

Chapter President Kerry Leichtman

IAAO by-laws prohibit us, as an organization, from taking political positions. I think this prohibition fostered a lack of organizational leadership that kept assessors on the sidelines as Legislators created new property tax law, and adjusted and amended existing property tax law. Geoff Herman and Dave Ledew have long said assessors should be more involved in shaping property tax law. Few understand the implications of changes to property tax law better than assessors.



Bill van Tuinen

When the Taxation Committee considered LD-1479 a few weeks ago, eight assessors, two town managers and MMA's Kate Dufour were there to oppose the bill. It was truly something to see and hear as two deans of our profession, Bill Van Tuinen and Ben Birch, eviscerated the proposed legislation, clause by clause, in a manner that was as scholarly as it was on point.

Many of us also addressed the committee. Most of the Legislators on the Taxation Committee are new to the committee and are not yet comprehensively familiar with aspects of property tax law. Faced with a row of CMA's seated before them, the committee members clearly saw it as an opportunity to learn by engaging with us - listening to our testimony and frequently asking good follow-up questions.

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Maine News

Geoff Herman, MMA's Director of State and Federal Relations is set to retire at the end of this legislative session. His commitment to all facets of municipal government will be remembered forever. Thank-you Mr. Herman, for your many years of companionable service to the assessors of the State of Maine.

In **Newry**, the Sunday River Country Club was denied an abatement for a land reduction but the upcoming assessment has been reduced by 1.3 million based on condition and its restricted seasonal use.

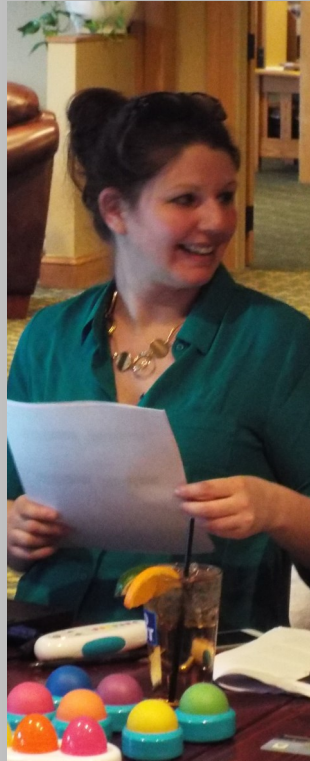
Clint Swett, formerly an assessing assistant in Brunswick was hired as the assessor in Cape Elizabeth. CONGRATS!

The **CMAAO** met in Bangor on March 17th for their regular meeting and attendees showed off their "gadgets" used in the field, including an angle cam, measuring wheels and remote applications.

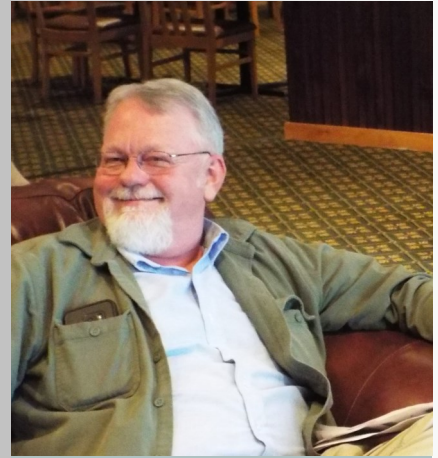
2017 Maine Property Tax Institute Sunday River, Maine



Justin Poirier &
Bill Brunelle



Nichole Philbrick



Lou Durgin

PROPERTY TAX JEOPARDY!

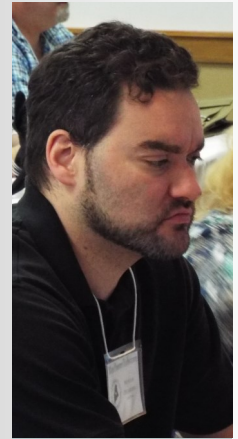


Bill Didonato & George Greene

CAP RATE



Jim Murphy Jr, Darryl McKenney &
Tom Walker



Nick
Desjardins

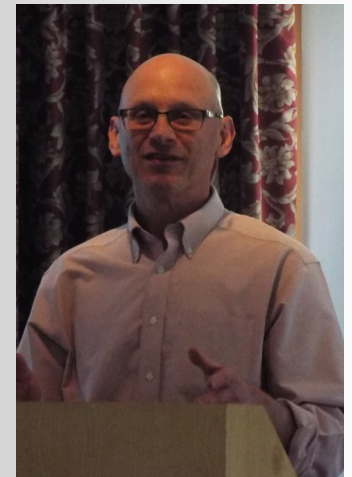
TREE GROWTH



John Ryan
IAAO Instructor



Lewis Cousins, Lauren Asselin
& Leanna Targett



Don Mansius
ME Forestry Service

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They were fascinated, for example, by the intricacies of §706.

The bill had proponents there to speak in favor of its passage. They were presidents and CEO's of large industrial companies, and the attorney they hired to write the bill. If not for the testimony of the assessors present, there to expose the bill, it would have been the proponents "educating" the committee. Think about that for a moment.

The hearing was followed by a work session two weeks later, where Eric Wright, chairman of the State Board of Property Tax Review, added his considerable weight to the bill's opposition. LD-1479 was not voted out of committee, rather it was carried over to the next session where it may or may not be revived. Translation: that's a win.

We also did well with LD-1212, a bill that Bill Healey and I collaborated on with Kate Dufour. It removes \$652.K, which exempts from taxation the equipment companies lease to hospitals. It then makes that equipment BETE eligible. LD-1212 was voted out of committee to appropriations. This is not a guarantee of its eventual passage. It has to find money to offset its costs, then the budget it becomes part of has to be approved by the Legislature and signed by the Governor. It could also pass through the Legislature and then be vetoed by the Governor. In that situation, the Legislature would have to override his veto.

LD-1212 has a fairly small price tag attached, which makes its chance of passage more likely, I am told. Translation: it's not over yet but we're doing well.

This experience proved Dave and Geoff right. LD-1479 was bad. It did a hatchet job on the principles of equity and fairness in taxation by creating a special favored status for industrial properties whose value exceeds \$2,000,000. But without assessor participation it, or portions of it, may well have become law.

The *Legislative Bulletin* is a free publication distributed by email to MMA members whenever the Legislature is in session. It is well written and informative. It not only has articles discussing proposed legislation, it also lists dates and times for all hearings. If your town is an MMA member you should be receiving it.

The Maine Chapter of IAAO held a meeting at the Property Tax Institute. Chapter President Kerry Leichtman led a discussion on the need for more IAAO Instructors in Maine. The general consensus was in favor of sponsoring a chapter member to become a certified instructor in order to make the IAAO course more affordable. A survey will be sent to members in the near future for feedback.

A shout out to Caitlin for the wonderful smore-gasbord!



Tax Notice.....

Notes and News from the Property Tax Division

The Property Tax Division administered a CMA exam on May 18. Of the 12 candidates sitting for the eight-hour exam, two passed and are now official CMAs. Congratulations to both new assessors! The next exam is scheduled for Friday, August 4, 2017, which is the last day of the upcoming Property Tax School week. The registration form for both the exam and Tax School is available on the Property Tax website: www.maine.gov/revenue/propertytax/.

Preparations for the 70th annual Maine Property Tax School continue. Jeff Kendall has, once again, put together an exciting lineup of classes and the Property Tax Division is busy putting the finishing touches on textbooks and other School material.

Year 2 of the Maine Property Tax Institute has come and gone and the survey results are in. People enjoyed the event and found the presentations helpful and educational. Additionally, being isolated on the back side of a mountain in May for three days helps with networking opportunities. Make sure to pencil in your trip to The Institute for next spring.

The Legislature, having spent the better part of the last six months working on crafting all manner of laws, has nearly finished debating the merits of the approximately 1,700 proposed bills this session. As the dust settles, the one remaining bill that is consuming most of the air in the room is the biennial budget. The approximately 600 pages that will guide the operations of the state for the next two years has boiled down to a small number of unresolved issues. Will the Legislature come to an agreement before a state shutdown? 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."



Luke Vigue

Lister/Appraiser for the Town of York prepares to conduct field work with his new ride!

Luke saves a lot of gas money compared to his truck but receives the same amount of mileage reimbursement

DID YOU KNOW?

that a 1975 farmland program application used to ask the applicant to list their farming equipment?

IAAO



Anniversaries...

New Member!

Barbara Brewer
Deanne Cray
Evan Hazelton
Justin van Donegan—Bar Harbor

Celebrating 10 Years!

Joseph White

Celebrating 20 Years!

Julie Ethridge—York

News...

In Florida, the Sarasota County found \$8.3 million in unpaid taxes because homeowners knowingly applied for the **homestead** on their non-primary residence. Owners must pay back the tax plus a 50% penalty and a 15% interest above and beyond.

For the first time, a Pennsylvania County Court has ordered a **reassessment** of all properties to deal with the lack of uniformity. The State Constitution includes a “uniformity clause”.

Municipalities in Indiana are losing appeals from **big box stores**, who argue that their value should be the same as a vacant store. Severe valuation loss has occurred pushing the tax burden onto other taxpayers.



Back in the Day

Maine Chapter IAAO January 1987 Newsletter

ASSESSORS ON THE MOVE: RICHARD FAUCHER has moved from his executive office in the State House Office Building to the real world. Dick is now the Field Rep for the Bureau in the Brewer area. MARK CALDWELL has moved from Westbrook to the City of Saco replacing DAVID PAGE who went into private business. PATRICIA MARCOTTE, Assessor of Biddeford is retiring as of the third week in January. A successor has not been named at this time and the City is readvertising. DARRYL MCKENNEY met a big wave on the Coast as he was moving to Rockland and was swept back to Waldoboro where he is again the Assessor. Rockland, Biddeford, and Westbrook are all currently seeking applicants for those vacancies. DAVE LEDEW has joined the Bureau of Taxation staff and will take over some of Dick Faucher's former duties.



Just Ask the Assessor

The **Maine Chapter of IAAO** recognizes the need for furthering education in the assessing field and to elevate the standards of personal requirements in assessment offices. The **JATA program** was created in order to assist the new CMA or CAT in the field of assessment administration.

Since the program's inception a year ago, we now have 16 JATA mentors that are willing to field phone calls and e-mails, similar to a "help desk". A few of the mentors are also willing to allow a new assessor the opportunity to shadow the mentor in their workplace.

More current discussions by the executive committee has enlightened us to the fact that although a new CMA may need the help and experience in order to move forward in the assessing field, we also realize that there are small town officials without qualified assessors that may have the need to reach out as well!

With that said, the executive committee has agreed to expand the program to include a person in the assessment field that does not have a full time assessor. Please feel free to reach out if you have a question or just need guidance or feedback about a certain situation.

The program brochure is available on our chapter web site mechapteriaao.org.

If you are interested in becoming a mentor, please contact Judy Mathiau at jmathiau@winslow-me.gov

State of Maine Chapter of the IAAO Executive Board

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