



Meets & Bounds

February 2021

Maine Association of Assessing Officers

President's Message

Happy New Year to all our MAAO members. Here's to a new year filled with promise of safer and healthier days to come. This Pandemic certainly has changed and challenged assessors and how they complete their jobs and educational requirements. MAAO continues to look for ways to bring you educational offerings on up-to-date topics via the Zoom platform until we feel it is safe for us all to meet in person again.

Lewis Cousins is hard at work finalizing the Northern Maine Spring Workshop. This workshop will be held on April 23, 2021 via Zoom. Be on the lookout for the brochure for this workshop in the near future.

Bill Healey, Jr has worked very hard on the educational offering for the upcoming year. He has lined up Sally Daggett to instruct the Board of Assessment Review Workshop which will be held on May 6th via Zoom, MAAO Annual Fall Conference speakers and the Advanced Excel Training Webinar which will be held on November 8 via Zoom. Be on the lookout for brochures for each of these educational offerings.

Our next schedule MAAO Meeting is set for March 12, 2021 and will be held via Zoom at 10:00 a.m., if you have anything you would like share or for us to discuss, please contact a board member.

The MAAO board has worked very hard to strengthen our organization and educational offerings via the Zoom platform and I look forward to the challenges that still lie ahead of us. One good thing to come from this pandemic is the swift movement to virtual learning that will continue to serve us all well for years to come. Some sort of highbred learning is just on the horizon and the future will be bright. Together with our members suggestions and advice we can continue to bring new and innovated ideas to our profession.

Respectfully Submitted,

Tammy Brown
President MAAO

MAAO BOARD

PRESIDENT

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

VICE PRESIDENT

Travis Roy, City of Old Town
Phone: 827-3965 EXT 206
E-mail: troy@old-town.org

SECRETARY

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

TREASURER

Martine Painchaud, Town of Eliot
Phone: 439-1813
E-mail: mpainchaud@eliotme.org

CO-TREASURER

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

FIRST PAST PRESIDENT

William Healey, Jr, City of Lewiston
Phone: 513-3122
E-mail: bhealey@lewistonmaine.gov

SECOND PAST PRESIDENT

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

DIRECTORS

Dan Robinson, Town of Kennebunk
Phone: 985-2102, EXT 1333
E-mail: drobinson@kennebunkmaine.us

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

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

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

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

Theresa Duff, Town of Houlton
Phone: 532-7111
E-mail: tax.assessor@houlton-maine.com

Martine Painchaud, Town of Eliot
Phone: 439-1813
E-mail: mpainchaud@eliotme.org

Elisa Trepanier, Town of Windham
Phone: 894-5960 EXT 3
E-mail: eatrapanier@windhammaine.us

Member Profile: Terri Duff

Who is Terri Duff?

I am a County girl, born and bred. In my opinion, the most important job in the world is being a parent. I have two children. My son, Tom, is an ER doctor at Miles Hospital in Damariscotta, and my daughter, Kate-lynn, is a nurse at a federal facility in Virginia.



Why am I an assessor? The assessing world was my first "adult" job after high school. In 1982, I went to work for the Town of Houlton as the Secretary to the Assessor and Deputy Tax Collector. In 1986, I passed my CMA and started Duff Appraisal Service.

In 1990, I became a Certified Residential Appraiser. My clients included those from both the private and public sectors. I have had my Real Estate Broker's license and actively practiced in my own business Hometown Realty. I broadened my knowledge base with the broker and appraiser fields.

I believe in the assessing world's premise of equitable treatment for all. My parents taught me to always treat others the way I wanted to be treated. I do not strive to make a name for myself in this industry, but I do strive for those taxpayers that interact with me, to feel listened to, appreciated, and fairly treated.



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Distance Learning for Assessor's in 2021

Travis Roy, Chair, MAAO Distance Learning Committee

If COVID 19 brought about any good, it is in fact that there is more training available for assessors online.

Zoom, Microsoft Teams, Google Meets.....Not many of us were using this type of technology a year ago. But we are now. I know.....you miss the face-to-face interaction, so do I, but we are getting it done with the use of technology, until we can get back to whatever the new norm is.

Whether it a local staff meeting, a regional assessor's meeting or a statewide association meeting I have attended them all via zoom and they all work. The participant from York and the participant from Presque Isle are on the same call and just think of the travel time it saved.

These online trainings will save assessor's and communities a lot of money, because they don't require travel and lodging.

Many trainings are being offered through local and national organizations.

A check of the IAAO, MAAO, ME Chapter of IAAO, New Hampshire Assessor Association, and the ME Chapter of the Appraisal Institute will produce many online training opportunities for assessors across the nation, regardless of what remote corner you are located in. If you have internet!

Some of the upcoming trainings are:

March 1 thru 4, 2021

IAAO Course 331 – Mass Appraisal Practices and Procedures

Sponsored by MRS

April 23, 2021

Northern Maine Spring Workshop

sponsored by MAAO

November 8, 2021

Advanced Excel for Assessors – David Cornell

Sponsored by MAAO

Please know that we, at MAAO, are communicating with the IAAO Education office and expressing interest in them continuing online offers and making sure they hear from real live assessors in the field how important it is that the IAAO courses continue to be offered online. With the Maine assessing advanced license progression being tied to the completion of IAAO courses, it is imperative that we continue to pursue these online offerings so that a Maine assessor's professional development ability isn't solely determined by their community's budget and/or appetite to allow for travel to training out of the area or out of state.

So, let me know if there is a way we can help you attain your training needs, we are here for the assessors of Maine.

Feel free to reach out if you have a training need or want to offer to be a part of the solution!

Travis Roy, Chair
MAAO Distance Learning Committee
troy@old-town.org





Life after a Paper Mill

By Ruth E Birtz, Town of Lincoln

For more than a century the Town of Lincoln was identified by its paper mill, Lincoln Paper and Tissue. Over 400 people were employed at the mill at its peak. It may not seem like a big number, but to a Town with a population of 5,800 people it was. The layoff not only happened at the mill, but it also affected industries which serviced the mill. Lincoln identified itself with the mill so much, that I am sure everyone knows the slogan, Stinkin Lincoln. There definitely was a very foul odor associated with paper production. As a child everyone knew to avoid the mill entrances at shift changes, and were very familiar with the white snow that would cover your car from the emissions. Residents constantly lived with the fear of the mill closing, after all it closed in the 60's and again in 2004.

In November of 2015, what all residents lived in feared finally happened, Lincoln Paper and Tissue closed its doors for the last time. Residents had the same hope other mill communities had, surely a buyer could be found and jobs could be restored, but none of that happened.

The good news was that we did not suffer a severe loss in value. Most of the remaining Mill value was in a TIF. We did lose the Economic Development funds, but the impact on taxes was only an increase of 5%. Lincoln also had its regional location working for it. Many of the displaced workers found employment within an hour commute from Lincoln. Some took advantage of retraining for a new career. The Town's challenge was, what do we do with a mill site? Especially a site that is 380 acres in the center of Town. Surely it didn't make sense to let it become a superfund site. The Environmental Protection Agency certainly was encouraging that outcome. How do we maintain our population and our valuation base without the jobs? Another big unanticipated question, who now maintains the dams once owned by Lincoln Paper and Tissue?

The first thing the Town did after the mill closure was take an inventory of its assets. The second thing the Town did was hire an advertising firm

to rebrand the Town. Lincoln is now known by the slogan "Come for the Lakes, stay for the Lifestyle". It turns out we had a valuable asset right in front of us that we took for granted. Lincoln is the home of 13 Lakes. All are connected by ATV and Snowmobile trails. The value of the recreational waterfront in Lincoln has kept us stable. Our population easily jumps to 8,000 plus in the summer. And while this is great, there was a threat to this. Of the thirteen lakes all but one lake is controlled by dams. How does the Town make sure these recreational waterfront areas maintain their values? Maintain the water levels. To do this the Town has embarked on what some might think as a risky venture. The Town is acquiring title to all the privately owned dams in Town. With control of the dams, these valuable waterfront properties are protected. The Town has set up a reserve account to address any future maintenance issue with these dams.

The mill site is also a work in progress. The Town has steadily worked to acquire title and control of the 380 acres site. The Town took out an option to buy the mill site in pieces. The criteria for order of acquisition were determined through an environmental assessment of the site identifying potential contaminants throughout the site. This was done and the site was subdivided into 7 parcels. The next step was to seek grant funding for cleanup and engineering. The Town hired an Economic Development Director to seek grant funding and market the site. To date the Town has acquired two sites at the mill with an option for the remaining. The Economic Development Director has been successful in obtaining \$650,000 in grants to assist with site development. Several options for the site are in discussion now, but as of yet we have no shovels in the ground as locals would say. Work continues, but business investments have been significantly slowed by the Pandemic. The Town remains optimistic and this optimism is grounded in the knowledge that with the current Economic climate you have to make your own opportunities.

In conclusion, The Town has discovered you can survive a mill closure. You just need to redefine who you are as a community and appreciate and promote what you always have had.

MAINE PROPERTY TAX DIVISION

presents

IAAO Course 331

Mass Appraisal Practices and Procedures

online

March 1-4, 2021 (exam March 5-10)

Instructor: David Cornell, MAI, CAE

Cost: \$450 (\$400 for members of Maine Chapter IAAO or MAAO)

About the course:

This course is designed to build on the subject matter covered in Course 300 – Fundamentals of Mass Appraisal and prepares students to take advanced mass appraisal courses. In this course, students will learn how to use Excel and SPSS to analyze and apply data. Much of the emphasis in this course is on data accumulation and analysis using the cost approach. Along the way, students will learn how to use Excel graphing and analysis tools for ratio studies and cost schedules. Previous completion of IAAO Course 300 is recommended, but not required.

About the instructor:

David Cornell received his BS degree in business administration from Liberty University and received a MBA from Plymouth State University. David is a Senior National Instructor for the IAAO. He travels nationwide teaching IAAO classes. Most recently, David was the Assistant Director for the New Hampshire Department of Revenue Municipal and Property Division and previously served as the Assessor for the City of Manchester, NH. He also serves on the board of directors of the New Hampshire Chapter of the Appraisal Institute and is the 2020 recipient of the IAAO Instructor of Excellence award.

Details:

- The course goes from 8:30 - 4:30, Monday, March 1 through Thursday, March 4.
- Microphones and cameras must be on at all times during the course and exam.
- The exam will be hosted by ProctorFree See proctorfree.com/technical-requirements for technical requirements. The exam has a 3.5-hour time limit, but most students do not need the whole time. Students must remain seated in front of the camera during the entire time while taking the exam. Make sure you have everything you need with you before beginning the exam. The exam may be taken any time from 12:01 am March 5 through 11:59 pm, March 10.
- This course qualifies for 30 hours of advanced continuing education and is one of the courses eligible to count toward the CMA-4 advanced assessor designation.
- Students should have a calculator, pencils, and paper. IAAO recommends printing the course material prior to class. The textbook *Fundamentals of Mass Appraisal* is recommended, but not required. This text can be ordered separately (for an extra charge) at: iaao.org.

Registration:

- Course material will be emailed (in pdf format) to all students a few days before the class begins.
- A Zoom link will be sent to all registrants one or two days before the class begins.
- The IAAO will email you the results of your exam and a certificate of attendance/completion.

invest. learn. advance.



MAINE PROPERTY TAX DIVISION

IAAO Course 331 - Appraisal Practices and Procedures March 1-4, 2021, 8:30 am - 4:30 pm

Name: _____

Address: _____

Employer: _____ CMA #: _____

Phone: _____ Email: _____

Course Registration:\$ _____
(\$400 for members of Maine Chapter IAAO, or MAAO; \$450 for nonmembers)

Less: Property Tax T&C Bucks coupon (include coupon)(\$ _____)

Total due:.....\$ _____

Includes:

- Course material (*Fundamentals of Mass Appraisal* is not included in the course material, but may be purchased separately from *iaao.org*)
- Exam
- Grading

I authorize IAAO to release my name and my pass/fail status for this course to the Property Tax Division.

Return this form by February 12, with payment, to:



Maine Revenue Services
Property Tax Division
Attn: Andrea Lubejko
P.O. Box 9106
Augusta, ME 04332

Print



Managing Assessment Ratios in an Unprecedented Real Estate Market

Travis Roy, MAAO Vice President, Distance Learning Committee Chair

Recently there has been a lot of conversation amongst assessors about the real estate markets and what impact this activity will have on the assessment ratios in many if not all communities across Maine.

We, at MAAO, have heard from several assessors requesting that we seek a position from Maine Revenue Services about how they will deal with the municipalities that have assessment ratios that are no longer withing the statutorily required assessment range of 70 to 110% of market value.

I wrote to Maine Revenue Services director Peter Lacy and asked the following.

“We have heard from Maine Assessors that they are concerned about trying to get a handle on the “crazy” real estate markets in Maine in time for commitment in 2021, and then further worried they might have issues with Maine Revenue after the fact because their ratios are not caught up to the current market trends.

While we all realize that Maine law does require a just value, there are components to this real estate market that are very concerning when taking the long view to these assessment practices.”

Mr. Lacy responded as follows.

“Regarding your question, the ratios are a product of the statute and the rules, and we don’t have a lot of flexibility in terms of how we apply them. We anticipate that there will definitely need to be adjustments made by municipal assessors to reflect the ongoing changes in the real estate market.”

I thanked Mr. Lacy for his response.

So, we have a response, and honestly it was the only response we could/should have expected. There have been no changes to these laws/rules due to the pandemic, nor should we expect any pandemic related changes prior to April 1, 2021 and the subsequent commitments.

So, we as assessors need to get to it and if we have no real experience in conducting sales ratio studies and more importantly applying the results equitable across our community, then lets train.

I will seek out a training option that will be offered via zoom to better educate those of us that need it, so that we are better prepared in Spring of 2021.

Feel free to reach out to me with any questions or needs that we may assist with.

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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.
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 an Individual 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.



MAAO 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 Melissa White 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.



Coastal Challenges of Assessing

Submitted by Kerry Leichman

Travis asked me to write up a few challenges or oddities of assessing along the midcoast. A few recent stories came to mind.

We got a call from a real estate broker. She was selling a property to two couples from New York City. The pandemic had scared them north. The property they had placed an offer on was large enough to accommodate both families. The broker was concerned we didn't have it properly assessed, our number, she said, was too low. Hmmmmm, too low? That's unusual coming from a broker. She wondered if perhaps we should come by and have a look. We thought we might.

The property's sloped down off a suburban street, which secluded it to a large degree. Its rear boundary line abutted a nature preserve. Driving by you'd hardly notice it.

Our property record card had it as a single-family residence with three bedrooms and four bathrooms, in Good condition and a Grade 07, not quite in the middle of our 17 construction quality grades. In other words, a fairly nice house with a slightly unusual bed to bathroom ratio. It was large - 3,920 square feet of living area. We had it valued at \$547,400.

So we met the broker at the property. It was late in the afternoon on a hot summer day. The broker led us through and watched for our reaction. We didn't disappoint. It was no single-family home. It had been run as some sort of yoga/meditation/spiritual retreat. The interior was white walls, post and beam timbers varnished or polyurethaned to a satiny sheen, ceramic tile floors, bedrooms, medita-

tion rooms, yoga studios, spiral staircases, a cat-walk that led to a group meditation room. There were kitchens, kitchenettes, dining rooms and two Russian fireplaces with built-in pizza ovens.

It looked like a villa outside, with terraced lawns, stone patios, ponds and Buddhas all about.

Answers to a few obvious questions: No, there were no building permits, and yes, the code officer was not amused.

Neither were we. Did I mention it was hot and late? But we took out our tape measure and got to work. When we were finished it had six bedrooms, five full bathrooms and two half bathrooms. We upped to the grade to 09, changed the condition to VG (very good) and placed a Major Remodeling factor on it. Now at 6,780 we had increased its living area by almost 3,000sf.

We, of course, had no idea what price had been offered, but our new value was \$975,300.

The buyers and seller haggled for a while over who would pay for a new septic system and other code enforcement dictated modifications, which pushed back the closing. We didn't find out until October that it sold for \$999,999; a 97% ratio.

* * *

I got a call from an attorney for an estate. The family owned several oceanfront properties. The one he called me about had two residences on it, each one lived in by members of the family. He told me they wanted to split the property so that each dwelling occupied its own parcel. This was prime oceanfront real estate.

I told the attorney I could do the split but, I said, I have to tell you it will not halve the land value as many people expect when dividing land. It would be less costly if they leave things as they are. That's okay, he said, I'll send you the survey.

The property had a little more than 4 acres and was valued at \$5,130,600. I split it into 2.5 acre and 1.5 acre parcels. The new values were \$4,789,700 and \$2,834,900, an increase of \$2,494,000 in taxable value.

* * *



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A couple bought an oceanfront property last winter for just over \$1,300,000 that had three buildings on it. They immediately demo'd the buildings, which were in fairly poor condition. After removing the buildings the assessed value on the property was \$1,400,000. The parcel bordered a town park and a residence on the other. I asked owners what they intended to do with the property. They said they didn't know. They owned a very nice home nearby. They wound up selling it ten months later to an abutter for a touch under \$2,000,000. The new owner wrote on his sales verification survey that he bought the property, "to protect boundaries and view."

* * *

I, like many of you, I follow online real estate listings and do many inspections using their photos. If I raise the value of a property because of what I see, I write a letter to the owner. There was one oceanfront property that I had assessed for \$4,500,000. The owner had died the year before and her heirs were selling it. It was listed for just over \$7,000,000. The photos showed exquisite wood paneling, coffered ceilings and many other luxurious features. I made changes to the record which resulted in a valuation increase of \$700,000.

I didn't get a reply to my letter from the owners, but I did from a perspective buyer. When I answered his question about the recent valuation increase, he laughed and suggested I have a look. The broker let us in and we walked around the interior. The most polite way to say it was I had a hard time associating the pictures I had seen with the rooms I was walking through and with each room I walked through I was losing value. The place was outdated and suffered severe deferred maintenance.

At some point the third floor and most of the second floor had been removed. As a result, this 6,000 square foot home had one bedroom and two and a half bathrooms. We finished the tour and met up with the broker who had stayed behind in the study. "Nice photos," I said to him.

Secretaries Report

By Ruth E Birtz

In September of 2020 we held our very first virtual fall conference. Many thanks for the assistance from Maine Municipal and Board members with a special shout out to Bill Healey our education chair for a successful seminar. Our instructors, Lisa Hobart, Joel Moser, Thorn Dickinson, Kate Dufour and Dan Whittier, did a great job! I cannot imagine how difficult it was to be in a room alone, imagining your class in front of you.

Congratulations to Robert Konczal for Assessor of the Year! COVID made the presentation of this award a bit challenging, but with a little creativity we were able to provide a slide show sharing Bob's much deserved award with all participants in the fall conference. Thank you, Tammy, Travis and Rick.

COVID is still dictating our meeting schedules and our educational offerings. The good news is memberships have gone out, the fall conference was a success, and we have begun planning for 2021. Membership voted to keep the budget the same as last year with an adjustment made for the increase in the Maine Municipal Contract. Lewis is in the process of planning the Spring Northern Maine Conference. Maine Municipal remains closed so there will be no BAR workshop in May. Planning is moving forward for the Fall Seminar at Sebasco. Not unlike last year, much depends on the status of the Pandemic. It will be a wait and see and adjust at the appropriate time year again.

All things members have learned to expect from MAAO will continue. We are working on revamping the web site to make it more user friendly. We will still be offering educational opportunities virtual or in person, we have scholarships available so please apply and we will be awarding Assessor of the year again. Watch for these applications in your email or in the Newsletters. Check our website for meeting schedules, educational offerings and a list of our current board members.

I know I echo everyone's wish that the end of this pandemic is near, until then, stay safe and be well.



MAAO 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, 2021.** 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 the Affiliate Department at MMA at 1-800-452-8786 or in the Augusta area at 623-8428.



MAAO 2021 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, 2020.

Nomination submitted by: _____

Title: _____

Mailing Address: _____

40 Years of Assessing and Counting

Darryl McKenney, Assessors Agent, Town of Waldoboro

My commitment for April 1, 2021 will be my 40th for Waldoboro.

Looking back, 1981 was a revaluation and the last one the Board of Assessors wanted to go through.

Waldoboro's first revaluation was in 1970 by Jerome Knowles Jr & Associates from Northeast Harbor at a cost of \$22,000. Richard Sawyer kept up the new construction and then in 1981 Waldoboro hired Pat-ten Appraisal Associates out of Portland to complete the revaluation for \$37,500. There are 3 very large binders in the vault of abatements hearings filed alphabetically by name and a fourth binder for the County hearings. That revaluation led the Board to the conclusion that they needed to hire an Assessing Agent who could keep the assessment values up to date.

I adjusted land values in 1986 and followed with buildings in 1988. I purchased Boeckh Cost Guides at a cost of \$325 which were cheaper and seemed much easier to use than Marshall & Swift. I completed four land updates in the 90's then in 1998 I updated the buildings using the Boeckh Cost Guides once again.

Two land updates got me to 2005 when the new guide was the Marshall & Swift/Boeckh Cost Guide. So much for staying away from M & S and their \$1000.00 charge.

In 2008 at the top of the market new values were set that have lasted 13 years other than a land reduction in 2016. Now it's time again and it's Corelogic that has the guides that I will use. Amazingly they still have my account and it's still only \$1000.00 for the updated guides. Will it last another 13 years? I hope that whoever is here at that time will let me know!!!



MAAO Meeting/Training Calendar 2021

Date	Day	Time	Event	Location
January 11	Wednesday	10:00 a.m.	Board Meeting	Zoom
March 12	Friday	10:00 a.m.	Board Meeting	Zoom
April 23	Friday	See Brochure	Northern Maine Spring Workshop*	Zoom
May 6	Thursday	4:30 p.m.	Board of Assessment Review	Zoom
May 14	Friday	10 or 11 a.m.	Board Meeting	Zoom or MMA – Augusta*
August 13	Friday	10 or 11 a.m.	Board Meeting	Zoom or MMA – Augusta*
September 22-24	Wednesday, Thursday, Friday	See Brochure	Fall Conference Annual Meeting	TBD
Sept. 30 & Oct. 1	Thursday & Friday	See Brochure	MMA Annual Convention	Augusta Civic Center – Augusta Zoom
November 8	Monday	9:00 a.m.-4:00 p.m.	Advanced Excel training webinar	Zoom (limited to 25 participants)
December 17	Friday	10 or 11 a.m.	Board Meeting	Zoom or MMA – Augusta*

All dates and locations are subject to change. *Tentative



Meets & Bounds

MAAO FEBRUARY 2021 NEWSLETTER

www.maineassessors.org

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