

Chapter President Judy Mathiau

Have you ever read the Dunham Report? If you have not, it's a must read. I have been attempting to research the creation of Maine "assessors" and in doing so, I remembered a document passed on to me by David Ledew.

Pursuant to a joint order of the 102nd legislature in 1968, a study was conducted by the University of Maine's Bureau of Public Administration. The report was titled **A STUDY OF PROPERTY TAX ADMINISTRATION IN THE STATE OF MAINE**, written by Paul Dunham, (Institutional Research at UM) in 1969. The state recognized the need for improvements "not to the property tax, but to the administration of the assessment process".

The working group met with the Bureau of Taxation during the 1968 annual Property Tax Conference, where the following was acknowledged:

- * Most important Maine tax
- * Too little state supervision
- * Insufficient staffing and financing
- * Lack of coordination of resources
- * Appeals process is discriminatory
- * Adequate data not available to the public
- * No training and certification available
- * Lack of qualified assessors
- * Need to modernize local government

Primary attention was directed at the need for training and continuing education. They felt that a lack of training equaled a lack of assessment quality. Continued on page 2.....

Maine News

Carol Palesky, formerly of Topsham, and well known in Maine for her anti-tax crusades, passed away August 12th at the age of 78.

In **Rockland**, assessor Roxy LaFrance has agreed to stop taxing the personal property associated with short term rental operations and apartments with less than 4 units.

With the rise in municipal tax rates, several towns are opting for local tax relief programs. In **Brunswick**, they are considering tax relief for their senior citizens. In **Winslow**, the council opted to include an insert with the tax billing, explaining tax relief programs already in existence. And in **Rockport**, they included an insert with information as to the increase in school budgets and the decrease in state subsidies.

Congratulations to **Valerie Moon**, recently hired as the new assessor for the city of Brewer!

Well deserved. **Bill van Tuinen** received the 2018 MAAO Assessor of the Year Award!

ANNUAL MEETING

November 16th

See page 6

Chapter President - Continued from Page 1

The 1969 report states several ideas for training in the field of real estate law, admin, appraisal, knowledge of government structure, building construction, surveying and public relations.

Another recommendation was to create certification of assessors. *...only those who are found to be competent in property tax matters should determine assessments...*

Research showed that of the 1500 assessors statewide, most were elected selectmen who later found out that they were also assessors. However, 10 local assessors actually held a CAE (Certified Assessment Evaluator) from IAAO!

The group recommended three levels of certification based on education and experience.

1) probationary, 2) provisional and 3) certified assessor.

The study further concluded that the appeals process was discriminatory. *...the appeals process favors the well to do and the not the ordinary man on the street...* It was recommended to establish guidelines for the steps involved and to create a state tax court.

The report also included a list of the report's study group which included Norman Ledew, then director of Property Tax (David's father) and Norman Gosline, a local commercial appraiser.

The report includes much more content of interest. Please contact me if you would like a full copy. jmathiau@winslow-me.gov

I wanted to point out Kerry's favorite recommendation from the report.

A minimum of 1% of the revenue generated by the property tax be deducted from the proceeds and used for administration

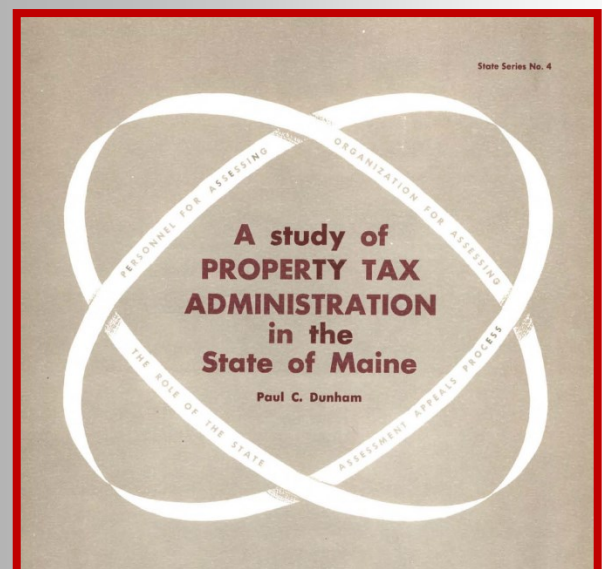
IAAO NEWS



IAAO Connect is a new collection of online communities for IAAO members. An online community is a website where people are invited to come together to learn, educate, mentor and discover more about themselves and their peers. These communities will be a mix of groups both private (for example, Task Forces and Committees), and open (available to all IAAO members).

The [IAAO Connect homepage](#) is a bookmark worthy destination that will be your one stop shop for all things IAAO. On this single page visitors will be able to see the latest discussion posts and recently shared files from the Communities. Additionally, you'll be able to find the latest in IAAO Social Media and Job postings. And finally, you'll be able to stay up to date with the latest IAAO announcements and upcoming industry event details!

An [IAAO Connect Community](#) is your resource to ask questions you want answered by your industry peers in the form of a new discussion post. It will also be your chance to share your knowledge by helping others with their questions, providing your opinion, or even sharing digital resources in the community's online library. Whether you have many years of experience, or you are just starting out in the industry, IAAO Connect will give you the chance to be part of the discussion.



The Lighter Side of an Executive Board Member

Meet Karen Scammon, Auburn Assessor

Karen grew up in a large Italian family where they all loved to cook and eat great food, hence, Karen carries the same appreciation of cooking. She currently lives in Auburn with her husband of forty years, loves the solitude of winter, and all winter sports. She has no plans to retire soon, for fear of being bored!



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

For Fun We Asked:

1. **What song would best describe you and why?** *I Won't Back Down* - Tom Petty
2. **What would I find in your fridge right now?** Great cheeses—bleu cheese, goat cheese, smoked provolone, crazy caramel cheddar (did I mention that I belong to the "cheese of the month" club?)
3. **Who is your favorite Disney character and why?** Mary Poppins! She is magical and can fly.
4. **Everyone has a good APP idea, what is yours?** I am not a phone person, so I will have to pass on that one
5. **If you were CEO of a company, what would you ban in the office?** BACON! I hate bacon, it should be banned world wide.

**Don't forget to renew your
IAAO Maine Chapter Membership!
Due December 31st, and still only \$30**

See page 7 for the application.

OPEGA

Phillip Drew, Bangor Assessor

The Office of Program Evaluation & Government Accountability (OPEGA) in the Maine State Legislature is currently conducting a review of the Business Equipment Tax Exemption (BETE) and Business Equipment Tax Reimbursement (BETR) programs.

The team is currently visiting assessing offices to interview those that administer these programs at the municipal level. David Ledew mentioned this review to me some time ago, following the City of Bangor's legislative testimony on BETR/BETE.

OPEGA is interested in management's (Finance and Manager) opinions, as well. If they visit your office, they will speak with you to understand your community's involvement in these programs and how these programs impact the community both positively and not-so positively.

Following my interview, I spent more time on their question regarding compliance cost. The true administrative cost includes the time to: receive, process, educate (the taxpayer or taxpayer's agent), complete forms, review and prepare proper notifications, especially for non-qualifying assets under the BETR program. In my opinion, the OPEGA staff is seeking to develop a true picture of these programs and our feedback is critical whether we are: assessors (full-time, part-time), assessor's agents or selectperson assessors.

Our participation will allow OPEGA to develop a complete report which will then be used to inform the Maine State Legislature.



**Dorothy Jacks, President
of the IAAO, at the annual
MAAO Fall Seminar**

Maine Chapter President Judy Mathiau and Past President Kerry Leichtman had the opportunity to meet with IAAO President Dorothy Jacks at the annual MAAO Fall Seminar.

Dorothy is a very likable smart woman and very receptive to Maine's needs regarding affordable IAAO courses. She said that they intend to make all IAAO courses available online, which results in less expense for travel and lodging.

Kerry and Judy expressed their hope that IAAO will be more attentive to "rural America" and keep communication open to further discussions on providing regional training to all levels of the profession.

Tax Notice

Notes and News from the Property Tax Division

The 71st Maine Property Tax School ended on Friday, August 3. This year's Tax School generated valuable feedback and suggestions for future speakers and topics from the nearly 250 attendees. Planning for next year's Tax School is underway.

The Property Tax Division administered a CMA exam on August 3. Of the 24 candidates sitting for the eight-hour exam, six passed. Congratulations to the new Certified Maine Assessors! The next exam is scheduled for Wednesday, November 7, and will be held in Augusta at the Property Tax Division office. The registration form for the exam is available on the Property Tax website at: <https://www.maine.gov/revenue/propertytax/>.

The Property Tax Division is hosting IAAO Course 101 - Fundamentals of Real Property Appraisal - in Portland during the week of October 29. More than 20 people have signed up for this week-long course, a key ingredient for achieving advanced assessor certification. The interest shown in this course will have a positive impact on the division hosting another IAAO course next year. The goal is for an IAAO course offering to be an annual event, in addition to the Maine Property Tax Institute in the spring and the Maine Property Tax School in the summer.

Now that the Legislature has finally adjourned for the year, the Property Tax Division has written a summary of enacted legislation affecting property taxes. You can find this summary on the Property Tax Division website.

A task force to suggest improvements to the State Board of Property Tax Review has been established by law this year. This task force should be meeting soon. Watch the Property Tax website for more information and the opportunity to make suggestions.

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

Maine Chapter IAAO Annual Meeting

November 16, 2018 USM Campus, Portland

(directions and registration will be available at a later date)

Annual Business Meeting

Executive Board Nominations: Clinton Swett, Treasurer;
Caitlin Thompson, Director; Karen Scammon, Director

Survey Results—Matt Sturgis and Phil Drew

Dissecting Appraisals, Jim Murphy, Jr., & Brent Martin

Common Mistakes on the MVR, Nicole Philbrook, MRS

Sales Ratio Studies, Linda Lucas, MRS

Legislative Update, MRS

\$500 Michael Austin Scholarship Drawing

**Must be a member to win, and not have previously won
in the past 3 years.**

State of Maine Chapter of the IAAO Executive Board

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|-----------------|-----------------------------|-----------------------------------|
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| Phil Drew | Director | phil.drew@bangormaine.gov |



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

2019 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>*