed	<i>An Act Regarding Maine's Freedom of Access Law. (Sponsor: Sen. Bliss of Cumberland Cty.)</i>	Not yet printed.



IAAO Webinar

Valuation of Skilled Nursing Facilities

On March 23, 2011, seven Assessors met at the Falmouth Town Hall for an IAAO webinar presented by Kevin Bradshaw, CAE, RMA, and Commercial Real Estate Supervisor for the Wyandotte County Kansas Appraiser's Office.

Mr. Bradshaw's 2 1/2 hour presentation included a history and description of Assisted Living (AL), Independent Living (IL) and Skilled Nursing (SNF) facilities. While he spoke about the three approaches to value, he focused on the development of the income capitalization approach for SNFs. The following is a summary of his 78 slide presentation.

In the 19th century, local governments sent their impoverished citizens to "poor farms" or almshouses where conditions were "barely tolerable to horrific". Criminal and mentally ill patients were housed with the frail elderly. Beginning in 1935, laws and policies have changed conditions.

1935 Social Security Act signed by President Roosevelt; included matching grants to each state for Old Age Assistance (OAA) for retired workers.

1954 Medical Facilities Survey and Construction Act;

provided grants for the construction of nursing homes "in conjunction with a hospital".

1965 Medicare and Medicaid; spurred the growth of nursing homes.

1972 Public Law 92-603; new Medicaid policy to reimburse SNFs for actual expenses limited by costs to comparable facilities.

1987 Omnibus Budget Reconciliation Act signed by President Reagan; first major revision of the federal standards for SNF emphasizing quality of life.

1997 Balanced Budget Act; cut the Medicare funds to nursing homes by using a single adjusted rate for reimbursement.

2010 Patient Protection and Affordable Care Act (PPAC) signed by President Obama; includes changes to dementia management, pre-employment abuse training, employee background checks and requirement to notify residents of facility's closing.

The three primary types of nursing facilities provide:

AL: long-term care including meal service, if desired, weekly linen service and limited medical services. AL is for people who are independent but need some help with daily activities.

IL: limited services, if desired, to those who can live independently.

SNF also known as long-term care or nursing home: complete daily nursing care for frail residents. The levels of care are known as Skilled, Intermediate, Custodial and Special Memory (Alzheimer's).

Mr. Bradshaw briefly touched upon the pros and cons of the cost and sales comparison approaches to value. Since the income approach is most appropriate for properties bought and sold for their income-producing capabilities, Mr. Bradshaw's presentation included 24 slides demonstrating the income and expense considerations for SNFs. His recommended unit of comparison is income and expenses per bed. The important first step is to determine the number and mix of beds - private pay, Medicare Parts A & B, Medicaid and VA.

Mr. Bradshaw recommended the following websites as sources for information regarding SNFs:

www.managedcaredigest.com; www.nic.org; www.levi-nassociates.com and www.seniorhousingnews.com and IAAO Library's LibraryLink is a great online catalog of resources at www.iaao.org.

This webinar was approved for 2.5 hours of continuing education.

Mark Your Calendars

2011 Maine Property Tax School

August 1 - August 5

UMaine Hutchinson Center

Belfast, Maine



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Make Your Plans & Reservations Early !

REMINDER:

Boards of Assessment Review

Thursday, May 12, 2011

4:00 to 7:00 p.m.

Maine Municipal Association

Augusta, Maine

This Seminar will cover an overview of the Board of Assessment Review (BAR) process, an overview of applicable Maine law, and the nuts and bolts of preparing for and conducting a BAR hearing. Sample forms and written decisions will also be discussed.

You can register online at: www.memun.org
(Please note that registration closes 3 days prior to the workshop date. Walk-in registrations are welcome the day of the workshop.)



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CMVTI Class Reunion at Old Orchard Beach with Instructor, Herb Cushing. Can you identify the assessors?

REMINDER:

MAAO Annual Northern Maine Spring Training

Friday, April 29, 2011

Northern Maine Community College |
Keegan Room at Reed Commons

Presque Isle, Maine

You can register online at: www.memun.org
(Please note that registration closes 3 days prior to the workshop date. Walk-in registrations are welcome the day of the workshop.)

If you have any questions about the workshop, or wish to cancel, please call Melissa Carver at MMA at 1-800-452-8786, ext. 2299 (Augusta area: 623-8428)

Blasts From the Past

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

At a meeting of the Officers and Executive Board of the MAAO held at the MMA building in Augusta on November 6, 1980, it was voted that Roger Morrison continue as the representative of the MAAO to the Bureau of Taxation Advisory Committee.

Past President Grace Emmerton will continue to be the representative to the Governor's Advisory Committee.

Officers were President Gerry Daigle, VP Helen Tupper, Past President Grace Emmerton, Sec/Treas Phil Hill and Board members Nancy Weeks, Steve Grant, Laureen Stuart, Claire Harriman, Robert Worthley and Ron Hawes.



STATE OF MAINE CHAPTER

International Association of Assessing Officers



The February issue of Fair & Equitable includes an article entitled “It’s Time for a Change” by Richard H. Hoffman, CAE. The article includes several key points that we as assessors deal with any given day in our profession for example: total quality management, as well as attitude of taxpayers. This article reminds us to do a little soul searching within our own busy day to reflect on the good deeds we as assessors have accomplished in the last 12 months.

It also includes:

The Assessors Creed:

- I am an assessing professional and I am truly proud of it.
- I have been called to one of the most important functions of government.
- I carry out my job with pride and excellence.
- I serve all people fairly and equally, regardless of who they might be.
- I show no favoritism.
- I do what is right.
- I do what is responsible.
- The wheels of government turn better because I am here.

In summary, Mr. Hoffman states, the assessor’s creed is something we might want to revisit. I see so much negativity about our jobs, and yet assessors are the most important people in terms of raising local government revenues and treating people fairly.

It has been more than 30 years now that I have been serving government officials and never once have I heard someone say “I want you to lower his or her value because of who they are or what they mean to the assessing official.” I think that is tremendous. I think it speaks well of the people in this business.

Let’s do everything we can to raise the morale of assessors. Because of what they do and how they do it, we are a better world.

The whole article can be viewed in the February issue of IAAO’s Fair & Equitable

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

The International Association of Assessing Officers (IAAO)

Congratulates the following members for their years of membership:

25 Years Marian Anderson, Richmond

Correction to January 2011 issue: 25 Years Marian Robinson, Thomaston