

April 2019

Judy Mathiau, Editor

### Chapter President Judy Mathiau

Hope this newsletter finds you all well and healthy! Happy Spring and cheers for warmer weather.

I am sure we have all been working on projects this past winter—would love to hear from you on what you have been working on, what's new?

I have been busy creating a quarterly review system in order to begin reviewing all residential properties. The town of Winslow had a professional town wide revaluation in 2008 and I started working here in 2010. To date, the overall assessments have held within a few points of 100% and the quality rating has never increased over 10. However, with so much time in between on site visits, I felt it was time to inventory properties.

For those who know me, I am an organize freak, and before I attempt any project I want to make sure the process is well planned and that a system is in place from beginning to end.

A few months ago I reached out to the assessors on the MAAO list serv to ask for advice on strategizing this project. I received very helpful information from a few who have done this before. My takeaways include:

In Auburn, they have an ongoing quarterly cycle, which they track in their CAMA system. They include inspections that were made due to new construction, often accompanying the code officer on site visits.

In Bucksport, the assessor mails a postcard to the taxpayers indicating their intent to inspect the property within the next 3 weeks.

A reval firm who contracts with several towns indicated that they begin the quarterly review 3-4 years out from a town wide reval. A typical site review for them is a quick observance of the

Continued on page 2.....

### Maine News

**Marian Anderson**, has recently been hired as town manager in Houlton, leaving Wiscasset after 5 years.

In **Oakland**, a taxpayer was granted an abatement going back five years. Once the assessor was able to gain access and correct the value and issue an abatement for year 1, the council refunded for 4 more.

Congrats to **Tom Walker**, formerly employed by MRS, has joined the municipal workforce as the assessors' agent in New Sharon.

The town of **Clinton** shot down a request to finance a professional revaluation, and now the town officials are looking at other options.

Tyler Technologies will conduct **Portland's** first revaluation in 13 years. Properties will be visited over the next year with final implementation for fiscal year 2021.

**Bob Tripp** is now working for the town of Alfred.

**Maine Coast Heritage Trust** provides a section on their website regarding property taxes as they relate to conservation easements and current use of land. Of particular interest is the paragraph titled *Standard Taxation of Easement Land*. For more on this section visit the website.

<https://mcht.org/get-involved/conservation-options/property-taxes>

**Property Tax Institute**

**See page 6**

## March Chapter Meeting

The March Chapter meeting was held at MMA in Augusta on the 15th.

The day started with a panel of assessors from York, Lincoln, Bangor and Portland to discuss personal property administration. The audience had several questions regarding marijuana grow houses, industrial equipment, depreciation schedules and the difficulty with discovery.

Following the panel, we heard from Lt. Barry Schmieks of the Auburn Police Department. He delivered tips for safety in the field, how to avoid risk and how to plan ahead for any situation. Don't scream, yell.

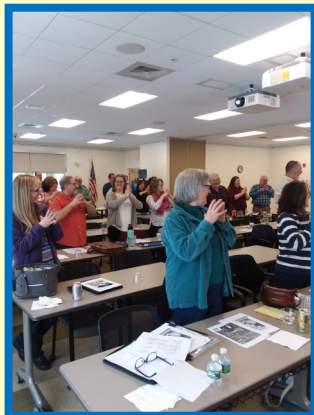


Lt Schmieks says

"if the hairs stand up on the back of your neck, there is a reason for it and you need to avoid it".

After a hearty and delicious lunch, Kerry walked us through safety and health in the work place, utilizing a power point presentation.

Exercising.....



## IAAO NEWS



IAAO has delivered a new publication titled **GIS for Property Tax and Assessment Professionals**. This book can be ordered through Amazon.

**IAAO** has made 2 changes in February to the delivery of 2019 courses. 1) Exam results will be delivered electronically and 2) Instructor evaluations will be done online.

In **Oregon**, the courts found that a non-profit natural food store was not a charitable organization. It was determined that those who benefited were the local farmers who supplied the store, and that any education provided by the organization was not considered to be its primary activity.

The ME Chapter of IAAO and MAAO have created a joint committee to represent Maine Assessors at the **2022 Boston IAAO Convention**. The committee is:

Kerry Leichtman and Bill Healey (co-chairs), Penny Thompson, Jim Thomas, Dan Robinson, Travis Roy and Caitlin Thompson.

### Chapter President - Continued from Page 1

exterior and an inventory of the outbuildings, before knocking on the door.

I will be incorporating all of these ideas into my plan and will be tweaking it as I proceed, I am sure.

PLAN \* RESEARCH \* BUDGET \* OUTLINE  
STRATEGY \* DELINEATE AREAS \* REVIEW  
RECORDS \* PUBLIC RELATIONS \*  
IMPLEMENT \* TRACK VISIT HISTORY

I want to thank all of you who reached out and provided feedback. Several assessors have asked me for an update on my plan to proceed.

A more detailed outline of my plan is available upon request. E-mail me at [jmathiau@winslow-me.gov](mailto:jmathiau@winslow-me.gov).

Stay safe out there and I hope to see you at the Property Tax Institute in May!

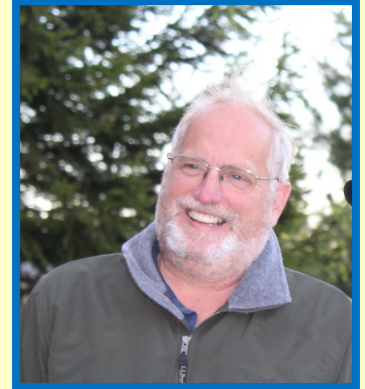
## The Lighter Side of an Executive Board Member

Meet Darryl McKenney, Waldoboro Assessor et al

Darryl attended the Central Maine Vocational-Technical Institute in Auburn several years ago along with fellow assessors John Brushwein, Elizabeth Sawyer and John O'Donnell. He graduated with an Associate in Applied Science in Property Tax Assessment.

In Waldoboro, he also handles code enforcement, E-911 and oversees the Cemeteries. In his spare time, he administers welfare in Palermo, where he grew up and now resides.

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



### For Fun We Asked:

1. If you were a tree, what kind of tree would you be and why? **Balsam Fir** for the most wonderful time of the year!
2. How would you sell hot cocoa in Florida? At the hockey arena of course!
3. Would you rather fight one (1) horse sized duck or 100 duck sized horses? 1 horse sized duck. The bigger they are the harder they fall!
4. What was your nick name growing up? **Drowsy**.....
5. What do you think of garden gnomes? Much rather look at fairies.



Just Ask the Assessor

## JATA- JUST ASK THE ASSESSOR

### Spread the Word!

Share our online brochure with your staff and elected officials. Smaller towns who do not have a professional assessor would benefit from this program, as well as new assessors!

If you are a full time assessor, and would like to volunteer as a mentor, please contact me to sign up!

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# January Chapter Meeting



Clinton Swett as the chapter's newly elected treasurer



Portland's Laurie Carlson & Chris Huff



Brent Martin, Lorna Thompson & Darryl McKenney



Presenter Bill van Tuinen

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Nichole Philbrick, Andrea Lebejko & Meagan Hennessey of MRS



MMA's Kate Dufour & Justin Poirier, Director of Property Tax



Attorney Joel Moser & Scarborough's Susan Russo

# Tax Notice

## Notes and News from the Property Tax Division

The First Regular session of the 129<sup>th</sup> Legislature is about halfway through and tax reform is clearly on the agenda. As of this writing, the Revisor's Office has printed just over 1,200 of the 2,000 bills proposed this year. Of that 1,200, Maine Revenue Services is tracking 187 bills and the Property Tax Division is following 54. At this rate, there is the potential for 90 property tax bills, which would be much higher than usual, even during a long session.

You can follow the bills being considered this session from the Legislature's website at [legislature.maine.gov](http://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, February 6. One solitary candidate sat for the exam. While that candidate performed well for a first-timer, we are still looking for the first CMA of 2019. The next exam will be Thursday, May 16, in Augusta.

Jeff Kendall and others in the Property Tax Division are working on this year's educational events. The Property Tax Institute will be held May 8 - 10, and the registration form should be available soon, if it hasn't already been posted by the date of this publication. Preparations for Property Tax School are well under way; speakers and topics are being scheduled for the August gathering in Belfast. And don't forget to mark your calendars for the week of October 7 - 11, when the division will host IAAO Course 300 - Fundamentals of Mass Appraisal - in Portland.

You can see a list of the 2019 educational events at [www.maine.gov/revenue/propertytax/trainingcertification/courses.htm](http://www.maine.gov/revenue/propertytax/trainingcertification/courses.htm).

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



**PTI 2019**  
**See Page 6**



## **PTI—Property Tax Institute**

The Maine Chapter of IAAO and the Maine state Property Tax Division are pleased to announce the 3rd annual PTI!

**May 8—10, 2019 at the Sunday River Resort.**



Last year, we were blessed with great weather and played yard games outside while networking. This is a great opportunity to meet and greet other assessors at all levels of experience.

An educational session has been planned highlighting *Marshall & Swift Valuation* of Residential and Commercial Properties, in a comfortable classroom setting. Wednesday night will be Property Tax Jeopardy led by the Property Tax Division and on Thursday night, join us around the campfire for the Chapter meeting with a discussion on PILOT.

**Check for updated information  
using this link.**

<https://www.maine.gov/revenue/propertytax/trainingcertification/trainingcertification.htm>



## **State of Maine Chapter of the IAAO Executive Board**

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