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Statute and Case Law

The ever-evolving way we do business

I had the opportunity to watch a Legislative Task Force in action. And although it wasn't an inspiring experience from the perspective of the Legislative process, it was a good experience.

First the background. I have a stakeholder's interest in how the benevolent and charitable exemption is interpreted by us, and how our interpretation is then appreciated (or not) by the courts. The Legislature was tasked with finding new tax money from existing programs by scaling back or eliminating them.

Four working groups were formed to address the issues of state mandates, the BETE and BETR tax relief programs, tax expenditures, and the taxation/exemption of nonprofit organizations at the local level. I attended three of the nonprofit group's meetings. I missed the next to last meeting because of a snowstorm and the final meeting because I had realized by then that nothing was going to come of any of it.

I was disappointed by the nature of the discussion as it seemed the politicians were both not well-informed on the issue and not inclined to move past entrenched talking points. What amazed and impressed me, however, was the work of Geoff Herman and Dave Ledew.

We don't need to read their daily to do lists to know both men are incredibly busy. Yet both put aside their planned

projects to answer the Legislature's need for information, raw and synthesized. They were able to spontaneously respond to a wide variety of questions from all of the groups. Dave also wound up chairing the BETR to BETE group.

Their responses not only spoke to the current times but they were also able to offer historical perspectives as both have been involved in state government for quite some time. I was surprised to learn that Dave Ledew's father was a former director of the Property Tax Division. As it turns out, Dave's been working in the family business!

Geoff wrote memos that covered each group's meetings so thoroughly that the nonprofit group reviewed Geoff's summaries alongside the official minutes taken by its secretary, stopping often to voice appreciation for how thorough was his work.

We are fortunate that Geoff is taking time from that busy schedule to speak to us at our winter meeting on Friday February 28. Geoff will tell us about the task force working groups, and about LD 2721 and what it means for our constituencies. Hope to see you at Maple Hill Farm Conference Center in Hallowell on February 28th!



Kerry Leichtman, CMA, is assessor in Rockport. He serves as Chapter vice president, chairs the Legislation Committee and editor of CMA.



From Chapter president Wade Rainey

Congratulations to the new CMAS and CATS. Passing the test shows the commitment and desire to pursue the profession of an assessor. Your journey is just beginning. You are not alone. You have an arsenal of resources to help in your every day duties. The greatest resource is other assessors, who, I believe all will be willing to impart their knowledge of the craft.

Three of the major things we are working on is to set up a website, have a booth at the MMA Convention, and teach a course for new assessors at Property Tax School.

Congratulations to Julie and Rob!
(They got married!)

Wade Rainey, CMA, is a contract assessor and owner of TA Associates.



Maine Chapter IAAO

This year's annual meeting was held at USM's Wishcamper Center in South Portland November 22, 2013. The facility was easy to find, with plenty of nearby parking. The meeting space was comfortable, and the catered lunch was tasty. The day, of course, began with a bit of socializing...



As usual, Matt Sturgis and Julie Romano checked everyone in at the door (left).

The not completely retired Charlie Charland (right).



Chapter members gathering in the Wishcamper Center Atrium before the meeting.



It takes more than an argument with a bayonet to wipe the smile off Frank Yattaw's face (left) (Yes, a bayonet!)

Martine Painchaud and Mike Rogers (right).



Peter Arne-mann, George Green and Michael D'Arcangelo (left).



Annual Meeting 2013

Helen Taylor presided over her last meeting as Chapter President. Then we pledged allegiance to the flag, had a few committee reports, had a little fun (at Julie and Matt's expense), and then enjoyed excellent presentations by our speakers Pam Strong, Eric Wright, Joe Salley, Mike Rogers, and Charles Colson.



Departing Chapter president, Helen Taylor receives thanks and a plaque from incoming president Wade Rainey.



On the left: The Pledge and Committee Reports; Cathy Donovan with the Audit Committee report and Julie Romano with the Secretary's Report.



On the right: Julie Romano is a very special person who does a lot of excellent work for the Chapter, most of it behind the scenes. The Chapter Executive Board decided it was time to recognize Julie. We, of course, planned this behind her back, as you can see from her surprised expression.



More from this year's

Maine Chapter IAAO Annual Meeting 2013



Then it was Matthew Sturgis' time for surprises. Matt was in on the planning for Julie's recognition, but had no idea we had the same honor in store for him (we are a sneaky bunch).

But seriously, Matt and Julie have done an amazing job for the Chapter for many years running, Julie keeping us organized with her excellent minutes, agendas, meeting notices and many other tasks. Matt works hard planning programs and recruiting speakers, finding meeting spaces, then negotiating our use of them. He also manages our checkbook and accounts.

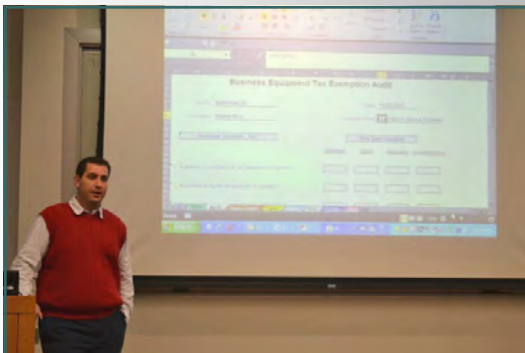
Judy Mathiau found an old ream of dot matrix paper and hauled it from her bag telling all it listed Matt's many accomplishments on behalf of the Maine Chapter IAAO. I was laughing too much to get a good picture of Judy wrestling with the paper.

Both Julie and Matt received a plaque a gift card and a well-deserved thunderous ovation from the membership.

Then Matt got right back to work as he and Wade gave out door prizes. Some of the prizes were free admission to the Winter Meeting, others won gift cards.



Our roster of speakers delivered excellent presentations beginning with State Board of Property Tax Review Executive Secretary Pam Strong and Chairman Eric Wright. Pam Strong told us how the State Board functions and how to communicate with them. Eric Wright spoke about the board's membership and went into detail on how the board uses statute, case law and original interpretation to decide cases. Both Strong and Wright emphasized the assessor's need to document and clearly communicate a timeline. Their presentations were excellent and featured quite a lot of discussion and debate. Wright's manner in conducting such as informal dialog to so large a group was impressive.



Next up was the MRS tag team of Joe Salley and Mike Rogers. Joe and Mike introduced and explained the BETE Audit program now underway. And then Economist Charlie Colgan from USM's Muskie School of Public Service gave a sobering talk about Maine's ability to recover from the recession.





STATE OF MAINE
CHAPTER

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS



MEMBERSHIP APPLICATION/RENEWAL
2014

Please print clearly and complete the following:

Date _____

Name _____

Mailing Address _____

City/Town/Company Affiliation _____ Title _____

Phone Number _____ Cell _____

E-Mail Address _____

Do you hold a certificate as a

Maine Assessor (Certificate No) _____

Maine Appraiser (Certificate No) _____

Other (Please explain) _____

Would you be interested in serving on the Executive Board in the future?

What educational topics would you like to see at future Chapter meetings?

Would you be willing to volunteer as a speaker?

Membership runs from November 1st to October 31st.

Please remit this application and \$30 payable to: **State of Maine Chapter of IAAO**

And mail to: State of Maine Chapter of IAAO
c/o Julie Romano
186 York Street
York, ME 03909



State of Maine Chapter IAAO Executive Board

Wade Rainey, CMA wrainey@megalink.net	President	TA Associates
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
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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
Helen Taylor, CMA	Past President	Retired

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INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

**Winter Meeting
February 28, 2014**

The State of Maine Chapter of IAAO will hold its winter meeting on February 28, 2014 at http://www.maplebb.com/map_&_directions.htm in Hallowell. The agenda is as follows:

- 8:30 – 9:00 Registration
- 9:00 – 9:15 Pledge of Allegiance, Opening Remarks, and Introductions
- 9:15 – 10:30 Legislative Update
Geoff Herman, Maine Municipal Association
- 10:30-10:45 Break
- 10:45-12:00 Review of the Hebron Academy Appeal
Rebecca Warren Seel, Maine Municipal Legal Services
- 12:00-1:00 Lunch
- 1:00-2:30 Panel Discussion on the Assessor’s Year. What do your peers do to prepare for the year, organize their work, and stay focused? Panel includes Judy Mathiau, John Brushwein, Frank Yattaw; Matthew Sturgis, Moderator.

Go to http://www.maplebb.com/map_&_directions.htm for Directions to Maple Hill Farm.

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 21, 2014.

Name: _____ Municipality: _____

How to register:

E-mail: jromano@yorkmaine.org
Phone: 361-4852

Or by mail to: Julie Romano Ethridge
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.*