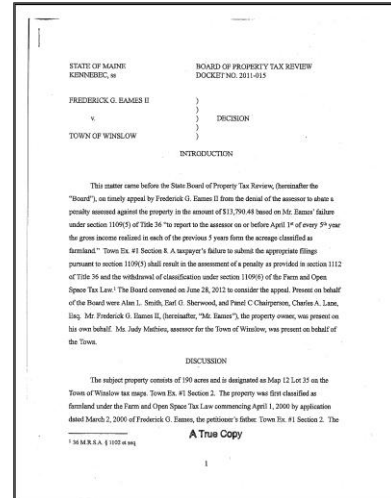




From Chapter President Helen Taylor



State Board decision regarding Farmland notifications. Article on Page 3.

The Maine Chapter Executive Board was meeting in a conference room at Maine Revenue Service's new offices on Commerce Drive in Augusta on Friday morning January 11. Permeating the conversation was anticipation of the Governor's budget proposal due to be released later that day.

No matter your personal politics, everyone can agree the current administration has kept things interesting. The budget that was later released sure fit the bill. It has kept

municipalities, and their officials, ever since, trying to calculate the effect revenue cuts, revenue raids, program eliminations and cost shifting will have if the Governor's budget proposal is enacted.

The Maine Municipal Association has done some outstanding work deciphering the budget's implications on cities, towns, plantations and the unorganized territories, and in organizing municipalities' individual research projects into a statewide

compilation. At this writing, the effort, led by Geoff Herman and his State & Federal Relations staff, is still underway.

Fortunately we already had Geoff lined up to speak with us at the upcoming Maine Chapter IAAO Winter Meeting. By the meeting date of February 22, Geoff will have a good handle on how the Legislature is responding to the Governor's budget ideas and what it all means to the people of Maine. See page 5 for more information on the February 22 Winter Meeting.

INSIDE THIS ISSUE:

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- JUDY MATHIAU ON FARM LAND COMPLIANCE AND THE STATE BOARD OF PROPERTY TAX REVIEW
- STATE BOARD TAKES ITS CASE(S) ONLINE
- STATE OF MAINE IAAO CHAPTER WINTER MEETING: FEB 22, 2013



Explore IAAO's LibraryLink, page 2

The IAAO Online Library

“Answering impossible questions since 1965”

The IAAO Library houses a prestigious collection of assessment and appraisal materials; all of them available to assessors online via *LibraryLink*.

What is *LibraryLink*?

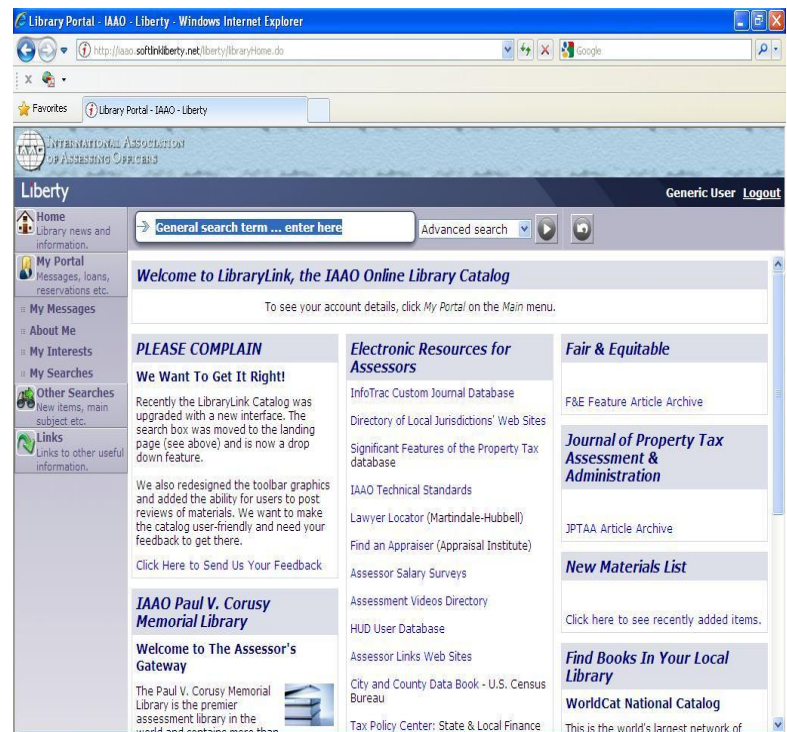
LibraryLink is a high-performance online catalog and periodical database. Think of *LibraryLink* as the bridge to knowledge for assessment professionals, appraisers, attorneys, legislators and policy makers.

Access to the *LibraryLink* catalog is located on the IAAO's Library & Resources web page <http://www.iaao.org/library>. Only IAAO members can access full text articles or documents. Nonmembers may request them for a small fee.

We are continuously at work to make *LibraryLink* a useful tool for assessors by taking full advantage of database technology, such as the ability to search, sort and be alerted to new information as it becomes available. *LibraryLink* enables and empowers assessors to conduct effective research by enhancing the search process with the following features:

- Redesigned landing page acts as a portal to other online resources;
- Drop down search box right on the landing page;
- Sort results by relevance, title, date, classification, or author;
- Add your own personalized reviews of selected materials in the catalog for other users to read;
- Ability to mouse over and bring up details of an item without clicking on its title;
- Ability to seamlessly connect to full text articles if available and to request by email any that are not downloadable;
- Ability to set up an alert service for new materials on any topic or author.

By Mary Odem
IAAO Director of Library Services



The most recent resource released by the IAAO Library in December 2012 is a ***Disaster Recovery Subject Guide***, which contains resources that help with the damage assessment process. This is a critical part of disaster response and recovery and this subject guide is intended to assist property tax assessment professionals with determining an estimate of damage. The ***Disaster Recovery Subject Guide*** is the ninth subject guide created by the IAAO Library. All are available to the public. See the ***Disaster Recovery Subject Guide*** and the other eight guides online:

<http://www.iaao.org/sitePages.cfm?Page=363>



By Judy Mathiau, CMA

After 25 years as an assessor I finally had the opportunity of presenting before the State Board of Property Tax Review. This was a brand new experience for me. I had nothing to compare it to and no familiarity with the process itself.

When I first began in Winslow in March of 2010, I sent a notice by regular mail to all farmland owners. My intention was to introduce myself to the participants and to provide them with an opportunity to update their applications and provide income reports for compliance purposes.

While we all know that land owners have the statutory obligation to meet program requirements without notification from us, most assessors try to work with the land owner to keep them apprised of their responsibilities. But, in some cases, it just does not work.

The mailing was a success. I heard from all farmland participants but one. That one individual had recently taken over his Dad's farm and did not respond at all. I made two more attempts to notify him by mail and left one phone message. My third attempt was by certified mail.. He ignored them all and the certified letter was returned to me undelivered.

I withdrew the parcel and issued a \$13,790 penalty in February 2011. The next day, the land owner paid me a visit (surprise surprise) and asked what he could do to "get rid of" the penalty. I told him I could not waive the penalty but I could assist him with a brand new farmland application for new enrollment!

He appealed to the State Board. As you are probably aware, current use appeals are heard by the State Board of Property Tax Review. The hearing took place on June 28, 2012 - a year later! The basis for the appeal was that he could not take the time to respond because he was busy running the farm.

Once both sides had been heard, the Board asked if I had any more testimony. I made the mistake of arguing the fact that their petition to the State Board had not been signed or dated, that they indicated that their property tax had been paid when it had not, and that because of this the applicant had waived his right of appeal to this Board. I was fixated on the lack of dotted "i's" and crossed "t's" instead of his assertion that he was too busy to comply. But the Board was not interested in hearing about crossed t's and dotted i's, so realizing this I shut up.

However, the testimony I did make was enough to win the case. I stressed to the Board that I had gone above and beyond my administrative requirements by being pro-active and working with the applicants. In the end, my decision to withdraw the one landowner was forced by his refusal to comply.

The Board noted that although the petitioner requested he be excused from the penalty, the Board did not have the authority according to the provisions set forth in Title 36 to waive the penalty. They could not excuse the taxpayer for good cause. See *Pachowsky v Town of Clinton* BPTR. I was commended by the Board for the approach I took.

My presentation to the State Board was a time line with supportive documentation. My advice to assessors - document as you go and save everything!!

If anyone would like a copy of this case, please e-mail me at jmathiau@winslow-me.gov.

Judy Mathiau, CMA, assessor for the Town of Winslow, is a past president and current Maine Chapter IAAO board member.

The State Board of Property Tax

*Researching State Board decisions just got a whole lot easier.
The following is a press release from the State Board:*



PAUL R. LEPAGE
GOVERNOR

H. SAWIN MILLETT, JR.
COMMISSIONER

STATE OF MAINE
DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES
STATE BOARD OF PROPERTY TAX REVIEW
49 STATE HOUSE STATION, AUGUSTA, MAINE 04333

ERIC E. WRIGHT, ESQ.
CHAIRMAN

MICHELLE M. ROBERT, A.A.G.
BOARD COUNSEL

Announcement

The Maine State Board of Property Tax Review is pleased to announce the launch of its new website. This site is the culmination of a vast amount of work by dedicated and knowledgeable, "citizen volunteer" professionals, who have served the Board and the State of Maine over many years. Our goal with this new site is to provide Maine citizens with a way to learn about what the Board does, why we do what we do and how they can take advantage of the services of the Board that are available to them.

We will be adding new information on a regular basis. We hope to present the work of the Board in an easily accessible format that will prove useful to taxpayers, Municipal Officers, Assessors and employees, attorneys and researchers alike.

All previous decisions of the Board are now online and a research tool is available for examining the cases, by subject matter or issue. Please note that Law Court decisions throughout the history of the state are also similarly digested here.

We hope you find the new website helpful. Please visit us online at:

www.maine.gov/dafs/boardproptax

SCHOLARSHIPS FOR THE BETTERMENT OF IAAO MEMBERS

The Maine Chapter IAAO and the International IAAO offer scholarships to help members advance their assessing knowledge and careers. We highlight a few scholarship opportunities here!

IAAO SCHOLARSHIP FUND:

The IAAO Executive Board has established a Scholarship Fund for the purpose of promoting ad valorem appraisal professionalism. The Scholarship Fund is available to all IAAO members who need financial assistance to:

- Attend IAAO educational activities
- Attend the IAAO annual conference
- Attain an IAAO professional designation
- Perform research

IAAO HARDSHIP GRANT:

Provides Financial Assistance to IAAO members to renew their IAAO Annual membership dues.

BARBARA BRUNNER SCHOLARSHIP FUND:

Funding provides registration scholarships for members to attend the annual conference.

TIMOTHY N. HAGEMANN MEMORIAL MEMBERSHIP TRUST:

Funding is awarded to help assessing officers from smaller rural jurisdictions become members of IAAO or maintain membership in IAAO.

Priority is given to assessors who work full-time in jurisdictions with fewer than 7,500 parcels of real estate and consideration is given to the jurisdiction's budgetary constraints.

Contact the IAAO [Director of Administration](#) for more information about these scholarship opportunities.

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





STATE OF MAINE
CHAPTER



INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

Winter Meeting February 22, 2013

The State of Maine Chapter of IAAO will hold its winter meeting on February 22, 2013 at **Maple Hill Farm Bed & Breakfast Inn and Conference Center** in Hallowell. The agenda is as follows:

- 8:30 – 9:00 Registration
- 9:00 – 9:15 Welcoming Remarks, Introductions, Chapter Business
- 9:15 – 10:30 Tree Growth Law Updates, What Assessors Need to Know
Jeff Kendall, Maine Revenue Services
- 10:30-10:45 Break
- 10:45-12:00 Legislative Update, What is Happening in Augusta
Geoff Herman, Maine Municipal Association
- 12:00-1:00 Lunch
- 1:00-2:30 MapGeo, Access to your local digital geographic and property data
through a modern, continuously enhanced Web mapping interface.
Kathy Miller, Local Government Client Services, Applied Geographics

Directions to Maple Hill Bed and Breakfast Inn and Conference Center:

http://www.maplebb.com/map_&_directions.htm

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 February 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.