



Meets & Bounds

January 2012

Maine Association of Assessing Officers

President's Message



Happy New Year, I trust you are excited about a new year of assessing? With slow sales and tight budgets it's sure to have it's challenges. They predict another 5 years, lets hope they are wrong.

I started the new year updating the rolatex file for contact names and numbers.

After 30 years it amazed me of all the old contacts that have moved on and the new ones to add. The State of Maine has been blessed

with the many professional assessors in the past and the many new ones who have joined the ranks. The MAAO is blessed with a great Board and I look forward to a fun and educational two years as president.

Marc Perry promises to bring me up to date with technology, wish him luck and I trust you will join me as we move forward in this fast pace world.

Any topic or issue please contact a board member and we will work to make 2012 a great year for the MAAO membership.

Darryl McKenney, MAAO President ▲



WEIRD AND WACKY BUILDINGS AROUND THE WORLD

The Toilet-shaped house, in Suwon (South Korea). South Korean sanitation activists marked the start of a global toilet association right here on November 21, 2007, by lifting the lid on the world's first lavatory-shaped home that offers plenty of water closet space. ▲

MAAO BOARD

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E-mail: assessor@waldoboromaine.org

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Phone: 363-1005
E-mail: rmace@yorkmaine.org

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Phone: 724-7475
E-mail: mhoy5@roadrunner.com

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Phone: 626-2320
E-mail: lisa.morin@augustamaine.gov

Mike D'Arcangelo, Town of Gorham
Phone: 222-1600
Email: mdarcangelo@gorham.me.us

Ruth Birtz, Town of Lincoln
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E-mail: assessor@lincolnmaine.org

Sue Varney, Town of Wiscasset
Phone: 882-8200
E-mail: assessor@wiscasset.org

William Healey, Jr., Town of Cumberland
Phone: 829-2204
E-mail: bhealey@cumberlandmaine.com

Beth O'Bar, City of Caribou
Phone: 493-3324 ext. 222
Email: taxassessor@cariboumaine.org

MEMBER PROFILE



Beth O'Bar is MAAO's newest Board member. Beth is currently the assessor for the City of Caribou.

In 1987, Beth was hired to work with Assessor Claire Randolph and Code Enforcement Officer/ Housing Director David Ricker. In 1992, these offices were split and Beth remained with the CEO/Housing Director as the Occupancy Specialist for Section 8 Housing. She worked for ACAP Housing Services from 1996 – 1999; then returned to the City as the Family Self-Sufficiency Coordinator for the Housing Program. In 2006, she was notified of Claire's plan to retire and was asked if she was in-

terested in pursuing her CMA and training for the position. Beth became a CMA in 2006. In January of 2007, she was appointed Assessor shortly before Claire retired in February.

What Beth loves most about her job is field work and meeting people. The least favorite part is processing the BETE and BETR programs.

Beth was born in Fort Fairfield and grew up in Limestone. During Junior High, her family moved away from the County; first to Thomaston and then Oxford where she graduated from Oxford Hills High School in 1985. She attended Casco Bay College in Portland and graduated from Northern Maine Community College in 1987.

Caribou has 4,500 parcels and 334 personal property accounts with a taxable value of \$274,025,100.00. According to the last census, there are 8,189 residents.

Beth and George have been married since 1987 and will celebrate their 25th anniversary in August. They have three children – Kenney age 22 who works for Lanes Construction, Kaitlyn, age 18, who attends the University of Maine Fort Kent, and Kimberly, age 17, a senior in High School.

Beth loves camping and boating at Long Lake (the northern one) with her family and enjoys reading, knitting/crocheting, cross stitching, and making cards. Her favorite item in her refrigerator right now is the left-over turkey that is going to become a turkey pie and hot turkey sandwiches. ▲

Membership Questions?

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

www.memun.org

Do You Know The Difference Between Error In Assessment And Error In Valuation?

Question: We have a taxpayer who has been assessed since 1874 for more acreage than he actually owns. He wants abatement for the full 30 years. We think we are limited to the three-year abatement for illegalities, errors or irregularities in assessment. Who is correct?

Answer: Neither of you. Tax abatements of this variety are strictly governed by 36 M.R.S.A. 841 (1),

Which authorizes an abatement for up to three years back from the date of commitment for any “illegality, error or irregularity in assessment.” An assessment for more acreage than the tax-payer actually owns is *not* an illegality, error or irregularity in assessment however.

According to Main’s courts, and overestimate of acreage, or any misclassification of property resulting in an assessment that is too high, is an error in *valuation*. An *illegality*, error or irregularity in an assessment, such as assessing property that is tax-exempt or a clerical mistake that results in over taxation, is different. This difference is important because, according to 36 M.R.S.A. 841(1), errors in valuation can only be abated back one year from the commitment. For more on tax abatements and the reasons for these distinctions, see “tax abatement time limits” *Maine Townsman* February 1999 (By R.P.F.) ▲

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 and mail to:

Beth O’Bar
 Chair Scholarship Committee
 25 High Street
 Caribou, Maine 04736

Before the deadline of April 1st. ▲

Congratulations to the following Maine Assessors

for their notable IAAO anniversaries!

Bob Whiteley (Belfast) ~ 40 years

Judy Matheiu (Winslow) ~ 25 years

Dan Robinson (Kennebunk) ~ 15 years

Susan Russo (Scarborough) ~ 5 years ▲

Upcoming Events!

Boards of Assessment Review
 April 26, 2012
 Augusta – MMA

Northern Maine Spring Training
 April 27, 2012
 Presque Isle – Northern Maine
 Community College

2012 Board of Directors Meeting Date

March 9	10:00 a.m.	MMA - Augusta
May 18	10:30 a.m.	MMA - Augusta
July 20	10:00 a.m.	MMA - Augusta



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

Please contact Rick Mace or a Director if you have any news for the newsletter.



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:

Beth O'Bar
Chair Scholarship Committee
25 High Street
Caribou, Maine 04736

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

Legislative Update

**In The Hopper from the *Legislative Bulletin*,
January 6, 2012**

***An Act To Amend the Laws Governing Discontinued Town Ways.* (Sponsored by Sen. Saviello of Franklin Cty.)**

LD 1596 – Under existing law, a public easement is generally retained when a town way is formally discontinued by the local legislative body. This bill authorizes the municipal officers to propose placing restrictions on the public easement as part of the discontinuation order approved by the town meeting or town or city council. Those restrictions could include but not be limited to seasonal use, time of day, and/or motorized vehicle limitations.

***An Act To Amend the Circuit Breaker Program To Include Claimants Occupying Property Pursuant to a Trust and To Require Proof of Payment of Rent.* (Sponsored by Sen. Plowman of Penobscot Cty; additional cosponsors.)**

LD 1680 – This bill makes two substantive changes to the state’s “Circuit Breaker” program which provides cash rebates to qualifying property owners and renters for the purposes of property tax and rent relief. Under current law, a person can be eligible for Circuit Breaker benefits if the subject property is held in a “revocable living trust”. This bill expands the category of trusts in which the property may be held which would nonetheless allow the actual inhabitant of the property to receive Circuit Breaker benefits. The bill also requires renters applying for benefits to show proof that the claimed rent was actually paid during the year for which application is made.

***An Act To Amend the Law Governing Abatements of Property Taxes for Infirmary or Poverty.* (Sponsored by Rep. Keschl of Belgrade; additional cosponsors.)**

LD 1693 – This bill makes three changes to the current statutory interface between the state’s Circuit Breaker property tax rebate program and the local property tax systems and the poverty abatement process. Specifically, the bill: (1) establishes that a Circuit Breaker benefit is deemed available to the applicant for the purpose of contributing to the public charges, referring to a poverty abatement standard; (2) requires an applicant for a Circuit Breaker benefit to provide proof that the property tax obligation upon which the application for relief is being made was actually paid; and (3) prohibits an applicant from applying for Circuit Breaker benefits with respect to a property tax obligation that was abated at

the local level.

Tree Growth

There are two carryover bills governing the Tree Growth tax program. As printed, LD 1138 provides a

substantial break to people who fail to update their forest management plans by the 10-year deadline by providing them another year to perform that task rather than withdrawing the property from the Tree Growth program. LD 1470 is a “concept draft” bill that 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 a concept draft bill, no details are provided about how that would be accomplished. Those details are left up to the Tax committee to develop. No public hearing was held last spring on LD 1470. The Taxation Committee has tentatively scheduled the public hearing on that bill for early January. The public hearing held for LD 1138 drew out some powerful testimony from municipal officials in coastal towns located in Washington and Hancock Counties demonstrating the enormous and undeserved property tax dodge that some waterfront landowners enjoy without paying the slightest attention to actual timber harvesting. In one case in the Town of Surry, the owner of an essentially residential “Tree Growth” parcel with a market value of \$646,000 pays just \$10 in taxes. In Lamoine, the taxes on a \$415,000 “Tree Growth” parcel are \$21. At the work session on the bill, the Committee voted to carry over the legislation but without particular comment or direction. Some of the interested parties from the environmental, woodlot owners and municipal communities have been engaging in an informal exploration of combining these two bills into a package that would address to some degree each of their respective interests. An outline of that package could include the following:

- If a person fails to update the forest management plan by the 10-year deadline, even after receiving the mandatory notices from the town, instead of the property being automatically withdrawn from the Tree Growth program it would be automatically converted to an Open Space enrollment for a one year period.
- When any property is converted from the Tree Growth program to the Open Space program, and then subsequently withdrawn from a “current use” tax category altogether, the Tree Growth withdrawal penalty is applied rather than the Open Space withdrawal penalty for the first 10-year period after conversion. This is already the

Legislative Update

law with respect to conversions from the Tree Growth program to the Farmland program.

- With respect to Tree Growth enrollments within the shoreland zone, when a building exists (for all new enrollments) or when a new building is being constructed (going forward), the minimum building lot and the minimum required shore frontage would be excluded from enrollment. This is already current law with respect to all Open Space enrollments.

- All Tree Growth landowners, at the time of initial enrollment and at the time of all 10-year updates, must positively affirm on their application or update that the primary use of their Tree Growth parcel is commercial timber harvesting, and all other uses are clearly subordinate to that use. It remains to be seen if this kind of compromise package can gain any traction among the interest groups and with the Taxation Committee. ▲



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MAINE REVENUE SERVICE CONTACT INFORMATION

Alphabetical Listing

Clark, Darlene	Unorganized Territory Tax Information	207-287-4783
Doiron, Bob	Supervisor of the Unorganized Territory	207-287-4789
Ellis, Linda	Current Use Programs, Reimbursements	207-287-6939
Glazier, Jeff	Municipal Services Receptionist	207-287-2013
Kendall, Jeff	Training and Certification	207-287-4786
Larrabee, Laura	Unorganized Territory Receptionist	207-287-4785
Ledew, David	Director of Property Tax Division	207-287-4790
Lunsford, Jeff	Telecommunications Tax, Commercial Forestry Excise Tax, BETE	207-287- 1971
Maringola, Deb	Excise Tax and Transfer Tax	207-287-2012
Philbrick, Nichole	Unorganized Territory Appraiser	207-287- 5243
Randall, Sandra	Unorganized Territory Tax Information	207-287-4791
Rogers, Mike	Supervisor of Municipal Services	207-287-4787
Thomas, Laurie	Municipal Services Tax Section Manager	207-287-6029
Whynot, Lisa	Unorganized Territory Appraiser/Mapper	207-287-4788

Category Listing

Animal Waste Facility Reimbursement	207-287-6939	or	207-287-6029	Linda Ellis	Laurie Thomas
BETE	207-287-1971	or	207-287-6029	Jeff Lunsford	Laurie Thomas
Commercial Forestry Excise Tax	207-287-1971	or	207-287-6029	Jeff Lunsford	Laurie Thomas
Current Use Programs	207-287-2013	or	207-287-4786	Jeff Glazier	Jeff Kendall
Director of Property Tax	207-287-4790			David Leden	
Elderly Deferred Program	207-287-6939	or	207-287-6029	Linda Ellis	Jeff Kendall
Excise Tax	207-287-2012	or	207-287-2014	Deb Maingola	Jeff Kendall
Farm Land Program	207-287-2013	or	207-287-4786	Jeff Glazier	Laurie Thomas
Homestead Exemption	207-287-2013	or	207-287-4786	Jeff Glazier	Laurie Thomas
Homestead Reimbursement	207-287-6939	or	207-287-6029	Linda Ellis	
LURC Assessment Fee	207-287-6939	or	207-287-6029	Linda Ellis	Laurie Thomas
Municipal Services Main Line	207-287-2013			Jeff Glazier	Jeff Kendall
Municipal Valuation Return	207-287-1971	or	207-287-6029	Jeff Lunsford	
Open Space Program	207-287-2013	or	207-287-4786	Jeff Glazier	Jeff Kendall
Property Tax Main Line	207-287-2011				
Publications	207-287-2013			Jeff Glazier	
Real Estate Transfer Tax	207-287-2012	or	207-287-4786	Deb Maringola	Jeff Kendall
State Valuation	207-287-4787	or	207-287-1971	Mike Rogers	Jeff Lunsford
Supervisor of Municipal Services	207-287-4787			Mike Rogers	
Supervisor of Unorganized Territory	207-287-4789			Bob Doiron	
Telecommunications	207-287-1971	or	207-287-2013	Jeff Lunsford	Jeff Glazier
Training and Certification	207-287-4786	or	207-287-2013	Jeff Kendall	Jeff Glazier
Tree Growth Program	207-287-2013	or	207-287-1971	Jeff Glazier	Jeff Lunsford
Unorganized Territory	207-287-4785			Laura Larrabee	Jeff Glazier
Veteran Exemption	207-287-2013	or	207-287-1971	Jeff Glazier	Jeff Lunsford
Veteran Reimbursement	207-287-6939	or	207-287-2013	Linda Ellis	Jeff Glazier
Working Waterfront Program	207-287-4786	or	207-287-2013	Jeff Kendall	Jeff Glazier



Maine Association of Assessing Officers



2012 - 2013 Advertising Order Form

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It is time to renew your ad for MAAO's dayplanner, newsletter (Meets & Bounds), or both. By selecting one or more of the options below, your ad will reach over 200 Maine Assessors and municipalities who may be searching for consultants, revaluation firms, mapping companies, software vendors etc.

Please select one or more of the categories you wish to have your business advertised in:

	Description	Price	Line Total
<input type="checkbox"/>	MAAO Dayplanner only (Business card size) The MAAO Dayplanner will first be available for the MAAO Fall Conference September 26-28 th at Sebasco Harbor Resort. Also they will be available at the MMA Annual Convention on October 3 & 4.	\$100.00	
<input type="checkbox"/>	MAAO Dayplanner & (4) issues of newsletter (Business card size)	\$150	
<input type="checkbox"/>	"Meets & Bounds" Newsletter Only (4) issues (Business Card Size) Meets & Bound is the MAAO's Quarterly Newsletter, an informative resource that is mailed to all of our members.	\$75	
<input type="checkbox"/>	"Meets & Bounds" Newsletter Only (4) issues (1/4 Page Ad)	\$280	
<input type="checkbox"/>	MAAO Dayplanner & (4) issues of newsletter (1/4 Page Ad)	\$350	
<input type="checkbox"/>	Newsletter Only (4) issues (1/2 Page Ad)	\$425	
<input type="checkbox"/>	MAAO Dayplanner & (4) issues of newsletter (1/2 Page Ad)	\$480	
<input type="checkbox"/>	MAAO Web Page Advertisement (1 Year) For just \$150 per year, your firm can have a meaningful presence on the MAAO web page. The subscription runs from September 1 to August 31 each year and can also be pro-rated to as little as six months to start (\$75).	\$150	

(Please see reverse side for Advertising Guidelines)

Total:

Send all correspondence to:
 Melissa Carver, Administrative Assistant II
 MAAO
 60 Community Drive
 Augusta, ME 04330
 Phone: 207- 623-8428 x 2299
 Fax: 207- 626-5947

 Contact Person Date

Deadline: August 1, 2012

Advertising Order Form Instructions

Please make checks payable to MAAO

Mail ad order form, check, and original copy of your ad (business card, etc)*

**To: Melissa Carver
MAAO
60 Community Drive
Augusta ME 04330**

Email: mcarver@memun.org

***To ensure good quality printing, please provide an original business card, or hard copy of your ad, etc; no photocopy please. You may submit your ad either via hard copy or electronically. A PDF File is the preferred format – but we also accept TIFF and EPS file formats with the following guidelines:**

- 1. PDF format – Grayscale or CYMA color mode at 600 dpi resolution (test and line art) and 300dpi resolution for ads with fonts and mages embedded.**
- 2. TIFF format – can be Grayscale or CMYK color mode at 600dpi resolution**
- 3. EPS format – Black & White, Grayscale or CMYK color mode at 600dpi resolution – all fonts converted into outlines and a copy of any images or art placed in the EPS File must be provided.**

***All images need to be at least 600 dpi.**

Electronic ad for the newsletter: please send the ad to lisa.morin@augustamaine.gov

Dayplanner space is only available for a business card size ad.

**Please see policy regarding advertising on MAAO's Web Page @
http://www.maineassessors.org/images/PDF/MAAO_2007_Website_Adv_Policy.pdf**

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MAAO Secretaries Report

▲ By Tammy Brown, Town of North Haven, MAAO Secretary

The MAAO Board met on December 9, 2011. As part of our year end meeting, committee chair were elected. The following is a list of Committees and the chairs, if you would like to assist with a committee and the chair has not contacted you please feel free to contact them.

Secretary: Tammy Brown

Treasurer: Martine Painchaud

Audit/Finance: Mark Caldwell

Audit committee: Susan Varney

Lisa Morin

Calendar/Advertising: Lisa Morin

Newsletter: Rick Mace

Ethics Committee: Ruth Birtz

Legislative Committee: Mike D'Arcangelo

Membership Committee: Roger Hoy

Awards/Scholarship Committee: Beth O'Bar

Technology Committee: Marc Perry

Education Committee: Bill Healey

Conference Committee: Susan Varney

Historian: Anne Gregory

The Board set the meeting calendar for year 2012. That calendar is listed elsewhere in this issue.

The Board reviewed the service agreement for the contract with MMA for year 2012. The board once again voted to continue the contract with MMA. The services we gain from this partnership are huge to our association.

The next scheduled board meeting is March 9th at 10:00 at MMA in Augusta.



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MAAO 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.



STATE OF MAINE CHAPTER



International Association of Assessing Officers



As an editing note, the November issue of Meets & Bounds stated the incorrect organization name that granted Rick Mace the Sherry Vermilya Award. Please accept our apologies for this error.

At the Annual MAAO Fall Conference Rick Mace received the Sherry Vermilya Award given by NRAAO, presented by Paul Lesperence.

The International Association of Assessing Officers (IAAO)

Congratulates the following members:

Linnell Montisano Geronda, Town of Rumford and **Susan E. Russo**, Town of Scarborough, for 5 years of membership. **Daniel J. Robinson**, Town of Kennebunk, for 15 years of membership. **Judy Mathiau**, Town of Winslow, for 25 years of membership. **Robert F. Whiteley**, City of Belfast, for 40 years of membership.



Meets & Bounds

MAAO JANUARY 2012 NEWSLETTER

www.maineassessors.org

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