



Meets & Bounds

January 2015

Maine Association of Assessing Officers

President's Message

I can only speak for the southern part of our great state, but this has been a super winter so far! I just hope that I haven't spoken too soon. I hope you all have had a wonderful holiday season and were able to catch your breath before heading into the New Year.

The MAAO Board of Directors would like to wish two of our board members, Mark Caldwell and Sue Varney, a happy retirement and to convey our heartfelt thanks for their dedication and service to our profession. You both will be truly missed!

The board would also like to welcome two new directors, John Wentworth (Town of Harrison), who was elected at our annual meeting replacing Mark Caldwell's seat and Debbie Turner (Town of Harpswell), who was appointed to fill the remainder of Sue Varney's term. Thank you both for your willingness to serve.

MAAO has been reviewing our educational offerings over the past couple of months as well as preparing our 2015 budget. Our aim is to continue to improve upon our educational programs and opportunities. Any suggestions for classes or venues would be much appreciated and should be directed to Bill Healey, our Education Committee Chair. The Listserv continues to be well used and proves to be a useful tool to our profession. If anyone is having problems accessing the Listserv, please contact myself or Tammy Brown and we will make sure the issue is resolved. I am really looking forward to 2015 and how we can better serve our members.

Thank you all for your support of MAAO and thank you especially to our Board of Directors for their hard work and support during a very productive and fruitful year!

Rick Mace, MAAO President



Mark L. Plourde, MAI

P.O. Box 220
Gorham, ME 04038

Phone: 207-893-8345
Fax: 207-893-8345
E-mail: mplourde@mainevaluation.com
URL: www.mainevaluation.com



Harris Local Government

Serving over 400 Maine Communities!

56 Banair Road, Bangor, Maine
www.triosoftwarecorp.com

Phone – 888.942.6222

Email – trio@harrislocalgov.com

MAAO BOARD

PRESIDENT

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

VICE PRESIDENT

Ruth Birtz, Town of Lincoln
Phone: 794-3372 Fax: 794-2606
E-mail: assessor@lincolmaine.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

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

SECOND PAST PRESIDENT

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

DIRECTORS

Dan Robinson
Phone: 985-2102, ext 1333
E-mail: drobinson@kennebunkmaine.us

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

John Wentworth, Town of Harrison
Phone: 583-2241
E-mail: jwentworth@harrisonmaine.org

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

William Healey, Jr., Town of Scarborough
Phone: 730-4061
E-mail: whealey@ci.scarborough.me.us

Lewis Cousins, City of Presque Isle
Phone: 760-2714
E-mail: lcousins@presqueisleme.us

Jacqueline Robbins, Town of Monroe
Phone: 525-3515
E-mail: bonaire4@myfairpoint.net

Deborah Turner, Town of Harpswell
Phone: 833-5771
E-mail: dturner@town.harpswell.me.us

MEMBER PROFILE: Craig H. Skelton



So Mike D'Arcangelo calls me asking if I would write something up for the member profile. Without the benefit of Skype, I will never know if he was down on one knee when he begged me to write something. I assured him that there's no story to tell and he says, "...well, make something up."

I wish I could say it was on a bet that I ended up in this field. Selling real estate in the 1980's was not a lot of fun for me especially because I couldn't close the deal. You know, it's when you've already told the buyer the obvious stuff like "here's the kitchen... and, oh, here's the living room too" as if they couldn't figure that out for themselves. And then, you ask if they'd like to sit down and write an offer? I was never high pressure like Mike asking folks to do a member profile.

You've got to be pretty old to remember Fred Lucci, the Assessor of Portland. He was advertising for a staff appraiser and I figured hey, I'm married with a small child and the money isn't really pouring in with the real estate gig, so how hard could it be? I actually liked the valuation part of real estate better than the selling part.

After being interviewed by Fred and his Deputy at the time Rick Blackburn, Fred called me and offered me the job. I said, "can I sleep on it and get back to you?" Even then, I wasn't sure if it was the way to go and 26 years later I'm reflecting that I should have listened to my instinct!

Portland was a good training ground. Does anyone remember Don Hall from that office? He was a big part of my early training and it could only be described as "precise." We are talking about climbing through bushes so I could hang the dumb end of the tape measure on a building and when he actually let me hold the clip board, he would make me record the building size right down to the inch. There was no rounding in his world. I must say that if it weren't for Don, I would have no idea how to plot a deed. He was deeply involved with the US Power Squadron and plotting a deed is not too different from plotting a course on a battle ship. Let's just say that the desk I occupied in the Portland office, I swear was off the Battleship New Jersey. Anyway, Don's method of training was to make me do everything he had on his list to do!

An opportunity came up a little over a year later for the Deputy Assessor position in South Portland. Rumor has it I wasn't the first choice and they had to settle for offering me the job. I attended the assessor school at Orono my first summer there, sat through the review course and took the CMA exam. Amazingly I passed in spite of all the dancing and partying going on up there. Who can't forget the bus driver hoedown that year? I thought us assessor types knew how to party!

Fast forward 19 years and where did the time go. South Portland was an incredible training ground. It is a place where you learn things like how much a taxpayer thinks their property is devalued from the light shining in their bedroom window from Portland Headlight. After all, who could sleep under those circumstances? Then there was the property owner who burned down

(Continued on Page 4)

MAAO Secretaries Report

▲ By Tammy L. Brown

As we begin to look ahead at what is sure to be an exciting year. MAAO would like to take this opportunity to thank you for your continued support during 2014. We hope we were able to assist you with your assessing & educational needs and goals for 2014.

The MAAO Board met on December 5, 2014, at MMA in Augusta. At that meeting we celebrated the two members who will be leaving the board in 2015. Mark Caldwell and Sue Varney have been an integral part of our Board and will be missed. We know they are both looking forward to the new lifestyle that retirement will bring them.

The Board reviewed the service agreement for the contract with Maine Municipal Association (MMA) for year 2015. We are happy to announce we were able to negotiate two more educational workshop days as part of this new contract. The board once again voted to continue the contract with MMA. We would like to express our sincere thanks to MMA's Affiliate Department for all their help. We look forward to our continued collaboration with them in 2015. At the January Board Meeting we will be voting on committee chairs. As well as finalizing the 2015 budget.

The Board set the meeting calendar for year 2015. Below are the dates of the upcoming MAAO Board Meetings:

The education for the 2015 year is coming together. The Board of Assessment Review Workshop date has been set for May 12, 2015 at MMA, in Augusta. This workshop continues to be well received and we thank Bill Dale and Sally Daggett for their continued support. With the continuing requests from our Northern Maine members, this year we are adding to the May 12, 2015 BAR Workshop a LIVE interactive video conference that will be held in Caribou.

The board would like to remind you that MAAO has money available for scholarships for upcoming educational offerings. It is a simple application that must be filed 60 days before the educational offering you would like to attend. The application is enclosed with this issue of Meets & Bounds.

The next scheduled board meeting is January 9, 2015 at 10:00 at MMA in Augusta. If you have anything you would like to share or have the board take up, please contact any board member and they will be happy to assist you. ▲

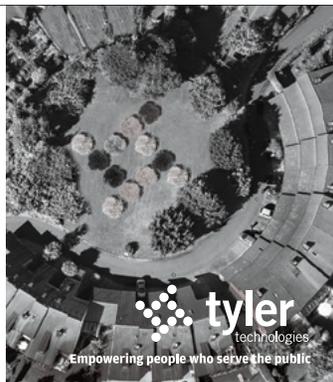
MAAO Meeting/Training Calendar 2015

Date	Day	Time	Event	Location
January 9	Friday	10:00 a.m.	Board Meeting	MMA – Augusta
March 6	Friday	10:00 a.m.	Board Meeting	MMA - Augusta
April 24	Friday	TBD	Northern Maine Spring Workshop	NMDC – Caribou
May 1	Friday	10:00 a.m.	Board Meeting	MMA - Augusta
May 12	Tuesday	4:00 p.m.	Board of Assessment Review – <i>(this class shown by LIVE, interactive video conference in conjunction with Augusta training)</i>	MMA – Augusta and NMDC-Caribou
August 7	Friday	10:00 a.m.	Board Meeting	MMA - Augusta
September 2-4	Wed., Thurs., Fri.		Fall Conference/Annual Meeting	Sebasco Harbor Resort
October 7 & 8	Wed. & Thurs.		MMA Annual Convention	Augusta Civic Center
December 4	Friday	10:00 a.m.	Board Meeting	MMA - Augusta

Wherever you're headed, Tyler is there.

Always there. Empowering public sector property appraisal and tax professionals to achieve data accuracy, eliminate manual processes, calculate defensible values and assure compliance with current tax laws.

Tyler Technologies
Appraisal & Tax Solutions
800.800.2581 | info@tylertech.com
www.tylertech.com



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



Darryl McKenney enters the “Big Buck Club” once again, with this eight point buck weighing in at 205 pounds.

Don't forget to congratulate him when you see him

**Wherever you're headed,
Tyler is there.**

Always there. Empowering public sector property appraisal and tax professionals to achieve data accuracy, eliminate manual processes, calculate defensible values and assure compliance with current tax laws.

Tyler Technologies
Appraisal & Tax Solutions
800.800.2581 | info@tylertech.com
www.tylertech.com



Member Profile – Continued from Page 2

his own house when he forgot to blow out the candles he was burning while he smoked a joint in the basement. He couldn't believe that we wouldn't do something about his assessment. Not to mention the woman who couldn't see the TV in the living room while making dinner. The pain, the inhumanity! As it would happen, the last couple years there, we embarked on joint assessing with the city of Westbrook. That experience prepared me for taking on a couple towns in York County and doing all that is necessary to complete two commitments each year.

Mike reminded me to talk about my interests and hobbies. I wouldn't call them hobbies so much as interest, such as walking the beach and drinking wine. Like I told him, there is not much to tell. I do a little motorcycle riding; collect coins (being an assessor makes it easy to count them) do a little writing for a local historical society. I have a wonderful wife and two children. My very talented daughter is going to college next year for dance. That is the main reason I won't be on the long list of retiring assessors for a while given the upcoming tuition expenses, if you know what I mean.

Reflecting upon what it is to be an assessor, we all know the list is endless, but I've always felt that we are teachers. Folks walk into our office, not really understanding all that much about the process and we are charged with the duty of educating them. One of the biggest challenges has been educating people about the differences between nifty bank appraisals just done for their re-finance as compared to our unmistakably overblown assessment. Keep in mind appraisers are on par with God or the Pope and they surely know the exact value of property. What they do is “real” after all.

Education is what it has been about for the most part. I have found that folks don't necessarily go away happy, they just go away... with a better understanding. So as I told Mike, not much to tell, but you would be interested to know that he did pressure me into buying some swamp land! If your phone rings and the caller ID displays “Gorham,” trust me, don't answer the phone.

Submitted by: Craig Shelton & Mike D'Arcangelo ▲

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




Membership Questions?
Please contact Affiliate Services at:
1-800-452-8786
www.memun.org



**Maine Association of Assessing Officers
Application for Scholarship**

The decision of awarding the amount and the number of scholarships is made by the MAAO Board of Directors.

Please print clearly. Application must be submitted 60 days prior to the event you plan on attending.

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:

Maine Association of Assessing Officers
C/O Maine Municipal Association
60 Community Drive
Augusta, ME 04330

If you have any questions regarding the application process contact Joan Kiszely at 1-800-452-8786.

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.



MAAO Scholarship Eligibility Requirements

Applicants must:

1. Be a current member of MAAO and in good standing.
2. Demonstrate a need for academic and financial assistance.
3. Submit the required application form to be received by the Scholarship Education Committee Chair 60 days prior to the event you plan on using the scholarship for. Applications will not be accepted if not received by the deadline.

Scholarship Conditions:

1. Scholarship recipients are ineligible to apply for another award for three (3) years. Unless no other applications have been received and/or monies are available. This decision will be left to the discretion of the Board.
2. Must apply timely and on appropriate form to be considered for the present year.
3. Use the scholarship by 12/31 of each year.
4. Shall write a summary stating length of time in assessing field and the financial assistance for the scholarship.
5. Qualifying educational course work is defined as granting a minimum of 16 hours assessment by which a letter or certificate of completion can demonstrate examination success and the assignment of full credit. Continuing Education Units for licensure renewal other than Certified Maine Assessor and Certified Assessing Technician do not meet the scholarship conditions.
6. Successful applicants who subsequently decline the scholarship must reapply for future consideration.
7. Applicants must certify that no other tuition or course materials reimbursements has been awarded, nor will be sought, from any other source (e.g., county, state, local jurisdiction, or other educational or professional body), unless the scholarship does not fully cover the entire amount of the course and will receive the balance.
8. An application must be submitted with an original signature.
9. The name of the school or sponsoring organization must be submitted with the scholarship application.
10. Applicants are limited to one application per calendar year.
11. Only one (1) scholarship to be given to a Municipality every three (3) years. Unless no other applications have been received and/or monies are available. This decision will be left to the discretion of the Board.
12. The MAAO Board reserves the right to reject or accept courses that are acceptable for the scholarship.

Reimbursement will cover only up to the amount of the registration fee(s).

IAAO courses, State related courses, and other related subjects pertaining to the assessment field in general including State, MAAO, NRAAO and IAAO conferences are accepted courses.

Experiences in Paper Mill Valuations

The Town of Lincoln is typical of many paper mills throughout the State of Maine. The mill here was constructed around 1910 and if you toured the mill you can still see some of the original equipment. The mill has seen very little upgrades in the overall structure of the facility for more than 50 years. The Lincoln Mill was unique in the production of both paper and tissue paper. When I first started working for the Town twenty three years ago, the Mill made up 48% of the Town's total valuation, as of April 1, 2013 it represented 17% of the total valuation. The last reduction in valuation was 2004 when Lincoln Pulp and Paper closed its doors and filed for bankruptcy. The Mill was purchased at foreclosure auction for 22 million, 64 million less than it was assessed for.

This year the mill was reduced by another 47.8%. Lincoln Paper and Tissue experienced an explosion of its recovery boiler in November of 2013. This explosion resulted in the discontinuing the paper production at the mill. Cost estimates to repair the boiler far exceeded what the mill would consider to continue the manufacturing of paper. According to Mill CEO, Keith VanScotter the paper side of production was breaking even and repair of the boiler was not justifiable. With this announcement came the reduction in the work force of 200

workers. This would represent half the employees at the mill.

The 706 form reported the reduction in valuation listed for equipment no longer in use and scrapped, exceeded the current valuation. This was followed by a meeting with mill officials who made it clear they were requesting a zero valuation.

As part of the Sudden and Severe legislation I contacted Bill Vantuinen to conduct the third party appraisal. A request for additional financial information was sent to the company. For several months requests were made by both parties, the Town for the financials and the Mill to see when the new valuation would be determined. Each time I was contacted I advised mill officials it was on hold due to their lack of response for the financial information.

In November knowing that cash flow for the Town was getting critical, I sent an email to the mill with a proposed valuation. The mill immediately responded with a request for a meeting the next week. The end result was an agreement that reduced the valuation by 23.5 million. I completed commitment on November 17 and mailed tax bills within a week.

The issues with adjusting the assessment in this manner is the Town of Lincoln would no longer be eligible for Sudden and Severe adjustment with no third appraisal. And even if we could get special consideration due to the lack of cooperation from the company, we didn't meet other criteria of Sudden and Severe. Another criteria of Sudden and Severe is an increase in the Town's mill rate as a result of the loss in valuation. In anticipation of a reduced valuation, the Town Manager and Town Council made over \$600,000 in budget cuts. This action while being responsible to residents actually reduced the mill rate by \$.56. Another issue that came to light was even if we qualified for Sudden and Severe and got the immediate adjustment in revenue sharing, the amendments to the education subsidy formula meant we would not see the full benefit for another three years. The new formula averages State Valuation for three years.

Several Mill communities are pursuing legislative action to help provide some relief. Where this legislation will go is anyone's guess with the current State economy. This entire process has brought to light several issues that deserve more discussion. I welcome others to share their experiences.

Submitted By Ruth E Birtz, Town of Lincoln ▲

The Warren Group is the leading provider of timely and reliable information for real estate and financial service professionals. Our commitment to deliver impartial news and accurate data has earned the trust of informed decision-makers since 1872.



Thanks to all of you for your support & cooperation as we continue our "working partnership." Please visit

www.thewarrengroup.com

to learn about The Warren Group and our Real Estate Records Service – a searchable database of every \$1,000+ real estate transaction that has taken place in Southern New England since 1987.

Ellen Docherty 617-896-5361

Linda MacDonald 617-896-5319

Phone 800-356-8805 • Fax 617-428-5120

280 Summer Street • Boston, MA 02210-1131

BANKER & TRADESMAN www.thewarrengroup.com THE COMMERCIAL RECORD



Meets & Bounds

MAAO JANUARY 2015 NEWSLETTER

www.maineassessors.org

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