



Meets & Bounds

July 2012

Maine Association of Assessing Officers

President's Message



I trust you all have had a smooth spring and have completed all of your inspections. I had this one property that the owner posted, and I have noted on the card to call first. So I call to schedule an appointment to assess his property and find out that the number had been changed. I drove down the driveway and saw

what I needed (and also got the new phone number from the gardener). Next I get the formal email stating: *"Any unauthorized visit from any Town official, employee, or agent for other than social purposes will be considered trespassing"*. Social means characterized by friendly relations. You mean to tell me that the assessors' agent discovering unpermitted structures (a movable green-

house put together with nuts and bolts and temporary anchors) is not considered friendly relations?

This was from the friendly farmer that notes the financial burden of \$4,000 for his farm structures in today's economy equals 2 breedings from his top male, and he only received 1 payment for a breeding this year. Sounds like a new law may be proposed: You only need to pay taxes if your top male is used? I can't keep a straight face so it looks like I'm in trouble again!

Please check out the educational offers being lined up for the fall:

- July 30 to August 3 is tax school in Belfast,
- September 26 to 28 is the Sebasco Conference, and
- October 3 to 4 is the MMA Convention in Augusta.

I look forward to seeing you at each event and the lively discussions on the joys of assessing!!!

Darryl L. McKenney, President

Maineland CONSULTANTS

Real Estate and Appraisals
Environmental Services
Flood Determinations
Mortgage Inspections

774-6226 • FAX 774-2503

admin@mainelandconsultants.com
30 Exchange Street, Portland, ME 04101



Eastern Appraisal & Consulting, Inc. Valuation & Advisory Services

H. Randolph Glennon, III, CRE, MAI, MBA
President

Two Monument Square, Portland, Maine 04101
(207) 772-1112 • Fax (207) 772-0829

Web site: www.easternac.com • Email: rglennon@easternac.com



MAAO BOARD

PRESIDENT

Darryl McKenney, Town of Waldoboro
Phone: 832-5369
E-mail: assessor@waldoboromaine.org

VICE PRESIDENT

Rick Mace, Town of York
Phone: 363-1005
E-mail: rmace@yorkmaine.org

SECRETARY

Tammy Brown, Town of North Haven
Phone: 867-4433
E-mail: tammybrown4139@aol.com

TREASURER

Martine Painchaud, Town of Eliot
Phone: 439-1813
E-mail: mpainchaud@eliotme.org

FIRST PAST PRESIDENT

Tammy Brown, Town of North Haven
Phone: 867-4433
E-mail: tammybrown4139@aol.com

SECOND PAST PRESIDENT

Anne Gregory, Town of Falmouth
Phone: 781-5253
E-mail: agregory@town.falmouth.me.us

Directors

Marc Perry, Town of Bar Harbor
Phone: 288-3320
E-mail: marc@barharbormaine.gov

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

Mark Caldwell, Town of Farmington
Phone: 778-6530
E-mail: assessor@farmington-maine.org

Lisa Morin, City of Augusta
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
63 Main Street
Lincoln, ME 04457-1496
Phone: 794-3372 Fax: 794-2606
E-mail: assessor@lincolnmaine.org

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

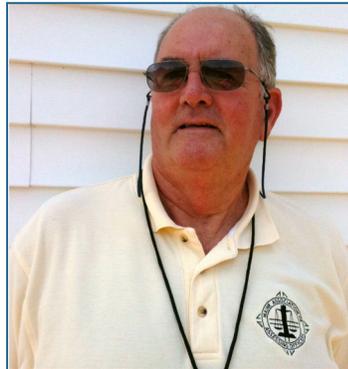
William Healey, Jr., Town of Cumberland
Phone: 829-2204
E-mail: bhealey@cumberlandmaine.com

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

MEMBER PROFILE: Roger Hoy

By Anne J Gregory, CMA, Assessor, Town of Falmouth

email: agregory@town.falmouth.me.us



Roger Hoy has been an MAAO Board member since 2005. He currently serves as Chair of the Membership committee.

Roger was born in Washington DC where his father served as a pilot for the Navy and TWA. When Roger was four years old he contracted polio. His family moved to Minnesota so Roger could be admitted to the Sister Kenney Institute of the Mayo Clinic. He was quarantined for a year, even from his family. After returning home, Roger was bedridden for another year but began to walk after fall-

ing out of his bedroom window when the boy next door invited him to come out and play.

Roger attended a private high school in West Newbury Massachusetts and Parsons College in Fairfield, Iowa along with two of his six sisters because tuition was a bargain. If two family members were enrolled, a third family member could attend for free. After college, Roger spent the next five years managing the Village Green Restaurant & Motel in Danvers, Mass.

Roger's first contact with the assessing world was working for the H. L. Yoh Company during the Peabody revaluation. The company's appraisal division was sold to CLT. In 1979, Roger was hired by Whipple, McGann & Darcy, a revaluation company, bought out by McGee & McGann (now VGSI). He was then hired by Day & Zimmermann to assist in the appraisal of Penn Central Railroad's holdings for the US government. Roger's territory was from Manhattan Island to DC. At the time, the Pan Am building, built over Grand Central station, paid Penn Central one million dollars per year for the air rights. For the next several years, Roger worked for Appraisal Surveys during the revaluation of Hartford, Conn., and for MMC completing several revaluations in Massachusetts.

In 1980, the call of the wild beckoned, and Roger, along with a sister's friend, headed for Alaska where Roger started a business shipping fresh salmon to the east coast. At the end of fishing season in 1984, he headed back to Danvers and then spent six years selling cemetery property and fixing up older homes in DC during the winter. He moved to Dresden Maine in 1989 and lived at the Green Point Farm. In 1990, he was hired by MMC for the Waterville revaluation and then the South Portland personal property revaluation where he met Gail Gantick of G & K, a personal property appraisal company. He appraised personal property with Gail for numerous Maine municipalities. He was hired by Brunswick in 1998 and left in 2009. After enjoying retirement for several years, Roger is back with VGSI preparing for the Casco revaluation.

Roger likes the variety of work and the people you met while assessing but dislikes the politics of working for the government. His hobbies include fishing and being outdoors especially enjoying his property in New Brunswick. His favorite food is his mother's West Virginia corn pudding. Roger has two daughters. He and his wife Martha live in West Gardiner where they enjoy spending time with four grandchildren. ▲

MAAO Secretaries Report

The MAAO Board met on May 11th, 2012. At that meeting the board discussed the educational offerings that were held in March and April. All workshops were well attended and the responses from the participants were very helpful for future workshops. Thank you to these who attended these workshops. It is the goal of the MAAO Board to offer educational classes that are timely and current to the present day situations. If you have any suggestions regarding a future topic for a workshop, please contact a board member.

A large part of the meeting was spent on continuing plans for the Fall Conference that will be held at Sebasco Harbor Resort once again this year. In case you didn't know, 2012 is the 60th Anniversary for the Maine Association of Assessing Officers. We have some pretty exciting things planned for the Fall Conference. Like last year, we will be holding the MAAO Annual Meeting at the luncheon on Thursday afternoon.

By now I hope you have all seen Anne Gregory's email asking for assistance in finding addresses for the Past Presidents of MAAO. It is our intention to invite all the Past President to the Annual Meeting to recognize

their efforts as presidents and their dedication helping to shape MAAO into the organization it is today. There have been a total of 44 different presidents over the years, many who have served multiple years.

If you know the address of any of any past president(s) please email Anne at agregory@town.falmouth.me.us

The next MAAO Board Meeting will be held on August 3rd at MMA in Augusta at 10:00. If you have anything you would like the board to take up, please contact any board member. ▲

Until next time.....

Respectfully submitted by, Tammy Brown

2012 Board of Directors Meeting Dates

Aug. 3	10:00 a.m.	MMA - Augusta
Sept. 26-28	Fall Conf/Annual Mtg	Sebasco Harbor Resort
Oct. 3-4	MMA Ann. Convention	Augusta Civic Center



Now offering Tax Billing & Collections, Permitting and Licensing Software

Serving Maine with a Proven Team of Appraisal and Technical Professionals



- ▶▶ Integrated Technology and Appraisal Expertise
- ▶▶ Over 120 Employees to Serve Maine Assessors
- ▶▶ Customer Support with Same Day Turnaround, Annual User Group, Monthly Training Classes
- ▶▶ Web Based Public Access to Assessing Data and On-line Client Forum

More than 30 years providing power and flexibility in CAMA software for the New England area



Call us today at **800.628.1013** ext 2

www.vgsi.com



Blasts From the Past

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

MAAO will celebrate its 60th anniversary this year. The MAAO Constitution and By-Laws were adopted on August 26, 1952 in Orono, Maine. The earliest records indicate that W. L. Roach was President and Gerald Clark was Vice President from 1961 to 1962. The earliest minutes are dated February 8, 1977. If anyone has any documents for the archives, please send them to MAAO's Historian, Anne Gregory. Archived documents will be available at the Fall Conference for viewing.

MAAO's first newsletter was published in November of 1981. The first article was a request to the members for a name. In the March 1982 issue, Dan Sanborn's suggestion of "Meets" & Bounds was chosen as the newsletter's masthead.

The May 1982 issue included the following poem:

THE ANNUAL ASSESSOR'S SCHOOL

Though we attend the Bowdoin School
To see what we can learn,
About the things Assessors do,
Cash for their town to earn,
There is no doubt that most of us
Have something else in mind
When we walk out that office door
And leave complaints behind.

To some it means a change of pace
And letting down our hair,
Or sitting in the dining hall

To see who else is there;
Still others seek the tennis court,
Or thrash around the pool,
Oh, yes, there are so many things
That calls us back to school.

To stroll around the campus;
An early morning shower;
To stuff ourselves with lobster
After the "Happy Hour";
To sit in on a game or two,
With cards instead of pegs;
To line up in the morning, for
Some toast and "home made" eggs.

But there are other reasons, too,
Why most of us are here;
We come to freshen up our minds;
To get ourselves in gear;
To learn the new assessment laws;
Improve our daily score;
To serve our own community
Much better than before.

Those overworked instructors, who
Confront us every day,
Have put in many hours
To help show us the way,
And when we head for home again,
We hope they'll understand
That next year's Maine Assessor's School
Is a'ready in our plans. ▲

--Richard C. Beckwith, Assessor, Farmington, Maine

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

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



Making a Difference for Maine's communities.

- > Long-Term Borrowing
- > Cost Effective Financing
- > Free Reliable Financial Advice
- > Lower Costs of Issuance

Call us when you need capital financing for your next project.
Let us put our AAA Credit Rating to Work for You.

127 Community Drive • P.O. Box 2268 • Augusta ME • 04338-2268 • (207)622-9386 •

Hamlin Associates, Inc.
PROPERTY TAX ASSESSORS & CONSULTANTS
625 State Hwy 150 Parkman, Maine 04443
TELEPHONE 207-876-3300
FAX 207-876-3330

Elizabeth Morin C.M.A.

Joshua M. Morin C.M.A.

David M. Hession C.M.A.

Tracy L. Morin C.M.A.

COMPLETE & COMPREHENSIVE ASSESSING SERVICES

Update from MAAO Education Chair Bill Healey

I know everyone is busy getting their tax rolls ready for commitment but I hope you are still getting a chance to enjoy the summer weather! It's hard to believe that the 2012 MAAO Fall Conference is only 2 months away. The MAAO Conference Committee has put together another great program for you this year. We are again offering sessions that cover a wide range of assessing topics. This year's presenters include Kellianne Nagy and Michelle Jones of Time Warner Cable, Paul Chill of Deloitte Financial Advisory Services, Attorneys Rob Crawford, Shana Cook Mueller, and N. Joel Moser of Bernstein Shur, Attorney Gaylord Wood of Wood & Stuart P.A., Michael Fedele Property Tax Manager for United Technologies, Geoff Herman of MMA, and David

Ledew of Maine Revenue Services. I'm sure you will find the educational offerings timely and topical and the presenters to be well versed in the subject matter. Jeff Kendall of MRS has approved the entire Conference for 17.5 credit hours. I look forward to seeing all of you at Sebasco in September!

Also, the MAAO will be co-sponsoring a number of sessions at this year's MMA Convention in October. Jeff Kendall has approved the MAAO co-sponsored sessions for assessor credit hours. Please see the Maine Townsman and MMA website for more information on the MMA Convention ▲

Bill Healey, MAAO Education Chair

MAINE ASSOCIATION OF ASSESSING OFFICERS PAST PRESIDENTS

W.L. ROACH	1961-62	FERN RODRIQUE	1985-86
GERALD CLARK	1962-63	MEL HOGATE	1986-87
GERALD CLARK	1963-64	DON BRANN	1987-88
F. BIRMINGHAM	1964-65	JEANNE BERNARD	1988-89
F. BIRMINGHAM	1965-66	DAVE SAWYER	1989-90
A.H. WILSON	1966-67	ROBERT TRIPP	1990-91
A.H. WILSON	1967-68	NORMAN MARQUIS	1991-92
OSGOOD GILBERT	1968-69	DENNIS REED	1992-93
JOHN LOCKHEAD	1969-70	RICHARD MAIN	1993-94
MELVIN MAIDLOW	1970-71	JAMES THOMAS	1994-95
F. ELLINGWOOD	1971-72	DARRYL MCKENNEY	1995-96
J.T. FITZPATRICK	1972-73	JUDITH MATHIAU	1996-97
MICHAEL AUSTIN	1973-74	CAROL OLIVER	1997-98
NORMAN KENNY	1974-75	JIM MURPHY, JR	1998-99
JOSEPH DOWNEY	1975-76	ELIZABETH SAWYER	1999-00
PHILIP HILL	1976-77	ROBERT KONCZAL	2000-01
ROGER MORRISON	1977-78	KENNETH ALLEN	2001-02
STAN BORODKO	1978-79	GARY ROBBINS	2002-03
GRACE EMMERTON	1979-80	LILLIAN SMITH	2003-04
GERRY DAIGLE	1980-81	ELIZABETH BOWDOIN	2004-05
HELEN TUPPER	1981-82	WILLIAM HEALEY JR	2005-06
ROBERT WORTHLEY	1982-83	ANNE GREGORY	2007-08
DAN SANBORN	1983-84	TAMMY BROWN	2009-10
LAUREEN BITHER	1984-85	DARRYL MCKENNEY	2011-12

VGSI Holds Annual Users Conference

From May 16th to 18th, Vision Government Solutions Inc (VGSI) held its annual users conference in Newport, Rhode Island. Approximately 250 assessors from 175 assessing jurisdictions attended the conference including 21 Maine assessors. Numerous training sessions were offered covering a full range of VGSI products for assessing, tax administration, tax collection, permitting and utility billing. This annual conference is offered to all VGSI clients at no cost except lodging. ▲



From left to right: Assessors Beth Newcombe , Arundel; Anne Gregory, Falmouth & Frank Yattaw, Biddeford attended the VGSI Users Conference.

NEWS

The Town of Casco has hired VGSI to conduct a revaluation for 2013. Project manager Paul McKenney will be assisted by Assessors Roger Hoy, Nancy Pinette and Peter Pawlowski. In addition to the 2013 revaluation, VGSI has been hired to conduct the annual assessment work. Casco has 3,300 parcels. ▲

Weird and Wacky Houses



Pickle Barrel House - Grand Marais, Michigan

Mainland CONSULTANTS

Maine's Real Property Experts since 1986

(207) 774-6226

Mainland's team of eleven appraisers is dedicated to providing our clients with reliable commercial & residential appraisals.

David Harrigan, #CG124, Principal
30 Exchange Street • Portland, ME 04101
www.mainlandconsultants.com

Upcoming Event!

September 26, 27, 28, 2012

MAAO Fall Conference

Sebasco Harbor Resort



M.A.A.O.
2012 ANNUAL CONFERENCE
 Sebasco Harbor Resort
 September 26th - 28th
5th Annual Silent Auction

It's not too early to start thinking about our Fall Conference and how you can help out with our Silent Auction. The funds raised at the Silent Auction will be used to help fund our educational goals.

There is no limit on what you can donate to the auction, large or small, new or old, funny or serious! If you don't have anything to donate, maybe you know someone who might be willing; a relative, someone you do business with, or anyone who appreciates their assessor!

Just give me a call if you have any questions or ideas. As soon as you have a donation please let me know what it is by filling out a donation form and returning it to my office. Please use the letter of introduction when soliciting businesses.

Thank you, Rick Mace, auction chair

rmace@yorkmaine.org

Data Collector Posting

We are the most experienced and successful mass appraisal company in New England. To meet increased workload, the appraisal division has several full-time positions for qualified individuals in the Casco Maine area.

The primary responsibility of the Data Collector is to locate, identify and accurately measure the exterior dimensions of the assigned properties, as well as make a thorough inspection of the interiors and accurately record all pertinent data on a data collection form. The qualified candidate will need to interact effectively and professionally with taxpayers to effectively complete the inspection process. Additionally, the data collector will need to exhibit the flexibility necessary to multi-task, and perform contracted services in multiple communities as needed.

The ideal candidate will have 6-12 months experience in

home inspection or real estate appraisal. While experience is a plus, all necessary training will be provided to the right candidate. We are willing to train motivated, hard working individuals who have experience in construction, retail or similar field. Most importantly, you should enjoy working outdoors, rain or shine and demonstrate qualities of reliability, accuracy, and consistency. The right candidate will need to work independently and must be able to walk and work outdoors 8 hours per day. Must have reliable transportation, and be able to pass background/MVR check. ▲

Contact:

Paul R. McKenney, District Manager

Vision Government Solutions

pmckenney@vgsi.com

T. 800.628.1013 ext 3617 Direct | T. 603.534.2118 (cell)

www.vgsi.com



Maine County Seats See Tax-Exempt Burden, Benefits

Posted By Stephen Betts On July 1, 2012 (3:49 pm) In Midcoast, News, Politics, State

County seats and other communities which serve as service centers often have the highest property tax rates in their regions.

The issue of whether owners of nonprofit organizations should be taxed or assessed service fees to help reduce that tax burden has been raised repeatedly in the Legislature and in communities which have significant numbers of tax-exempt properties.

Rockland, the county seat for Knox County, has the highest tax rate in that region. Rockland's full value tax rate — a rate compiled by the Maine Bureau of Revenue Services that allows a comparison of rates across the state — was \$19.94 per \$1,000 of assessed valuation in 2010. The average full value tax rate in Knox County in 2010 — the most recent year available — was \$11.37.

Rockland has \$223 million in tax-exempt properties, nearly one-fourth of the entire value of the community. The 24 percent of properties in Rockland that are tax exempt is greater than any other community in Knox County.

Rockland Mayor Brian Harden said Rockland's tax rate is as high as it is, in part, because of the amount of tax-exempt properties.

"We're a service center and the tax exemptions are all here. And the state offers us no relief," Harden said.

Harden said, however, he feels the tax-exempt properties should be separated into three categories. One of those, he said, are ones like the Farnsworth Art Museum and Library. He said the museum is a nonprofit but it has a huge beneficial impact on Rockland.

"The impact the Farnsworth has for Rockland is incredible," the mayor said. "The people shop downtown, they eat at the restaurants and stay at the hotels."

The Farnsworth owns property in Rockland that has a combined value of nearly \$11 million. If those properties were taxed at the city's full current tax rate, it would generate an additional \$200,000 in property taxes for the city.

Museum Director Christopher Brownawell said if the museum had to pay taxes or a service fee it would add another level of difficulty for the institution, particularly in these current difficult economic times.

"The Farnsworth plays a vital role in the economic success of Rockland," Brownawell said.

Brownawell said a 2010 study commissioned by the Maine Arts Commission found that the Farnsworth's annual economic impact for the region was \$12 million.

"Rockland would be a different place if the Farnsworth were not here," he said.

Both the mayor and the museum director said one visible sign of the Farnsworth's impact is the stickers. The museum gives stickers to visitors, and when they leave their numbers are many on the downtown streets of Rockland.

Harden said another level of nonprofits in his mind is government-owned properties. Rockland has a considerable number of such properties.

The mayor said, for example, he would like to be able to tax the Knox County Courthouse that is located in downtown Rockland.

The third category that the Rockland mayor has are the remainder of nonprofit agencies that own properties but do not provide an economic benefit to the city.

The Maine Municipal Association, an organization that represents municipalities, has proposed legislation on various occasions that would allow towns and cities to impose a service fee on nonprofit organizations that own properties. The most recent attempt came in 2009-2010, according to Maine Municipal spokesman Eric Conrad.

The general terms of the proposals have been service fees based on a formula that would exclude the costs of schools, since nonprofit organizations do not have children in the schools. He said one proposal has been to base the fee on the square footage of buildings owned by those organizations.

He noted that nonprofit organizations that own properties are required to pay sewer fees if they are connected to a public sewer system.

The association spokesman said Waterville is a prime example of a community that would benefit from such a service fee arrangement. That Kennebec County city has two colleges — Colby and Thomas — as well as at least two nonprofit nursing homes.

He said the efforts have not been successful in part because the administrators of the colleges and hospitals have opposed such legislation.

In Waterville, 23 percent of property in the city is tax exempt. This is more than Augusta, the county seat of Kennebec County, which has 22 percent of its properties exempt.

Maine County Seats See Tax-Exempt Burden, Benefits (cont'd)

Conrad said the Maine Municipal Association has not proposed taxing government properties since that would make no sense because it would still be paid by taxpayers.

Hospitals also are among the top owners of tax-exempt properties. In Knox County, Pen Bay Medical Center owns \$34 million in properties in Rockport and more than \$10 million in neighboring Rockland.

Pen Bay Healthcare's Chief Financial Officer Maura Kelly said in a written email statement that Pen Bay provides programs that are needed by the community.

"Our day-to-day operations as a tax-exempt organization include many systemwide initiatives — community immunization clinics, cancer and other support groups, clinical research and charitable care provided to those in need," Kelly stated. "With these programs, and at a cost of over \$4.5 million to cover charity care and bad debt last year, Pen Bay Healthcare aims to make a long-term positive impact in the communities we serve."

County seats are generally the communities which experience the greatest amount of nonprofit organizations that own exempt properties, although there are exceptions.

Bangor has \$842 million in tax-exempt properties, according to the Maine Bureau of Revenue Services. This is the highest amount in Penobscot County, although in terms of percentage of overall properties, Bangor comes in second in the county at 27 percent, with Orono first with nearly half its properties exempt due to the University of Maine being there.

In Hancock County, the county seat Ellsworth has \$139 million in tax-exempt properties. This is only the third-highest in Hancock County, however, because of the presence of Acadia National Park in Bar Harbor and Mount Desert Island. Bar Harbor has a little more than \$1 billion in tax exempt properties while Mount Desert Island has \$175 million.

In Waldo County, Belfast has \$143 million in tax-exempt properties, 18 percent of all the properties in town. The amount of exempt property is the most of any municipality in Waldo County.

In Washington County, Machias has \$55 million in exempt properties, which is nearly 30 percent of all of its properties. The percentage, however, is less than in Cutler, where half the property is exempt, with the overwhelming amount (\$61 million) owned by the federal government.

In Aroostook County, county seat Houlton has \$65 million in tax-exempt properties, the fourth-highest amount. Limestone has \$291 million in tax-exempt properties, Presque Isle \$133 million, Caribou \$80 million and Fort Fairfield \$77 million.

In Piscataquis County, county seat Dover-Foxcroft had the most tax exempt property in the county at \$52 million — 15 percent of all properties.

In Kennebec County, Augusta has \$415 million in exempt properties, 22 percent of all properties. This is the second-most in the county, with Chelsea having the most with the Veterans Administration campus there.

In Franklin County, county seat Farmington has \$129 million in tax-exempt properties, one quarter of all properties.

In Somerset County, county seat Skowhegan has the most exempt properties at \$66 million — 11 percent of all properties.

In Lincoln County, county seat Wiscasset has the most exempt properties at \$87 million, 17 percent of overall properties.

In Sagadahoc County, county seat Bath has the most exempt properties at \$193 million, 16 percent of all properties.

In Cumberland County, county seat Portland has the most exempt property at \$1.7 billion, 20 percent of all properties.

In Androscoggin County, county seat Auburn has the second-most exempt properties at \$257 million, 12 percent of all properties. Lewiston has the most exempt properties in the county at \$583 million.

In Oxford County, county seat Paris has the most exempt property in the county at \$101 million.

In York County, the county seat Alfred has only \$57 million in tax-exempt properties — the ninth-highest. The amount in Alfred, however, is still 19 percent of overall properties. Neighboring Biddeford has the most exempt properties in York County at \$327 million. ▲

Article taken from Bangor Daily News - <http://bangor-dailynews.com>

URL to article: <http://bangordailynews.com/2012/07/01/news/state/county-seats-often-shoulder-tax-exempt-burden/>

MMA Educational Offerings 2012

AUGUST

- 8/9 Vital Statistics Augusta-MMA MTCCA
- 8/14 "I've Got the Job-What Now?" Augusta-MMA MMTCTA
- 8/15 Personnel Practices Augusta-MMA MMA
- 8/21 Managing FOAA Requests Brunswick-Inn at Brunswick Station MMA (2 sessions offered on this date!)
- 8/22-8/24 67th New England Management Institute Newry-Sunday River MTCMA
- 8/29 Records Management Portland-Seasons Event Center MTCCA
- 8/30 Elected Officials Workshop Carrabassett Valley-Sugarloaf MMA
- ### SEPTEMBER
- 9/5 Title 21-A Presque Isle-Presque Isle Inn & MTCCA Convention Center
- 9/6 Voter Registration Presque Isle-Presque Isle Inn & MTCCA Convention Center
- 9/7-9/9 Annual Convention Freeport MSFFF
- 9/11 Title 21-A Augusta-MMA MTCCA
- 9/12 Voter Registration Augusta-MMA MTCCA
- 9/12-9/14 Fall Convention Carrabassett Valley-Sugarloaf MWWCA
- 9/13 Annual Meeting Gray-Spring Meadows MBOIA
- 9/18 Annual Meeting & Networking Day Waterville-Elks Banquet & Convention Ctr MTCCA
- 9/26-9/28 Fall Conference Sebasco Estates-Sebasco Harbor Resort MAAO

OCTOBER

- 10/3-10/4 76th Annual MMA Convention Augusta-Civic Center MMA
- 10/10 Local Planning Boards Augusta-MMA MMA
- 10/16 Local Boards of Appeal Augusta-MMA MMA
- 10/23 Elected Officials Workshop Augusta-MMA MMA
- 10/24-10/26 Annual Conference Newry-Sunday River MFCA
- 10/30 Labor & Employment Law Augusta-MMA MMA

NOVEMBER

- 11/8 Local Planning Bds/Bds of Appeal Bangor-Hilton Garden Inn MMA
- 11/13 Grant Funding & Writing Augusta-MMA MMA
- 11/15 Municipal Law for Tax Waterville-Elks Banquet & Convention Ctr MMTCTA Collectors & Treasurers
- 11/27 Elected Officials Workshop Houlton-Center for Community MMA Health Education
- 11/28 Basic Municipal Budgeting Houlton-Center for Community MMA

DECEMBER

- 12/4 Local Planning Bds/Bds of Appeal Augusta-MMA MMA
- 12/5 Elected Officials Workshop II Augusta-MMA MMA
- 12/11 Customer Service Excellence Augusta-MMA MMA
- 12/18 Personnel Practices Portland-Seasons Event Center MMA
- 12/20 Membership Meeting/Training Lewiston-Lewiston Regional Technical MBOIA Center-The Green Ladle ▲



Appraisal and Tax Solutions that think like you do.

It's solutions that empower. It's a team that will help you get the job done – auditor, tax collector, assessor, or treasurer. Visit tylertech.com, or email us at info@tylertech.com.

tyler
technologies



MAINE VALUATION COMPANY
COMMERCIAL REAL ESTATE APPRAISAL, REVIEW AND CONSULTING

MARK L. PLOURDE, MAI

P.O. BOX 599 • STANDISH • MAINE 04084

207-642-3336 • FAX 207-642-3989 • info@mainevaluation.com

PORTLAND • AUGUSTA/WATERVILLE • CAMDEN/ROCKLAND • BANGOR • CARIBOU

ASSESSOR'S NEWS

**65th ANNUAL
MAINE PROPERTY TAX SCHOOL
UMAINE HUTCHINSON CENTER
80 BELMONT AVE (ROUTE 3) BELFAST, ME 04915**

JULY 30 – AUGUST 3, 2012

This year, the Maine Property Tax School will again be held at the UMaine Hutchinson Center in Belfast, Maine and will run from July 30 through August 3, 2012. We are also happy to announce that the price to attend the school has again been reduced! Unless otherwise indicated, (Appraisal & IAAO courses excluded) \$40 per day or \$175 for the week will cover the cost of courses (except Appraisal fees), instructors, course materials (except where indicated), facilities, meals and breaks.

Open to anyone with an interest in property tax administration, the School provides professional training for part-time and full-time Maine assessors as well as all others involved in appraisal and assessment in the State of Maine. This program is administered by the Property Tax Division of Maine Revenue Services through its Training & Certification Program and is designed to address the State's need for a sufficient supply of competently trained municipal tax assessors.

The following pages briefly describe this year's program including: the three Basic Courses (each providing 28 hours of instruction); the Review Course (a comprehensive four-day overview of all three Basic Courses for individuals who intend to sit for the Certification exams on Friday); the Advanced Courses; and Appraisal Courses; which qualify for credits that assessors may apply toward their recertification requirements. All classes will be held in the U Maine Hutchinson Center, a comfortable state of the art facility with numerous amenities.

Please complete the pre-registration form and return it along with payment to the Property Tax Division no later than July 20, 2012. Checks or money orders must be made payable to: Maine Revenue Services– Prop Tax School.

Registration will be held at the Hutchinson Center from 7:00 a.m. to 9:00 a.m. on Monday, July 30. We will also have a Property Tax Staff member available Tuesday through Friday from 7:30 – 9:00 a.m. in the reception area of the Hutchinson Center. Anyone wishing to register on Sunday, July 29th and avoid the lines on Monday morning may call Jeff Kendall @ 215-3575 anytime after noon and make arrangements to pick up your registration packet.

Commuter Van: Maine Revenue Services will be sponsoring a 15 passenger commuter van that will leave the Maine Revenue Services facility at 14 Edison Drive in Augusta promptly at 7:00 AM, Monday thru Thursday. Due to limited seating, any Property Tax school student who wishes to reserve a seat for any day is asked to contact Laurie Thomas in the Property Tax Division of M.R.S. @ 287-6029 by Friday, July 27. First come, first serve.

Lodging: The Belfast area has numerous hotels, motels, B & Bs and campgrounds but make your reservations ASAP and mention the tax school as several will offer a discounted rate.

For more information about the school, please call the MRS Property Tax Division at (207) 287-2013 or visit <http://www.maine.gov/revenue/propertytax/trainingcertification/2012school.pdf>



Meets & Bounds

MAAO JULY 2012 NEWSLETTER

www.maineassessors.org

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

MAAO
2012 Fall Conference
September 26th – 28th



May 1, 2012

Dear Merchant and Friend of MAAO,

The Maine Association of Assessing Officers is a nonpolitical, nonprofit organization founded in 1960. Today, MAAO has more than 230 members throughout the State. Our mission is to promote the fair and equitable appraisal and proper administration of property assessment through continuing education and exchange of ideals and information for its membership.

The funds raised at this year's Silent Auction, to be held at our Annual Conference from September 28th to 30th at Sebasco Harbor Resort, will be used to continue our educational goals.

Your donation to this effort will be greatly appreciated and your business' contribution will be prominently acknowledged at the conference and in our subsequent newsletter.

Please do not hesitate to contact me for additional information regarding this year's Silent Auction.

Sincerely,

Rick Mace, Chair
MAAO Silent Auction Committee
rmace@yorkmaine.org

MAAO is an affiliate member of the International Association of Assessing Officers



Visit us at our website: www.maineassessors.org

MAAO 2012 Benefit Auction

DONATION INFORMATION

DONOR: _____

MAILING ADDRESS: _____

TEL. #: _____ *CONTACT:* _____

ITEM DESCRIPTION: _____

_____ *DONOR VALUE:* _____

DATE OF DONATION: _____ *SOLICITED BY:* _____

ITEM: Received ___ To be picked up ___ Will be delivered ___

.....

MAAO 2012 Benefit Auction

DONOR RECEIPT

DONOR: _____

CONTACT: _____ **DATE OF DONATION:** _____

ITEM DESCRIPTION: _____

DONOR VALUE: _____ **SOLICITED BY:** _____