

Chapter President Judy Mathiau

Happy New Year!!

Hope this finds all of you well and rested as we start a new year. This is the perfect time to work on projects, purge files, set goals and begin working on budgets, right?

Our executive board's committees continue to work diligently on setting goals for the chapter members, keeping us all informed of new tax laws, planning educational sessions and maintaining a record of our history.

In December, the committees were reestablished for the new year and I want to share what they all do.

Education—Kerry, Phil, Clint and Karen will be planning our 2019 educational sessions. This year, we will offer 4 chapter meetings. January 18th at the Green Ladle in Lewiston, March 15th at MMA in Augusta, May 8th at the PTI Event, and our annual chapter meeting will be held in November.

Legislative—Darryl and Caitlin will keep us up to date with proposed legislative changes. MMA also provides a legislative update during sessions.

Membership—Julie maintains our membership. Please let her know if you have an address change.

Audit—Matt, Clint and Karen. Each year, this committee is responsible for reviewing the treasurer's books and reports their findings at the annual chapter meeting.

Continued on page 2.....

Maine News

The Maine Real Estate Association reported a 3% increase in sales and a 9.5% increase in sale price during November 2018 compared to 1 year ago.

Clinton seeks approval of a town wide revaluation, using funds from the town's undesignated fund balance. The recommendation comes from their contracted assessor's agent, Garnett Robinson.

Justin Hennessey has returned as assessor to Topsham, leaving Brunswick after a short stay.

And in Brunswick, a few residential taxpayers are appealing their **solar panels** to the court, even after to the town reduced the per panel value to \$200.

Judy Mathiau was appointed to the IAAO **Rural Education Task Force**. Chapter members will be updated on the progress.

O'Donnell & Associates have been busy! They finished a reval in Alna, Shapleigh is underway and Canton will begin in 2019. Two of their employees saved a woman's life in Boothbay by summoning help when they arrived to do an on-site visit and found the homeowner in distress.

CHAPTER MEETING

January 18th

Green Ladle Culinary, Lewiston, ME

Registration on the last page.

Chapter President - Continued from Page 1

Nominating—Kerry and Julie. As executive board member terms come to an end, this committee is responsible for suggesting the nomination of new incoming members. If you are interested in serving on the board, please contact them!

Newsletter—Judy and Caitlin. The publication is issued 4 times during the year and provides news updates, both in Maine and throughout the IAAO community. We need to hear from you!!

History—Darryl and Phil. A relatively new committee started by Wade Rainey. This committee researches our roots and maintains the story board display for chapter meetings. Have anything to share?

Please reach out to the committee members. We are here for you as a Maine Chapter IAAO member!

The Purpose of the Chapter

is to educate the public on the importance of work performed by assessing officers; to improve the standards of present assessment practice by engaging in research and publication of the results of these studies; to elevate the standards of personnel requirements in assessment offices; to establish a clearinghouse to collect and distribute useful information in order to further cooperate with public and private agencies interested in a concerted effort for improving tax administration; to work for justice, equity, and uniformity within the tax structure and the distribution of the same.

IAAO NEWS



IAAO Conference 2022 set for Boston!

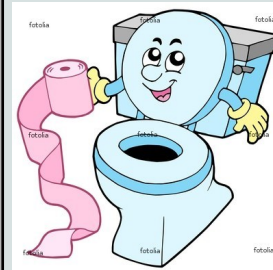
The MAAO, the Property Tax Division and the Maine Chapter IAAO all sent in written correspondence to support the request made by Lane Partridge, president of the Massachusetts IAAO Chapter, who rallied the New England assessors in support of the location.

In Middlesex TWP, PA, 2 county assessors were conducting an on site inspection. After knocking on the door and ringing the bell, with no response, they went to the back of the house to measure a deck. The owner then appeared behind them with a rifle. Nobody was injured.

Airbnb is also creating issues outside of Maine. In Palm Beach County, FL, county commissioners voted a new law to require registration of the units and to collect a tourist tax. The company has already been paying a sales tax to Florida and reported more than \$45.7 million in tax revenue during 2017.

In a recent IAAO thread, a fellow assessor asked about **developer's discounts**. An Idaho assessor responded that their state gives a 75% market value exemption on the land owned by a developer, if the developer has built its infrastructure.

A taxpayer was forced to return \$330,000 in property tax to the county, based on a charge of fraud.



Apparently, the taxpayer removed his **5 toilets** so it could be reassessed as uninhabitable and at a lower value, thus obtaining money by means of false representation.

In New Orleans, a developer who is building a 1200 room high rise hotel hopes to receive a property tax exemption, once he assigns the ownership to a non-profit. However, the assessor is determined that even though it will be a **non-profit**, they will not be entitled to a tax break as a commercial entity. He expects that the developers will file a law suit.

The Lighter Side of an Executive Board Member

Meet Philip Drew, Bangor Assessor



Phil holds a bachelor of science degree in agribusiness and resource economics and also completed graduate level courses in statistics and financial analysis. In 1989 and 1990, he was an appraiser with *Farm Credit* and says that he enjoyed the appraisal work but not the agricultural loan side. Since 1993, Phil has worked in the Bangor Assessing Office and was hired as the city's Assessor in 2015. He currently lives in Glenburn with his wife.

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

For Fun We Asked:

1. **If you were alone on an island and could only bring 3 things, what would they be?** Coffee Maker, Wilson Soccer Ball and AC/DC *Back in Black* CD, for signaling purposes.
2. **What would the name of your debut album be?** COMEDY ALBUM—Don't Abbreviate Assessor
3. **If you were a brick in a wall, which one would you be and why?** Keystone—one side taxpayers, and the other side municipal.
4. **If you could be a superhero, what power would you possess?** Aquaman - He has the ability to **breathe underwater** and possesses a superhuman physique strong enough to withstand attacks from superhuman opponents and resist machine gun **fire**. Aquaman frequently displays feats of Super-Atlantean (the average Atlantean can lift/press approximately 2 tons) and Superhuman **strength**.
5. **What is your favorite food?** Chocolate Peanut Butter Ice Cream.



Just Ask the Assessor

JATA- JUST ASK THE ASSESSOR

**A warm welcome and sincere thank-you
to our newest JATA Mentor, Joe Lessard!**

Joe lives in Salem, NH and is the manager of the company *Municipal Resources*. Joe has been a certified assessor since 1973 and specializes in preparation for appeals, exempt properties and assessment administration.

Joe can be reached at 603-898-5440
or e-mail jlessard@mrigov.com

Annual Chapter Meeting

We will miss you Matt!



Down from the County,
Lewis Cousins and Theresa Duff



Kerry Leichtman presented
outgoing treasurer Matt Sturgis with a
Patriots jersey as a thank-you for his
service to IAAO.



Michael Austin Scholarship awarded to
Dean Prindle



Justin Hennessey
and Susan Nadeau



Attentive audience with Jeff Kendall,
George Greene and Nancy Pinette



Chapter Members showing KNEE support to
Julie, as she recuperated from knee surgery.



Joe Lessard making a point.

Tax Notice

Notes and News from the Property Tax Division

2019 brings with it a new governor and a new Legislature. This year's legislative session is looking like it will be a busy one, with property tax relief one of the significant topics currently being discussed. The Property Tax Division will be monitoring this year's session and providing information to the Taxation Committee when requested. You can follow the bills being considered this session from the Legislature's website at legislature.maine.gov and Maine Municipal Association's weekly Legislative Bulletin, which is published every Friday during the session and is sent to municipal officials.

The Property Tax Division hosted a Certified Maine Assessor exam on Wednesday, November 7. Six candidates sat for the exam and four passed. This brings the total to 14 new CMAs for 2018. Congratulations to all the new assessors! For those of you who know someone interested in becoming an assessor or if you yourself get the urge to sit for the eight-hour test, the next exam will be Wednesday, February 6, in Augusta.

IAAO Course 101 - Fundamentals of Real Property Appraisal was held in Portland during the week of October 29 through November 2. The class was a success and elicited some very positive feedback. The Property Tax Division will be offering another IAAO course in Portland next fall. The October 21 - 25 class is tentatively scheduled to be Course 300 - Fundamentals of Mass Appraisal.

The 2019 education calendar is now available on the Property Tax Division website at maine.gov/revenue/propertytax/trainingcertification/courses.htm. The calendar will be expanded as more events are scheduled, but there is already a full slate of continuing education offerings for the new year.

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

— Unknown

In fond memory of.....

Bob Whiteley, former Belfast Assessor and Property Tax Educator, passed away November 26, 2018. A springtime service will be planned.

Evelyn Kalloch, a Cushing Assessor during the early 80's and previous owner of Town Line Real Estate, passed away October 10, 2018.



MMA Annual Convention 2018

The MAAO and the Me Chapter IAAO teamed up again and presided over the assessors' booth, handing out information pamphlets and answering assessment questions.



Rick Mace, Judy Mathiau,
Kyle Avila and Darryl McKenney



Joseph St. Peter &
Karen Scammon



Vern Zeigler

BOOTH VISITORS



Surprise visit from
Judy's husband Rick



Rick Mace &
Julie Ethridge



Bill Healey &
Susan Ricker



Marian Anderson

State of Maine Chapter of the IAAO Executive Board

Judy Mathiau
Kyle Avila
Kerry Leichtman
Julie Ethridge
Clinton Swett
Caitlin Thompson
Darryl McKenney
Karen Scammon
Phil Drew

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STATE OF MAINE CHAPTER INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

WINTER CHAPTER MEETING

January 18, 2019

**Lewiston Regional Technical Center, Green Lady Culinary Facility
156 East Ave., Lewiston**

8:30-9:00 Registration

9:00-9:15 Opening Remarks & Pledge of Allegiance

9:15-10:15 Legislative Update – Kate Dufour, MMA and Justin Poirier, MRS

10:15-10:30 Break

10:30-12:00 706-A - Joel Moser, attorney at Burnstein Shur in Portland. Joel was instrumental along with other assessors in the newest 706-A Section of Title 36. He will summarize its origination, interpretation and explain the responsibility of the assessor in utilizing 706-A as a tool.

12:00-1:00 Lunch

1:00-2:30 Utility Update – Bill van Tuinen, industrial appraiser and owner of a revaluation firm in central Maine. Bill presented a popular utility training session a few years ago. He has agreed to return and provide us with an update on utility discovery and valuation.

IAAO State Chapter Meeting – January 18, 2019

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