

Letter from your Chapter President

There is one thing the assessors have in common and that is a great sense of humor. Recently, there was a conversation between a handful of assessors in an e-mail that turned into a competition on who could come up with the best song title or phrase that matches our current situation. I was in stitches while reading the exchange and forgot what the original email was supposed to be about.

An Aerosmith fan remixed this for personal property submissions... *Well, on a train, I met a dame
She rather handsome, we kind looked the same She was pretty, from New York City I'm walking
down that old fair lane I'm in heat, I'm in love But I just couldn't tell her so I said, mail kept a-coming
all day long mail kept a-coming all day long mail kept a-coming all day long mail kept a-coming all
day long With a heave, and a ho But I just couldn't tell her so, no, no, no*

The remote assessor's motto ... *You can check out any time you like, But you can never leave.....*
Or, for when you stay up late for commitment... *25 or 6 to 4 (Chicago)*
Zeppelin's *Then as it was, then again it will be, and though the course may change sometimes,
rivers always reach the sea."* – from Ten Years Gone

Another chimed in with *You also have to remember that there are 2 paths you can go by. But in
the long run there's still time to change the road you're on!*

...and may the four winds blow you safely home (Grateful Dead) aka Kerry

I couldn't let them get the best of me, so I added.... *Ashes, Ashes we all fall down.....*(and get back up)

After reading these again, I realized that there was no real assessing subject in the original e-mail, but the subject line was titled, "BREAK TIME".

I hope this finds all of you safe and healthy and in good spirits, I miss hanging out in person.
— Judy

Maine Chapter News!!!

With everything that's going on in the world of social distancing our Education Committee has cooked up not one but two exciting Virtual Meetings for the membership! Fear not—credits will be given.

The first meeting will include **Maine Revenue updates**, and introductions to our interim Director Peter Lacy, a **Legislative update** from Kate Dufour and a **Legal update** about covid-19 accommodations if any from Joel Moser.

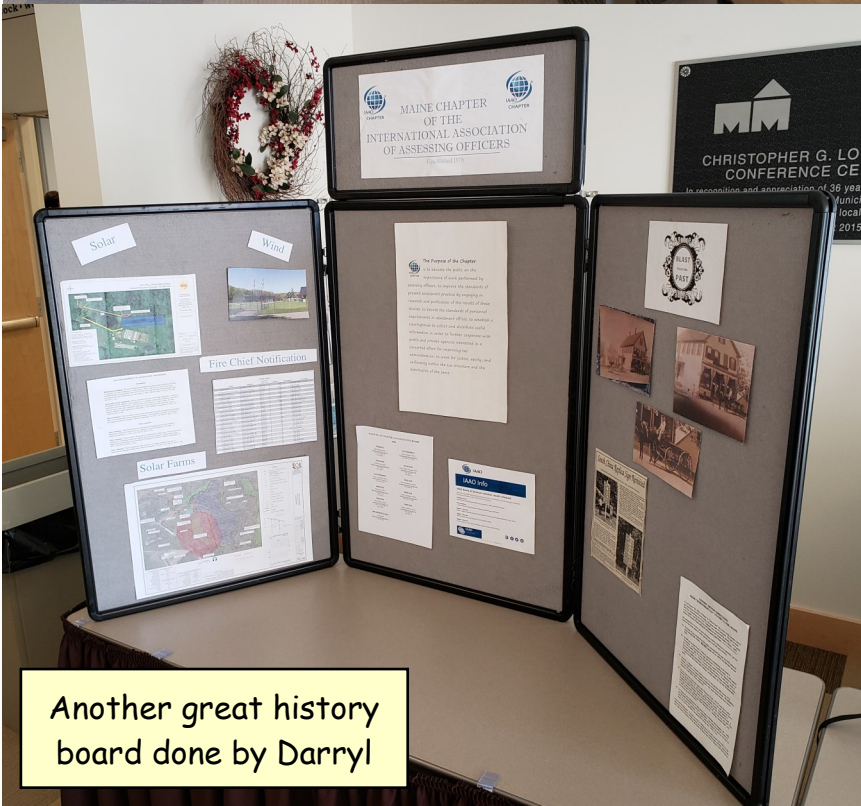
The second meeting will be all about **Revaluations**, who's doing them, who's postponed/suspended them, and **Inspections**, tips and tricks for navigating this new world.

Be on the look out for your meeting invitation!

Moments from the Spring Chapter Meeting—February 28, 2020



It was a packed house for the solar presentation!



Another great history board done by Darryl



Justin Poirier, Brent Martin, Steve Sullivan, Rick Mace, Kerry Leichtman

Spring Meeting Recap

Little did any of us know it at the time but the Maine Chapter winter meeting was the last time most of us assembled in a group larger than our immediate families. It's hard to imagine now, but demand for seats was such that the week before we tried to find a meeting space that could accommodate more people. Ahhh, the good ol' days...

This was an important gathering. The Legislature created a new exemption July 2019 that was to be implemented by April 1, 2020. Their action created a frenzy of activity. Maine Revenue was tasked with figuring out the parameters and how to implement the new undefined exemption, and we, the assessors, would be tasked with administering the program. Maine Revenue had a very short deadline. We had an even shorter one.

Our meeting was on February 28. Maine Revenue was still putting the finishing touches on the application, the deadline for which was just 32 days away. This would be the first opportunity most Maine assessors would have to learn about how to administer the exemption.

Sounds like the preamble to a Dateline episode, and I haven't even mentioned that our main speaker was sick with a flu that had him so fatigued he could barely function the week before and during the meeting. What??? We, of course, had no idea what was around the corner. Somehow the meeting didn't become Maine's first COVID-19 hotspot.

York assessor, Rick Mace, framed the meeting's purpose by recalling for us the battle a group of York residents waged against his per panel assessment valuation methodology. Kate Dufour reviewed the Legislative process that created the exemption and Justin Poirier talked about Property Tax Division's role in establishing the exemption's parameters.

Belfast assessor, Brent Martin, then explained the logic behind those parameters. Maine Revenue's Steve Sullivan took us through a live demo of the PV Value tool. Brent returned with a scintillating discussion on discounted cash flow analysis and then brought the day together by talking us through a variety of case studies.

- Kerry Leichtman

SOLAR PANEL SURVEY RESULTS

Submitted by Judy Mathiau

Last month, I requested feedback from the Chapter Membership regarding residential solar panel valuation conclusions. Unfortunately, I received minimal data and therefore I am unable to provide you all with statewide results.

However, of the 7 replies, 4 towns do not assess panels at all. Rockland has a sophisticated spreadsheet that consisted of 36 applicants and over 2800 panels, Bristol with 18 applicants and 772 panels, and Winslow has 10 applicants with a total of 263 panels.

Did you know that in 2016, the U.S. Solar market was worth \$23 billion and has grown 68% every year since then?

I do want to point out that if you are a member of IAAO, you have access to a multitude of resources covering both residential and commercial solar projects. IAAO has a *Solar Valuation Subject Guide* that provides links to statistics, articles, and related issues.

IAAO also has *IAAO CONNECT*, which allows members access to an open forum, to post and comment on any given topic. Recently, they had a lengthy discussion on solar systems. They also had one on COVID effects, virtual inspections and cannabis cultivation facilities. Check it out!



IAAO NEWS



IAAO President Amy Rasmussen weekly updates will be discontinued as things slowly return to “normal”.

The May/June Fair + Equitable is available and if you haven't yet go check it out.

Topics include:

Coping through a Pandemic — information portals and webinars

specific to the assessment industry” and some good working from home tips.

A Prop 13 Shakeup — Another Property Tax Revolution Californians could ignite a new national debate in November

So, You're the new Assessor Relax. It's been done before

Finding the elusive cap rate in the coronavirus pandemic environment.

They do plan on sending the next issue in print.



**** 2 free upcoming webinars ****

Effective Property Tax Policy and Oversight on June 3, 2020 from 11am—1pm

Using Excel for Conducting Ratio Studies on June 19 from noon—1pm

New IAAO educational offerings available this summer. Starting June 2!

- Live Online Courses
 - 331 Mass Appraisal P&P
 - 300 Fundamentals of Mass App
 - 101 Fundamentals of Real Prop
 - 400 Assessment Administration
- Cohort Courses
 - 101 Fundamentals of Real Prop
 - 102 Income Approach
 - 331 Mass Appraisal P&P

There's always something new especially on the forum board so check it out!

Our Representatives...

Please reach out to either **Kerry** or **Phil**, Maine's representatives, and share with them anything that you may think needs to be brought to their attention. We thank them for volunteering their time and effort!

Kerry Leichtman

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Phil Drew

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Maine Revenue Updates

Your 2020 Property Tax Commitment Packets are ready!

The 2020 legislation summary is posted.

Rule 2020, 2020 Tree Growth rates are still in the draft stage.

Find everything on the Property Tax Assessor Homepage

A few have reached out and asked if Maine Revenue Services will be waiving the continuing education requirement for 2020.

Unfortunately the 16 hour requirement is in law 36 M.R.S. § 311, so they do not have the authority to waive it. They are however developing online alternatives to educational gatherings.

More to come in the next few weeks!

LD 1713

An Act to Return Funds to Maine Property Tax Payers

Sponsored by Speaker Sara Gideon

It was a lot of hard work but it seems like its wrapping up! Good job everyone in helping to get those checks out!

Check out the Maine Chapter IAAO website for all materials relating to the Spring Solar meeting and any upcoming meetings as well!

State of Maine Chapter of the IAAO Executive Board

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Check out our website! **MECHAPTERIAAO.ORG**