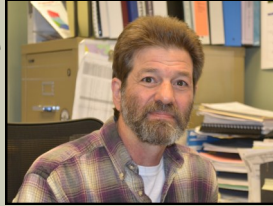


Chapter President Kerry Leichtman



We had a great discussion, at our winter meeting in Lewiston, about IAAO courses and the executive board's attempts to work with the IAAO at increasing course availability in Maine while decreasing course costs. I told you of the efforts we've been making, and the frustrations we've experienced, and said pursuing this was worth our time only if you want the courses. Your response was overwhelming - you want the courses or, at the very least, course offerings of equal quality.

Since then, we've met with Maine Revenue and the MAEO board. MRS plans on sending an employee to instructor training this year. We had hoped to do the same, but the timing was too tight. We need to decide how to choose participants and what the parameters of the exchange will be; meaning if we pay for someone to become an instructor what will our expectations be of that person?

We'll be discussing this at our Thursday night Chapter meeting at PTI. I look forward to hearing your thoughts on this.

Speaking of PTI, the event was sold out by the end of March! Holy toasted marshmallows, Batman!!! Yes, toasted marshmallows. Besides the education, we're planning an informal Chapter meeting Thursday night around a campfire. Caitlin Anderson has volunteered to create a S'mores bar for the event. We'll have that, a swimming pool and a cash bar nearby. Now that's a Chapter meeting! And for Wednesday night, MRS is planning another edition of Assessor Jeopardy. I'm already looking forward to Lou Durgin doing his Alex Trebek thing!

PTI's success is due to your enthusiasm for higher level assessor education. Higher level education is what the Maine Chapter is about, so we thank you for your support.

Maine News

The towns of **Alna**, **Turner**, **Searsport** and **Andover** have plans to conduct a complete revaluation.

Maine home values increased 12.5 percent in February, with a state wide median price of \$180,000 and according to the Association of Realtors, it is predicted that the state will see a strong market in the future.

Properties are valued at 60-65% in **Norridgewock** and they are planning a revaluation. Prior to the reval, the assessors' agent Donna Hays, will hold a tax relief workshop for property owners.

In **Aroostook County**, the commissioners granted abatements on Amish barns, but the town of Easton took it to court and was ruled in favor of the town, because the owners failed to show what they should be assessed at.

An **Ellsworth** restaurant is trying to raise \$25,000 through an online fundraiser, in order to pay their property taxes.

Matt Sturgis has assumed the position of town manager in **Cape Elizabeth**. Congrats!



Left-Julie Ethridge Above-Charlene Charland & Frank Yattaw
Below Left to Right —Elisa Trepanier, Wade Rainey & Scholarship Winner Renee LaChappelle



2017 Winter Meeting
Left—Caitlyn Anderson & Bill Brunelle
Below Left to Right—speakers Laurie Thomas of MRS, Sally Daggett, Esq, & Architect John Schultz



2017 Winter Meeting

The Winter Meeting was held February 17th in Lewiston at the Regional Technical Center. The day started with a presentation by Architect John Schulz who spoke about the elements of a home that speaks to the quality of the construction. From foundation to insulation to heating systems and interior finishes, it is ultimately the assessor's job to determine what influence, if any, certain features may impact a value.

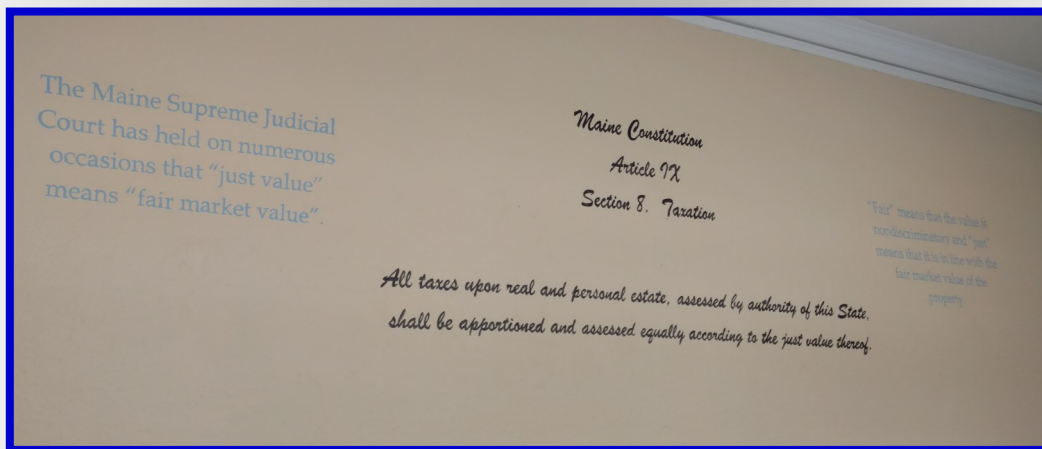
Sally Daggett, Esquire, followed with a review of the updated Section 706 and the use thereof. Points to remember are to pay attention to the appeal timeline and that the recent SBPTR case does NOT support that the initial 706 request can request the value, only the nature and situation.

After a wonderful culinary lunch prepared by the students, we selected a new recipient for the Michael Austin Scholarship. The proud winner was Renee LaChappelle! Other winners included Keely Lambert and Jim Murphy Sr for free attendance to the annual chapter meeting this fall.

Following lunch, Laurie Thomas of the MRS demonstrated the online RETT system which allows faster access to the form once it has been delivered. She said that there were 250 municipal accounts set up and that Brunswick was actively operating the turn around document within the program. The goal is to have all RETT forms electronically filed over a 4 year phase in.

Finishing off the afternoon was a discussion regarding the need for IAAO courses in Maine. President Kerry Leichtman speaks of this on the cover of this newsletter. Feedback on this subject is needed from you!

Waterville Wallpaper



When the city of Waterville underwent a complete revaluation, the assessor's office decided to remind the taxpayers of their legal obligation according to the State Constitution.

Tax Notice.....

The Property Tax Division administered a CMA exam on February 8. Of the 10 candidates sitting for the eight-hour exam, four passed and are now official CMAs. Congratulations to all four new assessors! The next exam is scheduled for Thursday, May 18, 2017. The registration form is available on the Property Tax website: www.maine.gov/revenue/propertytax/.

The Property Tax Division responded earlier to comments about the recent decision of the State Board of Property Tax Review in the case of *Xpress Natural Gas v. Baileyville*, regarding § 706 requests for property lists. In short, Property Tax maintains its position that the informational requests under 36 M.R.S. § 706 represent two separate steps: 1) a request for a true and perfect list; and 2) a subsequent request for additional information concerning the nature and value of that property. The division recommends assessors continue the historically favored two-step process.

Work continues on requiring certain preparers of real estate transfer tax documents to file these forms electronically. The electronic process reduces filing time and minimizes errors, while turning around information in days rather than weeks. The electronic filing requirements will be laid out in Maine Revenue Services Rule 104 - Filing of Maine Tax Returns.

With spring comes the 2nd annual Maine Property Tax Institute. Hope you already registered because we have sold out!

The Legislature is now in full swing and they are discussing ideas for changing everything related to property tax, from veterans to farmers and all the homeowners and car drivers in between. You can follow the action from the Legislature's website: <http://legislature.maine.gov/>.

"People who complain about taxes can be divided into two classes:
men and women." — Unknown

IAAO**Anniversaries...****New Member!**

Diane Blahusch

Celebrating 5 Years!

Travis Roy—Old Town

Clinton Swett—Brunswick

Celebrating 10 Years!

Tanya Freeman—Wells

MAAO—Augusta

Susan Russo—Scarborough

Linnell Geronda—Rumford

Celebrating 15 Years!

Aaron Weston—CAI Technologies

Celebrating 20 Years!

Daniel Robinson—Kennebunk

Celebrating 30 Years!

Robert Gingras—Parker Appraisal

Judy Mathiau—Winslow

Celebrating 45 Years!

Gerald Daigle—Portland

www.mechapteriaao.org

News...

Wisconsin—billboards can be assessed as real estate as determined by the court.

In Appleton , WI, the city takes on “dark store” loop holes which has resulted in several lawsuits by the large retailers. Unfortunately, the city has lost every case.

In **Lancaster County, PA** the B.A.R. has decided to start charging \$25 for filing an appeal. \$50 fee for farm property and \$100 for commercial owners.

In new **Brunswick**, the Canaport LNG assessment was slashed by 202 million, saving the owner \$5.5 million in property tax. This was a new assessment made after the end of a ten year tax agreement.

After an August flood in **Baton Rouge**, the assessors are beginning their 6,000 door to door assessments of damaged homes and land.

Back in the Day**The 1985 Executive Board
for the Maine Chapter IAAO**

Bill Kirk—President

Helen Tupper—Brewer

Gerry Daigle—Past President

Michael Austin—Secretary/Treasurer

Mark Caldwell—Board Member

Gary Geaghan—Board Member

Pat Marcotte—Board Member

Richard Partridge—Board Member

How many do you know?

New Shoreland Zoning—Will it increase assessments?

Submitted by Darryl McKenney

On November 8, 2016, the Palermo voters approved new shoreland zoning regulations by a vote of 410 to 407. The new regulations allow non-conforming structures (existing structures within 100' of the lake) to expand to a 1500 square foot area vs the old regulations that allowed a one-time 30% expansion of the existing structures' square footage and volume.

To expand a non-conforming structure currently, a plan must be recorded at the Registry. The plan must show the existing structure footprint and the expanded structure footprint.

The lake's association had attended the public hearing and opposed the allowance of large non-conforming structures but asked that if it did pass, then the septic system must be certified and corrected if necessary. The town's selectmen agreed and now before a permit is issued, the septic system must be certified that it is performing adequately and will accommodate the proposed increased footprint.

Lake property owners pay 80% of the total property tax, therefore many of the town voters approved this change because it meant more development on the lake and therefore more of the tax burden shifts to the lake front owners.

Will this change increase land values? Time will tell. 2 permits have been issued to date and the owners must file their plan at the registry within 90 days. Just another certified mailing to notify the owners of the deadline!



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