



# MEETS & BOUNDS

May 2023

Maine Association of Assessing Officers

[www.maineassessors.org](http://www.maineassessors.org)

## A Great Opportunity for the Voice of Maine Assessors.

Hello all,

I would like to take a moment to wish you all well in your respective endeavors. Your unique skills and abilities are vital to our growth as a profession, and we appreciate your dedication to this profession.

With Spring turning to Summer please take some time away from work to do whatever it is that you love to do. It is so important that we take time to refresh ourselves and recharge our minds. I am awful at taking this advice! I am working on it, and I will get better at it, I hope you will too. We are all a better version of ourselves when we return to work refreshed and ready to tackle the challenges that lie ahead.

The legislature is still working out what will be the new reality for all things tax stabilization related. There are some good options out there, but we shall soon see what the legislature enacts.

Summer inspections, revaluations, personal property, BETE reports and Spring municipal budget work is consuming all our time these days, nothing new there.

I am excited for another great slate of training and speakers for the Fall MAAO conference in September at Sebasco Estates. The agenda is set and attached. I hope to see you all there. MAAO education committee, led by Chief Assessor Bill Healey, Lewiston continues to provide a great slate of education opportunities.

I have been asked if ethics will be a topic this year, as many need the ethics training in their training records. Ethics with Joel Mosher will be one of the topics this

year. We are also happy to welcome back IAAO instructor Lisa Hobart and the IAAO President Pat Alesandrini.

I always look forward to rolling our sleeves up for Thursday evening's world-renowned spaghetti dinner at the Cushman Cottage. Some of the best professional relationships I have are rooted in the networking evenings at Cushman Cottage.

This conference is shaping up to be a great event!

We have an unbelievable opportunity in front of us that I would like to challenge you all to act on. Lewiston Chief Assessor Bill Healey has announced that he is running for Vice President of the International Association of Assessing Officers. Bill started his assessing career in 1997 in Old Orchard Beach. Bill has been involved with IAAO since 2004, and has been involved with the IAAO leadership committees since 2009. Most recently, Bill has served on the board of directors for a three-year term from 2019 to 2022.

Bill will be a champion for small jurisdictions throughout Maine and the rest of the rural United States. His tenure as Vice President will be a HUGE voice for Maine assessors. Please join me in supporting Bill and voting for him and Maine when the elections are announced.

On Friday, May 19, 2023 the board of MAAO voted to endorse Bill Healey's Vice-Presidential campaign.

In today's society, staying engaged and challenged is more important than ever. With technology advancing at a breakneck pace and job markets becoming increasingly competitive, it is crucial to stay on top of your

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## MAAO Secretaries Report

The MAAO Board met on May 19, 2023, at Maine Municipal Association in Augusta and some Board members joined via Zoom.

At that meeting all committee chairs reported on what they have been working on. Luke updated us on the progress of the new award that MAAO is rolling out, The Legacy Award. The Legacy Award establishes that a recipient of the Legacy Award has left a footprint in the Maine assessing community through education, leadership, service, and a track record of high ethical standards.

Nominees for this award shall meet the following criteria:

- 1) Have held the title of Assessor and be a current or former CMA.
- 2) Is recognized as an Assessor who displays characteristics of integrity and leadership.
- 3) Shall have at least twenty years of experience as an Assessor.
- 4) Have a record of ongoing professional development and educational improvement.
- 5) Is or was once active in a professional association for assessing with a published code of ethics.
- 6) Have authored articles or other forms of organized, disseminated information related to assessing.

Please find enclosed in this edition of Meets & Bounds the criteria and application for this new award. Please take the time to nominate a colleague who deserves this recognition.

You can also find the criteria and Application for the 2023 Assessor of the Year Award in this edition. Both awards will be given out at the MAAO Fall Conference at the Annual Meeting.

Board members discussed the educational offerings for the rest of 2023. Bill Healey explained the agenda has been set for the MAAO Fall Conference. He has done a great job bringing current topics to this years conference. We appreciate all the speakers who have agreed to once again lend their talents to assist Maine Assessors in being better prepared to do their jobs.

In October it is our hope to be able to work with MC-IAAO to bring some Assessor training to the Maine

Municipal Association Convention. Be on the lookout for more information regarding the MMA convention in the months to come.

In November we are happy to be able to offer another Advanced Excel training course. David Cornell will lead this session. David's classes tend to fill up quickly so again, watch for more information regarding this class in the months to come.

The next scheduled board meeting is August 18 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 L. Brown

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### ***President's Message (continued from page 1)***

game. However, finding new and exciting challenges is often easier said than done. It is easy to fall into a rut, doing the same thing day in and day out.

It is so important to get up, get out there, and engage with the world in meaningful ways. You could post a question on the list serve, answer someone's question on list serve, take a chance, support a colleague, encourage a colleague, lead a discussion in person, lean in to whatever you feel is important and something that you can add to!

The board of MAAO is here working for you, the assessors of Maine.

Please do not hesitate to reach out that let me know what it is that you need from us. We are always glad to hear from members and to help where we can.

Be Well,

*Travis Roy*

President  
Maine Association of Assessing Officers



## 2023 Fall Conference Agenda

### Wednesday, September 27, 2023

7:30 – 8:30	Continental Breakfast	1:30 – 2:45	“Commercial Land Valuation” <b>Lisa Hobart, ASA, CAE, PPS – IAAO</b> <b>Approved Instructor</b>
7:30 – 8:30	Registration	2:45 – 3:00	Networking Break
8:30 – 9:00	Welcoming Remarks	3:00 – 5:00	“Commercial Land Value” - Continued
9:00 – 10:15	“What’s Happening at IAAO” <b>Pat Alesandrini, IAAO President</b>	5:30 – 6:30	Spaghetti Dinner
10:15 – 10:30	Networking Break	6:30 – 8:30	MAAO Membership Meeting – Listserv Topics
10:30 – 12:00	“Assessor Ethics” <b>N. Joel Moser, Attorney Bernstein Shur</b>	8:30 – 10:30	Candlepin Bowling
12:00 – 1:00	Lunch		<b>MRS has Approved Lisa Hobart’s</b> <b>Thursday Presentations for</b> <b>7.5 Hours Advanced CEU’s</b>
1:00 – 2:30	“Assessor Ethics” - Continued		<b>The Remaining Thursday Sessions</b> <b>have been Approved for 2.5 Hours</b> <b>Standard CEU’s</b>
2:30 – 2:45	Networking Break		
2:45 – 5:00	“Assessor Ethics” - Continued		
4:30	Best Ball Golf Tournament		
5:00 – 6:30	Kripalu Yoga class		
5:00	Dinner on your own		

**MRS has Approved Wednesday’s Sessions for 7 Hours Standard CEU’s**

### Thursday, September 28, 2023

7:00 – 8:00	Hot Breakfast
7:30 – 8:00	Registration
8:00 – 10:00	“Preparing for the Defense of an Assessment” <b>Lisa Hobart, ASA, CAE, PPS – IAAO</b> <b>Approved Instructor</b>
10:00 – 10:15	Networking Break
10:15 – 12:00	“Preparing for the Defense of an Assessment” - Continued
12:00 – 1:30	Lunch and MAAO Annual Business Meeting

### Friday, September 29, 2023

7:00 – 8:00	Hot Breakfast
7:30 – 8:00	Registration
8:00 – 10:00	“Legislative Update” <b>Representative from MRS Property Tax Division</b>
10:00 – 10:15	Networking Break
10:15 – 12:00	“Legislative Update” - Continued
12:00	Conference Adjourns

**MRS has Approved Friday’s Sessions for 4 Hours Standard CEU’s**



## MAAO Meeting/Training Calendar 2023

Date	Day	Time	Event	Location
January 13	Friday	11 a.m.	Board Meeting	MMA Augusta & Zoom
March 10	Friday	11 a.m.	Board Meeting	MMA Augusta & Zoom
April 21	Friday	See Brochure	Northern Maine Spring Workshop	Northern Maine Development Commission, Caribou & Zoom webinar
May 10	Wednesday	4:30 p.m.	Board of Assessment review	MMA Augusta & Zoom webinar
May 19	Friday	10 or 11 a.m.	Board Meeting	MMA Augusta & Zoom
August 18	Friday	11 a.m.	Board Meeting	MMA Augusta & Zoom
<b>September 27-29</b>	<b>Wednesday, Thursday, Friday</b>	<b>See Brochure</b>	<b>Fall Conference &amp; Annual Meeting</b>	<b>Sebasco Harbor Resort</b>
October 4 & 5	Thursday & Friday	See Brochure	MMA Annual Convention	Augusta Civic Center - Augusta
November 6	Monday	See Brochure	Advanced Excel training	MMA Augusta
December 15	Friday	11 a.m.	Board Meeting	MMA Augusta & Zoom

All dates and locations are subject to change. \*Tentative

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## MEMBER PROFILE (Sigrid D Houlette CMA, Aroostook Regional Assessing Office)

I have worn many hats in many different parts of the country and abroad to include a data base manager for a California prison; a banquet manager for the Sheraton in Anchorage, AK; a Solid Waste Manager for the City of Lower Hutt in New Zealand; an Environmental Planner for the Northern Maine Development Commission; and many different restaurants waitressing and bartending. I also completed my Code Enforcement and Licensed Plumbing Inspection courses and worked in that field for a while, yet never thought I'd be doing what I am now. My current hat/job as an assessor began when Lewis Cousins asked if I'd be interested in working with him on a contract basis for a 3-year grant project. The Aroostook Regional Assessing Office was initiated to assist the towns in Aroostook with assessing services as there was/is a lack of assessors in the County. Lewis and I had met many years ago when I was wearing my CEO/LPI hat for the town of Stockholm. I chose not to continue with code work for various reasons and I was in between jobs at the time of his request as the COVID restrictions had closed the restaurant that I had been working for. I didn't really know anything about assessing, but was willing to give it a try as long as I could work part-time with flexible hours.

My full-time job is being mom to two teen age boys, one of which I continue to home school, and the other who recently became a father. Along with their father, Kurt, we all live and work on our family farm. We grow the majority

of our food and keep dairy cows, pigs, chickens, ducks and have two teams of draft horses. I can't forget our resident mouser, Obsidian, or our watch dog, Schultz. We make most of our hay and are trying to find a way to process feed grains as the costs have skyrocketed! We heat our home with wood which we cut from our forest stands. We also have a saw mill and Kurt cuts his own timbers for timber frame structures that he builds in his spare time. I've always put these responsibilities first in my life. Lewis has, thankfully, been very accommodating in that regard.

In August 2021 I attended tax school via zoom and after two attempts at the exam I received my CMA in November 2021. I enjoy researching and processing deed transfers, working with the parcel maps and getting out and about to the properties in various towns following up on building permits. The variety of the work keeps me interested and I appreciate the opportunity to continue learning new things on a regular basis. We completed the grant project last year yet a number of the towns that we had been working for requested that we continue providing assessing services. In Feb of this year the City of Presque Isle took me on as a part-time employee where I continue to enjoy working with Lewis and Marria as well. I recently used one of my other hats for the cities wellness program where I offered an introduction to yoga. I currently teach 4 different yoga classes per week which helps to balance all areas of my life.

## Education Update for Newsletter April 2023

The MAAO has some fantastic training opportunities scheduled for 2023. Here are some of our offerings;

- Northern Maine Workshop, April 21, 2023 at the Northern Maine Development Commission in Caribou Board Room.
- GIS Capabilities Presented by Dr. Chungzeng Wang University of Maine Presque Isle Professor.
- Successful Use of the 706-A Presented by Valerie Moon, IAAO Junior Instructor, City of Brewer Assessor.
- TRIO – Questions and Discussion Presented by Lewis Cousins Aroostook Regional Assessing Office Administrator.
- MRS Update and Discussion Presented by Peter Lacy Maine Revenue Services Director.
- Prepping for an Appeal Hearing Presented by Theresa Duff Town of Houlton Assessor.
- Taxation the Senate Perspective Presented by Senator Trey Stewart Senate District 2.
- Wrap Up Bits and Pieces Presented by Tony Pinette Tax Section Manager MRS
- Board of Assessment Review Workshop Presented by Attorney Sally Daggett of Jensen Baird Gardner and Henry on Wednesday, May 10, 2023 at MMA in Augusta.
- MAAO Annual Fall Conference September 27-29, 2023 at the Sebasco Harbor Resort.
- Defense of Assessment and Commercial Land Valuation Presented by IAAO Senior National Instructor Lisa Hobart at the 2023 MAAO Fall Conference at Sebasco.

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- Ethics for Assessors Workshop Presented by Attorney Joel Moser of Bernstein Shur at the 2023 MAAO Fall Conference at Sebasco.
- Legislative Update Presented by Peter Lacy Maine Revenue Services Director.
- Power BI for Revaluations Presented by IAAO Senior National Instructor David Cornell on November 6, 2023 at MMA in Augusta.

We look forward to seeing you at these events!



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## MAAO SPRING WORKSHOP - SUMMARIZED

4/21/2023

**NORTHERN MAINE DEVELOPMENT COMMISSION**

**In Person and Zoom / Hybrid**

The MAAO Annual Spring Workshop was held April 21<sup>st</sup> in Caribou with nineteen paid attendees in person and an additional twenty-four attending via zoom. Participants enjoyed a full day of educational and networking opportunities. The agenda included a variety of topics of interest and updates for all to use.

Maine Revenue provided wonderful support of MAAO with Deputy Directors Stephen Sullivan and Lisa Whynot, Tax Section Manager Tony Pinette, and Chief of Training and Certification Bonnie Baker all making the journey north to participate. Speakers, Dr, Wang, Stephanie Beaulieu, and Senator Stewart provided great insight to GIS capabilities, the local market and trends, and the thought process of members of the Legislature, along with a hint as to the climate in the State House. MAAO board members Valorie Moon and Theresa Duff also gave great presentations on their respective subjects. Stephen Sullivan spoke in place of Peter Lacey and provided some information on current issues (LD 290) and updates on the leadership team changes at Maine Revenues property tax division. See the chart below.

MAAO NORTHERN ME WORKSHOP				
4/21/23				
VIA ZOOM / IN PERSON - HYBRID				
OPEN MEETING / REGISTRATIONS	8:45			
INTRO	9:00	9:10	LEWIS COUSINS	AROOSTOOK REGIONAL ASSESSING OFFICE - ADMIN
GIS CAPABILITIES	9:10	10:30	DR CHUNGZENG WANG	UNIV. ME. PRESQUE ISLE - PROFESSOR
BREAK	10:30	10:45		
SUCCESSFUL USE OF THE 706-A	10:45	11:30	VALERIE MOON	ASSESSOR - CITY OF BREWER
THE MARKET TODAY	11:30	LUNCH	STEPHANIE FIELDS BEAULIEU	OWNER - FIELDS REALTY, LLC
LUNCH		1:00		
ME REVENUE UPDATE & DISCUSSION	1:00	1:30	PETER LACY	DIRECTOR - MAINE REVENUE SERVICES
PREPPING FOR AN APPEAL HEARING	1:30	2:15	THERESA DUFF	ASSESSOR - TOWN OF HOULTON
BREAK	2:15	2:30		
TAXATION - THE SENATE PERSPECTIVE	2:30	3:15	SENATOR TREY STEWART	SENATE DISTRICT 2
TRIO DISCUSSION			LEWIS COUSINS	AROOSTOOK REGIONAL ASSESSING OFFICE - ADMIN
WRAP UP - BITS & PIECES	3:15	4:00	T PINETTE/LGATCOMB	TAX SECTION MANAGER & FIELD REP - ME REVENUE SERV

And, the day was topped off with a healthy lunch of pizza, wings, and chips!

MAAO appreciates the support and contributions given to our profession by Maine Revenue, NMDC, all the speakers, and especially to all who attend our educational offerings.



## MAINE ASSOCIATION OF ASSESSING OFFICERS

### 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 August 11, 2023.** 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 [Training@memun.org](mailto:Training@memun.org) or call at MMA at 1-800-452-8786 or 623-8428.



**MAINE ASSOCIATION OF ASSESSING OFFICERS  
2023 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

Email: Training@memun.org

Deadline is August 11, 2023

Nomination submitted by: \_\_\_\_\_

Title: \_\_\_\_\_

Mailing Address: \_\_\_\_\_



## MAINE ASSOCIATION OF ASSESSING OFFICERS

### LEGACY AWARD

#### **The Award**

The Legacy award is sponsored annually by the Maine Association of Assessing Officers Association (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 a track record of high ethical standards.

#### **Selection 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 Legacy award.
- 2) The Committee shall solicit nominations from MAAO members and affiliates. **Deadline for nominations to be submitted is August 11, 2023.** Nominations will be submitted on the official MAAO Legacy Award 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) Have held the title of Assessor and be a current or former CMA.
- 2) Is recognized as an Assessor who displays characteristics of integrity and leadership.
- 3) Shall have at least twenty years of experience as an Assessor.
- 4) Have a record of ongoing professional development and educational improvement.
- 5) Is or was once active in a professional association for assessing with a published code of ethics.
- 6) Have authored articles or other forms of organized, disseminated information related to assessing.

#### **Additional Information**

For additional information, please email [Training@memun.org](mailto:Training@memun.org) or contact at MMA at 1-800-452-8786 or 623-8428.

**MAINE ASSOCIATION OF ASSESSING OFFICERS  
2023 LEGACY AWARD NOMINATION FORM**

Nominee's Name: \_\_\_\_\_

Current or Former Municipality: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ Telephone: \_\_\_\_\_

Nominee's Current or Former 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 20 years)

Please answer the following questions.

1. Why do you feel this Nominee should be this year's recipient of the Legacy Award?  
Please see the Legacy Award Criteria for reference.
  
2. Please share a specific example of how this Nominee has impacted the Maine assessing community.
  
3. What articles or other forms of organized, disseminated information has this nominee authored? If available, please include with your submission.

Please attach any supporting documentation you feel necessary to support your nominee. Once completed, please submit to:

**MAAO - Legacy Award**  
C/O MMA, 60 Community Drive  
Augusta, ME 04330.  
Email: Training@memun.org  
Deadline is August 11, 2023

Nomination submitted by: \_\_\_\_\_

Title: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Maine Revenue  
**Division Overview**

