



Meets & Bounds

January 2016

Maine Association of Assessing Officers

President's Message

This month begins my tenure as president of the Maine Association of Assessing Officers. I would like to thank everyone for this opportunity and look forward to continuing the goals of this association. I know I have my work cut out for me following Rick Mace. Rick did an excellent job as president for the association, displaying great wit and professionalism.

I would also like to extend congratulations to Bill Healey our new Vice President. Bill will still be our education liaison. Bill has done such an excellent job over the past several years and I am pleased he has agreed to continue. I will continue to be the editor of the newsletter so Bill has time to work on educational opportunities.

Retiring are some very well respected professionals in our field, Liz and Dave Sawyer and Dennis Reed. We wish them the best of luck in their future endeavors and thank them for the contributions they have made to our profession.

The Board will be addressing the budget for 2016 at our January 8th meeting. The Training and Meeting calendar is included in this issue. We are continually looking into training opportunities and ways to recruit new Assessors. I encourage those who are facing tight budgets this year to take advantage of the scholarship program; an application is included in this issue. We are also looking for nominations for our next Assessor of the Year award. Lastly, please keep articles for the newsletter coming. There are many of us facing significant valuation losses in the Paper Industry; it would be good to hear from these towns and how they will be handling the significant loss in valuation.

In closing I want to wish everyone a Happy New Year and a reminder that the best resource we have is each other.

Ruth Birtz, President

Letter to the Editor

Hello Maine Assessors: Just a quick note to say, THANKS for your great hospitality shown to me in September at Sebasco. I had a great time and your kind attention during my presentation was appreciated. I hope you learned a few things from the presentation and made you to want to learn more. I told the programmer that I had asked the convention group for a show of hands of how many had been exposed to or were using the Deed Plotter (or now NET Deed Plotters – NDP). Then when I told him that nearly ½ of the group responded, he said it did not surprise him because he had sold many DP/NDPs to Maine Assessors and those folks must be very smart people to be using it. Well I certainly agree.

FYI, I've been talking to William Healey about maybe coming out again for either a 4 hour or 8 hour "hands-on" computer seminar that would allow you to actually do some of the things that I quickly went over at Sebasco.

Here's hoping your Christmas was Merry and your New Year will be Happy, or at least Solvent. ▲

Mike Johnson, NDP Guru

MAAO Board Meetings 2016

March 4	10:00 a.m.	MMA - Augusta
May 6	10:00 a.m.	MMA - Augusta
August 5	10:00 a.m.	MMA - Augusta
December 2	10:00 a.m.	MMA - Augusta

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MEMBER PROFILE: Lewis Cousins



The ever so cheerful Mike D'Arcangelo said "Lew, I need a member profile from you for the next newsletter". We then had the not much to say, still in training, and bottom of the barrel discussion and he still needed it done. My new understanding is that there are no exceptions with regard to Ruth's newsletters. It's apparently a do or die type situation once you are tagged, and has become a trend. Friends Beware!!!



So here's the good stuff. I've pretty much stayed where I started, with the exception of a 6 month stint shared between Grant Street in Portland, and Pine Point Beach in the winter, I've never left "the county" for more than 10 days at a time. This trend probably won't be changing anytime soon.

A gal named Kim and I got married after 6 years together in 1980 and we built our home, with the exception of foundation and electrical, on a corner of her grandfather's farm in Woodland in 1984. It's still standing, we still live there, and someday the last window will be trimmed. (As we say - *long term incomplete*). In 1985 our son Ryan came along and in 1988 our daughter Shelby joined in and then somebody sped up the clock, wow did they ever. Nowadays Ryan lives in Caribou with his girlfriend and their 7 year old son, and Shelby is still at home and working while attending college.

The working career has been a little diverse, a lot fun, occasionally challenging, and I've enjoyed almost every minute of it. Starting in the summers at 14 years old as an attendant and repair person at a local go-kart track for 3 years, it was this teenager's dream job. On to an equipment operator at a large farming operation for 1 year. Operating a piece of farm equipment with lots of power and the smell of diesel, it was perfect for me at 17. Then on to a four year stint as a clerk in a retail/hardware store. This one was good but also was motivational, as in figure out what you are going to do in life. In 1980 the opportunity came along to start as a laborer/trainee at the upholstery shop owned by the same family as the go-cart track and I went for it, 20 years went by in a flash. The work was the most satisfying I could have had during those years with the time spent on antique and muscle car interiors the highlight. Several interiors I created have won awards. After 20 years, the newness wore off and it became time to decide what I was really going to do in life. Code enforcement had always been intriguing so I looked into it and found that there was plenty opportunity available. My first appointment was in 2000 for 1 town at 8 hours per week, by the end of 2004 there were 14 Towns. That is also the year one of the managers stood near my desk and asked, "What am I going to do for an assessor", then gave me the look of "get moving on it". Enter the intense training help from Steve Lemay and Marilyn Currie, the Jim Jr review course, studying like never before, and in 2006 I beat that mean ole CMA exam. At one count recently

(Continued on Page 3)



MAAO Secretaries Report

▲ By Tammy L. Brown

All of us on the MAAO Board hope you had a fantastic holiday season. Mother Nature was a little tough on that large man in the red suite this year, as she withheld snow from a large part of our great State until after Christmas. He was able to deliver all things great and small in spite of that lack of snow. Oh, the magic of Christmas.

On behalf of the MAAO Board we want to thank Rick Mace for his two years of leadership as President. We look forward to his continued support in the role as First Past President. We welcome Ruth Birtz as President.

Thank you to all our members for your continued interest and support of MAAO, we are looking forward to another exciting year in assessing where we can share our experiences and continue to support each other in our profession.

The MAAO Board met on December 4, 2012, at MMA in Augusta. At that meeting we discussed the meeting calendar for 2016. You can find that calendar located within this issue of Meets & Bounds. During our discussion regarding education for the upcoming year Lewis Cousins reported that the date for the Northern Maine Spring Workshop will be May 13th in Caribou. Bill Healey reported that Bill Dale and Sally Daggett are once again willing to offer their services to again host a Board of Assessment Review Workshop, that workshop will be held at MMA in Augusta on May 24, 2016. We will once again attempt to hold an interactive video conference of this workshop for the Northern Maine Assessors. Watch for more information on both of these educational; offering in the months to come.

The Board reviewed the service agreement contract with Maine Municipal Association for 2016. 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 endless dedication and help with any and all matters that arise. The services

we gain from this partnership are huge to us as Board Members and to our association.

The next scheduled board meeting is January 8th at 10:00 at MMA in Augusta. ▲

Member Profile – Continued from Page 2

there were appointments in 6 towns as the real estate and personal property assessor and 3 others as personal property assessor. 2 small town total re-vals are in the mix as well. In 2014 the City of Presque became available and I now occupy the same desk that Marilyn Currie did for 20 years. The next chapter is a work in progress, at least until I finally decide what I want to do in life!!!

Assessing has proven to be rewarding work from my perspective. It now fits my interests just like that diesel tractor did in 1976. The interaction with the industry professionals, the public, taming the raging bull types, visiting the properties, and especially determining value, all are tasks that I enjoy and look forward to. My experience with the few unhappy vocal folks is that their respect and appreciation most usually can be had by staying positive, respecting their position, and giving the time and education needed. I know I have done my job when I hear these magic words: "I have no problem paying my fair share".

Outside of work, all the other time is spent on projects I create for myself, working on the house, time at the camp on Cross Lake, on the Harley, skiing cross country, bicycling, and those 10 day trips in March. Grand Bahama, Cancun, Punta Cana, all checked off. This trend shall continue!!! ▲

Written by Lewis Cousins

**Meets & Bounds
publication months:**

January, April, July & November

Please contact Ruth Birtz or a Director if you have any news for the newsletter.



MAAO Meeting/Training Calendar 2016

Date	Day	Time	Event	Location
January 8	Friday	10:00 a.m.	Board Meeting	MMA – Augusta
March 4	Friday	10:00 a.m.	Board Meeting	MMA - Augusta
May 13	Friday		Northern Maine Spring Workshop	Northern Maine Development Commission Caribou
May 6	Friday	10:00 a.m.	Board Meeting	MMA - Augusta
May 24	Tuesday	4:00 p.m.	Board of Assessment Review – (this class shown by LIVE, interactive video conference in conjunction with Augusta training)	MMA - Augusta Northern Maine Development Commission- Caribou
August 5	Friday	10:00 a.m.	Board Meeting	MMA - Augusta
September 7-9	Wednesday, Thursday, Friday		Fall Conference Annual Meeting	Sebasco Harbor Resort
October 5 & 6	Wednesday & Thursday		MMA Annual Convention	Bangor Cross Insurance Center
December 2	Friday	10:00 a.m.	Board Meeting	MMA - Augusta



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Membership Questions?

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



MAINE ASSOCIATION OF ASSESSING OFFICERS

ASSESSOR OF THE YEAR AWARD

The Award

The Assessor of the Year Award is sponsored annually by the Maine Association of Assessing Officers Association (MAAO) to recognize professional and dedicated service by an Assessor to his/her profession and community.

Nominating Process/Presentation of Award:

- 1) The selection committee shall be appointed by the MAAO Board of Directors. It may consist of the following:
 - The Chair of the Awards and Scholarship Committee, the Awards and Scholarship Committee members and the MAAO Executive Board members.
 - Immediate past recipient of the Assessor of the Year award.
- 2) The Committee shall solicit nominations from MMA members and affiliates. **Deadline for nominations to be submitted will be July 10, 2016.** Nominations will be submitted on the official MAAO Assessor of the Year Nomination Form.
- 3) The Committee shall not disclose the name of the recipient before the Awards Ceremony.
- 4) The Award will be given during the MAAO Fall Conference Annual meeting in September.

Criteria:

Nominees for this award shall meet the following criteria:

- 1) Nominee must hold the title of Assessor for his/her municipality, and be a current CMA.
- 2) Nominee provides service and contribution beyond just that of the municipality in which he/she serves by active participation in various Assessing organizations.
- 3) Quality and consistency of work product
- 4) Nominee is recognized as an Assessor who displays characteristics of integrity and leadership.
- 5) Nominee shall have at least three years experience as an Assessor.
- 6) Nominee is not eligible if they have been a previous recipient of the Assessor of the Year Award.

Additional Information

For additional information, please contact Joan Kiszely at MMA at 1-800-452-8786 or in the Augusta area at 623-8428.



**MAINE ASSOCIATION OF ASSESSING OFFICERS
2016 ASSESSOR OF THE YEAR AWARD NOMINATION**

Nominee's Name: _____

Municipality: _____

Mailing Address: _____ Telephone: _____

Nominee's Position: _____

Date of Original Certification as an Assessor: _____

Date or Year Nominee began work as an Assessor _____ (Must have served as an Assessor for at least 3 years)

Please answer questions below and attach additional sheets if necessary.

1. Please provide examples of the Nominee's leadership, service, and contribution to the Assessor's profession. List any participation in or awards given that were associated with any State, New England, or International organizations.
2. Please provide examples of the Nominee's dedication toward the community they serve and describe their efforts to promote the cause of good local government.
3. Please give a brief synopsis on the quality and consistency of work product.

Please attach all supporting documentation (newspaper articles, letters, letters of recommendation, resume, etc.) with this nomination form and submit to:

MAAO - Assessor of the Year Award
C/O Maine Municipal Association
60 Community Drive
Augusta, ME 04330.
Deadline is July 10, 2015.

Nomination submitted by: _____

Title: _____

Mailing Address: _____



Blast From the Past

▲ By Darryl McKenney, Waldoboro

Here we go, another installment of assessment practices as if we were all still living in July 1938, per the Assessors Manuel by Roy Owsley, the Executive Secretary of the Maine Municipal Association at City Hall, Hallowell, Maine.

This month covers the some of the Statutory Penalties and some of the exemptions that applied in 1938.

Statutory Penalties

- Refusal or neglect to assess State of County Tax
- Refusal to testify when summons by Bureau of Taxation
- Refusal to take the Oath of Office, forfeits to the Town \$15.00
- Neglect or failure to enroll persons for military duty
- Knowingly or willfully enters on the Poll Tax List persons not residents or occupants of any building \$300.00 or "Imprisonment for not more than 11 months"
- Assessors of taxes are liable for personal faithfulness or integrity as provided by statute.
- Assessors also assess fines imposed against a Town for neglect to open ways or keep them in repair.
- Now that the simple tasks are done Assessors can focus on assessing property!

Real Property includes all lands, water power, shore privileges, Forest, mineral deposits, buildings, all land passes from the State since 1850, all interests in timber on public lands derived by permit from Massachusetts, interest and improvements in lands interest by contract and also transmission lines. A log boom across a river is taxable as real estate. Fixtures in a building attached by screws, nails ect. are real estate if owned by the owner of the building.

Personal Property includes all goods, chattels, money, vessels, obligations for money, money at interest, debits due, public stocks ad securities, shares in corporations and all annuities. Personality includes all property not classified as real estate and is classified as Intangibles and Tangibles. Intangibles include stocks, bonds, notes, mortgages, cash, bank deposits, accounts, credit accrued interest, dividends receivables, royalties, patent rights ect. Tangible includes automobiles, livestock, furniture, jewelry, machinery, grain ect.

Household furniture not exceeding \$500 to any one family is exempt from taxation. Wearing apparel, farming utensils, mechanics tools, and musical instruments not exceeding \$50 to any one family is exempt from taxa-

tion. Modern machinery such as Frigidaire's, cooling units, washing machines ect cannot be considered exempt. Radios are not exempt either as household furniture or as musical instruments and therefore are taxable.

Exempt on the farm include:

- All mules and horses less than 6 months old
- All colts of draught type less than 3 years old
- Neat cattle (neat cattle means of the ox kind) 18 months old or under
- Sheep to the number 35
- Swine to the number of 10
- Domestic fowl to the number of 50
- Hay, grain, potatoes, orchard products and wool
- The estates of Indians are exempt
- Those by reason of age, infirmity, or poverty in the judgement of the assessors are unable to contribute towards public charges are exempt.
- Reforestation land, the trees being not less than 640 trees on each acre is exempt for 20 years, provided the trees are kept alive and in thriving condition.
- Mines of gold, silver, or of the baser metals are exempt for 10 years from the time of such opening.
- Radium used in the practice of medicine is exempt.
- Hides, leathers and the products thereof sent to the state to be tanned are exempt.

Under the Costigan Amendment to the Federal Revenue Act of 1934 assessors may secure access to persons Federal Income Tax Returns. If taxpayers after being properly notified fail or refuse to file the lists or any proper inquiries, the assessor are entirely justified in placing a "doomage" assessment thereon.

Stay tuned for more to come in the upcoming issues. ▲

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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.



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.



Meets & Bounds

MAAO JANUARY 2016 NEWSLETTER

www.maineassessors.org

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