

Chapter President Kerry Leichtman

By the time you read this, all of the Christmas trees will be composting and the champagne bottles redeemed; but I want to take this opportunity to wish you a Happy New Year. I hope 2017 is good to you, professionally and personally.

Maine Vision Users Group: We've talked about forming one for years and now hope to make it happen. We'll be meeting on Monday, January 23, 2017 at the Topsham Town Office, 9-11:00 AM. All Vision users are welcome to attend but we ask that you RSVP beforehand so we'll be prepared to accommodate you.

You can email me at assessor@town.rockport.me.us or at kleichtman@camdenmaine.gov, or to Justin Hennessey at jhennessey@topshammaine.com. The main purpose for forming the group is to help each other get the most out of the software by sharing tips, tricks and techniques. We also hope to communicate and work with Vision in an attempt to make the software more customized to Maine assessors.

At this first meeting, Justin will give a demonstration of how to adjust the land tables, and we'll share techniques for entering BETE data into Vision in a manner that is correctly exported to a tax billing software.

Property Tax Institute: I am writing this during the first week of January. It won't be long before we start sending out personal property forms and schedule inspections. It also means it won't be too long before we're at Sunday River for the 2nd Property Tax Institute gathering May 10-12. We've been working with our colleagues at Maine Revenue planning the event. But other than the date, nothing is nailed down yet so if you have a suggestion, there's no time like the present.

Maine News

Joe Merry, formerly employed by Cumberland County, has been hired by the Town of **Standish**, replacing long time assessor Peter Arnemann.

The **Auburn** Assessor's Office provides a tidy little spreadsheet of current sales on a monthly basis for the public to view—check it out on their web site!

Aroostook County may see the largest solar power plant in New England as *Ranger Solar* makes a proposal to locate at the Loring Air Base In Limestone.

Norway appointed a new assessor, Natalie Andrews, replacing Phinn Walker.

ME Real Estate Information System reported the number of sales in November jumped 18% and the price increased 6.6% compared with a year ago. The biggest jump in median prices was in Knox County.

Look inside for the annual meeting photos!

2016 Annual Chapter Meeting



1) Chapter President Kerry Leichtman prepares for the annual meeting
 2) Re-Vision spokes person Nate Bowie 3) Dana Fischer from Efficiency Maine
 4) Donna Hayes spoke of the Chapter founder Michael Austin prior to the scholarship drawing
 5) Matt Sturgis outlined the events leading up to the recent Scarborough court decisions
 6) MMA's Geoff Herman regaled the crowd with the upcoming legislature and was then presented with an appreciation award for his service to Maine assessors.





1) Darryl McKenney and Dennis Reed

2) Paul Castonguay

3) Brenda Cummings

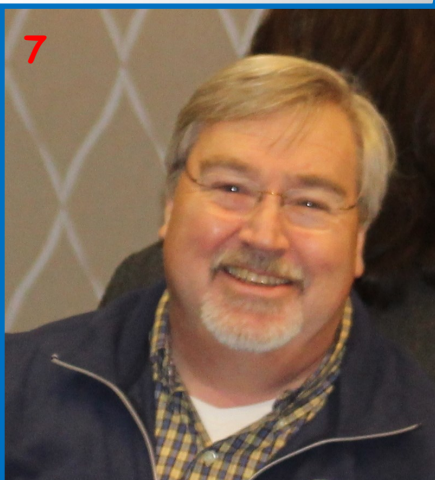
4) Phil Drew and Kevin Leen

**5) Outgoing Committee Member
Susan Russo with Kerry Leichtman**

6) Jim Thomas

7) Paul McKenney

**8) NRAAO President Donna
Ralston with Gerry Daigle**



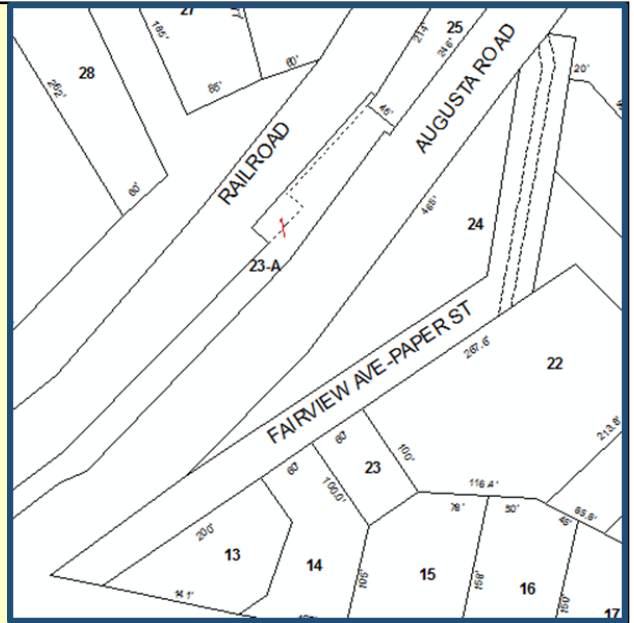
ROCK, SCISSORS, PAPER STREETS

Judy Mathiau, CMA, Winslow Assessor

How often have we heard the term "paper streets" and wondered what we are supposed to do with them?

A paper street is an undeveloped and unaccepted proposed way laid out on a subdivision plan that was recorded at the registry of deeds. They are a potential dedication to the public, where the town may accept as a public street at a later date.

These roads - see image - float on the surface of a paper tax map, with no purpose really and while we as assessors do not necessarily have to address them (no pun intended), it is good to at least understand the basics of the 1987 law and become familiar with any paper streets in your town.



Your municipality may have already adopted an ordinance or a policy that details an action plan for paper streets in response to the new law enacted in September 1987. The law is complex and one should read the statutes thoroughly. Title 23, Sections 3031, 3032 and Title 33 Sections 460-469-A.

If the subdivision was recorded before September 29, 1987 and there are paper streets still present on September 29, 1997 or 15 years after the recording, whichever is later, then those streets are deemed vacated (public and private rights are terminated.)

UNLESS!! Unless the municipality officially extended the "deemed vacation" for an additional 20 years. If the town did grant a 20 year extension to September of 2017 and the "paper street" is still not developed or accepted by the town as of the extended date, then again, it would be deemed vacated;

UNLESS!! Unless the town grants yet another 20 year extension.

If the subdivision was recorded on or after September 29, 1987, any existing paper streets would be deemed vacated 20 years from the recording. Period.

Although the law deems vacated streets to be owned by the abutter to the center line, they still have the burden of proof to establish title. So what should the assessor do?

I would not recommend suddenly dividing vacated paper streets amongst abutting landowners! They must document claim to their divided interest. In Winslow, a deed was recorded in 2013 from a couple to themselves on a piece of land they own, and included in the new deed, was the description of a vacated street and their claim to a divided $\frac{1}{2}$ interest in title citing the statute mentioned above.

I have begun researching every subdivision and every proposed, accepted, constructed or vacated street in Winslow. Become familiar with your subdivisions and take inventory of all streets including any undeveloped portions. Check your town for any policies or plans already created.

The Maine Townsman has published articles on paper streets, including two by former MMA Staff Attorney Joe Wathen in 1996 and another in November 2013 written by Dale McGarrigle.

If you would like copies of the articles, or the deed citation, please contact me!

TAX NOTICE.....Notes and News from the Property Tax Division

A **CMA exam** was administered on November 9th. Congratulations to six new assessors! The next exam is scheduled for Wednesday, February 8, 2017. The registration form is available on the Property Tax website: www.maine.gov/revenue/propertytax/.

MRS Rule 205 Amendment - Certification of Assessors - was officially adopted in November. The division is currently drafting the applicable forms and a new bulletin to further describe the advanced certification and renewal process.

The 2nd annual **Maine Property Tax Institute** is scheduled for May 10 - 12th and will return to Sunday River Ski Resort in Bethel. An entertaining agenda is planned with the intent of qualifying for advanced assessor training. The 70th annual **Maine Property Tax School** will return to Belfast for the week of July 31–August 4, 2017. Jeff Kendall is in negotiations to provide a week-long IAAO course at Tax School, which will also qualify for advanced assessor training.

The **Property Tax Course** PT101 is in the final stages of review and an updated textbook version is expected to be available in the next few weeks. The current changes are the result of feedback from students and instructors from last year's Tax School. Next up for review is PT102. Both the PT101 and PT102 texts are available on the Property Tax website and the updates will be posted as soon as they are available. PT103 is in the preliminary stages of a full rewrite and should be ready for its debut at the 2017 Tax School.

Watch for a whole list of property tax related bills to be discussed and voted on in Augusta. You can keep track of the action on the Legislature's website: <http://legislature.maine.gov/>. If you want to follow the Joint Standing Committee on Taxation in particular, you might want to bookmark this page: <http://legislature.maine.gov/committee/#Committees/TAX>.

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



MAAO and the MCIAAO once again sponsored an exhibitors' booth at the Annual MMA Convention.

left to right: Kyle Avila, Clint Swett, Ruth Birtz, Darryl McKenney, Bill Healey and Kerry Leichtman

IAAO



Anniversaries...

Celebrating 25 Years!

Tony Levesque—Fort Fairfield

New Member!

Valerie Moon —Ellsworth

ME State Chapter IAAO Mission Under Review

At the last executive board meeting, President Kerry Leichtman and Treasurer Matt Sturgis were appointed as co-chairs of the newly formed Mission Committee. If any Chapter members have concerns, suggestions or ideas for Kerry and Matt, please contact them!

News...

An assessor peeking into the windows of a dwelling while conducting an appraisal was considered “permissible conduct” by a Louisiana Tax Court. The taxpayer had consented to the appraiser’s visit but later claimed that the appraiser violated the homeowner’s Fourth Amendment Rights.



That decision followed another ruling which involved an appraiser entering a posted property without consent of the owner, but never looked into or entered the house—in this case the entry did not constitute an unconditional search because the appraiser entered the property for the administrative purpose of a tax assessment.

Save the Date!!

IAAO Chapter Winter Meeting February 15th Lewiston High School

We have secured the Lewiston High School for our winter meeting which will be held on a Wednesday. We have an amazing slate of topics lined up including the 706, modern building materials and the new CMA Rules developed by Maine Revenue Services.

The winner of the Michael Austin 2017 scholarship has graciously donated the award back to the chapter, therefore we will be drawing once again for the \$500 scholarship at this meeting—you must be a paid chapter member, be present at the meeting and not have won within the past 3 years.

Do you know your Legislative Taxation Committee?

The 128th Legislature has published the newest members of the Taxation Committee. The web site <http://legislature.maine.gov/committee/#Committees/TAX> is a definite site you will want to add as a favorite—with a list of the committee members, access to live public hearings, work sessions and other events as well as committee related material.

As a professional assessor with experience, the taxation committee should hear from you on upcoming legislation! YOU are the knowledge that they need to hear from.

This site has contact information for each member including phone numbers and e-mails.

They need you!



Executive Board—Left to Right. Kerry Leichtman, Julie Ethridge, Darryl McKenney, Judy Mathiau, Kyle Avila, Martine Painchaud & Clinton Swett—Kneeling—Matt Sturgis and Wade Rainey.

State of Maine Chapter of the IAAO Executive Board

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Judy Mathiau, CMA
Wade Rainey, CMA
Matthew Sturgis, CMA
Clinton Swett, CMA
Kyle Avila, CMA
Julie Ethridge, CMA
Darryl McKenney, CMA
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