

MEETS & BOUNDS

December 2023

Maine Association of Assessing Officers

www.maineassessors.org

Hello assessors of Maine,

I want to open with what really matters the most. How are you? How is your family? How are those that matter to you? Maine witnessed a horrible thing last month in Lewiston, and all I want to say is spend more time with those you love, take the dog for more walks, do a craft, catch a fish, climb a mountain, ski down a mountain at 100 mph (your nuts), whatever is that makes you smile. I have come to learn over the years that life is not measured in degrees and dollars, it is measured in smiles. I truly hope you all have a reason to smile today! Please also consider being the reason someone else smiles today. We need more smiles! The work will be there when we get back to it.

So, Summer is gone and Fall is upon us. I hope you are all ready for the pending El Nino winter that we are being promised, with which comes more snow and cold weather. We are certainly headed into that time of year for work in the office; catch up, clean up and prepare for the turn of the year and the personal property mailings.

This Fall saw another successful MAAO conference, the last of which to be held at Sebasco Harbor Resort. It was a great event! I was very pleased with the education, the enrollment and the networking opportunities. These type of events are the highlight of the year for our profession, I just wish we could do them more than once a year. Thank you all for attending, whether this year or in past years, you are the reason for which we hold these conferences. These opportunities are all about furthering the professionalism of our chosen profession by doing everything we can to make sure we're getting the same opportunities out to Maine Assessors throughout the state.

We also get a chance to roll up our sleeves and have a good laugh or two. Some of the highlights of this year's conference were some epic bowling battles at Sebasco including a challenge that I had to accept. IAAO President Pat Alessandrini challenged me to a bowl off for bragging rights. Little did I know he was going to throw it from behind his back in between his legs. One could say I failed miserably. I choose to report that I had great conversation about training opportunities in rural states with Pat and his wife Mary, who is a better bowler than him, and I chose to allow him the victory so he would feel welcome in Maine. There were some other shenanigans that still make me chuckle as I write this and I thank you all for being who you are. We all add something to the puzzle.

A personal highlight of the 2023 MAAO conference was presenting both the Maine Assessor of the Year award to Kerry Leitchman, Rockport & Camden, and the first ever Maine Legacy Assessor award to Bill Van Tuinen, of Van Tuinen Assessment Services.

Kerry Leitchmen has worked tirelessly with the Maine Legislature on behalf of Maine assessors to educate them on the pitfalls of the LD290 failed process, and to promote a better way forward. When I think of the Assessor of the Year award, I think of the MVP of the team. Kerry Leitchmen is the Maine Assessor's MVP for 2023.

Bill Van Tuinen, well......where do I start. When you need someone to value a unique property in Maine, a hydro dam, a mill, or many other complex industrials who do you call? Bill Van Tuinen. Bill has spent his career helping municipal officials and assessors learn, understand and persevere in the world of valuation. The Legacy Assessor Award is a true career long achievement award, and it was my honor to present it to Bill Van Tuinen.



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MAAO Secretaries Report

By the time you read this Maine will have seen snow in the Northern and Western parts of the State. As I sit writing this article the coast has only had some sleet, but I recognize as the temperatures drop, snow is just around the corner for us as well.

How is it possible another MAAO Fall Conference has come and gone. Each session was well attended, and our speakers provided some great information. The Board would like to extend our sincere thanks to all our Vendors, Speakers and Conference Attendees; it is all of you that helped make the conference the success it has become.

We would like to extend our thanks to those attendees and vendors who took the time to fill out the evaluation forms. It is feedback like this that alerts us to the educational needs of the membership. The evaluation forms will help us to prepare for the upcoming 2024 Annual Fall Conference. We are happy to report we are already working on that fall conference. The 2024 MAAO Fall Conference will be held at Sunday River. We are working hard to make this transition of locations as smooth as possible for our attendees, speakers and vendors. As much as many of us love to host this conference along the beautiful Maine coast we are excited for this change in venue and believe you will enjoy the majestic mountains of Maine in the fall.

We would like to thank Bill Healey, Jr. for continuing to organize such high-quality speakers for our 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.

At our MAAO Annual Meeting we were pleased to present this years' MAAO Assessor of the Year Award to Kerry Leichtman. Thank you, Kerry for all the work you do on behalf of all Maine Assessors.

New at this years' conference was the awarding of the very first MAAO Legacy Award. The recipient of the Legacy Award is someone who has left a footprint in the Maine assessing community through education, leadership, service, and who has a track record of high ethical standards. We were pleased to present this years' MAAO Legacy Award to William "Bill" VanTuinen.

At the MAAO Annual Meeting Dean Prindle was elected to serve on the MAAO Board. Your 2024 MAAO Board will be: President: Lewis Cousins, Vice President Luke Vigue; First Past President Travis Roy, Second Past President Tammy Brown, Board Members Darryl McKenney, William Healey, Jr., Dean Prindle, Theresa Duff, Ruth Birtz, Taylor Burns, Nick Cloutier, Valarie Moon and Cindy Namer.

It is with much appreciation that we say good-by to Elisa Marr as a board member, Elisa has been such an asset to the MAAO Board during her term. Elisa, we wish you well and thank you for all your efforts on behalf of Maine Assessors.

MAAO was happy to be able to host IAAO President Patrick Alesandrini and his wife Mary. Pat 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.

The next MAAO Board Meeting will be held on December 15th at MMA in Augusta at 11:00. If you have anything you would like the board to consider, please contact any board member.

Until next time.....

Respectfully submitted by,

Tammy Brown



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Maine Association of Assessing Officers Assessor of the Year

The Maine Association of Assessing Officers is pleased to announce that Kerry Leichtman, from the Towns of Camden and Rockport is the recipient of the 2023 Assessor of the Year Award.

Kerry provides service and contribution beyond just that of the municipalities of Rockport and Camden that he serves by active participation in various Assessing organizations. He is

always very approachable and willing to help a new assessor find their way. He has represented Maine Assessors in Augusta on many occasions and has always worked with a professionalism and



integrity that is commendable. Kerry was instrumental in working on recent legislation. He worked with the legislature, Maine Revenue Services, and the assessing community to try to find a fair solution to LD 290.

Kerry represents Maine assessors well, and he is always willing to do this on behalf of the assessing community. Kerry's selection and service on the Maine Board of

Property Tax review is another example of the reputation and integrity that he is known for.

Please join us in congratulating Kerry.

The Trial -

We are in a profession that relies on professionalism, integrity and reputation.

It is for these very reasons that we have an Ethics committee of the board of directors of the Maine Association of Assessing Officers.

I have chaired the Ethics committee for going on 4 years now, and have never received a notice of serious violation of ethics by a Maine Assessor.

For this and many other simple reasons, we decided to have some fun with a mock ethics trial at Sebasco Resort this year, during the world-famous spaghetti supper and networking time at the Cushman Cottage.

The case would formulate quickly and they were – Judge Jim Murphy Jr, Public Defender Kerry "Assessor of the Year" Leichtman, Prosecutor Travis Roy, and the wrongfully accused Tammy Brown.

There were some very intense arguments presented, many, many light-hearted moments, a surprise witness of national fame was called to the stand, and the trial eventually concluded with much fanfare along the way.

The wrongfully accused was found not guilty by Judge Murphy. The prosecutor whined a lot about the injustice that had been perpetrated, but we eventually moved on to matters of more importance – Assessing Jeopardy!

I write about this for a couple of reasons, it was and is both a fond memory held during my time with other assessors and a reminder that we are good people, we don't set out to do things in a way that intends to disadvantage anyone.

We come by it naturally, for we are Mainers.

Travis Roy, Prosecutor

(Trial record 0 wins 1 loss)

2023 LEGACY AWARD RECIPIENT

This year's Fall Conference was a wonderful opportunity to be with other assessors, learn how to do our jobs better, and to honor someone who

helped blaze the trail for all of us in the assessing field. At this year's conference we were given the opportunity to grant the first annual Legacy award.

The Legacy Award is sponsored annually by MAAO to recognize years of dedicated service and excellence as a Maine Assessor. The recipient of the Legacy award has left a footprint in the Maine assessing community through education, leadership, service, and has a track record of high ethical standards. Recipients of the Legacy award have held the title of Assessor and is a current CMA. They are recognized

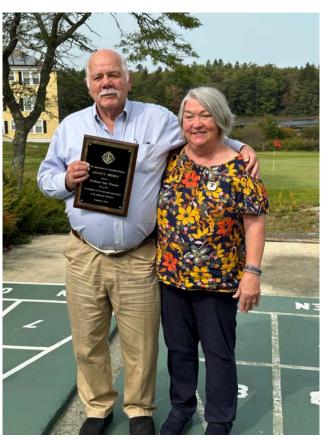
as an Assessor who displays characteristics of integrity and leadership, has at least twenty years of experience as an Assessor, a record on ongoing professional development and educational improvement, is or was once active in a professional association for assessing with a published code of ethics, and has authored articles or other forms of organized, disseminated information related to assessing.

This year we were honored to grant the Legacy award to William Van Tuinen, owner of William Van Tuinen Tax Assessment Service.

> Bill began his career with Survey, Layout, and Forestry in Skowhegan, but took a chance by starting his own assessing business a few years later. Bill became a CMA in 1978. He mostly did town revaluations, but soon became proficient in the assessment of paper mills, hydroelectric facilities, and more recently in the assessment of solar energy installations. Personally, I know Bill as the "income approach quy", as I have participated in more than one of his Zoom classes hosted from his living room.

> Bill's office has been described as an extension of his home. He is always

available to assist other assessors and has been intentional to ethically represent assessors. Bill has also written and supported legislation to improve property tax assessment in the State of Maine. We are all grateful for Bill both for what he has done and continues to do in the field of tax assessment. Thank you, Bill!! This award is well deserved.



The 2023 MAAO Fall Conference at the Sebasco Harbor Resort was one for the books. Great attendance by the assessing community accompanied with great educational offerings and fantastic speakers continue to make the MAAO Fall Conference a very successful endeavor. The MAAO Board of Directors would like to say THANK YOU to all the attendees, speakers, vendors, and the folks at the Sebasco for contributing to our premier event.

The several educational offerings, arranged by Mr. Bill Healey, were outstanding. Speakers included Patrick Alesandrini, CAE, RES, IAAO President; N. Joel Mosher, Esq., MPA, Bernstien Shur; Ms. Lisa Hobart, CAE, PPS, ASA, and Stephen Sullivan, CMA, MRS Deputy Director.

As mentioned in the several previous articles, aside from the class-room sessions, the fall conference offers a multitude of networking opportunities and a very picturesque setting. The MAAO Board has decided, rather than words, to let the pictures tell the story. We also proved for those in attendance, that "not guilty" and "innocent", are two different things!

Again, Thank You to all who participate, we hope you enjoy the following wrap up:







































