



Meets & Bounds

February 2018

Maine Association of Assessing Officers

President's Message



Dear MAAO Members,

Thank you for selecting me as your President for 2018 and 2019. This is my second time serving, and it amazes me how much the association has grown and prospered since my last term ended in 2007. It is also great to see

how the collaboration between the Maine Chapter of IAAO and the MAAO has grown. The associations have worked together to provide high quality education and services for their members.

My goals over the next couple of years include providing IAAO Courses in Maine, getting more member involvement in our committee structure, providing support to MMA when property taxation questions and issues arise at the legislative level, and to continue to enhance our working relationship with the Maine Chapter of IAAO.

Please remember that the MAAO Board of Directors

represents you. We can only address member concerns if they are brought to our attention. If you have any questions or concerns, if there is a course offering you would like to see, or a service that you would think is beneficial, please let us know. You can reach out to any Board member. My email address is bhealey@lewistonmaine.gov

I'm looking forward to a great 2018! Be healthy and safe!!

Bill Healey, MAAO President

MAAO Board Meetings 2018

Mar. 2	10:00 a.m.	MMA - Augusta
May 4	10:00 a.m.	MMA - Augusta
Aug. 10	10:00 a.m.	MMA - Augusta

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MAAO BOARD

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Craig Skelton, Town of South Berwick
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E-mail: cskelton@sbmaine.us

MEMBER PROFILE: Travis Roy



So you want to be an assessor, huh?

After a 21 year career as a Police Officer, it was time for a change. Too many night shifts, death scenes, homicide scenes, death notifications, drug abuse calls, neglected kids and much more took a toll over the years. I NEEDED a change. I had taken an interest in assessing as a 2nd career, and had been a licensed real estate appraiser for 8 years at that point, so I had a good foundation of knowledge in the residential side of the real estate market.

When the opportunity to apply for and accept a lateral transfer to the Assessor's office came up I couldn't pass it up. I absolutely love the environment that I work in, and the people I work with. My City Manager is a long time assessor that worked in several mill towns in Maine. My success in this field is very much attributable to having the support of a great boss, who happens to be an experienced assessor.

I am approaching 7 years in the assessor's office, and I believe I will be here for many more. Being on the underside of 50 years old, I won't be retiring any time soon, and I enjoy the involvement in all aspects of the City government that my roll affords me.

I have a passion for training and/or acquiring the necessary knowledge for anything that I engage in. I have recently been elected to the Board of Directors for the Maine Association of Assessing Officers and the Central Maine Association of Assessing Officers. I have asked to be put on the training committee of both of these boards. With the implementation of the levels of licensing for assessors comes a renewed need for these organizations to work to provide more access to the IAAO trainings. To that end, I pledge to work with the other members of these boards to make these trainings more accessible for Maine Assessors.

I reside in Old Town, with my wife, Tina, of 24 ½ years, and our two daughters; Jordan, 22 years old, and Abbie, 14 years old. We are joined by a golden retriever, 2 Maine Coon cats, a domestic cat, 2 rabbits, 10 chickens, and a guinea pig.

An absolute love of mine is coaching youth sports! I have coached softball for over 15 years, and I have coached basketball and soccer along the way. If I am not on the field coaching, I spend a lot of time volunteering for several non profits. I am currently the president & treasurer for Old Town Amateur Softball Association. I am also a 15 year board member and current Vice President with Maine Youth Fish & Game Association, where we run outdoor education programs for the youth of Maine.

In a short time, I have established some great relationships in the assessing community that I will always be thankful for. I also look forward to meeting and working with many more of you as we face the challenges ahead.

"Be fearless in the pursuit of what sets your soul on fire!," Jennifer Lee.

Respectfully Submitted, Travis Roy

MAAO Secretaries Report

▲ By Tammy L. Brown

With a blink of my eye, another year has come and gone, the days and months seem to move by so quickly. How can it possibly already be February? As we begin 2018, MAAO would like to thank you for your continued support during 2017. We hope you were able to take advantage of the educational offerings that our education committee put together in 2017. Our goal as we move into 2018 is to assist you with your assessing & educational needs and goals.

The MAAO Board met on December 8, 2017, at MMA in Augusta. We welcomed Bill Healey, Jr. as our 2018 President. Bill will serve as president for the years 2018 and 2019. The Board looks forward to his leadership during this period. The Board also reviewed the 2018 Budget. As part of our year end meeting, committee chair were elected for 2018. The following is a list of Committees, Chairs and Co-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
Co-Treasurer: Lewis Cousin

Audit/Finance: Ruth Birtz
Co-Audit/Finance: Darryl McKenney

Calendar/Advertising Chair: Lewis Cousins
Co-Calendar/Advertising: Rick Mace

Newsletter Chair: Tammy Brown
Co-Newsletter: Ruth Birtz

Ethics Committee Chair: Travis Roy
Co-Ethics: Craig Skelton

Legislative Committee Chair: Darryl McKenney
Co-Legislative: Ruth Birtz

Membership Committee Chair: Roger Hoy

Awards/Scholarship Committee Chair: Rick Mace

(Continued on Page 4)

Date	Day	Time	Event	Location
January 26	Friday	10:00 a.m.	Board Meeting	MMA – Augusta
March 2	Friday	10:00 a.m.	Board Meeting	MMA - Augusta
April 14	Friday		Northern Maine Spring Workshop	Northern Maine Development Commission Caribou
May 1	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
May 4	Friday	10:00 a.m.	Board Meeting	MMA-Augusta
August 10	Friday	10:00 a.m.	Board Meeting	MMA - Augusta
September 5-7	Wednesday, Thursday, Friday		Fall Conference Annual Meeting	Sebasco Harbor Resort
October 3 & 4	Wednesday & Thursday		MMA Annual Convention	Augusta Civic Center
December 7	Friday	10:00 a.m.	Board Meeting	MMA - Augusta



Legislative Update

LD 1599 was introduced by Governor LePage to improve the Maine Tree Growth Tax Law. To be sure any changes are made in a thoughtful manner the bill was carried over from the last legislative session, so a study group could meet and review all aspects of the Maine Tree Growth Tax Law.

On January 3, 2018 a public meeting was held with the chance to weigh in on potential changes. Four Assessors and Two landowners spoke and answered all questions asked of them. Some of the issues discussed were:

- How values vary considerably between counties.
- How values do not take into consideration of the value of the land in each town.
- Laws that regulate the use of the plans.
- Some people felt there is a need to harvest even if the market is not ideal because landowners save on property taxes.
- Property owners need to be educated more regarding Tree Growth requirements.
- All regions of the State need to be treated equitable.
- Tree Growth for farmers sometimes has a totally different purpose than Tree Growth for property owners who are growing for profit.

Other discussion points brought forward by the panel were: transferring properties to Open Space that do not qualify for Open Space; allowing the Tree Growth participants out of the program, as was done before the penalty of back taxes was enacted, in order to get the property back on the tax rolls; having the recommendations in the plan be very specific and allowing the harvest management plans to be in the hands of the assessors. Such information would be helpful to the assessors who need to re-certify the property; they discussed if there was a way for the owners to know the exact penalty for non-compliance. The panel asked the assessors in the room repeatedly if they had asked Maine Forestry Service for assistance in reviewing plans.

It was fascinating to hear the forester on the panel who prepares plans, who stated they do not intend to turn the plan over to the new owners because of the financial information within the plan. That information would stay with the seller and should not transfer to buyer. When this happens the new owner cannot certify they will be following the old plan and is required to obtain a

new one within a year. The lumber company that spoke stated from 2014 to 2017 his real estate taxes went up 41% and the sale of timber declined 28%. When they sell less, the inventory increase and Tree Growth rates go up. The farmer that spoke stated his forest is for a buffer when spraying crops, shelter from storms for his animals, and habitat for the wildlife so his land should not be required to manage as if it was in Tree Growth Program.

In a follow up email, Kate Dufour passed along some new information and requested some feedback from Assessors. The Tree Growth Tax Law working group is in the process of finalizing its recommendations, which will be presented to the Taxation Committee on Feb. 15.

Stay tuned.

Respectfully Submitted
Darryl McKenney

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

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



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Secretaries Report – Continued from Page 3

Technology Committee Chair: Dan Robinson

Education Committee Chair: Bill Healey
Co-Education: Dan Robinson and Travis Roy

Conference Committee Chair: Tammy Brown
Co-Conference Committee: Darryl McKenney and Debbie Turner

Historian: Darryl McKenney

Executive Committee: Bill Healey, Jr., Tammy Brown, Ruth Birtz and Rick Mace

The Board set the meeting calendar for year 2018. Below are the dates of the upcoming MAAO Board Meetings and Educational Offerings (see chart located in this article).

The Board reviewed the service agreement for the contract with MMA for year 2018. The Board had many questions for MMA’s Eric Conrad regarding the increase in the new contract. After Eric’s explanation of increase and new services MMA is planning to unveil in the upcoming year, the board once again voted to continue the contract with MMA. We look forward to working with the MMA’s Affiliate’s Department during the upcoming year.

Lewis Cousins reported our On January 26, 2018 meeting, that the Northern Maine Spring Workshop would be held April 14th, subject matters have been chosen and you can find a brochure for that workshop elsewhere in this newsletter. Bill Healey reported that the education for the 2018 is coming together nicely. The Board of Assessment Review Workshop date has been set for May 1,

2018. Once again Bill Dale and Sally Daggett will lead those discussions.

Plans are underway for the Annual MAAO Fall Conference; the Board is reviewing proposals from several venue locations. We will keep you posted on the Fall Conference as things continue to come together. If there is a topic you would like to see highlighted at this year’s conference please speak with a Board Member.

The board would like to remind our membership 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 March 2nd 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 by
Tammy L. Brown

M.A.A.O. Scholarships Available!



Thanks to the success of our Silent Auctions that are held at our Fall Conferences we are able to offer scholarships towards any accredited assessor’s courses. If you would like to apply please fill out the application for scholarship and send to:

*Maine Association of Assessing Officers
C/O Maine Municipal Association 60 Community Drive,
Augusta, ME 04330 or email to rmace@yorkmaine.org.*

See MAAO Scholarship Eligibility Requirements for more information.

The deadline is 60 days prior to the event you intend to use the scholarship for.

Membership Questions?

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



MAINE ASSOCIATION OF ASSESSING OFFICERS 2018 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, 2018.

Nomination submitted by: _____

Title: _____

Mailing Address: _____



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.



BOARDS OF ASSESSMENT REVIEW

This Seminar will cover an overview of the Board of Assessment Review (BAR) process, an overview of applicable Maine law, the nuts and bolts of preparing for and conducting a BAR hearing. The most recent Maine Law Court decisions involving local bars will be discussed. Sample forms and written decisions will also be discussed.

WHO SHOULD ATTEND

While this seminar focuses on the responsibilities of the BAR Member, it will also be beneficial to Assessors and other municipal officials who handle assessing questions.

**This seminar counts 2 hours towards MTCMA Certification (Legal, Leadership, Financial) and Assessors continuing education hours.*

SPEAKERS

Sally Daggett, Attorney at Law
Jensen Baird Gardner & Henry
William Dale, Attorney at Law
Jensen Baird Gardner & Henry
Mark A. Bower, Attorney at Law
Jensen Baird Gardner & Henry

DATE/LOCATION

Augusta – Tuesday, May 1, 2018
Maine Municipal Association
60 Community Drive
Augusta, Maine 04330

Caribou – Tuesday, May 1, 2018
"Live Video Conference"
Northern Maine Development Commission
11 West Presque Isle Road
Caribou, Maine 04736

TIME

Augusta location:
4:00 pm Registration
4:00 - 4:30 pm Light Dinner
4:30 - 7:00 pm Presentations

FEE

\$50.00 per person – Fee includes a light dinner and presentation materials at both locations.

REGISTRATION INFORMATION

To register, please fill out the attached registration form and mail it with your payment to MAAO, 60 Community Drive, Augusta, ME 04330, or fax your registration to (207) 624 0128. You may also register online at <http://www.memun.org/TrainingResources/WorkshopsTraining.aspx>.

QUESTIONS/CANCELLATIONS

Cancellation notification must be given in writing at least 3 business days before the session begins. Any cancellation received within that 3 day window will be charged the full registration fee. All cancellations are subject to a \$10 administrative fee for processing. Please go to <http://www.memun.org/TrainingResources/WorkshopsTraining/Cancellations.aspx> to cancel. If you have any questions please contact the Educational Services Office at (800) 452-0786 or (207) 623-8478.

SCHOLARSHIP

Scholarship money is available. For information, please visit our website at www.maineassessors.org.

Boards of Assessment Review Workshop – Tuesday, May 1, 2018

Please register the following person(s) from _____ for the Boards of Assessment Review Workshop
(Municipality/Employer)

FULL NAME:	TITLE:	TEL:	FEE: \$	
EMAIL:				
FULL NAME:	TITLE:	TEL:	FEE: \$	
EMAIL:				

BILLING ADDRESS: _____
 Location: c Augusta – Tuesday, May 1, 2018
 c Caribou – Tuesday, May 1, 2018
 Live Video Conference

Mail registration form to: MAAO, 60 Community Drive, Augusta, ME 04330 Fax form to: (207) 624-0128
 or Register online at: <http://www.memun.org/TrainingResources/WorkshopsTraining.aspx>

ADA Message: In order to ensure your complete participation, we would appreciate your informing us of any special requirements you may have due to a disability.

MAKE CHECKS PAYABLE TO MAAO

ATTENDING

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 for more information and membership application form.



Dan Robinson, MAAO Board member presents a letter of appreciation to David "Duffy" Cluff of Duffy's Tavern and Grill (Kennebunk and Old Orchard) for their \$250 donation used to purchase koozies and Post-it books for our membership. Cheers to Duffy!

ANNUAL NORTHERN MAINE SPRING TRAINING

DATE & LOCATION

Friday, April 20, 2018
 Northern Maine Development Commission
 Boardroom
 11 West Presque Isle Road
 Caribou, Maine

TIME

8:30 – 9:00 am	Registration
9:00 am – Noon	Training
Noon – 1:00 pm	Lunch
1:00 – 4:00 pm	Training

FEE

\$30.00 MAAO Member/per person (lunch included)
 \$35.00 MAAO Non-member/per person (lunch included)

REGISTRATION INFORMATION

Register early/Space is limited (Capacity: 30)
 To register, please fill out the attached form and mail it with your payment to MAAO, 60 Community Drive, Augusta, ME 04330, or fax your registration to (207) 624-0128. You may also register online at <http://www.memun.org/TrainingResources/WorkshopsTraining.aspx>.

QUESTIONS/CANCELLATIONS

Cancellation notification must be given in writing at least 3 business days before the session begins. Any cancellation received within that 3 day window will be charged the full registration fee. All cancellations are subject to a \$10 administrative fee for processing. Please go to <http://www.memun.org/TrainingResources/WorkshopsTraining/Cancellations.aspx> to cancel. If you have any questions please contact the Educational Services Office at (800) 452-8786 or (207) 623-8428.

ADA MESSAGE

In order to ensure your complete participation, we would appreciate your informing us of any special requirements you may have due to a disability.

AGENDA

- 8:30 – 9:00 am Registration
- 9:00 – 10:30 am Alan Harding Esq. – Longtime and second generation Attorney from Presque Isle. Attorney Harding has volunteered to study the Scarborough V. Petrin case and offer an opinion regarding the best avenue for municipalities to take regarding the valuation / combining of lots for assessment purposes.
- 10:45 am – 12:00 pm Melissa Richardson, Southern Aroostook Registrar. Melissa, elected as Registrar in November of 2016 will discuss the role and functions of the Registry as well as review the information requirements for recording of documents. The discussion will include any issues that pertain to the assessing field and how we can help each other fulfill this vital role.
- 12:00 – 1:00 pm Lunch (Soup & Sandwich)
Catered by Cindy's Sub Shop
- 1:00 – 2:30 pm Steven "Joe" Salley, Principle Appraiser and BETE Specialist, Maine Revenue Service BETE Administration. Joe will provide a review and update of the program and discuss issues he finds in the field as well as answer questions.
- 2:30 – 4:00 pm Laurie Thomas, Deputy Director, Maine Revenue Service. Laurie will review the electronic RETT processes available to municipalities and the Maine Online Valuation Return (MOVIR) application.
- Tony Pinette, Senior Property Appraiser, Maine Revenue Service. Tony will join in with any issues he sees in the field along with a round table question and answer period.

SCHOLARSHIP

Scholarship money is available. For information, please visit our website at www.maineassessors.org.

Annual Northern Maine Spring Training – Friday, April 20, 2018 in Caribou

Please register the following person(s) from _____ for the Annual Northern Maine Spring Training

MAAO Member (check here if you are a member) _____ (Municipality/Employer)

FULL NAME _____	TITLE _____	FEE \$ _____	FEE \$ _____
EMAIL _____	TEL _____	TEL _____	TOTAL AMOUNT \$ _____
FULL NAME _____	TITLE _____	FEE \$ _____	FEE \$ _____
EMAIL _____	TEL _____	TEL _____	TOTAL AMOUNT \$ _____

Mail registration form to: MAAO, 60 Community Drive, Augusta, ME 04330 Fax form to: (207) 624-0128
 or Register online at: <http://www.memun.org/TrainingResources/WorkshopsTraining.aspx>

ADA Message: In order to ensure your complete participation, we would appreciate your informing us of any special requirements you may have due to a disability.

MAKE CHECKS PAYABLE TO MAAO

ATTENDING

Tree Growth Tax Law Basics

When: Tuesday, February 20th, 3-4:30 p.m.
Where: Rockport Town Office, Richardson Room
101 Main Street, Rockport

District Forester Morten Moesswilde will provide an overview of Maine’s Tree Growth Tax Law, its basic requirements and provisions. Tree Growth is a “current use” property tax program that can save woodland owners on their property taxes, but has some significant requirements including long-term management for commercial forest products.

The presentation is geared toward landowners, foresters, municipal officials and others. With an April 1 deadline looming for some currently enrolled landowners, as well as for new applicants for the 2018 tax year, this presentation will outline the essential components of Tree Growth, and provide an opportunity for questions and discussion. Registration is not required.

FMI contact Morten Moesswilde, Maine Forest Service, at 441-2895, or via email at morten.moesswilde@maine.gov.

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Meets & Bounds

MAAO FEBRUARY 2018 NEWSLETTER

www.maineassessors.org

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