



# Meets & Bounds

April 2017

Maine Association of Assessing Officers

## President's Message

It's hard to believe it is spring already! Especially when I look outside and see snow and frozen lakes. Last weekend my grandchildren came up to visit. We went ice fishing on the lake! I am confident warmer days coming. As I have heard many a Mainer say, I can smell it in the wind.

Maine Revenue Services and the Maine Chapter of the IAAO and the MAAO are working together to bring better, more affordable advanced courses for Assessors. Maine Revenue Services is working on sending one person and our chapter will be sending two individuals to IAAO instructor training in Las Vegas. The goal is to provide the advanced courses at a reduced rate to Assessors in Maine. The two assessors we will be sending are Dan Robinson and Bill Healey. We will be finalizing the instructor's agreement at our next MAAO Board Meeting in May. It is great to have this collaboration between Maine Revenue Services and our organizations.

I would also like to take this opportunity to thank Mike D'Arcangelo for not only being on the Board for the MAAO, but for finding "victims" as he calls them for the Assessor's profiles we include in this newsletter. Mike has notified me that he is making the jump to the other side. He will be retiring effective June 16, 2017. I would like to wish Mike all the best in retirement, please stay in touch.

Respectfully submitted,  
Ruth Birtz, President

### MAAO Board Meetings 2017

May 5	10:00 a.m.	MMA - Augusta
Aug. 4	10:00 a.m.	MMA - Augusta
Dec. 1	10:00 a.m.	MMA - Augusta

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## MAAO BOARD

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## MEMBER PROFILE: George Greene

Mike is truly a persistent fellow. It must be the assessor in him. When he called and asked me, I said sure 'when do you need it by?' Next week was his calm response. So here we go.

I was born in Boston and grew up in Red Hook, NY, which looks out at the Catskill Mountains. Over the years I've enjoyed hiking, playing golf, photography, walking the beach, and cribbage. I even rode a motorcycle cross-country back in the '70s. All of these things can still be done with some moderation, although I think my motorcycle days are over. As you can see from the picture below, spring golf in Maine can be somewhat difficult.



I've had, what some people have politely called, a 'checkered career'. After graduating from Western New England College in 1972 with a BA in Mathematics, my intent was to be a teacher. During my academic time, I was not the most focused student and when I asked my advisor, whom I never saw, in September of my senior year that I would like to student teach in the Spring Semester, his reply was that the school didn't do student teaching in the Spring Semester, only in the Fall Semester. So I graduated with a degree, but with no student teaching, ergo not teacher qualified. So my teaching never quite panned out like I thought it would. From there, we start the career which I can sum up with a little musical liberty of a well-known Frank Sinatra song 'That's Life'.

I've been a carpenter, maintenance man, owner of a cleaning company, a kiln loader at a pottery, (*pause here for a quick breath and contemplation*) bookkeeper for a country inn, teacher at a private school, an ESL teacher in Seoul, South Korea, and finally I think, an assessor, starting in 1999. Each time I found myself lying flat on my face, I picked myself up and got back in the race.

When I came back from South Korea after 7 years of teaching ESL (not mathematics!), I found work doing carpentry, but without benefits and four children, that for me, wasn't going to work. I saw a position open for an assistant assessor for Sanford. I thought I had the right entry level qualifications, applied and got the job.

After a few months I knew this was a great job. It had the mathematical and analytical challenges, as well as, the people challenges. Another fringe benefit was that it wasn't always behind a desk or out in the freezing cold (i.e. Seabrook Nuclear Power Plant, high on a scaffold, doing carpentry, in minus five degrees in high winds).

I will forever be indebted to Lawrence Dolby, the Sanford Assessor, who took me under his wing. He hired someone with no appraisal/assessing

*(Continued on Page 4)*

## MAAO Secretaries Report

Spring is almost upon us. At least that is what the calendar is telling us. Currently as I sit here writing this article the weather forecast stated there was a chance of snow flurries. Well, I can positively go on record as saying that forecast is wrong. As I look out my window all I can see is wind swept snow, I can barely see the house across the street. I'm sure this to will pass and before we know it flowers will begin to poke their way out of the ground and all things will be new again.

The MAAO Board met on March 17, 2017, at MMA in Augusta.

We welcomed representatives from Maine Revenue Services, Property Tax Division and Maine Chapter of International Assessing Officers at this meeting. The purpose of the group discuss was to work out a plan to get affordable IAAO course taught in Maine. After much discussion it was decided to form a subcommittee of representatives from all three organizations to work out the details of moving forward with getting some Maine Assessors licensed to teach IAAO Courses. The subcommittee will be reporting back to each organization so we can move this idea into a concept.

The following is a list of Committees and the chairs, if you would like to assist with a committee and the chair has not contacted you please feel free to contact them.

Secretary: Tammy Brown  
 Treasurer: Martine Painchaud  
 Audit/Finance: Ruth Birtz  
 Calendar/Advertising: Lewis Cousins  
 Newsletter: Ruth Birtz  
 Ethics Committee: Jacki Robbins

Legislative Committee: Mike D’Arcangelo

Membership Committee: Roger Hoy  
 Awards/Scholarship Committee: Tammy Brown  
 Technology Committee: Dan Robinson  
 Education Committee: Bill Healey  
 Conference Committee: Debbie Turner  
 Historian: Daryl McKenney

The Board set the meeting calendar for year 2017. Below are the dates of the upcoming MAAO Board Meetings:

As you can see from the calendar above the education offerings for 2017 are coming together nicely. 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.

We are also accepting nominations for the 2017 Assessor of the Year Award. If you know of a deserving Assessor who goes above and beyond in their daily work in the Assessing profession and community, please consider nominating them for this award. If you have made a nomination in the past and would like that person to be considered for this year’s award please contact me. The applications for scholarship and Assessor of the Year can be found within this newsletter.

The next scheduled board meeting is May 5th 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.

Respectfully submitted, Tammy L. Brown

Date	Day	Time	Event	Location
January 13	Friday	10:00 a.m.	Board Meeting	MMA – Augusta
March 17	Friday	10:00 a.m.	Board Meeting	MMA - Augusta
April 14	Friday	8:30 a.m.	Northern Maine Spring Workshop	Northern Maine Development Commission Caribou
May 5	Friday	10:00 a.m.	Board Meeting	MMA - Augusta
May 11	Thursday	4:00 p.m.	Board of Assessment Review	MMA - Augusta
August 4	Friday	10:00 a.m.	Board Meeting	MMA - Augusta
September 6-8	Wednesday, Thursday, Friday		Fall Conference Annual Meeting	Sebasco Harbor Resort
October 4&5	Wednesday & Thursday		MMA Annual Convention	Augusta Civic Center
December 1	Friday	10:00 a.m.	Board Meeting	MMA - Augusta



*Member Profile – Continued from Page 2*

background and patiently explained the how tos and the reasons why of assessing. I quickly realized that there was a lot to learn. The learning never stops.

My work in Sanford lasted 5 years and in 2004, the assessor position opened in Old Orchard Beach. It was a department head position and the starting salary was 50% more than I was making. Oh yeah, that worked for me! I was quite surprised and grateful when I was hired with only 5 years' experience. I later found out that I was not the first choice, but it really didn't matter.

In 2005, the Sanford Assessor retired and I was asked if a shared assessor arrangement could be made between OOB and Sanford and that is where I've been for the last thirteen years.

So, I don't have twenty-five or thirty years' experience like some of my fellow assessors my age or even younger have, but I do know one thing that we can all agree upon. The assessing profession is one of integrity, hard work, determination and good people skills. All of these are necessary to do the job well. I hope I reflect that.

Two of the most important things I've found, especially over the last several years, is our incredible network of skilled assessors available to help on any work question asked, with just a click of the mouse. Second, the staff at MRS, who have always been extremely helpful when answering questions from the legal interpretation of Maine Statutes (think BETE – sorry Dave).

Finally, as assessors, we all have some humorous stories to tell like going behind a house only to see a dog chain ,with links the size of your fist, disappearing under a dark porch and you hear a growl, or the angry home-

owner who calls the manager's office asking in rather a blue tone after his wife called him at work why someone was in his backyard taking a photograph of the house when she was just stepping out of the upstairs shower and looked out and saw a man with a camera, and lastly a deputy assessor riding with a code officer chasing down a burglary suspect, getting out of the car and chasing him on foot. What he was going to do if he caught him, we'll never know.

It has been and continues to be a privilege to work in assessing. The challenges of properties being fairly assessed and hopefully equitable, meeting new people, and sometimes not so nice people, is worth it.

As Frank Sinatra sang, 'And if I didn't think it was worth one single try, I'd jump right on a big bird and then I'd fly. Not ready to fly yet.

Respectfully Submitted,  
George Greene




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## 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.



## **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.
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.
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 scholarship.

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.

## Appraisals In The Assessing World

▲ By Craig H. Skelton

How many times has a property owner trotted in to your office with a shiny copy of a recent appraisal or called you on the phone to report how bad your assessment is based on an appraiser's opinion of value? In 30 years I've had many such conversations with taxpayers but have not needed to see most of those appraisals.

Frankly, I think assessors may be paying too much attention to appraisals. Many if not most appraisals that a taxpayer thinks is proof that their assessment is too high were done for re-financing purposes. Given the limits placed upon the appraiser to use sales within a certain range of distance and time along with other restrictions placed upon them from the lender or secondary market, it is no wonder that the value conclusion doesn't compare to your assessment.

If pressed, I will look at an appraisal, mostly to determine if there might be something wrong with the assessing data or to see if the appraiser cites something in the functional or economic realm that the assessment may not reflect. Before I get to that point, I have spent some time in conversation making the property owner aware that the appraisal was done for a specific purpose other than to contest their assessment and that the standard an assessment needs to meet is whether it is equitable when compared to other assessments within the community. I always offer to come out and go through their home with them to check the assessing information but I am leery about taking possession of their appraisal and often ask that they get written permission from the lender or appraiser before doing so.

I frequently tell tax payers that I do not envy appraisers because they are under pressure to provide an opinion of value and may have a difficult time finding comparable properties to arrive at their estimate. I might ask them to open up the appraisal to the comparable page and discuss the number and amount of adjustments applied to the comps to help illustrate the lack of suitable data is the basis for all the adjustments.

What is the assessor's duty after all? I find the answer to that in Maine Revenue Services Property Tax Bulletin No. 10. I frequently send or email copies of this bulletin to taxpayers and ask them to look specifically to the fifth paragraph on the first page where it says... "A property owner who believes the property tax is greater than it should be should first determine whether, in the owner's opinion, the valuation of that property is equitable in relation to similar property within the town." On my wish list though, is that Maine Revenue would update the next sentence to remove the part about "ask-

ing for permission to examine the valuation book. It is public record and I think it should simply read "...A property owner can do this by examining the valuation book..."

How come we never see appraisals done when there was a large volume of sales or a subject property fell in a large neighborhood with plentiful similar comparable sales. Most of what we see are appraisals where few truly "similar" sales to the subject property confirm the scarcity of good data. McKissock, a company that offers online appraisal courses, has a course called "Supporting Your Adjustments" to assist appraisers but no amount of creative development of adjustments can overcome a lack of sales data when your subject is a Greek Revival Cape Cod built in 1875 that has an in-law apartment... Trust me on this.

From an assessing standpoint, it would be rare for an assessor to not be able to find similar property to determine whether an assessment is equitable or not. After all, you are not limited by lender requirements that often force an appraiser to use comps from the next town or make comparison of that antique Cape Cod to a Split Foyer essentially pounding that square peg into a round hole!

Appraisals can be useful on occasion but I think assessors in general may be giving them too much consideration.

***Please be aware that the article above represents the opinion of the author and does not mean to represent the opinion of the MAAO. We would like to thank Craig for submitting this article and giving us many points to ponder. Networking the best tool an Assessor has. MAAO President, Ruth E. Birtz.***

### Membership Questions?

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

## Another Unique Maine Home

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The owner of Goose Rocks Island Light, thinks her space is truly incredible. I believe she is right! There is a queen bed in one room and bunk beds in the other, along with a large living room to relax in for optimal water views. You'll even have your own staff from the lighthouse who will meet you at the ferry to take you to the stores and show you around the town if necessary. Who's in for a weekend getaway?

*Send us some of your unique homes from your towns. We would love to include them in upcoming issues.*



## 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, 2017.** 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  
2017 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 MMA, 60 Community Drive  
Augusta, ME 04330.  
Deadline is July 10, 2017.

Nomination submitted by: \_\_\_\_\_

Title: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

## MAAO Northern Maine Activity

The annual Northern Maine MAAO Spring Workshop was held on Apr. 14, 2017 at Northern Maine Development Commission in Caribou. Making presentations were S.W. Collins Company President Sam Collins and Manager Todd Pelletier, Appraiser Brian Colton of Colton Associates from Presque Isle, and Maine Revenue's Mike Rogers, Steven "Joe" Salley, and Tony Pinette.

By all measures the day-long event was deemed a success. The Collins Co. and Colton Assoc. presentations were spot on in providing information that will be of great benefit to assessors as we go about our daily business.

Sam and Todd from S. W. Collins Co. gave a very nicely organized power point presentation reviewing new building products, products that have proven to be of high quality and low maintenance, issues to be aware of in some other products, insulation and ventilation methods and pitfalls, and how all the above relate to building life and quality.

Brian spoke from a very well prepared agenda and appraisal report presentation demonstrating some of the different reasons appraisals are done, what appraisers look for in their field work, and relations with the property owners during and after the reporting process. He also demonstrated thru the appraisal report how important assessment records are to the appraiser and how often they are used in each appraisal report.

Comments followed the presentations recognizing the



professionalism of the speakers and just how captivated the audience was for the duration of the sessions.

The Me Revenue speakers also gave robust presentations, Joe Salley reviewed the BETE law, spoke on updated BETE retail interpretations, law proposals in the works, and the improvements he is seeing in the field on BETE administration. Tony Pinette spoke on the MVR and advised assessors that many are missing the reimbursement of buildings exempt as Veterans organizations. Mike Rogers completed the day by reviewing current LD's that are working their way thru the Legislative process.

MAAO would like to say

Thank You to all the professionals who found the time and had the interest to make presentations in Northern Maine. It is much appreciated. Also, special thanks to Northern Maine Development Commission who provides their conference room and "Smart Board System" to MMA and MAAO free of charge. It is a great location for our events, sized right, and located conveniently. Cindy's Sub Shop of Caribou catered lunch with nicely done arrays of subs, soups, and desert trays.

The MAAO Board continually strives to provide quality educational opportunities to all assessors. If anyone has an issue that would make an interesting subject for a presentation please discuss it with any board member.

Respectfully Submitted,  
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.



# Meets & Bounds

## MAAO APRIL 2017 NEWSLETTER

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

MEETS & BOUNDS-MAAO  
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