

Chapter President Judy Mathiau

I am so very delighted to once again serve as your Maine Chapter President!

The executive board has continued to dedicate their time, their talents and their professionalism in meeting the purposes set forth and established in the chapter by-laws and the IAAO's mission to improve the standards of present assessment practice, personal requirements and tax administration.

I began work as an assessor's clerk in the town of St. George in 1987. We had 5 x 7 cards with ownership names and values matched up to working field records. We hired Parker Appraisal to do the field work, we hired Aerial Survey to do the mapping and everyone shared in the mailing of the tax bills. I learned a lot and I knew then that I really wanted to be a professional assessor. Who would have thought that a graphic designer for Downeast Magazine at one time, would spend her days measuring buildings, dealing with angry taxpayers and learning to run faster than dogs.

Kidding aside, there were plenty of experienced assessors out there that were willing to take me under their wings until I was able to fly solo.

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WINTER CHAPTER MEETING

February 16th

See Page 6 for details!

Maine News.....

Portland is considering a city wide revaluation to be in effect for the tax year 2020. The last one was in 2004 and since then, commercial value has increased 55%.

David Bouffard returns to the town of **Scarborough** as the new assessor, where he had previously been employed before working for the state.

A public meeting was held on January 3rd at the State House to discuss the **Maine Tree Growth Tax Law**. Kate Dufour of MMA will be attending the winter meeting to share the discussion.

Do not forget to figure the **homestead** reimbursement at 62.5% instead of 50%!

South Portland now joins the battle over regulating Airbnb rentals. There are several short term rentals now located within a residential area which has upset the neighbors. A panel discussion on this issue will be on the agenda of our winter meeting.

In **Winslow**, the first Voluntary Municipal Farm Support applicant has been approved and entered into an agreement with the town to continue farm operations over a 20 year period in return for a property tax rebate.

The state valuation for the town of **Jay** has been lowered by \$61.55 million for three consecutive years due to sudden and severe loss in value of the Verso Mill downsizing.

IAAO NEWS



Check out the January edition of the *Fair and Equitable*. (page 8) Matylda Zurowska was the first female assessor and attended an IAAO meeting with 11 male assessors in 1934. A good read!

Congratulations to IAAO's new president Dorothy Jacks, AAS. Dorothy is the assessor for West Palm Beach, Florida and attended the MAAO Fall Seminar in 2017.

NH Association of Assessing Officers is offering IAAO 102—Income Approach, March 2nd in Concord, NH. E-Mail vernaesharpe@gmail.com for more information.

The Maine Property Tax Division is sponsoring IAAO 155—Depreciation Analysis at the PTI— stay tuned!

In Wisconsin, the state ruled that a property value be reduced 13% because of its proximity to a mega dairy farm. The appellants were able to show that the property was affected by the farm's odor, noise and water pollution. This particular farm had increased its size and production after the owner had purchased their own property.



ME Property Tax Institute

**May 16—18, 2018
at Sunday River!**

Chapter President - Continued from Page 1

Fast forward to today, 30 years later and several mentors later. I still have mentors yes I do, and I still learn so much from them. I realized a few years ago that I could be on the other end of this adventure and be a mentor as well by educating, training and listening to the new assessors coming on.

I owe this realization to David Ledew when I worked for him at the Property Tax Division. A couple of weeks into my job, I panicked because assessors were calling me with questions and I couldn't find the answers in the "law book", so I ran to David in tears and said, "I am not able to do this, what do I tell them?" He sat back in his chair, folded his hands in his lap and very calmly said, "Well, just tell them what you would do as an assessor"

Most assessors will agree that our profession is 25% public relations, 25% knowledge and 50% common sense—have you read the obituary for common sense? Send me an e-mail and I will send it to you. jmathiau@winslow-me.gov.

*Here's to another great year
of learning, networking and mentoring!*

The Lighter Side of an Executive Board Member

Meet Clinton Swett, assessor for the town of Cape Elizabeth.

Prior to his current position, he worked 8 years in Brunswick with Cathy Jamison as an Assistant Assessor and before that 8 years in Freeport under Bob Konczal in the same capacity.

Born in Bangor, his dad a truck driver and his mom a teacher's aid, Clint went on to work in Computer Operations for 20 years before becoming an assessor. He lives in Freeport with his wife and has two children and two grandchildren.



For Fun We Asked:

1. If you could trade places with any other assessor just for the day, who would it be?

I think it would be fun to work in the town I grew up in as a child, which would be Mapleton, Maine. That was a special place to me in my formative years as many of my friends have never left the "Greater Metropolitan Presque Isle" area. I understand that Mapleton has an Assessor's Agent, but it would still be fun to work in that area.

2. If someone wrote a biography about you, what would be the title?

"Clinton Swett - Very Accomplished, But Shorter Than I Expected"

My work experience is mostly technical and customer service based. I earned my Bachelors in Business Admin from Southern New Hampshire University in 2015, at the age of 51 (better late than never!). I married my high school sweetheart from Mars Hill, Maine in 2005, and with our rescue cat Ginger, live a rowdy lifestyle in Freeport.

3. What did you have for dinner last night? *Last night, my wife had a dinner engagement with a coworker, so I was fending for myself. Toasted tuna sandwich, chips, pistachios and a glass of milk rounded out my culinary event.*

4. If you had to choose one song that is played every time you enter a room, what would it be? *That's hard to say, musically I have eclectic tastes, so it could be anything from MC Hammer to Cake to AC/DC or Willie Nelson or a Jim Brickman piano solo.*

5. Why are manhole covers round? *They are round so they will NOT fall into the round hole. If the cover was square, they could pass through the round hole.*

1st in a series....

2017 Annual Meeting Snap Shot



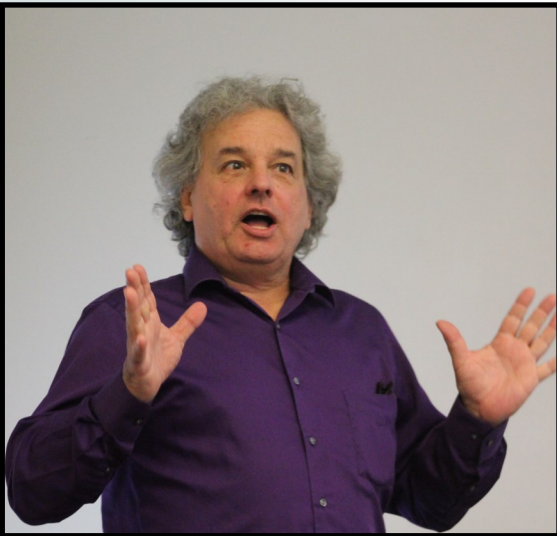
Kerry Leichtman
Outgoing Chapter President



Kathy Mallory
\$500 Michael Austin
Scholarship Recipient



Gerry Daigle
2017 Recognition
Award Recipient



Duke Simoneau
USDA Rural Development
Appraiser



Howard Hurd
Matthews Brothers Windows

Tax Notice

Notes and News from the Property Tax Division

The Property Tax Division administered a CMA exam on November 8. Of the 19 candidates sitting for the eight-hour exam, 9 passed. Congratulations to the new Certified Maine Assessors! During 2017, a total of 28 new CMAs were certified. The next exams are scheduled for Wednesday, February 7, 2018 and Wednesday, May 9. The registration form for the exam is available on the Property Tax website: www.maine.gov/revenue/propertytax/.

Several Property Tax bulletins have been updated and reposted to the website:

Bulletin No. 5 - Tax Exemptions for Benevolent and Charitable Institutions. The changes define "benevolent and charitable" and clarifies acceptable non-charitable income. New this year is a document containing the text from all the Maine Supreme Court cases mentioned in the bulletin.

Bulletin No. 6 - Taxation of Mobile Homes and Camper Trailers. The bulletin was updated to remove reference to excise tax on truck campers, to match a state law change.

Bulletin No. 7 - Tax Exemptions for Veterans. This update adds local contact information for the Augusta VA office in place of the previous national toll-free number.

Bulletin No. 13 - Motor Vehicle Excise Tax & Personal Property Tax. The bulletin adds a paragraph explaining a municipal option exemption for active military members who are stationed outside of Maine. Reference to the excise tax on truck campers was also removed.

The Maine Supreme Court issued an opinion in the case of Eddington v. Emera Maine (December 7, 2017) 174 A.3d 321. The case was based on a mistake by the defendant regarding property ownership. The court ruled that the error was one of illegality, error, or irregularity of assessment, which allowed the request for abatement to the municipal officers between one and three years after commitment.

In light of the new electronic filing requirements, municipalities may contact the Property Tax Division at 624-5600 to set up an account to view their Real Estate Transfer Tax Documents.

Educational Opportunity: Beginning February 27, Introductory Course PT102 - Maine Property Tax Law will be offered at the Winslow Town Office. The course will be held on Tuesday and Thursday evenings through March 22. Judy Mathiau and David Ledew will instruct. Contact Judy at jmathiau@winslow-me.gov for more information.

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

— Unknown

WINTER CHAPTER MEETING

Have you registered??

**Our winter meeting is February 16th at the
Green Ladle Culinary Arts School located in Lewiston.**

An amazing line up of speakers and topics

*James Katsiaficas & Paul Pietropaoli, attorneys for Perkins and Thomson will speak about **real estate law** pertaining to legal instruments that affect ownership, assessment and abatements.*

Kate Dufour of MMA will provide us with a **legislative update** including the recent workshop on Maine Tree Growth Law.

Chris Glass, long time mid-coast architect and author, will share his knowledge of the evolution of **Maine architecture**.

Save your appetite for the **delicious lunch** provided by the culinary chefs and be present to win a certificate to attend the annual chapter meeting

In the afternoon, we have a panel of professional individuals who have dealt with **airbnbs**, from code enforcement, ordinance preparation and tax administration, this will provide for a well rounded discussion.

REGISTER ON THE FOLLOWING PAGE

State of Maine Chapter of the IAAO Executive Board

Judy Mathiau	President/Newsletter Editor	jmathiau@winslow-me.gov
Kyle Avila	Vice President/Web Master	assess@mtdesert.org
Kerry Leichtman	Past President	assessor@town.rockport.me.us
Julie Ethridge	Secretary	jethridge@yorkmaine.org
Matthew Sturgis	Treasurer/IAAO Rep	matthew.sturgis@capeelizabeth.org
Clinton Swett	Director	Clinton.swett@capeelizabeth.org
Darryl McKenney	Director	assessor@waldoboromaine.org
Karen Scammon	Director	kscammon@auburnmaine.gov
Phil Drew	Director	phil.drew@bangormaine.gov

STATE OF MAINE CHAPTER OF IAAO

WINTER CHAPTER MEETING

February 16, 2018

Lewiston Regional Technical Center, 156 East Ave., Lewiston

AGENDA

- 8:30-9:00** **Registration**
- 9:00-9:15** **Opening Remarks & Pledge of Allegiance**
- 9:15-10:45** **Legal Instruments Affecting Ownership, Tax Assessments, & Abatement Issues-** James Katsiaficas & Paul Pietropaoli, Perkins & Thompson Attorneys and Counselors at Law
- 10:45-11:00** **Break**
- 11:00-11:30** **Legislative Update** - Kate Dufour, Maine Municipal Association
- 11:30-12:30** **Lunch**
- 12:30-2:00** **Evolution of Maine Architecture** - Chris Glass, Architect, Author
- 2:00-2:15** **Break**
- 2:15-3:30** **Air BnBs** - Panel discussion with Kerry Leichtman, Rockport/Camden Assessor, Roxy LaFrance, Rockland Assessor, Ben McDougal, Code Enforcement Office, Cape Elizabeth

IAAO State Chapter Meeting – February 16, 2018

Attendee _____

Mailing Address _____

E-Mail _____ Phone _____

Amount Enclosed \$ _____

Please remit along with \$40 (member) or \$50 (non-member) payable to:

State of Maine Chapter of IAAO

Mail to:

Julie Ethridge, Town of York, 186 York Street, York, ME 03909

OR E-Mail Julie @ jethridge@yorkmaine.org



**MAINE CHAPTER OF THE INTERNATIONAL
ASSOCIATION OF ASSESSING OFFICERS**
Established 1978

2018 APPLICATION FOR MEMBERSHIP

(Membership runs January 1st to December 31st)

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 for any of the following?

Maine CAT (Certificate No) _____ Maine CMA (Certificate No) _____

Maine Appraiser (Certificate No) _____ Other (Please explain) _____

Please answer the following (optional):

Would you be interested in serving on the executive board or committee? _____

What educational topics would you like offered at a Chapter Meeting? _____

Would you be willing to speak at a future Chapter meeting? _____

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

And Mail to: **Julie Romano Ethridge
Town of York
186 York Street
York, ME 03909**

*If you have any questions please contact Julie at 207-363-1005
or log onto <http://www.mechapteriaao.org>*