



# Meets & Bounds

July 2013

Maine Association of Assessing Officers

## President's Message



Just back after an 18 day vacation from the office. I did not miss the place once does that mean I'm getting old? Our budget failed so we are going through the painful process of who gets laid off and sending the budget back out to the voters. The Circuitbreaker Program is gone for those making over 40,000 so I plan

on hearing from them.

Our MAAO Conference is going to be a great time so get those tax bills in the mail and plan on attending. We have a number of nominations for Assessor of the Year Award and look forward to making the first presentation at Sebasco.

Thank-you all for your dedication to assessing and your hard work during these tough, tough times. ▲

Darryl

### MAAO Meeting/Training Calendar 2013

Aug. 9	10:00 a.m.	Board Meeting	MMA – Augusta
Sep. 11-13		Fall Conf/Annual Mtg	Sebasco Harbor Resort
Oct. 2-3		MMA Ann. Convention	Augusta Civic Center
Dec. 6	10:00 a.m.	Board Meeting	MMA – Augusta



Like us on Facebook

For those people who are Facebook junkies....

Maine Association of Assessing Officers has an official page. Stop by and like our page to keep up to date on events and upcoming educational offerings.

## Maineland CONSULTANTS

Maine's Real Property Experts since 1986

(207) 774-6226

Maineland'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.mainelandconsultants.com



## 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](mailto:assessor@waldoboromaine.org)

### VICE PRESIDENT

Rick Mace, Town of York  
Phone: 363-1005  
E-mail: [rmace@yorkmaine.org](mailto:rmace@yorkmaine.org)

### SECRETARY

Tammy Brown, Town of North Haven  
Phone: 867-4433  
E-mail: [tammybrown4139@aol.com](mailto:tammybrown4139@aol.com)

### TREASURER

Martine Painchaud, Town of Eliot  
Phone: 439-1813  
E-mail: [mpainchaud@eliotme.org](mailto:mpainchaud@eliotme.org)

### FIRST PAST PRESIDENT

Tammy Brown, Town of North Haven  
Phone: 867-4433  
E-mail: [tammybrown4139@aol.com](mailto:tammybrown4139@aol.com)

### SECOND PAST PRESIDENT

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

### Directors

Marc Perry, Town of Bar Harbor  
Phone: 288-3320  
E-mail: [marc@barharbormaine.gov](mailto:marc@barharbormaine.gov)

Roger Hoy  
Phone: 724-7475  
E-mail: [mhoy5@roadrunner.com](mailto:mhoy5@roadrunner.com)

Mark Caldwell, Town of Farmington  
Phone: 778-6530  
E-mail: [assessor@farmington-maine.org](mailto:assessor@farmington-maine.org)

Mike D'Arcangelo, Town of Gorham  
Phone: 222-1600  
Email: [mdarcangelo@gorham.me.us](mailto: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](mailto:assessor@lincolnmaine.org)

Sue Varney, Town of Wiscasset  
Phone: 882-8200  
E-mail: [assessor@wiscasset.org](mailto:assessor@wiscasset.org)

William Healey, Jr., Town of Cumberland  
Phone: 829-2204  
E-mail: [bhealey@cumberlandmaine.com](mailto:bhealey@cumberlandmaine.com)

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

## MARK YOUR CALENDARS!



## Maine Association of Assessing Officers 2013 Fall Conference

# September 11-13, 2013

Sebasco Harbor Resort, Sebasco Estates, ME

**EDUCATION · NETWORKING · EXHIBITORS**

Be sure to check the MAAO website: [www.maineassessors.org](http://www.maineassessors.org)

## 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](http://www.maineassessors.org) for more information and membership application form.

## Membership Questions?

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

[www.memun.org](http://www.memun.org)

## MEMBER PROFILE: Joseph “Joe” Grube



Joseph “Joe” Grube began working for the City of Lewiston’s Inspection Department in 1976. In 1979, he moved to the Assessing office and was initially responsible for the assessment of boats and mobile homes. During this time he took his assessing courses from John Lochhead, Auburn Assessor; Phil Hill, Gorham Assessor;

Bob Libby, Westbrook Assessor; and Grace Emerton, the Assessor in Norway. He gives a great deal of credit to these assessors for promoting and stimulating his interest in the assessing profession. Joe became a Certified Maine Assessor in February of 1980, just in time for Lewiston’s revaluation in 1980. Joe left in 1986 to do private appraisals, ultimately becoming a certified General Appraiser. Joe was asked by Assessor Fernand Rodrigue to return to the Lewiston Assessing Department and did so in January of 1990. He became Lewiston’s third ever Chief Assessor in September 1991.

During the real estate downturn of the early 1990’s, Joe “ate lots of lunches” in Augusta as more than 20 commercial and multi-family property owners appealed to the State Board of Property Tax Review. (A Primary Assessing District, such as Lewiston, called for a direct appeal of the Assessor’s denial to the State Board.) One appeal extended over seven years for a hearing due to the State Board’s backlog and the payment requirement before

an appeal could be entered. Another appeal that ultimately had statewide significance was the City of Lewiston vs. Marcotte Congregate Housing, which seemed at the time to address the term solely in Assessing Law. In 1996 the direct appeal to the State Board was abolished and Lewiston established its own local appeals board.

Joe feels the property assessment field is a good vocation that provides many diverse challenges. Joe likes being able to help people understand the process and enjoys the responsibility of being the Chief Assessor. He gives much credit to his capable and helpful staff of three CMA’s and one CAT; Jim Fennessy, Richard Main, Kendall Priest and Susan Ricker. He is also particularly grateful for his early co-workers, especially Fernand Rodrigue and Robert Begin and for the assistance of Maine Revenue staff particularly Roland Moreau and Dave Ledew.

Joe and his staff are responsible for approximately 12,000 parcels, 1,500 personal property accounts and 6,467 homestead exemptions for a combined 2012 taxable value of \$1,855,359,945.

A longtime member of MAAO, Joe served on its Board from 2004 through 2011. His civic connections include being chairman of the Lake Auburn Watershed Protection Commission and Treasurer of the Lewiston Municipal Federal Credit Union.

Joe grew up in Connecticut, and moved to Maine after being recruited by the Bates College track and field coach and graduated from Bates in 1973. He decided to “stay around” after meeting his future wife Sally at Bates. Today, their three girls have all graduated from college and he has a grandson who calls him “Pa”. Joe loves to read and watch old movies and volunteers as a track official at Bates College. ▲

Tired of property assessment appeals and ever-changing tax laws?

**We’ve got your back.**

For 75 years, we’ve had the public sector’s back. Today, our appraisal and tax solutions are helping local government eliminate manual processes and stay ahead of the curve. It’s all a part of something we call empowerment. To find out how we can empower you, visit [tylertech.com](http://tylertech.com) or email us at [info@tylertech.com](mailto:info@tylertech.com).



Scan now with your smart phone to view our appraisal & tax solutions.



Empowering people who serve the public

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](mailto:info@mainevaluation.com)

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



**M.A.A.O.**  
**2013 ANNUAL CONFERENCE**  
**Sebasco Harbor Resort**  
**September 11<sup>th</sup> - 13<sup>th</sup>**  
**6<sup>th</sup> 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](mailto:rmace@yorkmaine.org)

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

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



***Hamlin Associates, Inc***

Property Assessors & Consultants

Elizabeth Morin C.M.A., Joshua Morin C.M.A.,  
 David Haverfield, Associate, Logan Morin C.M.A.,  
 Tracy Morin C.M.A.

625 STATE HWY 150 PARKMAN, MAINE 04443

Phone: 207-876-3300 Fax : 207-876-3330

Email: [hamlinassociatesinc@gmail.com](mailto:hamlinassociatesinc@gmail.com)

Complete & Comprehensive Assessing Services

**MAAO**  
**2013 Fall Conference**  
**September 11<sup>th</sup> – 13<sup>th</sup>**



June 3, 2013

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 11<sup>th</sup> to 13<sup>th</sup> 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](mailto:rmace@yorkmaine.org)

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



*Visit us at our website: [www.maineassessors.org](http://www.maineassessors.org)*



# MAAO 2013 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 2013 Benefit Auction

## *DONOR RECEIPT*

**DONOR:** \_\_\_\_\_

**CONTACT:** \_\_\_\_\_ **DATE OF DONATION:** \_\_\_\_\_

**ITEM DESCRIPTION:** \_\_\_\_\_

-----

**DONOR VALUE:** \_\_\_\_\_ **SOLICITED BY:** \_\_\_\_\_

## MAAO Secretaries Report

The MAAO Board met on May 10th, 2013. The Board heard from all Committee Chairs that were in attendance. Each Committee Chair informed the Board of the activity of that committee.

The board discussed the educational offerings that were held in April and May. Both the Northern Maine Spring Workshop and the BAR workshop were well attended and the responses from the participants were very helpful for future workshops. Thank you to those 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. The conference agenda is now set thanks to the hard work and dedication of Bill Healey and the Conference Committee. MAAO will be offering a split session on Thursday at the request of some new assessors; we will be offering an Assessing 101 class. The class will touch on many aspects of the assessing profession. The agenda for the Fall Conference is as follows:

### Wednesday – September 11th

10:30 - Noon – IAAO President Rob Turner “Doing More with Less”

1:00 to 2:30 – Shana Cook Mueller and N. Joel Moser of Bernstein Shur: Which Properties are Entitled to Tax Exempt Status (The Hebron Academy Case)”

2:45 to 4:30 – IAAO Webinar – “The Face of Customer Service in the Assessment Office

### Thursday – September 12<sup>th</sup>

8:15 – 4:30 – IAAO Senior National Instructor Tom Frey – “Income & Expense Statement Analysis”

8:15 – 4:30 – Assessing 101 – Land and building schedules, Personal Property, Abatement requests and much, much more.

### Friday – September 13<sup>th</sup>

9:00 – Noon – Representatives from Maine Revenue Services – Legislative Update

By now you should have received your conference registration material. You don’t want to miss out on what is sure to be a great time. MAAO will be holding its Annual Meeting at the luncheon on Thursday afternoon.

The next MAAO Board Meeting will be held on August 9th 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

**AERIAL SURVEY AND PHOTO, INC.**

Precision Aerial Photography Digital Mapping GIS Municipal Parcel Maps Zoning and Planning Maps		Oblique Photography Photogrammetry Digital Ortho-Photography Photographic Reproductions Volume Determinations
---	--	---

546 AIRPORT ROAD, P.O. BOX 659, NORRIDGEWOCK, MAINE 04957  
 TEL 207 634-2006 FAX 207 634-2008  
 www.aerialsurveyandphoto.com

**TRIO**  
Software

*A Division of Harris Local Government*

---

Serving over 400 Customers in Maine  
 56 Banair Road, Bangor, Maine 04401  
 www.triosoftwarecorp.com  
 P-207.942.6222 trio@harriscomputer.com F-207.942.0879

	Making a Difference for Maine's communities.
<ul style="list-style-type: none"> <li>&gt; Long-Term Borrowing</li> <li>&gt; Cost Effective Financing</li> <li>&gt; Free Reliable Financial Advice</li> <li>&gt; Lower Costs of Issuance</li> </ul>	
Call us when you need capital financing for your next project. Let us put our Strong Credit Rating to Work for You.	
127 Community Drive • P.O. Box 2268 • Augusta ME • 04338-2268 • (207)622-9386 •	



## Circuitbreaker Memo From MMA

---

To: Municipal Officials  
Fr: Geoff Herman, Maine Municipal Association  
Re: Update on the Legislature's repeal of the State-level and local-level "Circuitbreaker" programs  
Date: July 23, 2013

It was brought to our attention last week by Maine Revenue Services and some municipal managers that the state budget enacted in late June did more than repeal and replace the state-level "Circuitbreaker" property tax and rent relief program. The budget also repealed the statutory authority for municipal governments to implement their own local-level circuitbreaker-type property tax relief programs if they so choose.

Since the local level property tax relief programs involve zero state funds and do not rely on the existence of a state-level Circuitbreaker program to be implemented, it is not clear why the Legislature chose to repeal the local authority to adopt such programs.

At this point in time, we are trying to ascertain from legislative staffers and legislators on the Appropriations Committee if there was an actual legislative intent to repeal local tax relief programs or whether, instead, this municipal authority was repealed inadvertently. That can happen. A preliminary inquiry with one member of the Appropriations Committee suggests that it was not the Committee's intention to repeal the local programs and he will work to repeal the repeal at the next opportunity.

**Background:** As municipal officials are well aware, the state budget repeals the state-level Circuitbreaker program and re-creates a less-generous "property tax fairness credit" within the state income tax code, which will be implemented on and after January 1, 2014. The repeal of the Circuitbreaker program is found in Part L of the enacted state budget, and the elimination of 2013 Circuitbreaker benefits will undoubtedly generate confusion, concern and some hardship among the program's recipients which municipal officials will have to address.

What we did not expect here at MMA is that the state budget takes the next step, in Part L-3, of repealing a section of tax law that simply authorizes municipalities to adopt ordinances, if the local legislative body so chooses, that implements either or both of the following:

- A local-level "Circuitbreaker" program that meets certain general standards, and
- A property tax relief benefit for elderly homeowners who perform volunteer services for the community.

Part L-3 of the budget bill eliminates any access to these local programs on and after August 1, 2013. Here is a link to the local-option authority established in statute but terminated by this budget.

<http://www.mainelegislature.org/legis/statutes/36/title36ch907-Asec0.html>

As indicated above, it is not clear why the Legislature chose to repeal this authority, and it is possible that the repeal was inadvertent. The Appropriations Committee's entire approach to the Circuitbreaker proposal came together in the last hours of an extended period of negotiation, and in the process of drafting the proposal, legislative staff may have assumed (in my view, incorrectly) that the repeal of the state-level Circuitbreaker program must necessarily include the repeal of the statutory authority to implement a similar program at the local level.

**Next steps.** In any event, the repeal of the local authority has been enacted. Any municipality that has adopted an ordinance according to the authority established by this statute should contact their municipal attorney or MMA's Legal Services Department to get direction as to how to proceed.

Municipal officials are encouraged to contact their legislators regarding this repeal of a local authority to provide property tax relief. MMA's Legislative Policy Committee will undoubtedly be taking up this issue for review as it develops any corrective legislation it believes should be submitted for legislative consideration in 2014 (or at the next available opportunity).

## Wild & Wacky Houses



**Golf Ball House**

Yucca, Arizona



*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](http://www.vgsi.com)



# Meets & Bounds

## MAAO JULY 2013 NEWSLETTER

[www.maineassessors.org](http://www.maineassessors.org)

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