

Chapter President Judy Mathiau

Past President Kerry Leichtman and I recently attended the Annual Meeting with Affiliate Groups at MMA. Although the Maine Chapter of IAAO is not contracted with MMA to perform our administrative services, they recognize our group as an affiliate organization. Each affiliate attendee introduced themselves and shared their concerns as well as their remedies.

It was interesting to listen to the fire chiefs, building officials, animal control officers, town clerks, police chiefs and public works officials as we took turns around the room and told our own stories while the rest of us nodded our heads in agreement.

It occurred to all of us in the room that we were dealing with the same problems within our own corner of the municipal world. Financial constrictions and the challenge of replacing older workers as they retire.

The financial cut backs have impacted the level of municipal services, employee retention and the required educational advancement. We have all had to learn to do more with less and we have stretched our abilities to the max in order to

Continued on Page 2

PROPERTY TAX INSTITUTE

May 16-18

Sunday River

Maine News

Doreen French was awarded the revaluation contract for the town of Roques Bluff. Congrats!

In **Westport Island**, the selectmen/assessors denied an abatement request because the owner had an appraisal done and later agreed that the comparables were not qualified sales.

The **Sunday River Golf Course** plans to appeal to the SBPTR after being denied their abatement request in Newry. The initial assessment of \$4.72 million was reduced to \$3.36 million, but the owners requested \$2.55 million.

Brenda Cummings, **Bath** Assessor has announced her release of an RFP for revaluation services. She will share her RFP for anyone interested. She has also created a proactive web site for the taxpayers.

In the coastal town of **Thomaston**, a request was made by Walmart to reduce their big box value from \$15 million to \$7 million, but was rejected by the assessors based on an incomplete application. The assessors plan to request further information with a 30 day deadline.

Similarly, **Bangor Mall LLC** did request the valuation reduction from \$60.9 million to \$28.9 million based on a single economic unit. Assessor Philip Drew has requested additional information with a 30 day deadline.

IAAO NEWS



In **Chicago**, the Cook County Assessor came under fire for the overvaluation of a select number of homes which absorbed more than 2 billion in tax shifts.

A well known Maine attorney, **Joel Moser** of *Bernstein Shur*, was appointed to the IAAO Task Force on Contracting for Assessment Purposes. He will use his experience from working with Maine assessors in order to add value to the IAAO team and to municipalities around the country.

President Trump sued Palm Beach County for property taxes assessed to a golf course. An appraisal resulted in a value of \$19 million and President Trump argues that it has a value of \$50 million?

Nearly half of employees in the assessment industry plan to retire or leave in the next nine years, according to the new IAAO compensation survey.

The IAAO on line site linked the story from the *Bangor Daily News* about a group of taxpayers in the town of York forming the **Solar Owners of York Association**.



Chapter President - Continued from Page 1

administer the needs and demands of our department.

MMA has worked diligently over the past few years to research the aging population of municipal employees and as a result, they have launched *Hometown Careers*. This campaign targets the younger generation to make them more aware of the opportunity for a municipal career. The campaign provides tools and guidance for municipalities that are looking to hire.

Brilliant and well thought out by MMA, this campaign has been launched on social media, advertised on web sites and made accessible to high schools, colleges and career fairs.

At the end of the MMA meeting, Eric Conrad, Director of Communication and Educational Services asked what MMA could do for the affiliates. I raised my hand and said, "More importantly, what can we do for you?"

HOMETOWN CAREERS CAMPAIGN

www.memun.org.

3rd Annual Property Tax Institute

May 16—18 Sunday River Resort

The Maine Chapter of IAAO and the Property Tax Division are proud to present this annual event.

Wednesday night at 7 p.m., the Chapter will hold their **spring meeting** with a discussion on advanced Certified Training and future IAAO educational opportunities. Paid Maine Chapter members will also qualify for a surprise give away at this meeting!

We hope to see you there!

The Lighter Side of an Executive Board Member

Meet Julie Ethridge, assistant assessor for the town of York

Julie grew up a navy brat (her words) and lived in San Diego and Oceanside California until she was 11, then moved to Kittery. In 1985, she moved to York and in 2016, she settled once again in Kittery. Julie began working for the town of York 29 years ago, first as an assistant tax collector/town clerk. Five years later she slid into the assessing office as assistant.



She is our second victim in **The Lighter Side**.

For Fun We Asked:

- 1. What was your childhood nickname and why?** No nickname
- 2. What did you eat for the most recent meal?** *Salad with grilled tuna*
- 3. What do you want to be when you grow up?** *A wealthy retiree*
- 4. What are your hobbies during free time?** *My free time is spent enjoying my two granddaughters, Clover, 10 and Maple, 2, going to the beach no matter the season, usually York Harbor Beach, and knitting and spinning (yarn, not bikes!)*
- 5. How would you convince someone to do something they didn't want to do?**
Ply them with alcohol.
- 6. A penguin walks through the door wearing a sombrero - What does he say and why?**
I'll have a Mexican hot chocolate. Why? You'll see.
- 7. If you went to work and found 2,000 unread e-mails and could only answer 300 of them, how would you choose which ones to answer?** That's easy - at least 1700 (probably more) of them would be junk or spam; I'd only answer the ones that weren't.
- 8. What are you known for?** *My co-worker Luke says, knitting and spinning and making stuff with yarn. I say for my great intellect and beauty.*
- 9. How would you sell hot cocoa in Florida?** *Add tequila to make it a Mexican hot chocolate, or rum to make it a Cuban hot chocolate (probably a better choice for Florida)!*
- 10. If you were a tree, what kind would you be and why?** I'd be a palm tree so I could rest in the sun all day, every day!

2nd in a series....

2018 Winter Meeting Snap Shot



James Katsiaficas & Paul Pietropaoli
Attorneys from Perkins & Thompson



Airbnb Panel
Cape Elizabeth CEO Ben McDougal,
Nicole Philbrook of MRS and
Roxy Lafrance, Rockland Assessor



Dave Bouffard



Nick Desjardins



Chris Glass
Architect and Author



yummy

Tax Notice

Notes and News from the Property Tax Division

The month of May brings with it signs of spring and the annual migration of assessors to the mountain. Sunday River Ski Resort will be the home of the third annual Maine Property Tax Institute, co-sponsored by the Maine Chapter IAAO and the Property Tax Division. This year, the Property Tax Institute, will offer IAAO Workshop 155 - Depreciation Analysis, presented by IAAO Senior National Instructor David Cornell. For more information and to register, go to the Property Tax Website: www.maine.gov/revenue/propertytax/.

The Property Tax Division administered a CMA exam on February 7. Of the 5 candidates sitting for the eight-hour exam, 3 passed. Congratulations to the first new Certified Maine Assessors for 2018! The next exams are scheduled for Wednesday, May 9 and Friday, August 3. The registration form for the next 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. 10 - Property Tax Abatement and Appeals Procedures. The primary change was the addition of a flowchart showing the standard residential abatement/appeal process that will help taxpayers understand the steps in the process.

Bulletin No. 22 - Training and Certification. This bulletin was updated to clarify the process of becoming an assessor and retaining certification.

Bulletin No. 26 - Advanced Assessor Training and Certification. Due to the evolving nature of the advanced assessor certification program, the bulletin was updated to clarify the process of advanced assessor certification. As a supplement to the bulletin, a list of currently approved advanced assessor training courses was also posted.

The Property Tax Division has lost another family member to retirement. Mike Rogers retired at the end of March, after more than 41 years of state service. Mike was an indispensable source of property tax knowledge and leaves some large shoes to fill.

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

— Unknown

TOP TEN REASONS WHY ITS GREAT TO BE AN ASSESSOR

Adapted from the Alberta Assessors' Association Publication

10. Dazzle your friends with your knowledge of functional obsolescence.
9. Experience the wonderful world of rats, bats and spiders.
8. Be a part of the profession blamed (so unjustly) for the collapse of the savings and loan industry.
7. See places in peoples houses that usually require a search warrant to access.
6. Arouse the suspicion of an entire neighborhood when inspecting comparable sales.
5. Annoy real estate salespeople by demonstrating which profession really knows the market value of residential housing.
4. Walk around holding a clipboard just like the "cool guys" in the sci-fi movies.
3. Spend hours writing volumes of supporting documentation to justify a property's market value that you were able to determine as soon as you pulled into the drive way.
2. See that there really is a market for all those paintings you thought no one would buy.
1. Be one of a handful of people who knows that USPAP is not a medical term.

State of Maine Chapter of the IAAO Executive Board

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|-----------------|-----------------------------|-----------------------------------|
| 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@waldboromaine.org |
| Karen Scammon | Director | kscammon@auburnmaine.gov |
| Phil Drew | Director | phil.drew@bangormaine.gov |



**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>*