

Terfloth v. Scarborough:

A new wrinkle in the just value discussion

We've been a bit busy lately. You no doubt noticed that we distributed this issue of *CMA* via our new website rather than as a pdf attached to an email. Judy Mathiau and Kyle Avila, working with a web design consultant, led the effort to get the site up and running. The URL is <http://www.mechapteriaao.org/>. Our intention is use the site to post news and information resources that you will (hopefully) find timely and useful.

Speaking of timely, the program we have planned for you at Spring Meadows Golf Club is certainly that. Bill Healy, Scarborough's assessor, will talk about the very recent Maine Supreme Judicial Court decision, Marc B. Terfloth v. Town of Scarborough. Spoiler Alert! The decision went against the town.

There are, no doubt, many layers to this onion, but the case will have implications for us all. Actually it already has. Marianne Robinson, retired assessor and chair of the Knox County Board of Assessment Review, told me her board had two hearings that took place just weeks after the court's decision was published in which appellants in both cases cited Terfloth v. Scarborough. I have a B.A.R. appeal hearing coming up very soon in which the appellant, a lawyer, sent me a copy of the decision and asked if I wanted to reconsider my opinion and negotiate

a settlement because, he explained, his situation exactly mirrors Terfloth v. Scarborough. It doesn't, but I will have to address it anyway because he will try to convince my B.A.R. that it does.

Terfloth v. Scarborough revisits some familiar questions What is market value in a depressed market? What is an arms length transaction and to what effect, if any, does a lengthy time on the market have on the seller's decision to accept a low-ball offer? When is a good deal a below-market good deal and when does it define the current market? How do you catch a falling knife?

People have enjoyed the panel discussions we've organized at recent meetings, so we on the Board of Directors decided to try and host a panel discussion at each meeting. And since we're all trying to take advantage of the finally good spring weather and do our field work, we thought a discussion on on-site inspections would also be timely. Mike Rogers, Bob Gingras, Kyle Avila and Donna Hayes will populate the panel.

We had a similar discussion last year at a meeting of the Midcoast Assessors in Rockport. As experienced as many of the assessors in attendance were, we all took away a very worthwhile nugget or two (and then after the session we all gathered around Jim Murphy Jr.'s

truck to get a demonstration of his windshield video camera). A very cool device.

Spring Meadows is a nice setting for the spring meeting, and the company and lunch are always good. We hope you'll be able to make it.

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



A brief message from Chapter President, Wade Rainey

CMA/CAT testing is this month. Good luck to all taking the test.

We are all looking forward to warm sunny days to get out and do our field work Many thanks to Judy and Kyle for their work in establishing our website.

Thanks to all who make the Maine Chapter IAAO a success.

See you at Spring Meadows!



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



Maine Chapter IAAO



Matt Sturgis and Julie Ethridge usually handle registrations, but with Matt in the emergency room and Julie dealing with family health issues, Kyle Avila and Judy Mathiau, stepped in admirably.



Our good friend, and Chapter board director, the day before our meeting. At the time this (right corner), Matt was at the hospital having told both were broken. But we—his friends and thumbs and sent healing vibes Matt's way. The broken. Medical science was amazed! We knew



Paul McKinney and Bob Gingras



Jim Murphy, Sr. and Paul Castonguay

First a little socializing ...

... and then our first speaker, MMA's Geoff Herman.



When he wasn't giving yours truly a hard time for snapping a few pictures, Geoff did his usual excellent presentation. At this meeting, Geoff explained legislation of particular interest to assessing that was being introduced and discussed in Augusta.



Winter Meeting 2023/24



Matthew Sturgis suffered a skiing mishap picture was taken (note the clock at the top his thumbs x-rayed. Matt expected to be d colleagues—took matters into our own e verdict? His thumbs were sprained, not y better.

Rebecca Warren Steele, from MMA Legal Services, spoke about the implications of the Maine Supreme Judicial Court's *Hebron Academy v. Town of Hebron* decision, in which the phrase "used solely" came to mean, "used mostly."



Our panelists (l to r) John Brushwein (Gray), Jim Thomas (Saco), Frank Yatta (Biddeford) and Judy Mathiau (Winslow), discussed how they organize their work and keep focused on how and what they are trying to accomplish. It was an interesting topic that generated much discussion between the panel and attending membership.



The meeting closed with MRS Property Tax Division Director, Dave Ledew, leading a discussion of everyone's favorite topic — BETE!

A few more pix from the Winter Meeting

Maine Chapter IAAC Winter Meeting 2023/24



Left photo:
Waldoboro's
Darryl
McKenney and
Jim Thomas of
Saco.

Right photo:
Tanya Freeman
and Keeley-
Anne Lambert
from Wells.



Left: Bob
Gingras, of
Parker Ap-
praisal.
Right: Rob
Stevens
(Mexico),
Linnell Geronda
of Rumsford
and Vision's
Nancy Pinette
(with Judy
Mathiau making
an editorial
comment in the
background.)



Left: Bruns-
wick's Assis-
tant Assessor,
Clinton Swett
intently check-
ing out the Red
Sox spring
lineup, thinking
we didn't
notice.

Right: Bath's
Assistant
Assessor
Brenda Cum-
mings and-
North Haven's
Tammy Brown.



Step up to IAAO and stand out in the crowd

The International Association of Assessing Officers (IAAO) is a nonprofit educational and research association of individuals in the assessment profession and others with an interest in property valuation.

Membership is open to anyone and includes individuals working in government, private industry and academia, as well as members of the general public.

IAAO Memberships

Regular Membership

is available to all officers, officials, and employees of a governmental authority or jurisdiction who have any or all of their duties related to property valuation, property tax administration, or property tax policy; all persons engaged as individuals, or employees of an organization, who exclusively spend their time to provide professional services to governmental officers, officials, or offices of a governmental authority or jurisdiction in support of the property valuation, property tax administration or property tax policy functions. Professional services do not include the providing of hardware, software, equipment or the sale of either goods or services to governmental agencies.

Associate Membership

is available to all officers, officials or employees of governmental agencies who do not have any duties directly involved in property valuation, property tax administration, or property tax policy; all officers, administrators, employees and enrolled students of educational institutions; individuals involved in or interested in property valuation, property tax administration, or property tax policy; any member of any organization, group, or association, whether local, regional, national or international, interested in property valuation, property tax administration or property tax policy.

Affiliate Membership is available to groups or associations of public officials, employees or citizens interested in property valuation for property tax purposes, property tax administration and property tax policy. For application and information please contact membership@iaao.org.



International Association of Assessing Officers Membership Application

Half-price referral application

Name _____ Title _____

Jurisdiction/Firm _____

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Office City _____ Office State/Province/Country _____ Office Zip/Postal Code _____

Office Phone _____ Office Fax _____ Office Email _____

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Send mail to: Office Home Check here if you do not wish to receive membership e-mails.
Email is a vital link between IAAO and it's members. It is IAAO policy not to sell, rent, or distribute e-mail addresses.

Matthew Sturgis; Cape Elizabeth, Maine
Person referring applicant (if applicable) _____
Councils and Sections Interest Areas
(You may join more than one at no additional charge. You must be an IAAO member to be eligible for membership in these groups.)

Check here if you are an elected official.

Please indicate if you have been convicted of a felony or crime of office which may reflect on your ability to abide by the IAAO Code of Ethics and Standards of Professional Conduct.

Yes No

- Public Utility Mapping & GIS
 Tax Collection Personal Property
 Computer Assisted Appraisal

Office use only:

I hereby apply for membership in the International Association of Assessing Officers and agree to comply with the requirements of the IAAO Code of Ethics and Standards of Professional Conduct. If accepted for membership, I will abide by the IAAO Constitution, pay the established dues, and comply with the Code and Standards.

Signature _____ Date _____

Dues are payable in advance. Please complete this application and return with payment of dues. If paying by credit card, please provide the information requested and fax to 816-701-8149.

Visa MasterCard AMEX

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For information about an accredited membership designation, go to www.iaao.org.

Card Number _____ Expiration Date _____

If paying by check, please make check payable to IAAO in US funds and mail to: IAAO, PO Box 29900, Dept. 929, Phoenix, AZ 85038-0900.

Proration Schedule

Date Received	Jan - Mar	Apr - June	July - Sept	Oct - Dec
Regular Member	\$87. ⁵⁰	\$65. ⁶³	\$43. ⁷⁵	\$87. ⁵⁰
Associate Member	\$90. ⁰⁰	\$67. ⁵⁰	\$45. ⁰⁰	\$90. ⁰⁰

Join in the 4th quarter and don't pay again until Jan. 1, 2015.
Enjoy as much as 3 months free!



STATE OF MAINE CHAPTER OF THE
INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

APPLICATION FOR MEMBERSHIP

Please print clearly and complete the following:

Name _____
Mailing Address _____
City/Town 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) _____

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

Would you be willing to volunteer as a speaker?

Can you recommend a speaker and subject?

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:

Matthew Sturgis, Treasurer
Town of Cape Elizabeth
PO Box 6260
Cape Elizabeth, ME 04107

State of Maine Chapter IAAO Executive Board

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CMA is published quarterly by the State of Maine Chapter IAAO © 2014
Spring 2014 , Vol. 2 Issue 3





STATE OF MAINE CHAPTER



INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

Spring Meeting **Spring Meadows Golf Club** **59 Lewiston Road** **Gray, Maine** **May 23, 2014**

AGENDA

The State of Maine Chapter of IAAO will hold its Spring meeting on May 23, 2014 at Spring Meadows Golf Club, 59 Lewiston Rd, Gray, ME 04039 in Gray. The agenda is as follows:

- | | |
|---------------|--|
| 8:30 – 9:00 | Sign in and Registration |
| 9:00 – 9:30 | Pledge of Allegiance, Welcome and Introductions, Intro to the new Chapter website. |
| 9:30 – 10:30 | Terfloth Appeal in Scarborough, Maine
William Healey, Assessor of Scarborough |
| 10:30 – 11:00 | Networking Break |
| 11:00 – 12:00 | Update on BETE/BETR Working Group & Other Legislative Workgroup Status.
David Ledew, Maine Revenue Services |
| 12:00 – 1:00 | Lunch |
| 1:00 – 1:15 | Presidential Address – Wade Rainey |
| 1:00 – 2:30 | On Site Property Inspections Panel Discussion
Bob Gingras, Parker Appraisal; Donna M. Hayes, Maine Equalization Consultants;
Kyle Avila, Assessor of Mt. Desert; Mike Rogers, Maine Revenue Services |

Please register by e-mail (preferred method) or by phone no later than May 16, 2014.

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

.....
Spring Meeting Registration
May 23, 2014

Name: _____ Municipality: _____

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***. Mail checks to the address below or bring to the meeting.

Julie Romano Ethridge
186 York Street
York, ME 03909