

Chapter President Judy Mathiau

The executive board has been busy with several items. Upcoming events, a research of the origins of the Maine Assessor and a new membership survey are on the horizon.

We are pleased to inform you that we have been working with the MAAO to provide an educational track and co-organization luncheon at the MMA Convention in October. Chapter Director Karen Scammon and MAAO President Bill Healey have worked with MMA to provide 2 sessions on Wednesday, October 3rd followed by the luncheon.

Both organizations are also working on updating the MMA Convention Booth, in order to provide a more eye pleasing display—hope to see you at the booth!

I have always been fascinated by the evolution of the assessor. I love to look at old property records, publications and reports. I have an 1898 Board of State Assessors 8th Annual Report hard bound. The inside report gives the statistics derived from returns from local assessors in each municipality and as fixed by this board acting as a board of equalization.

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PROPERTY TAX SCHOOL

July 30—August 3rd
Belfast Hutchinson Center

Maine News

Justin van Donegan, formerly the assessor for Bar Harbor has taken the position of town manager in Southwest Harbor.

In Brunswick, tax assessor **Cathy Jamison** will resign on July 31, 2018. Justin Hennessey will be their new assessor, leaving Topsham open.

Cathy has been dealing with residential taxpayers appealing their solar panel assessment. Her current revaluation picked up panels at \$500 each and she had since dropped it to \$200 each, but is still being challenged.

Frank Yattaw has retired from the city of **Biddeford and Saco**. Congrats to **Nick Desjardins**, long time employee, who has filled the assessor's position.

Congrats to **Steve Weed**, who leaves Brewer for Bar Harbor.

In **Orono**, Lorna Thompson of Springfield, has taken the position of assessor, replacing Rick Sands. She plans to update all assessment records over the next year.

Phil Drew, **Bangor** assessor, goes before the Bangor BAR in regards to the Bangor Mall appeal on August 16th.

Litchfield residents have approved a town wide revaluation., which will cost approximately \$188,000. Population of 3,624.

IAAO NEWS



Municipalities in Rhode Island and Connecticut are cracking down on non-profit entities. Due to the reduced sources of revenue, non-profits that once received a **tax exemption** are now scrutinized and denied. Wnpr.org reported *...that assessors are the final decision maker and that it should not be misconstrued that assessors are trying to punish nonprofits...*

Check out the IAAO website for online webinars and courses available. Iaa.org provides several upcoming webinars at a member fee of \$45, including CES Case Study Review on August 8th.

Walt Disney World won an appeal on their yacht resort in California. 1.2 million in tax refund is expected.

Minnesota is beginning to feel the heat on cabin rentals and will begin to address the valuation of these **VRBO homes**. One example cited a company buying up four cabins for the sole purposes of renting them.

One couple appealed and won on their own retirement cabin, because of its personal use and not its rental value.



**Congratulations to
Craig Skelton
30 years as an IAAO Member!**

Chapter President - Continued from Page 1

I came across an interesting article in an archived MMA Townsman dated September 1986 and titled the History of MMA. MMA was formed in 1936, and before that the Maine Assessors Association was formed in 1916.

The executive board hopes to delve into the history of assessing and provide a display as part of our history board at the business meeting in November. Meanwhile, please contact me if you have any information, documentation or knowledge of our inception!

A membership survey will be sent shortly to all chapter members via *Survey Monkey*. The goal of the survey is to reach out to all of you and gain insight as to your expectations from the chapter. Times are changing, technology, staffing, administration and education. What do YOU want, what do YOU envision for the future of the chapter.

We hope that each of you will take just a little time to offer feedback on several questions.

Watch for an e-mail from Survey Monkey! The results will be discussed at the annual business meeting this November. I furthermore welcome any conversation with any of you if you have concerns or suggestions not covered in the survey. Thanks everyone!

**In Memory of
Donald Hemphill Sr
1931—2018**

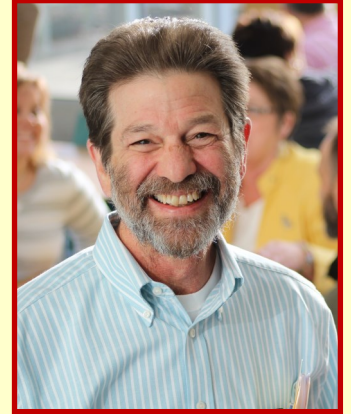
Don was the assessor in the towns of Caribou, Westbrook, Cumberland and Kennebunkport.

The Lighter Side of an Executive Board Member

Meet Kerry Leichtman, assessor for Rockport and Camden

Formerly a magazine editor and book editor, Kerry also writes screenplays while taking a break from assessing two towns. He has a passion for rescue dogs and can't say no to bringing them into his home. He grew up in Long Island, NY and is now married and lives in Rockport.

He is our third victim in **The Lighter Side**.



For Fun We Asked:

1. Are you more of a hunter or gatherer? Those of you who have seen my desk know that gathering things into not-so-neat piles is what I do.

2. What is your favorite musical band? *Hmmm, let me see, hmmm...I'll get back to that one*

3. What is the last thing you watched on TV? Except for local news, I don't watch much regular tv. I'm told there are good shows nowadays, but I haven't seen them. Part of what keeps me away are the commercials, I absolutely hate them; with their 30 second hit records, penile dysfunction cures, zombie-like people staring at anti-cancer messages that alien powers scroll across the sides of buildings. Give me a break. When I do watch I mute the commercials and then, typically, by the time they restart the program, I've fallen asleep. I think I've watched the last 18 minutes and overtime of Superbowl 51 about 100 times, though.

4. What do you want to be when you grow up? *Idle rich*

5. What was the last gift you gave someone? This past June, I took my mother to her favorite place in Maine - The Sparhawk Resort in Ogunquit.

6. Describe the color yellow to someone who is blind? Really? The color yellow? OK, here goes - it's like everything else you don't see, only yellow.

2. Back to number 2— #1 is Grateful Dead. But that was too easy. #2 Beatles. Tied for 3rd place is Widespread Panic, Allman Brothers, Tom Petty, Jimi Hendrix, Little Feat, Bob Marley, Ray Charles, Johnny Cash, The Band, Bob Dylan, Aretha Franklin, Tedeschi Trucks Band, Phish, Neil Young, David Bromberg, John Lee Hooker, Traveling Wilburys, Sly & the Family Stone, Eric Clapton, Taj Mahal, Dire Straits, Elvis Costello, Frank Zappa, Jefferson Airplane, Hot Tuna, Social Distortion, Janis Joplin, Steely Dan, Jerry Joseph and the Jack Mormons, JJ Grey and Mofro, John Lee Hooker, Joni Mitchell, Lou Reed, Nirvana, Otis Redding, Patsy Cline, Santana, Squeeze, U2, Jimmy Buffett, Warren Zevon, Bonnie Raitt.

2018 Property Tax Institute



Jim Thomas & Nicholas Cloutier



Maine Chapter Meeting



Miss Caitlin Anderson
congrats on your
upcoming marriage!



Brent Martin



Chapter member Keeley Lambert
winner of the Jordan Hotel
overnight!

Tax Notice

Notes and News from the Property Tax Division

If it's summer in Maine, that means Property Tax School is on the radar. This year marks the 71st year the Tax School will be held. The first Tax School was held in 1947, when a gallon of gas cost 15¢ and the average home sold for a whopping \$6,600. We now have modern conveniences, like an online brochure and registration form that you can find on the Property Tax website: <https://www.maine.gov/revenue/propertytax/>.

The Property Tax Division administered a CMA exam on May 9. Of the 3 candidates sitting for the eight-hour exam, 1 passed. Congratulations to the new Certified Maine Assessor! The next exams are scheduled for Friday, August 3 (the last day of Tax School) and Wednesday, November 7. The registration form for the next exam, included with the registration for Tax School, is available on the Property Tax website.

Several Property Tax publications have been updated, printed, and will soon be posted to the website:

- Course PT101 - Introduction to Property Tax Assessment
- Course PT102 - Maine Property Tax Law, and Course PT103 - Valuation of Real Estate
- PT105 - The Assessor's Practice. The newest annual introductory course
- Laws Relating to Property Taxation. Due to the ever-expanding volume of laws and an increase in the type size, this publication now consists of two volumes.

The Property Tax Division has lost two more long-time members to retirement. Roland Moreau retired at the end of April and Tom Walker retired at the end of June, each after more than 40 years of state service. Roland and Tom provided assistance to municipalities and also worked in the unorganized territory.

We will miss them both and they will be difficult to replace.

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

— Unknown

The Maine Chapter of IAAO will be conducting this survey via *Survey Monkey* in the very near future. Here is a summary of questions to expect.

IAAO International Association of Assessing Officers -

1. Are you currently a member of IAAO?
2. Do you feel that your interests are represented/addressed by IAAO as a professional assessor?
3. Do you feel valued as a member of IAAO?
4. Are you interested in taking an IAAO Course?
5. If you answered YES, please list the top two choices of an IAAO Course.
6. Would you be interested in becoming an IAAO Instructor?

Maine Chapter IAAO -

1. Do you feel valued as a member of the Maine Chapter of IAAO?
2. Do you feel you receive good value in return for your chapter membership fee?
3. Are the educational topics presented by the Maine Chapter timely and relevant?
4. Do you read the Chapter Newsletter?
5. Do you have any suggestions or recommendations for the newsletter?
6. What topics would you like presented at future Chapter meetings?
7. Are you a member of any other Assessing organization?
8. Do you feel that you receive good value in return for the membership fee paid to another organization?

Staff Development/Education

1. Are you responsible for preparing your own budget?
2. How much is your assessing budget?
3. How many employees are included in your budget?
4. What portion of your budget is allocated towards education?
5. What portion of your budget is allocated towards mileage?
6. Do you budget an amount toward capital spending?
7. If yes, how much? And for what cause?
8. Have there been dramatic cuts to your budget in the past 5 years?
9. If yes, what areas were cut and at what cost?
10. Do you have any concerns with future training and education costs?



3rd Annual Property Tax Institute 2018

State of Maine Chapter of the IAAO Executive Board

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 Kerry Leichtman
 Julie Ethridge
 Matthew Sturgis
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**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>*