



Continuing Education:

It's all about doing the job done right

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There are many occupations where people go to work every day to do the same task they did yesterday and the same task they will do tomorrow. There is for them a comfort in the familiar, in knowing exactly what to expect minute after minute, day after day, and a comfort in knowing that if they did the job right yesterday they'll probably do it just as well tomorrow.

While the assessor's calendar features a repetitive set of highlights year after year, our days - filled with juggling a consortium of tasks, policies and programs, each of which has its own set of particulars (statutes, guidelines, accepted practices and procedures) - are not so predictable. And although the assessor's calendar may not change, the statutes, guidelines and programs we administer do - often.

This is why the assessing community is assisted by organizations whose purpose is to support the work of assessors through continuing education. Statewide, Maine assessors are served by the IAAO (the mother-ship), Maine Chapter IAAO, MAAO, and of course, Maine Revenue Services.

Then there are regional organizations: CMAAO (Central Maine), NMAAO (Northern Maine) and the acronym free Midcoast Assessors. All of these organizations work to provide Maine assessors with the tools to do their work at a high professional standard. Those tools basically are knowledge and shared experience.

The Maine Chapter IAAO Executive Board meets monthly to discuss continuing education needs and then works to plan learning opportunities to address those needs. The discussions are often lively, sometimes fueled by cups of coffee and other times fueled by grittier fare. The purpose is always the same, to equip Maine assessors to do their job consistently well and right.

The Maine Chapter organizes quarterly meetings, such as the upcoming Fall Meeting at USM later this month (See page XX). For the past two years we've also sponsored an as-

essor-centric session at the MMA Convention, and this past August we co-sponsored, with Maine Revenue, the IAAO's Income Approach course at Property Tax School. Members' positive reaction to these offerings has encouraged us to continue in this work.

In this issue of CMA, we'll look back at a few of the recent seminars, workshops and meetings, and the ahead at this month's Fall meeting. Also, Freeport assessor, Bob Konczal, has been pondering the circumstances Maine's next generation of assessors will face as they (patiently wait their turn) to move into our offices. Bob offers some thoughts of helping those pesky upstarts fill our shoes.

The Maine Chapter Annual Meeting will be taking place in just a few weeks' time (November 22), and we have an excellent program planned. State Board of Property Tax Review Chairman, Eric Wright, and Pam Strong will make a presentation whose purpose is to explain the process of presenting to the State Board. Stephen Salle and Michael Rogers will speak about the BETE program and how it should be administered. This presentation is quite timely as Maine Revenue has started conducting Personal Property audits, with an emphasis on BETEs. Also, former state economist and current Professor of Public Policy and Management at the Edmund S. Muskie School of Public Service will speak on the state of the state's economy.

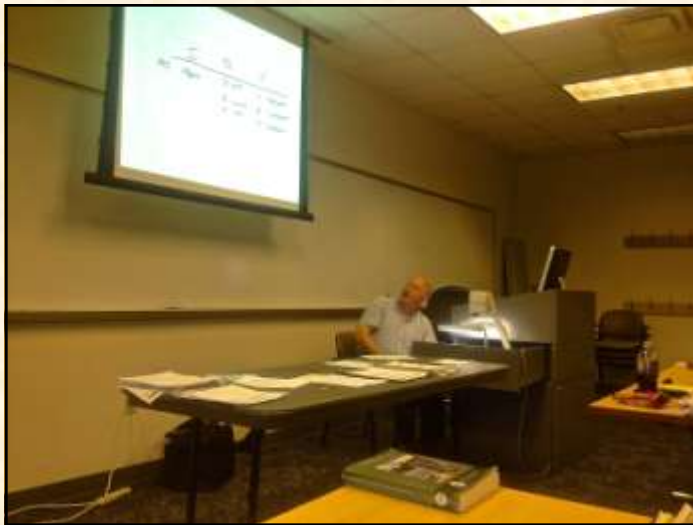


Kerry Leichtman, CMA,
Newsletter editor
and Rockport Assessor



PROPERTY TAX

There was plenty of good courses for learning...



Senior instructor Stephen Behrenbrinker, CAE, of Sauk Rapids, Minnesota, taught IAAO course 102: **Income Approach to Valuation** at this year's Property Tax School. Steve made a what can be a dry subject interesting. His knowledge of the Income Approach was as impressive as was his ability to engage the class with the subject material.



K SCHOOL 2013

...and as usual Belfast Harbor provided a spectacular backdrop for the annual Lobster Bake at Young's Lobster Pound. This year's entertainment was provided by Cheap N Easy, otherwise known as CMA's David Sawyer and Peter Arnemann.



Website Resources for Assessors

The Maine Chapter sponsored a session at this year's Maine Municipal



The panel was moderated by Winslow assessor, Judy Mathiau (top left), who also spoke about her favorite information resources. Cape Elizabeth assessor, Matthew Sturgis (middle left) gave a guided tour of the IAAO and MAAO websites. South Portland and Westbrook assessor, Elizabeth Sawyer, showed a collection of real estate websites. Bill Van Tuinen had the toughest job of all. He showed various federal government resources. Why so tough? The federal government shut-down started the day before and when at first the sites were slow to load Bill **feared they wouldn't load at all. Fortunately they did.**

A SUCCESSION PLAN

The Final Task of an Assessing Professional

By Bob Konczal, CMA

The life of an assessing professional is generally guided by an annual calendar: Town meeting, April 1, commitment date and November 1, are a few of the dates on it. We tend to get so focused on the next date coming that we don't often think of the bigger picture, like "What will I leave behind?"

An assessing professional will leave behind a system that not only works, but can be readily adopted by one's successor. This article aims to set out a few ideas to help address the subject.

The 4 Elements

1) A Credible Valuation Model

Since markets change over time, valuation models become outdated. The last thing a professional should do is leave a stale pricing system for one's successor. No, your ratio doesn't have to be at 99.99% with a C.O.D. of 5, but your system should be reliable, produce credible valuations, and be explainable to both taxpayer and successor alike. If you have to do a reval, or at least an update, so be it.

Action ideas: Run neighborhood sales ratio studies. Keep a list of what may be squishy. Identify options on how to make the pricing system more solid. Decide on timing and then implement. Don't wait. (We may not be Guardians of Asgard, but we are guardians of equity. If things aren't equitable, then do something about it.) Keep a list of issues you haven't addressed yet.

2) Systematic Records

Your assessments can be ok, but your records can still look like my

daughter's bedroom (only she can find anything in that jungle!). Property cards, exemptions, current use, sales info, online data, etc., must all have a place that are easily accessed and comprehended by a stranger.

Action ideas: Make a list of your various record categories, write up your system, and start following it. (Digital records are generally saved according to year, then type; OR by type, then year – choose one and stick to it). Rehabilitate older records so that they can fit into your new paradigm as much as possible. For a fresh perspective, visit three other assessing offices and see how they do things.

3) An Explanatory Manual

Your office has been humming along for years, institutional memory has become embedded in it. Unfortunately, your successor will know very little of what you know very well. The best way to handle this is to develop a manual of assessment.

At a minimum, make sure it explains how your valuation model works, how office processes go, who is responsible for what, contact info, computer/website material, tips on other departments in town hall, and mapping guidance. It's also great to have generalized observations on value influences for various neighborhoods. Include a special section on "brazil nuts" (unusual or unique properties in town that must be handled in a custom fashion). You can even go all-out and include a paragraph on the history of revaluations in your town.

A document like this is really helpful even if you aren't leaving! It can help you remember how you do infrequent stuff, and it will help you be consistent in your processes. It might

also impress you with how much you know!

Action ideas: Start with a list of items in a temporary document on your computer's desktop. Fill in details on each item when you have a chance. Use it to capture new stuff that needs to be added to the manual later. Use the occasional slow times to round the document into shape. Eventually keep a temporary "capture" document AND a separate destination document for your finished product.

4) Helpful Apprenticeship:

It used to be that offices could promote from within. However, towns have become a huge obstacle to this, as they seek to trim nickels and dimes of expense wherever they can. Having sufficient staffing in the office to pass the torch seems like dead weight to them. Ah, the short-term thinking!

One way to maintain good staffing is to talk with management about doing your own revaluations. The town saves money, which can be used to pay the staffing. (If you need to, you can spend a few bucks on a consultant to help you the first time around). It's a bonus that drama is reduced and local knowledge retained by keeping things in house.

In any case, a professional seeks to help others enter the field and mentors them in the process.

Action ideas: Identify quality candidates, either in your office or outside. Consider using volunteers or interns on projects. Coach candidates in your office processes. Include candidate in actual activity, e.g. data entry work, photo updates, vetting sales ratio reports, listening in when you talk to a difficult taxpayer, etc. Accept that mistakes may be made

A Succession Plan (Continued from page 5)

(you weren't always as perfect as you are now!).

CLOSING POINTS:

Sound like a good idea? A good idea without a plan is only a day-dream, so here are a few final thoughts on implementation.

1. Set weekly appointments with yourself to work on this. Start this week.
2. Create a separate folder for your Succession Project. Keep this article as a starting point, and jot down your own ideas.
3. When you sit down to work on your manual, don't expect to be productive immediately. Just paw through the stuff you have already accumulated, then ideas and enthusiasm for the project will begin to flow.

It's good to remember that this kind of doc can be FOAA'd. But that's just an extra motivation to keep everything professional, right? And the best part is that once you have this sorted out, you may still stay where you are another 10 years! Seriously, I have found that working on this project has helped me review systems in my office and made me re-think some of those systems. It's still a work in progress.

I'd be very happy to hear of additional suggestions that other assessing professionals have.



Bob Konczal, CMA, is **Freeport's** assessor.



STATE OF MAINE CHAPTER OF THE
INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS



NOMINEES FOR 2014 EXECUTIVE BOARD TO BE VOTED ON AT ANNUAL MEETING NOVEMBER 22, 2013

Pursuant to the regulations of our By-Laws, the election for the new slate of officers will take place at the Chapter's Annual Meeting, which will be held on November 22, 2013 at The Wishcamper Center, USM, Portland. Listed below is the Nominating Committee's list of candidates, which was presented to the Executive Board on August 23, 2013.

President – Wade Rainey
Secretary – Julie Romano
Director 2 yr (exp. 2015) – Cathy Donovan
Director 2yr (exp. 2015) – Martine Painchaud

Vice President – Kerry Leichtman
Treasurer - Matthew Sturgis

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Deadline for applications is 11/1/2013
Contact Julie Romano at 207-363-1005x261
or e-mail: jromano@yorkmaine.org



State of Maine Chapter IAAO Executive Board

Helen Taylor, CMA	President	Retired
Kerry Leichtman, CMA assessor@town.rockport.me.us	VP/Newsletter Editor	Rockport
Matthew Sturgis, CMA matthew.sturgis@capeelizabeth.org	Treasurer	Cape Elizabeth
Julie Romano, CMA jromano@yorkmaine.org	Secretary	York
Wade Rainey, CMA wrainey@megalink.net	Past President	TA Associates
Kyle Avila, CMA assess@mtdesert.org	Board Member	Mt. Desert
Cathy Donovan, CMA cdonovan@brunswickme.org	Board Member	Brunswick
Judy Mathiau, CMA jmathiau@winslow-me.gov	Board Member	Winslow
Martine Painchaud, CMA mpainchaud@eliotme.org	Board Member	Eliot

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STATE OF MAINE
CHAPTER



INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

ANNUAL MEETING
NOVEMBER 22, 2013

The State of Maine Chapter of IAAO will hold its annual meeting on November 22, 2013 at The Wishcamper Center, USM, 34 Bedford St., Portland. ([Map](#) Wishcamper Ctr. is #42/43, Free Parking at #37.) The agenda is as follows:

- 8:30 – 9:00 Registration
- 9:00 – 9:30 Pledge of Allegiance, Introductions, Election and Installation of New Officers, Annual Business Meeting
- 9:30 – 10:45 Eric Wright and Pam Strong, State Board of Property Tax Review
- 10:45 – 11:00 Break
- 11:00 – 12:00 BETE - Steven J. Salley and Mike Rogers, MRS
- 12:00 – 1:00 Catered Lunch
- 1:00 - 2:30 State of the Maine Economy
Charlie Colgan, Professor of Public Policy and Management,
Edmund S. Muskie School of Public Service, USM

The cost for this session is **\$35** for State of Maine Chapter IAAO members and **\$45** for non-members. Make checks payable to *State of Maine Chapter IAAO*.

Please register by e-mail (preferred method) or by phone no later than November 15, 2013.



Name: _____ Municipality: _____

How to register:

E-mail: jromano@yorkmaine.org Phone: 361-4852

Or by mail to: Julie Romano, 186 York Street, York, ME 03909

Please send payment (payable to: State of Maine Chapter IAAO) to the above address or bring with you to the meeting.