

October 2019

Judy Mathiau, Editor

Chapter President Judy Mathiau

The Maine Chapter's Executive Committee has worked very hard this past year to provide the best education and IAAO representation to our membership.

One issue we have concentrated on is the lack of affordable IAAO educational training.

Other smaller rural states have also expressed their concerns. As a result, IAAO created a *Rural Education Task Force Committee* at the beginning of last year. Myself and assessors from other states were assigned to this committee. We were required to take the IAAO Workshop 171 online (Ethics) and then we were asked to provide specific problem examples and to discuss possible alternatives.

The committee's discussions became a report to IAAO Headquarters. Ideas included:

- Take 1 chapter at a time instead of the entire course within 1 week
- Electronic pdf textbooks would be less expensive
- Provide the Instructor Training workshop in remote locations
- Expand the online offerings
- IAAO does allow proctoring at local colleges

The IAAO Education Committee will review the report at some point. It is unclear exactly when but the Maine Chapter will certainly do its very best to keep you notified of any future updates!

This is my last newsletter as your editor. I have enjoyed bringing news and stories to you and I am sure that the new editor will do very well in providing our members the most up to date information!

Please contact any of our executive committee members with news, photos, stories and historical events!

Maine News

Nancy Pinette, formerly employed by Vision Govt Solution, is now working as an appraiser for the town of **Brunswick**.

Congrats to Jef Fitzgerald, as he transitions from his position as the Bucksport Assessor to the **Ellsworth** City Planner.

Scarborough taxpayers are dealing with their first town-wide revaluation in 14 years. The reval was performed by KRT.

Now that John Brushwein switched to Cumberland, Lauren Asselin has replaced him in **Gray**.

A heartfelt thumbs up to **Lewis Cousens**, Presque Isle Assessor, for being named by MAAO as Assessor of the Year!! Well deserved. Next time you visit MMA, his photo will be on the wall!

We wish Kathy Geaghan the very best as she enjoys her retirement from **Oakland**! Her long time assistant Ginny Joseph has assumed her position as the assessor.

Maine Revenue Services has announced that Steve Sullivan, an appraiser for MRS, recently passed his **IAAO** Instructor Course. He will now be authorized to teach an IAAO course that he has also taken and passed.

2019
Annual Chapter Meeting
MMA, Augusta, Maine

See Page 6

IAAO Maine Representatives....

IAAO Representatives play an important role in the recruitment of new IAAO members, but more importantly, they also provide crucial information to the IAAO Headquarters about issues and concerns of the members in their local area.

Please reach out to either Kerry or Phil, Maine's new reps and share with them anything that you may think needs to be brought to their attention.

Kerry

assessor@town.rockport.me.us

Phil

phil.drew@bangormaine.gov

PROPERTY TAX RELIEF

Most of you should have received an e-mail from Henry Beck, State Treasurer in regards to the new law, *An Act to Return Funds to Maine Property Tax Payers*.

Every municipality is required to submit a complete list of every homeowner and their mailing address, who received the homestead exemption as of April 1, 2019.

The Property Tax Relief Fund makes payment directly to the homeowner on an annual basis, when the minimum payment per homesteader is \$100.

For more information or for questions, please call:

207-624-7477



2019 Property Tax School held their annual lobster bake at Youngs Lobsters in Belfast. Peace out Caitlin.

Photo courtesy of Kyle Avila

2019 IAAO Conference Held at Niagra Falls



Penny Thompson of Caribou; Bill Healey of Lewiston and Valerie Moon of Brewer are 3 Maine Assessors who had the privilege of attending this year's conference.

Penny was recently asked by the Editor (me) to write an article about her attendance at the conference, and, to share her experience in her journey to become an IAAO RES Designee.

The article was planned for this newsletter, however, upon receipt of said article, the Editor (me), was so impressed with the 4 page document, that she decided to ask Penny to speak at the Chapter annual meeting in November and to share her document.

You do not want to miss this! In conjunction with Penny, we are pleased to say that Bill Healey has agreed to also participate in this presentation jointly.

Both Bill and Penny have successfully reached their RES designation which is extremely difficult and time consuming, but their struggle has not stopped them from aspiring to reach new IAAO goals

**Hope you can join us on November 22nd,
at the annual Chapter Meeting
and listen to Bill and Penny's journey!**

IAAO NEWS



There have been a few country wide news articles regarding Airbnbs.

In Colorado Springs, the assessor plans to assess these short term rentals as commercial, although he recognizes the possible consequences on the homeowners.

- homeowner's mortgage requirements may have restrictions
- commercial utility rates are higher
- different insurance rates

In Los Angeles, new rules went into effect as to what properties could actually be rented on a short term basis. The property owner must register annually and the property must be their main residence.

Interpolate is when you solve numbers and Extrapolate is when someone else does it for you....

Brent Martin

According to ZILLOW, houses with solar panels sold for 4.1 percent more during the past year. That relates to an average of \$9,274 in additional value.



Bangor Wal-Mart Appeal

Submitted by Philip Drew, Bangor Assessor



On May 22, 2019, the City of Bangor entered into a settlement agreement with Wal-Mart Real Estate Business Trust with regard to the real estate assessed values for April 1, 2017, 2018 and 2019. The original assessed value was just above \$19 million and the agreed upon values were \$17.7 million for 2017 and \$17 million for both 2018 and 2019. The agreement followed the mediation that is required and described in Section 271 for appeals to the State Board of Property Tax Review.

In short, I reviewed the cost approach to value and concluded that the Marshall Valuation Service category called Mega Warehouse Retail Store was more appropriate since it is intended to be used for structures greater than 200,000 square feet in gross building area. The impact of this change was about a 9% reduction. The Income Approach to Value was developed using local market information. After the change, the Cost Approach to Value effectively agreed with the Income Approach to Value. The Market Approach to Value was considered, but reliance on the other two approaches carried the most weight.

The adjusted overall assessed value was now in line with the other big-box retail stores in Bangor. The mediator was knowledgeable in both the valuation process and the appeal process leading to an equitable result.



Tax Notice

Notes and News from the Property Tax Division

The Property Tax Division hosted the 72nd annual Maine Property Tax School in Belfast this August. Nearly 300 professionals from all over the state attended the summer school of choice for the assessing community. Belfast continues to be a popular destination with students and the wide variety of classes offered attendees an array of choices to fulfill their continuing education needs.

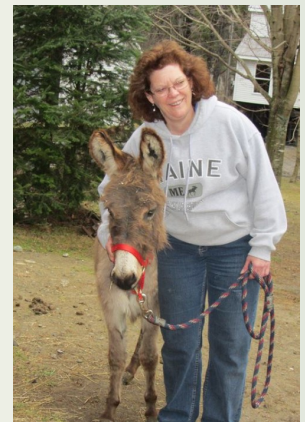
Tax School was capped off by a Certified Maine Assessor exam on Friday, August 9. 27 candidates sat for the exam, and nine candidates passed. Congratulations and welcome to the newest group of Certified Maine Assessors! The next exam will be Wednesday, November 6, in Augusta.

The Property Tax Division hosted IAAO Course 300 at the Downtown Hilton Garden Inn in Portland. The class was well attended, and early feedback is positive. If you have thoughts of attaining an advanced assessor designation, keep an eye out for next year's October offering.

The Property Tax Division has finalized two updated bulletins (Bulletin No. 1 - Maine State Valuations, Bulletin No. 15 - The Valuation Book) and retired a third (Bulletin No. 24 - Effects of Easements on Just Value). The updated bulletins can be found on the Property Tax Division website: <https://www.maine.gov/revenue/forms/property/appsformspubs.htm>.

Steve Sullivan, a Senior Property Appraiser in the Property Tax Division, successfully passed the IAAO Instructor Evaluation Workshop at the IAAO Annual Conference in Niagara Falls. This rigorous three-day workshop requires prospective candidates to make several presentations to IAAO senior national instructors. Steve is now certified to teach IAAO courses.

The Property Tax Division lost another significant asset in September. Laurie Thomas, the deputy director of the division has retired after 40 years of state service. Laurie was always willing to lend a hand and had a deep devotion to helping people. Her absence will leave a hole in our workplace, but we wish her all the best with the next chapter of her life.



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

Annual Maine Chapter Meeting

November 22, 2019

MMA Conference Room, Augusta, ME

Registration to this meeting has been e-mailed to the membership as a separate attachment—please mark your calendar for this event!

Originally, we were reserved for the *Wishcamper* site in Portland, however, the fee was increased this year to include an exorbitant parking charge. The Chapter's executive committee decided to switch to the MMA location and utilize their beautiful conference room and delicious catering services!

This will be a full packed day starting with the annual **chapter business meeting**. The business meeting this year includes a presentation given jointly by Bill Healey, Lewiston Assessor and Penny Thompson of Caribou (see page 3.) During the meeting we will also award to a current chapter member, the **Michael Austin Scholarship** worth \$500 towards approved continuing education during 2020!

Following the business meeting, we will have a panel made up of well known individuals with a focus on **The Legislative Process** surrounding LD1740. The panel will be made up of:

David Ledew, former Director of Property Tax

Justin Poirier, current Director of Property Tax

Kate Dufour, Director of State and Federal Relations, MMA

Ryan Tipping, State Representative and chair of the Taxation Committee

Kerry Leichtman, assessor for the towns of Camden and Rockport

We will hear everything about the legislative process, from related property tax laws, to the property tax division's participation, to MMA's legislative policy committee process, to the taxation committee's perspective and an assessor's experience working through LD 1740.

YOU DO NOT WANT TO MISS THIS EXTRAORDINARY MOMENT WHEN SUCH NOTORIOS PEOPLE ARE ALL IN THE SAME ROOM!!

Not to mention a hot meal made up of Mediterranean Chicken, Rice, Green Beans and Salad, catered by the *Parsonage House*.

Not to mention that immediately following the lunch break, we will draw a lucky winner for a free future chapter meeting and gift cards.

BOSTON 2022

Save the date for the IAAO Conference August 28th—31st!

The Massachusetts Chapter is forming a Host Committee that will consist of at least one member from each New England State. Both Bill Healey and Kerry Leichtman have agreed to join this committee in order to represent Maine.

As a local host committee, funds need to be raised. Massachusetts has had two fund raisers already and have raised almost \$500, ready for use. Funds will be used to send a delegation to Chicago in 2021, to have a booth in the exhibitor space, shirts for the committee and help with the cost of rooms at the conference for the committee.

The Maine Chapter of IAAO and the MAAO have joined together to create their own fundraising team. Members include Kerry and Bill, leaders, Penny Thompson, Jim Thomas, Dan Robinson, Travis Roy and Caitlin Thomson. This team will begin to spearhead fundraising events very soon.

If anyone has any ideas, feedback and possible donations for raffles, please contact any of the listed members.

State of Maine Chapter of the IAAO Executive Board

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