



MEETS & BOUNDS

November 2022

Maine Association of Assessing Officers

www.maineassessors.org

President's Message

MAAO Members,

I hope that you are all well and got to spend some time with your people doing things that make you smile this summer and early Fall!

I think 2023 is going to be both exciting and challenging.

Exciting in that we are finally coming out of the pandemic that has shut many things down and changed many things forever. People are excited to get back to doing things together. Me too!

In person training and networking meetings are happening again, and we all needed that.

Training opportunities are much more far reaching now than before the pandemic with the widespread use of zoom meetings. The success of this type of training was shown in an early March joint training session sponsored by the MAAO and The Maine Chapter of the IAAO on the topic of large-scale Solar developments.

We saw registration and attendee from all parts of Maine.

Most of us saw a marked increase in our use of technology to attend meetings and provide or attend trainings during the pandemic. While I know many of us have a strong desire to get back together and have live meetings & trainings, the remote or hybrid access allows for assessors with long drives and schedule conflicts to attend.

I think 2023 will be challenging because of the degradation of common decency we are witnessing every day in our society. This combined with the Maine real estate market reaching never before seen levels in most areas in Maine will likely lead to more challenges to assessments.

We are all having to look at different levels of assessment adjustments due to the current real estate markets, simply to maintain the exemptions for Mainers. Many of us haven't had to make such large adjustments before, and I'd be willing to bet that the next 3 to 5 years it will be very difficult to find a revaluation company with an open schedule.

2023 will also be challenging with the implementation of the Tax Stabilization Law - LD290. There has been a lot of discussion about how to move forward and implementation steps necessary to work through this with the software companies. I'm happy to report that we have spoken to the three major software providers and all are on a track to address the needs of the assessors and the tax collectors.

I am honored to serve with some great people on the Board of Directors of the MAAO, many of whom I have always seen as mentors in one part or another of the overall job. I hope to continue the great work that they have all done for so many years.

We will continue to work with the Maine Chapter of the IAAO and Maine Revenue Services to address issues that are important to assessors throughout Maine.

Our priority will be to serve and provide meaningful information and training that is needed by assessors across Maine.

Feel free to let us at MAAO know what it is that you would like to see for training.

Thank you and be well,
Travis Roy, MAAO President

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MAAO Assessor of the Year Award Recipient



Maine Association of Assessing Officers is pleased to announce the 2022 Assessor of the Year Award was presented to Phil Drew, City of Bangor at our Annual Meeting.

Phil has served as the City of Bangor Assessor for seven years. Prior to that he served twenty-two years in various capacities within Bangor's Assessing Department. With Phil's education in statistics, he has played an integral role in the annual assessment value adjustments for nearly his whole

career with the City of Bangor. Since his appointment as Assessor by the Bangor City Council, Phil has focused on educating all involved about the assessment process through enhanced communication and outreach not only to the City Council, but also the Assessors of the future and most importantly his citizens of Bangor.

Phil exemplifies MAAO's core values of integrity, honesty, fairness, openness, respect, and responsibility. Phil is well respected within his field and is a valuable resource for others in the Assessing field.

Please join us in congratulating Phil.



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MAAO Secretaries Report

The MAAO Board met on August 12, 2022. The Board heard from all Committee Chairs that were in attendance. Each Committee Chair discussed the activity of their individual committee.

The Executive Committee met prior to this meeting to choose this year's Assessor of the Year. We are grateful to those who took the time to make nominations for this award.

Another MAAO Fall Conference is behind us. It was so wonderful to see everyone and be back in person sharing our experiences from the past few years. The conference was a huge success due in part of dedication of Bill Healey, Jr. He was able to bring timely topics and excellent speakers to this year's conference. Each session was well attended, and our speakers provided some great information.

We were happy to be able to host IAAO President Wade Patterson and his wife Deborah. Wade was happy to share his experiences with IAAO and to discuss options on how we can continue to bring educational offerings virtually for all to attend while keeping travel expenses down. We are happy to report we are already working on the 2023 MAAO Fall Conference agenda. Keep an eye out for the early registration form coming out later this spring.

At our MAAO Annual Meeting we were pleased to present this years' MAAO Assessor of the Year Award to Phil Drew. Thank you, Phil for all the ways you contribute to our assessing profession and the citizens of the City of Bangor.

The Board met on September 30, 2022 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, Sebasco Harbor Resort Staff and Conference Attendees; it is all of you that help us to make the conference what it has become. We appreciate those of you 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 sign in sheets for each session of the Fall Conference have been transferred to Maine Revenue Service so that they can record the credit hours for each attendee.

MAAO current membership is 269 paid members. MAAO has happily been able to offer Scholarship assistance again this year. If you need assistance to cover the registration cost of continuing education please reach out to Elisa Marr or myself. Our scholarship application can be found on our website www.maineassessors.org.

We are pleased to offer on November 22, 2022 at MMA in Augusta the Advanced Excel Training, being taught by David Cornell. If you have had a chance to sit through one of David's classes you know how helpful his lessons and tips can be.

The next MAAO Board Meeting will be held on December 16, 2022 at 11:00 at MMA in Augusta. If you have anything you would like the board to take up, please contact any board member.

Until next time.

Respectfully submitted by, Tammy Brown

A Special Board Recognition



At the Maine Association of Assessing Officers Annual Meeting, President Travis Roy had the pleasure of presenting Martine Painchaud with a composite garden bench in recognition of her 29 years of service to the MAAO Board. During her tenure with MAAO Martine has served as Secretary, Treasurer, and a very active Board Member. The plaque on the bench reads:

Martine Painchaud,

In appreciation for your dedicated time and service to the Maine Association of Assessing Officers we are providing this place for you to relax and enjoy your retirement.

Martine had mentioned to many people over the past year that she looked forward to relaxing in her garden during her retirement years.

Congratulations to Martine on her retirement!



706 - YEA

The City of Presque Isle Tax Collector recently took a non-paying taxpayer to small claims court in an attempt to collect personal property tax which had gone unpaid for three years, and was awarded with a positive judgement.

Here is the back story of the case. One of our lifelong contractor business owners who had reached retirement age sold his company to a young person. The contractor had a great relationship with the assessing office, reported diligently each year, and understood BETR and BETE were in place to his benefit. His 706 -A list was very complete. He also called to advise the assessing office sharing the details of the sale including who the buyer was, and what was included in the sale.

He stated the young person purchased all the tools, equipment, trailers, and concrete forms but had not purchased the workshop or other buildings. The said young person owns a vacant parcel of land in Presque Isle but resides in a neighboring town in a home on a small parcel with no building suitable for a shop. The tools and equipment are kept in trailers at the jobsites and occasionally on the vacant parcel in Presque Isle.

The assessing office sent 706-A requests annually by regular mail to the young person with no response for two years. Then one day a Lawyer called, a young new Lawyer at that, and informed the assessing office that his client was not a resident of the City and not responsible for any equipment tax, so we continued to send 706-A requests, naturally. We did also verify with the town he resides in that he was not reporting there, nor were they aware of the ownership of the business.

The City Tax Collector filed a UCC statement on the equipment list and then filed a Small Claims action in the District Court. The Tax Collector was the Plaintiff and represented the City. The young owner and his young Attorney were Defendant.

We were granted our day in court. Once the judge opened the proceedings the Tax Collector called me to the witness stand and asked for a review of the case from my perspective. Referring to Title 36 § 706-A, I reviewed each section and elaborated on the facts that this law speaks to and obligates the tax payer to report a full and complete list upon request.

The Attorney, you know the young one, badgered some on qualifications, certified mailings, proof of residency, tax bills with no supporting list and so on. In each answer the pertinent section of 706-A was referred to.

When the defendant was on the stand he was asked if he did purchase the equipment in question and if he did receive any of our notices. He answered yes to both questions. When asked where the equipment was located he responded, with a detectable smirk, in trailers.

The case was closed and the Judge informed us all that a written decision would be sent out.

To sum up this case, we had no proof that all the equipment we had listed was still in his possession, no proof of where it was located, no proof he was even in business or did any work in the City, and had not sent notices by Certified mail.

A few days later the notice came in favor of the city with a one-line decision....."The City followed the law, the Defendant did not, tax, interest, and cost are due to the City".

Lewis Cousins, CMA-4
City of Presque Isle



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Member Profile

I have lived in Maine all my life. I was born in Rockland, Maine, and lived there until I was 11. Due to my Father's employment, we moved to York in 1991. I attended York schools all the way through, and married my high school sweetheart, Julie, shortly after graduation. At age 19 I was hired by the Town of York in the Assessor's office, and have been here ever since. I became a CMA in August of 2002, and a CMA2 this past year. After some years passed, and the duties of Lister/Appraiser were no longer a challenge, I was asked to be the General Assistance Director, while continuing my Assessing duties. That presented a new and fun challenge, and a great insight into the financial struggles of many of our great residents. After doing both of those jobs for a couple of years, I was also asked to become a Code Officer. In order to do so, I had to stop doing the General Assistance duties. I became a fully certified CEO, LPI, and Shoreland Resource Officer. I have been doing Code and Assessing, evenly splitting my time, for the last ten years. Though I appreciated the challenge of the certification process of becoming a CEO, the day to day duties are not a part of my job that I enjoy. It is my hope that I will end my career working as an Assessor as my sole duty and challenge.



Julie and I have five children ranging in age from 21 down to age 7. Julie homeschools them all, two of whom have graduated. We consider ourselves to be "homesteaders". We have a greenhouse, several large gardens, fruit trees, chickens, a goat, and a horse. I would consider my wife to be a master gardener and food preserver. We have been very blessed to have a pantry, basement, freezers, and every nook and cranny of the house filled with food. In my spare time, when the season allows, I bow hunt. We love the venison, but truth be told, it would be cheaper to just

buy the meat than to spend what I do to hunt. It is what I enjoy most, and I'm not afraid to take most, if not all, of my vacation time in the fall to hunt Maine, New Hampshire, Pennsylvania, Ohio, or wherever the opportunity presents itself. Hunting is a tradition passed down to me from my great grandfather, who's LLBean boots, re-soled 5 times, sit in the corner of my living room. My younger son, Colton, inherited the passion as well, and continues the tradition with me.

We don't have elaborate dreams. We are very content with what we have, and can't wait to see our children and hopefully grandchildren, someday, grow and thrive.

Luke Vigue, Lister/Appraiser, Assistant CEO
lvigue@yorkmaine.org



MAAO Meeting/Training Calendar 2022

| Date | Day | Time | Event | Location |
|-----------------|-----------------------------|---------------------|--------------------------------|------------------------|
| May 18 | Thursday | 4:30 p.m. | Board of Assessment Review | MMA - Augusta |
| August 12 | Friday | 10 or 11 a.m. | Board Meeting | Zoom or MMA – Augusta* |
| September 28-30 | Wednesday, Thursday, Friday | See Brochure | Fall Conference Annual Meeting | Sebasco Harbor Resort |
| October | Thursday & Friday | See Brochure | MMA Annual Convention | |
| November 22 | | 9:00 a.m.-4:00 p.m. | Advanced Excel training | MMA - Augusta |
| December 16 | Friday | 10 or 11 a.m. | Board Meeting | Zoom or MMA – Augusta* |

All dates and locations are subject to change. *Tentative



2022 MAAO Fall Conference



IAAO President Wade Patterson updates on the future with IAAO



President travis Roy with Lisa Hobart



MAAO President Travis Roy with IAAO President Wade Patterson



Travis and Luke cooking up a storm

