



Meets & Bounds

November 2017

Maine Association of Assessing Officers

President's Message

This will be the last message for me as President of the MAAO. It is hard to believe that two years flew by so quickly. A special shout out to Tammy Brown for receiving Assessor of the year. Tammy has been our rock for many years and she works tirelessly for the MAAO.

The MAAO board has many shining stars on within the organization. Each year we sponsor several events, the Northern Maine Spring Conference, the BAR Workshop and the Fall Conference. Additionally, we have presence at Property Tax School and the Maine Municipal Convention. We have added Code Enforcement courses to the Fall Seminar and are working toward getting members certified to offer IAAO courses. This is a lot in a year's time. We could not accomplish this without the work our board members contribute. So, thank you all. I am looking forward to working as Past President with the Board in any way I can. I know it is in competent hands with Bill Healey as president.

In closing, I would like to say I have always felt grateful for the Assessing Community. We work together, assist one another and support each other. I am grateful for the opportunity to be of service to the members of Maine Association of Assessing Officers.

Respectfully Submitted,

Ruth Birtz, President

MAAO Board Meetings 2017

Dec. 8 10:00 a.m. MMA - Augusta

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MEMBER PROFILE: Bill Dale



My name is Bill Dale, and I am a member of the Maine Association of Assessing Officers. I am not an assessor, but a lawyer. You may know me from the many continuing education presentations that my law partner (in crime) Sally Daggett and I have presented over the years for the Maine Bureau of Revenue Services, the Maine Municipal Association and the MAAO. While Sally and I represent municipalities most of the time, occasionally we wander over to the “dark side” to represent property owners. Not only does our law business “require” it, but representing the other side also provides us with a better insight to challenges that are frequently brought by

property owners. It is very helpful to be able to see both sides of the coin.

By happenstance, I was an Urban Affairs major in college, and so practicing municipal law after law school seemed a natural fit. (Between college and law school, I was a 63B20 (wheeled vehicle mechanic) at Ft. Dix in New Jersey, which helped prepare me for the in’s and out’s of assessing not one bit!) My first job after law school was as the Assistant City Solicitor for the City of Bangor, where I worked with City Assessor Mel Maidlow for three years, which probably played a large roll in strengthening my commitment to the municipal side of most assessing matters. We tussled with several non-profits on exemptions, especially the doctors’ offices at EMMC.

My next job was as the first ever in-house Corporation Counsel for the City of South Portland, where I had grown up and gone to high school (like Orono High, we were--and still are--the Red Riots, whatever that means!). I practiced there for 7 years before joining my present law firm, Jensen Baird Gardner & Henry in Portland, where we represent about 30 municipalities in Southern Maine on a regular basis and many more across the State for individual matters, especially defending municipal assessments. Besides Mel Maidlow in Bangor, the other assessors I learned a lot from were Elizabeth Sawyer in South Portland and her--and I think many of your--frequent outside assistant, Steve Traub from Massachusetts. Liz was very skilled at municipal assessing and with Steve’s help was very frequently “right on” with her assessments, even the \$250 million assessment of the Maine Mall Shopping Center, whose assessment we successfully defended numerous times. But perhaps more fundamentally, she and Steve (and, in turn, Sally and I) came to believe that being a good assessor is not about maximizing assessments and maximizing municipals tax receipts, it is about getting the right answer, and, when appropriate, granting abatements. The real job for local assessors in Maine is all about fairly assessing all properties, subject to taxation, with all of, but only, its fair share across the municipality. No more; no less. That what Maine law requires and that’s only what’s fair.

We have had some interesting assessing disputes over the years. And to the extent we’ve had some success, it’s largely because of the lessons we’ve learned from our assessor clients: don’t litigate losers. Despite all that high valued property at or near the Maine Mall in South Portland, occasionally, mistakes were made and discovered, and generally the City corrected them

(Continued on Page 4)

MAAO Secretaries Report

▲ By Tammy L. Brown

Another MAAO Fall Conference has come and gone. The Board met on September 8, 2017 as a wrap up of the Annual Fall Conference. At that meeting the board discussed the educational offerings, speakers, location, evaluation forms, food as well as the evening activities. The Board would like to extend our sincere thanks to all Vendors, speakers and conference attendees who took the time to fill out the evaluation forms. It is feedback like this that alerts us to the needs of the membership. The evaluation forms will help us to prepare for the upcoming 2018 Annual Fall Conference. Yes, it is already time to start preparing for next year's conference. It is safe to say that all sessions were so well attended due to the quality speakers Bill Healey was able to bring on board for this year's conference. Thank you, Bill. The sign in sheets for each day of the Fall Conference have been transferred to Maine Revenue Service so that they can record the credit hours for each attendee.

A small retirement celebration was held following the Friday morning session as a small token of our appreciation to Dave Ledew. For over thirty years Dave has lead the way in the Assessing profession. His leadership and guidance has helped to shape the professionals working in the Assessing field today. A simple thank you just doesn't seem to be enough. Good luck, Dave as you start this next chapter in your life.

Looking toward 2018, we welcome two new Board members to our MAAO Team, Travis Roy and Craig Skelton was elected at our MAAO Annual Meeting. We look forward to serving our MAAO membership together with you both. Thank you to Jacki Robbins and Mike D'Arcangelo for their time serving on the MAAO Board.

Their efforts on behalf our membership are greatly appreciated.

What a huge surprise it was to be awarded this year's MAAO Assessor of the Year Award. To my colleagues on the MAAO Board, great job pulling off the ultimate blindside. It certainly was a humbling experience. I am so grateful to be working in this profession along with so many talented Assessors. Thank you to those of you who took the time to make nominations this year. Please consider nominating an assessor to recognize their professional and dedicated service to his/her profession and community. The award will once again be given out at the 2018 MAAO Annual Meeting.

In early October we were happy to be able to co-sponsor a Booth at the MMA Convention with the Maine Chapter of International Association of Assessing Officers. It continues to be the goal of MAAO and MCIAAO to offer educational classes that are timely and current to the present day situations. It has been a pleasure to work together with MCIAAO on the sessions offered at MMA Convention. If there is a topic that you feel would be beneficial to our organization, please let a board member know.

The next MAAO Board Meeting will be held on December 1st at MMA in Augusta at 10:00. If you have anything you would like the board to consider, please contact any board member.

Until next time.....

Respectfully submitted by,
Tammy Brown



Friday's attendees wishing the best to Dave.



Member Profile – Continued from Page 2

without expensive court or State Board proceedings. On the other hand, if we thought the assessment correct, we have been willing to fight and have had a fair number of successes in that regard. I have always felt the reason the City of South Portland, as well as our other municipal clients across Maine, didn't have more abatement requests was just that: we try to litigate only winners and, where appropriate, settle losers. I should add that one of the things I most appreciated about Steve Traub was his uncanny ability to get the right answer on very expensive, commercial and industrial properties. In turn, that greatly facilitated Sally and me in determining which cases to litigate and which cases to settle. A similar shout-out to George Koutalakis, who not only has a great feel for the true fair market value of expensive, oceanfront properties, but was (and still is) a great trial witness. Sometimes just being right on the assessment number isn't enough; your witnesses--both lay and expert--need to be persuasive on the witness stand.

Our various court cases have presented a wide range of issues: on the municipal side, from the mundane single family house lots, to the extraordinarily valuable paper mills, shopping centers and even the Bangor casino; and on the private property owners' side, the boys and girls summer camp case that we took to the U.S. Supreme Court in Washington (and got the Maine Supreme Court reversed!) and the various expensive ocean-front property cases in Biddeford, Boothbay, Kittery, Southwest Harbor and Scarborough (that last one is still pending, in part; so stay tuned on Scarborough).

One small confession, with which I suspect most of you would agree: town-wide re-vals are no fun! Maybe good for the private business of lawyering, but oth-

erwise, range from a little trouble to a great deal of trouble. For assessors, taking advantage of the new technologies that allow for up-dating assessments more often than every ten years, seems like a no brainer from a stress reduction perspective.

And finally, a concern I have shared with many of you: I don't think young professionals see becoming a municipal assessor as an attractive job. Too bad, because it is actually a very interesting profession. And I don't think the waning interest in the profession has anything to do with lawyers challenging assessments. Rather, I think it's the politics of local government employment. I wish I had a good solution for that issue, but I don't. Maybe time will take care of that issue. Let's hope!

PS: just in case you're wondering if all the good things I've said over the years about Liz Sawyer served to help me with the assessment of my own house in South Portland, it didn't! She re-valued my neighborhood every other year for 14 straight years!! Just goes to show you

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ANNUAL DUES

Regular Membership:	\$30/person
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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 for more information and membership application form.

2017 Assessor of the Year Award

The Maine Association of Assessing Officers is pleased to announce that Tammy Brown, from the Town of North Haven is the recipient of the 2017 Assessor of the Year Award. This year's award was presented by Judy Mathiau, who was the 2016 Assessor of the Year recipient.

The following excerpts come from the letter of nomination that we received from Joe Stone, Town of North Haven's Administrator:

Few towns are fortunate enough to boast of a Tammy Brown. She has served as North Haven's Assessors' Agent for twenty years and for the last several has also served as an assistant to the Code Enforcement Officer. She is also an active member of the Maine Association of Assessing Officers and the Knox County Board of Assessment Review. Her official titles however do not begin to capture Tammy's role in the wider North Haven community.

Tammy was one of the formative members of what evolved from North Haven's ambulance crew to its Emergency Medical Service, accumulating skill, experience and ever higher levels of proficiency in emergency medicine with the local squad. Her involvement sprang from a defining and enduring part of her character – her astonishing capacity for empathy and her need to reach out and help whoever may be in need.

For the last fifteen years Tammy has coached the North Haven Community School's rowing team. Think of cold, foggy dawn practice sessions and sleepy teenagers. A picture emerges of Tammy's tough dedication. During her own children's growing years, she was always a fixture as a volunteer for North Haven's all-important basketball games, sports banquets and as a chaperone for away trips. She has served on North Haven's Medical Services Committee that advises the Town on the needs of its Town-operated Clinic. She has also been on the Town's Recreation Council. Her commitment to serving the many needs of young (and old) people has not abated as her family has grown up and moved away. There is another generation of young people today on North Haven for whom Tammy is the mentor, the coach and their personal pole star and occasionally their surrogate mother.

To repeat a theme: few towns get to boast about a Tammy Brown.



MAAO President Ruth Birtz (left) and 2017 Assessor of the Year recipient Tammy Brown (right).



Judy Mathiau presenting Tammy Brown with the Assessor of the Year award.



Family members sharing in Tammy's celebration.

Auction Wrap Up!

Our Scholarship Fundraising Auction was a huge success at this year's Fall Conference. Thanks to everyone that donated an item and the brisk bidding we were able to raise \$2,239. The highlight was the African Photo Safari once again, two trips selling for \$700 each! The lucky winners were Tammy Brown and Barbara Kinsman Other popular items included the Trek bicycle that sold for \$300 to Bill Healey, the Patriot's Corn Hole Game, selling for \$137 to Keeley Lambert, and the Wood Moose, selling for \$70 to Jim Murphy.

Just remember that this money raised is for any of our members to use towards their quest for certification credits. Please don't hesitate to apply for this scholarship money! It can be used for any educational offering on all levels, IAAO, ME Chapter, MAAO, or Maine Revenue Service, etc. Scholarship applications are on our website or you can contact Tammy Brown.

Item	DONORS	Donation	Winner	Bid	MAAO Solicitor
1	Roger Hoy	Vintage Manequin	Rick Mace	\$25	Roger Hoy
2	Roger Hoy	Vintage Manequin	Rick Mace	\$25	Roger Hoy
3A	Zulu Nyala	Photo Safari	Ruth Birtz	\$700	Tammy Brown
3B	Zulu Nyala	Photo Safari	Jim Nadeau	\$700	Barbara Kinsman
4	Foster's Downeast Clambake	Gift Certificate for for 2 Clambakes	Chris Huff	\$45	Rick Mace
5	Lost & Found Antiques	Vintage Milk Bottles	Ken Priest	\$12	Rick Mace
6	Cranberry Hill Antiques	Antique Oil Lamp	Ruth Birtz	\$25	Rick Mace
7	Lost & Found Antiques	Moose Bird House	Dick Romano	\$20	Rick Mace
8	Julie Ethridge	Handmade Christmas Stocking	Susan Hathawy	\$2	Rick Mace
9	Darryl Mckenny	Timeout Chair	Ken Priest	\$20	Darryl McKenney
10	Darryl Mckenny	Movie Basket	Joan Kiszely	\$5	Darryl McKenney
11	Ruth Birtz	Wooden Moose	Jim Murphy	\$70	Darryl McKenney
12	Chris Huff	Portland Gift Basket	Marc Perry	\$20	Chris Huff
13	Everlasting Images	David Ortiz Photo	Darryl McKenny	\$28	Rick Mace
14	Lost & Found Antiques	Waldoboro Bottle	Darryl McKenny	\$5	Rick Mace
15	Lost & Found Antiques	Painted Table	Clint Swett	\$10	Rick Mace
16	Berger's Bike Shop	Trek Bike	Bill Healey	\$300	Rick Mace
17	Cranberry Hill Antiques	Antique Oil Lamp	Kerry Leichtman	\$15	Rick Mace
18	Wiggly Bridge Distillery	Handcrafted Bourbon	Brogan Teel	\$45	Rick Mace
19	Darryl Mckenny	Book Lot	Clint Swett	\$20	Darryl McKenney
20	Wiggly Bridge Distillery	Handcrafted Gin	Michael Lynch	\$20	Rick Mace
21	David Sawyer	Appraisal Course	Brenda Cummings	\$50	Dave Sawyer
22	didn't make it!				
23	Old Town Canoe	Canoe Paddles	Mark Stambach	\$30	Travis Roy
24	Rick Mace	Not Your Mother's Soda	Tanya Freeman	\$10	Rick Mace
25	York Parks & Rec	Nubble Light Gift Bag	Susan Hathaway	\$42	Rick Mace
26	Lewis Cousins	5 lbs. of Potatoes	Jim Murphy	\$5	Lewis Cousins
27	Lewis Cousins	5 lbs. of Potatoes	Kate Keren	\$5	Lewis Cousins
28	Lewis Cousins	5 lbs. of Potatoes	Travis Roy	\$3	Lewis Cousins
29	Lewis Cousins	5 lbs. of Potatoes	Paul Mckenny	\$3	Lewis Cousins
30	Judy Mathiau	Farm Basket	Tanya Freeman	\$30	Judy Mathiau
31	Darryl Mckenny	Kayak Car Racks	William Wells	\$50	Darryl McKenney
32	MaryAnne Szeniewski	Handmade Mittens	Marie Varion	\$13	Rick Mace
33	Darryl Mckenny	Step Ladder	Brenda Cummings	\$17	Rick Mace
34	Ames True Value	Con Hole Game	Keeley Lambert	\$137	Darryl McKenney
35	Debbie Turner	haging Baskets	Paul Demers	\$7	Debbie Turner
36	MAAO	Fleece Vest	Sue Ricker	\$11	Board
37	MAAO	Fleece Vest	Chris Huff	\$11	Board
38	Four Points Sheraton	1 Night Stay	Chris Huff	\$40	Joan Kiszely
39	Martindale Country Club	Golf for 4	Bill Healey	\$25	Bill Healey
40	Cranberry Hill Antiques	Boudoir Lamp	Kate Keren	\$18	Rick Mace
41	Berger's Bike Shop	Bike Helmet	Donna hays	\$10	Rick Mace
42	Berger's Bike Shop	Bike Helmet	Susan Hathaway	\$11	Rick Mace
43	Berger's Bike Shop	Bike Helmet	Jim Thomas	\$7	Rick Mace
44	Joan Kiszely	Longaberger Gift Basket	Darryl McKenny	\$50	Joan Kiszely
45	Float Rope Company	Door Mat	Barbara Kinsman	\$60	Darryl McKenney
46	Darryl Mckenny	Maine Book/Calendar	Lisa Morin	\$10	Darryl McKenney
47	Darryl Mckenny	Christmas Cabinet	Paul Demers	\$15	Darryl McKenney
48	Darryl Mckenny	LL Bean Quilt	Mike Wirth	\$32	Darryl McKenney
49	Darryl Mckenny	Childs Chair	Paul Demers	\$2	Darryl McKenney
50	Travis Roy	Mosquito Repellant	Adam Bradstreet	\$14	Travis Roy
51	Travis Roy	Life Vest	Cliff Guthrie	\$32	Travis Roy
52	Travis Roy	Canoe Paddles	Ken Priest	\$17	Travis Roy
53	Jim Thomas	Totes	Barbara Kinsman	\$30	Jim Thomas
54	Rick Mace	Bird Bath	Barbara Kinsman	\$30	Rick Mace

Gross Total	\$2,939
Zulu Nyala Share	\$700
Net Total	\$2,239

Northern Maine Assessors Activity

The Northern Maine Assessing group held training on Oct. 11, 2017 at the Elm Tree Diner in Houlton. Maine Revenue Services Tony Pinette was on hand with prepared handouts and gave an in depth overview of the “Report of Assessment Review” paperwork that we all receive each year after our annual audits. A robust group discussion regarding the benefit of ratio’s above 91% followed along with an in depth conversation regarding the advantages of full reporting of personal property in the age of BETR/BETE.

A special Maine Association of Assessing Officers presentation was made to retiring longtime Houlton assessor, Laureen Bither, with emphasis on longtime. Laureen has served as the Houlton assessor for the past 33 years and worked for the town an additional 15 years prior to, for a total of 48 years. MAAO President Ruth Birtz made the trip north to present Laureen with the very well deserved Honorary Lifetime MAAO Membership and a gift of \$150.00 given by the Northern Maine Assessing group. Laureen has also been a longtime MAAO member and served as President in 1985.

Two very special guests were in attendance as well, former Presque Isle assessor and 1963/64 MAAO President, Gerald Clark made the trip, along with retired longtime Caribou assessor Clair Randolph. Both Gerald and Clair thoroughly enjoyed rubbing elbows with the current gang and hearing the stories, perhaps with a hint of “retirement beats assessing all to bits” showing.

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

Respectfully Submitted,
Lewis Cousins



Laureen Bither.



Ruth Birtz and Laureen Bither.



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Meets & Bounds

MAAO NOVEMBER 2017 NEWSLETTER

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