

## Chapter President Kerry Leichtman



I am writing this a week after returning from the **Property Tax Institute** and am still looking back at the event amazed at how well it all came off. The attendees at this first PTI program participated in something truly special. For those of you who could not come, I didn't write that to rub your collective noses in the fact that you missed it, but to put emphasis on the notion that next year's PTI ought to be in your continuing education plans.

The Property Tax Institute at Sunday River was a collaborative effort between Maine Revenue Services' Property Tax Division and your Maine Chapter IAAO. Justin Poirier, Laurie Thomas, Dave Ledew, Nicole Philbrick, Bill Brunelle, and Maine Chapter VP, Judy Mathiau, did the heavy lifting, with support from many more people at Property Tax and the Maine Chapter board. They did an amazing job that, as I wrote at the opening, came together better than anyone had the right to expect.

Speaker Gary McCabe proved that a good presenter can bring a not-so-exciting-sounding subject to life. A full day of **cell tower valuation**, to me, did not sound like the kind of program you'd want to kick off the inauguration of what we hope will become as important a part of your continuing education program as are Maine Chapter meetings, tax school and MAAO's fall conference at Sebasco. But it was. McCabe could probably make learning about TIFs sound like a fun way to spend a day.

Les Wilkinson was an equally effective speaker. His subject, "**Real Estate Law**," didn't dwell on case law; I don't think BETE was mentioned at all! Les spoke conversationally about lawyers, about assessors, and how the law helps and sometimes hinders us as we try to carry out our responsibilities.

### "How about Current Use for \$1000, Alex"

I'd be remiss if I only reported on PTI's coursework, as the opportunity to network and socialize was an equal priority in planning the event. Nicole, Justin and Master of Ceremonies, Lou Durgin (aka Alex Trebek), produced a Property Tax version of Jeopardy that we'll be talking about for years to come. (Continued on Page 6)

## Maine News

In **Skowhegan**, the town has agreed on the tax assessment of the paper mill. In exchange for an agreed upon assessment of \$380 million this coming year, *Sappi* has withdrawn their 2014 and 2015 abatement requests reflecting a \$64 million difference.

In **Winslow**, the Council approved an ordinance for the Voluntary *Farm Support Program*, which allows a reimbursement of property tax on farmland and buildings over a 20 year period.

The City of **Waterville** is undergoing a town wide revaluation handled by *Vision Government Solutions*. Interior inspections are complete and notices will be mailed to property owners in June.

The town of **Brunswick** hired *KRT Appraisal* to conduct their 2017 revaluation. Visit the assessor's web site to view a homemade video of an interior inspection! [www.brunswickme.org](http://www.brunswickme.org)

### Congrats to:

Elisa Tepanier was hired as the assessor for **Windham** after David Sawyer's retirement.

Doreen French, assessor for **Rockland**, replaced Dennis Reed.

Jim Thomas took on Elizabeth Sawyer's position as the new assessor in both **South Portland** and **Westbrook**.

# MAINE PROPERTY TAX INSTITUTE

## Sunday River 2016



Frank Yattaw is ready to talk business before pleasure.



RJD Appraisal was well represented with from L to R, Ellery Bane, Rob Duplisea and Matt Caldwell

Attorney Lester Wilkinson Jr, of Lipman & Katz, specializes in Real Estate Law and presented on Wednesday afternoon.



Justin Poirier, Deputy Director of the Property Tax Division started off Friday with an explanation of the proposed rule change for the Certification Of Assessors



Thursday's Instructor Gary McCabe, CAE and Assessor of Brookline, MA, spoke about all facets of cell towers, equipment, arrays and site valuation



*I found that many assessors seeking CE credits from MPTI groaned when they found the topic was cell phone tower valuation; however, the content expanded across so many aspects of assessing that many were glad they'd not second-guessed taking the class: the class identified the property types as well as the valuation problems, weighed multiple approaches to valuation, and encouraged communication among peers well beyond that of guyed towers, cellular antenna arrays, and pinch points....*

*Brent Martin, Belfast*



Maine Chapter IAAO President Kerry Leichtman  
and Presque Isle Assessor Lewis Cousins enjoying a breakfast chat

*I really enjoyed Property Tax Institute at Sunday River. Class presentations were well worth the attendance. Accommodations were excellent: good food (lots of it) including snacks and coffee for breaks, attentive staff, and comfortable accommodations. And, of course, the social time spent networking, sharing, laughing and good times with colleagues is always a favorite of mine. Kudos to the State Property Tax staff for a very successful game of Jeopardy. Highly recommend to all to make a plan for attending next time.*

*Susan Nadeau, So Portland*



**Captive Audience**



*At the end of the session, the audience was asked for a show of hands for those planning to return next year—  
aye unanimous.....*

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Between Jeopardy and a delicious dinner spread of barbecued sausage and chicken, chili and baked beans, we applauded Caitlin Anderson for her one-year anniversary with the Town of Camden, and surprised Judy with a birthday cake, streamers, confetti, and mute noisemakers. (Yes, you read that right – mute noisemakers – sigh...)

**Advanced Certification**—The state’s proposed change to the Rules governing the **Certification of Assessors** was introduced at the Property Tax Institute. Currently there are two levels of assessor certification: CAT and CMA. If the proposed changes are accepted, there will be three additional levels of CMA certification: CMA-2, CMA-3, and CMA-4.

Each advanced level will require a complement of components. CMA-2, for example, will require an individual serve one year as a professional assessor and complete 100 hours training from an approved course list. Recertification for a CMA-2 would be 21 hours of continuing education. All levels of assessor will be required to take ethics training every three years; 3.5 hours for CATs and CMA and CMA-2. CMA-3 and CMA-4 will need to complete 7 hours of ethics training every three years.

The needs of municipalities are varied. Some need an assessor with an excellent grasp of the income approach, or TIFs, or timeshares and condos, or industrial plants; others don’t have such needs.

Many very small towns, do not have a commercial sector and may not need an assessor with a background in the valuation of income producing properties, institutional exemptions, TIFs, BETE/BETR, etc.

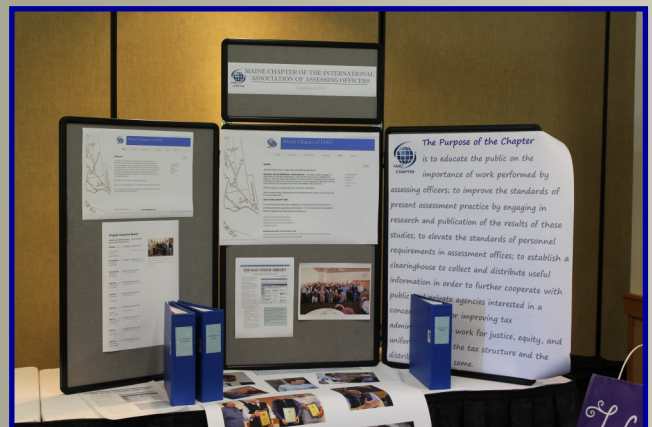
Advanced training will enable assessors to concentrate on areas of personal and professional interest. It will not force people into coursework or career advancement they do not aspire to.

Many of us took our current positions not knowing everything we needed to know to succeed at it. Learning on the job is, in part, how we grow professionally. That won’t change. Advanced training will provide assessors with the coursework background necessary to give them the best chance for success.

The Purpose statement in Article 1 of the Maine Chapters by-laws says, in part, “The purpose of the Chapter is... to elevate the standards of personnel requirements in assessment offices...” That is precisely what the rules revision would do. The Maine Chapter Executive Committee endorses this proposal and we support Maine Revenue Services as we continue to play a part in the creation and implementation of advanced levels of assessor certification and training. Please view the proposed rule changes on the Maine Chapter’s website.

**The Maine Chapter IAAO Traveling Archive**—PTI was the test run for our new display panels. A while back Past President Wade Rainey suggested we create a way to display the Chapter’s history at meetings and other events. We formed a History Committee made up of Donna Hayes, Julie Etheridge and Wade Rainey as chairman.

Our aim is to display newsletters, photos and other artifacts so that members old and new can reminisce and enjoy the Chapter’s growing legacy in service to Maine assessors. If you have something to contribute to the archive, please contact Wade, Donna, Julie, or anyone on the executive board. We welcome your ideas and contributions.



**Lights, Cameras, Action**—Not long ago, at our winter meeting in Augusta, I was pitched an idea by a Chapter member, an idea I liked so much I brought it to our next executive board meeting. They also liked it.

Elected Boards of Assessors still dominate small town governments throughout the state of Maine. We plan to

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# IAAO



## Anniversaries...

### Celebrating 5 Years!

*Karen Scammon—City of Auburn*

### Celebrating 20 Years!

*Paul Castonguay—City of Waterville*

*Frank Yattaw—City of Biddeford*

### Celebrating 30 Years!

*Marian Robinson—Knox County Board of Assessment*

## News...

**IAAO** has announced a proposal to amend their *Standard on Assessment Appeal and Standard on Mass Appraisal of Real Property*. For more information and a list of current standards, visit [www.iaao.org](http://www.iaao.org).

**Are you a member of IAAO??** Join online for \$175 and receive special membership benefits including:

- ◇ Discounted publications
- ◇ Access to the IAAO library
- ◇ Scholarships
- ◇ Monthly magazine and semi-annual subscriptions
- ◇ Discounted registration to seminars and conferences

**It is with the deepest regret that Julie Ethridge had to resign from the executive committee.**

**Clint Swett has assumed her position as secretary and Darryl McKenney will fill Clint's vacancy as a director.**

*On behalf of the Maine Chapter IAAO Executive Committee,*

*we extend our condolences in the loss of one of our chapter*

*members, Gina Merry of Arundel, who passed away on*

*January 25, 2016.*



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make a video for Boards of Assessors that will seek to educate them about the essential elements of assessing administration and practice. I'll quote again from our by-laws' Purpose statement, but this time the entire statement:

“The purpose of the Chapter is to educate the public on the importance of work performed by assessing officers; to improve the standards of present assessment practice by engaging in research and publication of the results of these studies; to elevate the standards of personnel requirements in assessment offices; to establish a clearing house to collect and distribute useful information in order to further cooperation with public and private agencies interested in a concerted effort for improving tax administration; to work for justice, equity, and uniformity within the tax structure and the distribution of the same.”

A successful video aimed at non-professional boards of assessors hits every semi-coloned clause in the statement. The first step for this project is the research. To those of you who serve as assessors' agents: would you please send us a list of what it is that you wish your boards of assessors had a better understanding of. If you could instruct them about their role as assessors (without concern for political backlash) what would those instructions be? Talk this up and ask your assessor agent friends to contribute their thoughts.

Since your *CMA* newsletter is a benefit of membership, assessors who have not yet joined the Chapter won't see this notice. So please have conversations, spread the word, the more people we hear from the better the final product will be.

Send your lists to me at [assessor@town.rockport.me.us](mailto:assessor@town.rockport.me.us) or [kleichtman@camdenmaine.gov](mailto:kleichtman@camdenmaine.gov). If your list needs to be confidential, let me know and I'll scrub it clean before using.

**See you at Tax School!**

## In other States.....

The Division of Taxation in **New Jersey** has the authority to demand a town wide revaluation if they find that a municipality has violated a clause of the state's constitution. Three towns were ordered to do just that because they did not meet the state's required uniform assessment of at least 85%! Thirty more are under investigation.

The Supreme Judicial Court in **Massachusetts** will hear oral arguments on an appeal made by a religious organization who claims that their 200 acre parcel leased by a solar company is an incidental use to the fundraising for the church's charitable purpose.



The **New Hampshire** Supreme Court recently ruled that *Zillow*, an online real estate data base, was not a reliable source for comparable home sale prices.

The court stated "Zillow's Zestimate is not capable of accurate and ready determination by resort to sources accuracy cannot be reasonably questioned."

**Lancaster County PA** may begin to charge a fee for property assessment appeals at the county level. \$25 for a general appeal, \$50 on farm type properties and \$100 for commercial but one member of the board felt that it was not an appropriate time to put more cost onto homeowners.

## 69th Annual Property Tax School

The 2016 Property Tax School will be held August 1 through August 5 at the Hutchinson Center in Belfast.

Jeff Kendall, Chief of Training and Certification with Maine Revenue Services has lined up an amazing set of advanced courses this year! Here is a sneak peek and just a few:

Court Cases	USPAP
Foreclosures	Excel
Deed Descriptions	TIFs
Big Box Stores	Exemptions
Unique Properties	Shoreland Zone
Forest Management	Ethics

For the second time, Kerry Leichtman and Judy Mathiau will be teaching the Assessor's Practice, sponsored by the Maine Chapter of IAAO. Although this class is geared towards the first time assessor in basic day to day administration, even the more advanced seasoned assessor should consider sitting in, even to offer their own experience or two!

Stay tuned for updates as they become available. - See more at: <http://www.maine.gov/revenue/propertytax/trainingcertification/school.htm#school>

## Burning Question?

Do you have a question that you would like to ask but don't want your name attached to it?

Send your question to the editor at [jmathiau@winslow-me.gov](mailto:jmathiau@winslow-me.gov) for advice and feedback from fellow assessors.

If your question is picked, we will publish it in the next issue along with the feedback!

## Winter Chapter Meeting Held in Augusta

On March 18th, the Maine Chapter met for a day of potpourri educational sessions.

Martin Cates, a broker from Rockland, provided an in depth overview of existing home sales, inventory and projections.



David Ledew introduced a proposal to amend the Training and Certification Rules for Assessors. See Kerry's article!

Joe Salley and Sandy Randall, both involved in the BETE/BETR administration statewide, spoke on the evolution of the BETE law and the BETR cases that are reviewed in office.

After a delicious buffet, we listened to our very own Matt Sturgis on the responsibility of the assessor during the abatement process.

And a big congratulations to Susan Nadeau of South Portland! She was the lucky winner of a free registration to the 3 day Maine Property Tax Institute.

***Our next Chapter meeting will be held in Portland this fall—don't miss it!***

### State of Maine Chapter of the IAAO Executive Board

Kerry Leichtman, CMA  
assessor@town.rockport.me.us

President

Rockport & Camden

Judy Mathiau, CMA  
jmathiau@winslow-me.gov

VP/Newsletter Editor

Winslow

Matthew Sturgis, CMA  
matthew.sturgis@capeelizabeth.org

Treasurer/IAAO Rep

Cape Elizabeth & Scarborough

Clinton Swett, CMA  
cswett@brunswickme.org

Secretary

Brunswick

Kyle Avila, CMA  
assess@mtdesert.org

Director/Web Master

Mt. Desert

Darryl McKenney, CMA  
assessor@waldoboromaine.org

Director

Waldoboro

Susan Russo, CMA  
srusso@ci.scarborough.me.us

Director

Scarborough