

APRIL 2022

CMA

COVERING MAINE ASSESSING

NEWSLETTER
FOR THE MAINE
CHAPTER OF
IAAO



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LETTER FROM THE PRESIDENT

Greetings readers,

This year begins my tenure as the Maine Chapter of the IAAO President. I am thrilled and nervous that you have chosen me for this role. Our Chapter has been fortunate to have great past presidents that have set the bar high.

Together with an amazing Board of Directors my goal is to continue to accomplish great things for this Chapter. First and foremost is to continue to grow our organization and offer high quality training to our members and all members in our profession. Our recent March training was an example of a collaboration with the MAAO. Based on the feedback we received, the training session was a great success and something we hope to do again in the future. In addition to our goal of providing the highest quality training we are also working on revamping the Maine Chapter website. We will work on jazzing it up a bit, making it more user friendly and updating and adding information useful to all who visit the site. Keep an eye out and let us know if you have any suggestions.

I have been in this profession both as an appraiser and assessor in excess of thirty years as many of our members have. We are also fortunate to have members who have more recently started in the profession. We have the ability to draw from our more experienced members and receive new and fresh ideas from our newer members to move our organization into the future.

Thank you for allowing me to be a part of these exciting times. I cannot wait to see what this next year will bring!

Karen Scammon, CMA-4
President, Maine Chapter of the IAAO

Happy Situs Day!



We hope you all had a fantastic April 1 and enjoyed listening to Joel Mosers rendition of the following statute.

April 1 is probably the second most anticipated day for us Assessors. It marks the beginning of the real busy season and thats only second to commitment day.

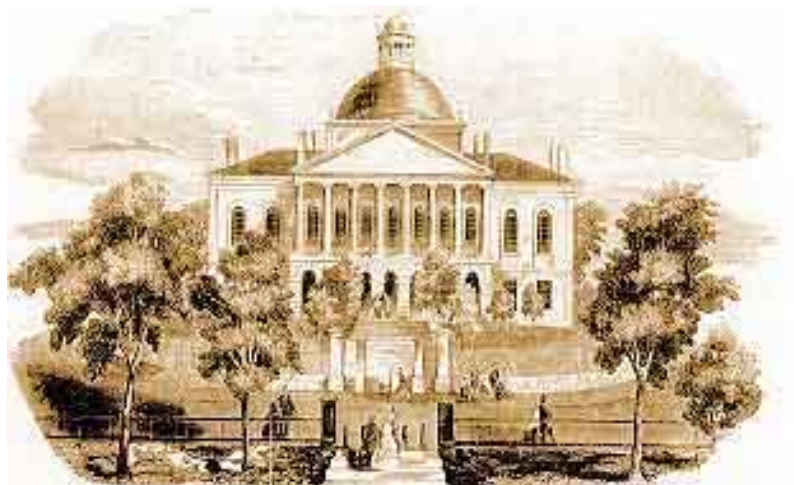
We hope you have an amazing summer and are able to get the tough stuff done but also enjoy a bbq or two!

Title 36 §502 - Property taxable; tax year

All real estate within the State, all personal property of residents of the State and all personal property within the State of persons not residents of the State is subject to taxation on the first day of each April as provided; and the status of all taxpayers and of such taxable property must be fixed as of that date. Upon receipt of a declaration of value under section 4641-D reflecting a change of ownership in real property, the assessor may change the records of the municipality to reflect the identity of the new owner, if notice of tax liabilities is sent both to the new owner and to the owner of record as of the April 1st when the liability accrued. The taxable year is from April 1st to April 1st. Notwithstanding this section, proration of taxes must be over the period specified in section 558.



State House in 1836 (The Original Bulfinch Design)
from a painting by Charles Codman (1800 - 1842)



The State House from an engraving in the November 19, 1853
issue of Gleason's Pictorial Drawing Room Companion.

MEMBER SPOTLIGHT

MICHELLE MCDONALD

- **Certification-** CMA, NH DRA Assessor Assistant
- **When did you become an Assessor? Why?** CMA in 2017, employed as assessor 2019. I worked at the Kittery Town Hall and wanted to better help residents asking assessing related questions.
- **What did you do before becoming an Assessor?** Development Staff Clerk, Kittery and before that a lot of post-college jobs/internships.
- **If you are currently working as an Assessor – where?** I work for Municipal Resources, Inc. In ME and NH client communities.
- **If you have worked in other municipalities previously – where?** With MRI I work with Maine clients Berwick, Kittery, and Ogunquit.
- **If you could choose anyone as a mentor, who would you choose?** Leslie Knope (Character from Parks and Rec).
- **What's one thing – work related or not – you learned in the past month?** Trees send slow-pulse electrical signals to each other through their roots and underground fungi network.
- **What is the best advice you have ever received as an Assessor?** Let the taxpayer talk.
- **What's some advice you'd like to pass on to other Assessors?** Watch your footing! I have been caught on camera falling during inspections and once someone called the Berwick CEO to see if the “assessor lady” was OK...
- **What's your favorite Assessing topic you like to discuss, why?** Deeds, plans, transfers of property, etc. Property descriptions, codes and laws are very interesting to me.

OFF THE WALL fun questions

- **What did you want to be growing up?** Soccer star.
- **What's something you can't live without?** My spouse and music.
- **What's the last book you read?** “Running With Sherman” by Christopher MacDougal.
- **Do you have any pets?** Nope.
- **Have a hobby?** Figure Skating and dancing.
- **Favorite vacation spot?** Scotland.
- **Favorite food and why?** Nachos- I was born this way? It's unexplainable...
- **What are you currently binge watching?** Anything from we can borrow from the library.
- **If you could trade places with anyone for a day, who would it be and why?** Rick Steves so I could travel the world.
- **If there's something you want us to know about you please tell!** I grew up in Somerset, PA and my county holds the annual Pennsylvania Maple Festival. My senior year of high school I was in the maple pageant and was 1st runner up to the 60th PA Maple Queen!



Winter Meeting Recap

Nick Cloutier, Education Committee Chair

The ME Chapter IAAO and MAAO co-sponsored the recent spring training event “Valuing Large Scale Solar.” Now that the March 3rd event has come and gone, I’m pleased to report it was a very successful meeting, with an impressive 126 attendees participating online. We all gained some valuable insight to better prepare us to value solar farms and build shared-consensus among Maine Assessors moving forward. We were also incredibly fortunate that presenters provided some very practical tools we can all utilize moving forward, including a ready-to-use model 706A, specifically geared toward large-scale solar. Several informative handouts were circulated to all attendees. We’ll be sure to post them all on the ME Chapter’s website as well, so you could grab them from there if you weren’t able to attend.

Although there is no “one-size-fits-all” solution to valuing complex and unique properties, we’re always much better off as a profession when the most experienced colleagues among our ranks are graciously willing to share their knowledge and best practices. A huge thank you shout out to Bill Van Tuinen, Bill Healey, Joe St. Peter, Joel Moser and Blue Wave Solar’s Ryan Walker. The presenters all did an excellent job!

For nearly two years now, we’ve largely had to forgo in-person events. The special comradery and fellowship with our fellow assessors has been sorely missed. However, we’ve been able to learn new ways to use technology to fill in the gaps and keep us connected nonetheless.



All things considered, we were able to coordinate a fantastic meeting thanks to the dedicated efforts from both the ME Chapter and MAAO, whose collaborative teamwork helped make this awesome training possible. A well-deserved virtual high-five to everyone involved!

Here’s looking forward to more to come and hopefully a long-overdue face-to-face experience again very soon! Event planning never ends, and the ME Chapter education committee will soon be gearing up for trainings scheduled for later this year. Be sure to return your event survey and let us know what you want for educational topics. We read all your responses and try hard to make sure our trainings meet your desired learning goals.

Until the next time... Take care and may the April 1st be with you.



TRAPPED IN THE STATE BOARD OF PROPERTY TAX REVIEW

OP-ED

BY VALERIE MOON

What happens when the system is not working for the best interest of your residents? You do everything you can to find a solution. This is the situation I found myself in this year as the pandemic was waning. There are several assessors in Maine who have been handling abatement requests from big box stores. Several of us have been trapped in the State Board of Property Tax Review Board with no way to get these cases heard.

As the third year of the endemic began I decided that something needed to happen to change the system to work in the best interest of the taxpayer, municipality. Maine Revenue Services and all other parties involved. I started with organizing a Zoom luncheon with my colleagues who also had cases pending at the State Board with Wal-Mart to discuss the status of all of our cases. We all agreed to contact legislators to see if they could find out why the State Board of Property Tax Review had not met in almost two years.

It is very disheartening to say that I received only one response to my fourteen emails to legislators at the State House. That one response did not come from any of the legislators in my part of the state. I received an immediate response from Representative Maureen Terry of Gorham. As the co-chair of the Taxation Committee she immediately was able to check into the issues behind the two-year delay in hearing case at the State Board of Property Tax Review.

Covid-19 played a role in the delays but there are systemic issues at the Department of Finance and Administrative Services. The State Board of Property Tax Review is a volunteer board with no assigned full-time staff from DFAS or from the Attorney General's Office. This is a failure of government to serve itself, taxpayers, and municipalities. There are thirty-four (34) cases pending at the State Board of property Tax Review.

The oldest being Wal-Mart v Thomaston, 2018-2019. I counted twenty-one (21) dismissals during the time that the board chose not to meet. That to me signaled that those municipalities did not want the liability of the interest if they were to wait and take the chance of losing after a four or five-year battle.

I wanted to be part of the solution so I wrote a bill based on the law that created the branch of the District Court that handles family matters. This bill would create a Tax Court with magistrates to hear tax abatement appeals that now qualify to be heard at the State Board of Property Tax Review.

Two judges could clear thirty-four cases quite quickly and could assist the criminal and civil divisions of the District Court when they are not hearing tax cases. Municipalities and Maine Revenue Services should not be forced to settle in mediation because of tens or hundreds of thousands of dollars in interest to pay if they do not settle. As assessors we are required to answer FOAA requests within a specified time frame and abatements have a sixty (60) day window for a decision. There should be a deadline for the appeals to the State Board or the Court as well.

I wrote the bill and forwarded it to Kate Dufour at Maine Municipal Association for consideration by the Legislative Policy Committee and to Maureen Terry and asked her to sponsor the bill for the next session. Amazingly, within thirty days I heard that DFAS was preparing to schedule hearings again. As assessors we need to remember that we are residents and taxpayers as well. When our government is not working for our taxpayers and our communities it is important for us to do everything we can to advocate for changes to the system.

MAINE NEWS

NEW - Property Tax Deferral Program

Did any or many in your town take part?
Did you have any troubles with the application?
Let us know!

Frankfort abates gas company tax bill, seeks to dismiss suit

The gas company argues that because the pipeline is owned by a public instrumentality of the state it is exempt from property taxation.

Bangor would have to refund mall owners \$700K if state tax appeals succeed

Island Falls revaluation fails to garner support from townspeople

Job Opening!

The Town of Windham is looking for a Full-Time Appraiser - apply online or email your resume to apply@windhammaine.us

**Are you preparing to certify
below 100%
Let us know!**

Please also pass along any news to share - we love celebrating and supporting our Assessing family!

WORLD NEWS

Mississippi - Warren County Supervisors discuss body cameras, bulletproof vests for tax assessor employees

New York - Sticker shock from property tax assessments in Rochester area

Virginia - Commissioner responds to criticism over increased tax assessments

Texas - McLennan County homeowners told to expect average tax appraisal increase of 30 percent

Florida - A Miami houseboat adapts to climate change. The owners might need to adapt, too — to taxes - With sea levels rising, so do questions of what constitutes housing and how to tax it.





UPCOMING TRAININGS

Maine Property Tax Institute (online) May 17-18.

IAAO Workshop 158 – Highest and Best Use.

MeIAAO (online) - TBD

Committing with a Certified Ratio below 100%

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