



# CMA

Covering Maine Assessing



Summer Edition

2023 Issue #2



Association of  
Maine Assessors  
1931

Assessors at the capitol 1931

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Background: Capitol Park, Augusta Maine

Below: Assessors at the Capitol, 2023

Top from left: Amber Poulin, Lauren Asseslin, Karen Scammon, Daryl McKenney, Brent Martin. Bottom from left: Barbara Brewer, Clint Swett, Joe St Peter, Bill Brunelle



# Presidents Remarks

Maine IAAO Chapter President Karen Scammon



Karen Scammon

Greetings everyone,

I love to read. I love libraries. I go to the library frequently and browse through the books. I know, old school, but I find libraries very calming and comforting. Lately I have been reading biographies of inventors. I would love to have the mind of an inventor. There is a common thread among inventors, they have extremely curious minds, the ability to think outside the box and the drive to never quit until their idea has come to fruition. These are impressive personality traits to have.

Lately when trying to solve an issue or do a task that I have done a hundred times before I consciously make the effort to rethink how I am doing things. Is there a better way? a more efficient way? even a way to make it more fun? Think outside the box as they say. We as assessors follow a rigid year round schedule. If you are like me, you have a monthly schedule of what needs to be accomplished so crucial deadlines are met. We are in a profession where deadlines are everything and they do not fluctuate much year to year. But maybe there is a better way to meet those deadlines by rethinking how we do things. We should all be thinking about that periodically so we can all meet our goals the best (and less stressful) way possible.

I also believe we should share our ideas because if it works for you it may work for others as well. Submit them to the newsletter and they can be shared with everyone. I have said it many times before that we as assessors should rely on others in our profession for support, advice, and camaraderie to help us be the best we can be. I challenge you all to think outside the box and I look forward to hearing about all your amazing new ideas.

Enjoy your summer.

Best,

Karen

## Retirements

Since we have a bevy of retirements to announce, we have dedicated an entire section to our revered colleagues:

- After 28 years at Maine Revenue Services **Bill Brunelle** has retired. During his 8 years in the Property Tax Division, we assessors counted on Bill's friendly assistance on just about everything. Although we will miss his timely and well-written edits to bulletins and rules, we look forward to his well-written newsletter articles in *this* and future ME Chapter newsletter editions. Enjoy your summer off Bill, I have a feeling we will be seeing more of you soon!
- **Lisa Morin** is retiring as Director of Assessing for the City of Augusta after 37 years. Her last day is July 31<sup>st</sup> If you see Lisa before then, congratulate her on her long and excellent career.
- **Peter Lacy** has retired from the Director Position at the MRS Property Tax Division. He has taken a new position at Jensen Baird in Portland. Happy retirement *and* congratulations Peter!
- Over in Sanford, **George Greene** is stepping down; we wish George a joyful and well-deserved retirement! The always affable George will be missed by our assessing circle.
- Our good friend and longtime Maine Chapter Secretary, **Julie Romano Ethridge** is retiring. Her last day in York is July 28<sup>th</sup> It feels like the end of an era. We wish her all the best as she starts the next chapter.
- And finally, let's all celebrate the storied career of **Dave Martucci**. The Assessors' Agent for 20 years in Thomaston, Dave espoused all the best qualities of an assessor. He stood on principle and didn't flinch! Marion Robinson, retired Rockland Assessor and Chair of the Knox County BAR delivers this ode in his honor:



Dave Martucci, Thomaston Assessors' Agent (Retired)

*"And here's to David Martucci  
retired after 20 years as the Thomaston Assessors' Agent  
having survived all the usual rigors of the job  
as well as 7 years of appeals to the State Board of Property Tax Review  
from Wal-Mart with their dark store theory,  
and winning all of them for the people of Thomaston and  
setting a precedent for the State of Maine!  
No longer will he hear "My property value is right, but my taxes are too high." He will miss it,  
and we will miss him.  
Long may his flags wave and may he have a joyful and peaceful retirement."*

By Marion Robinson

## THE LEGISLATIVE PROCESS

Bill Brunelle



I'm sure we all remember learning about the three branches of government in school – Executive, Legislative, and Judicial – and we know that the Legislative branch is the one that makes the laws. But how do they do it? The process can be a bit confusing. Newly elected members of Maine's Legislature are given a handbook. The rest of us could probably use a State House owner's manual. This article will provide an overview of the Legislature and summarize how a bill (or, rather, the idea for a bill) becomes law here in Maine.

The Maine Legislature consists of 186 elected legislators, 151 in the House of Representatives and 35 in the Senate. Elections for all 186 seats are held in November of every even-numbered year. The current officeholders are members of the 131<sup>st</sup> Legislature and they will conduct their business over the course of 2023 and 2024.

The work of each Legislature is split into two main sessions. The First Regular Session is scheduled to last from early December after the election through mid-June of the odd-numbered year. The Second Regular Session is scheduled for early January through mid-April of the following, even-numbered year. Sessions may be extended or shortened; sometimes a regular session will end and a special session will be called. The latter occurred this year. I'll cover that later.

Soon after the election, legislators present their ideas for new laws. Ideas can come from constituents, lobbyists, the governor, or the legislators themselves. Ideas are sent to the Revisor's Office, where legal language is drafted and the bills are posted to the Legislature's website (see the link at the end of this article). Each bill is given a Legislative Document (LD) number, which becomes the primary reference number for that bill. Sometimes bills continue to be referenced by the LD number even after they are enacted, such as LD 1 or the more recent LD 290.

Each bill is assigned to one of the 24 legislative committees for review. The Taxation Committee, logically, deals with bills relating to taxes. Committees schedule a public hearing and a work session for each bill assigned to them. At the public hearing, the committee hears testimony from any member of the public who wants to comment on that particular bill. The work session, which is held sometime after the public hearing, is when the committee discusses the bill and votes either for (ought to pass) or against (ought not to pass) the bill. The committee can also make amendments to the bill before voting (ought to pass as amended). This vote is merely a recommendation to the Legislature, however, and is not the final action.

All bills then go to the full Legislature, with the committee vote attached. The Legislature considers the recommendation of the committee, discusses the proposal, and votes either for or against the bill.

If both the House and the Senate vote against the bill, the LD is finished or, to use the legislative term, it dies. If the House and Senate vote in favor of a bill, it then goes to the governor, who has the option to sign it or veto it. If the governor signs the bill, it becomes law 90 days after the Legislature adjourns. If the governor vetoes the bill, it goes back to the Legislature, where it is voted on again. The House and Senate must then each pass the bill with a 2/3 majority to become law over a governor's veto. If a 2/3 majority isn't reached in either chamber, the bill dies.

Vetoes aside, bills normally pass the Legislature with simple majority votes. Sometimes, however, a bill will be designated as emergency legislation. Emergency bills must pass the House and the Senate with a 2/3 majority rather than a simple majority, but the bill, if it does pass and is signed by the governor, bypasses the 90-day after adjournment wait and becomes law immediately after the governor signs it.

Which brings me to an interesting example of the legislative process. Traditionally, the State's biennial budget bill, which includes authorization for all administration spending, is discussed and voted on toward the end of the First Session. If the budget is voted on after April 1, it must be passed as emergency legislation so that it goes into effect by July 1, the start of the State fiscal year. Therefore, the budget bill usually requires a 2/3 vote in the House and the Senate.

This year, the budget was split into two parts. Part one contained basic spending measures and was designed to allow the State to go on paying its bills after July 1. Part two of the budget will contain items that, while important, are not necessary for the simple day-to-day operations of state government. Part one was passed by simple majority in late March, followed immediately by adjournment, allowing the 90-day effective date clock to start. This budget procedure doesn't happen very often, but it is one way to avoid the threat of a government shutdown over budget negotiations.



The Legislature, after adjourning the First regular Session, began the First Special Session, which will most likely last until the end of June.

Once the Legislature has adjourned, and no special sessions are planned, the legislators go home until January, when they start the process over again. The 131<sup>st</sup> Legislature will finish their business at the end of 2024, when Maine voters will elect all 186 members of the 132<sup>nd</sup> Legislature.

And there you have a broad overview of the legislative process. If you'd like a more in-depth explanation, the Maine Legislators' Handbook is available online at: <https://legislature.maine.gov/doc/9334>. You can also visit the Legislature website at: <https://legislature.maine.gov/> to find information on bills being considered.

**2023 WINTER MEETING RECAP**

Nick Cloutier, Education Committee Chair

The ME Chapter IAAO held its winter meeting back in March at the Augusta Civic Center. We were incredibly pleased with such a terrific turnout and to have received numerous positive remarks, both in person and via completed surveys, letting us know that people felt it provided an engaging and worthwhile experience. Many thanks to all who helped make the event possible, including ME Chapter Executive Board members, Education Committee members, and especially, our amazing educational session speakers who delivered superb presentations. A very well-deserved Kudos and thank you shout-out to Sally Daggett, Peter Lacy, Nichole Stenberg, Julie Cromwell, Nick Desjardins, and Joe St. Peter!

Rather than dedicate the rest of my recap to a mere play-by-play overview of the meeting, I'm going to try and share something a bit different this time. As attendees may remember, we passed out surveys, asking for your feedback... what you liked, suggestions for improvements, desired future topics, etc. It was so great to see that well over half of you submitted these! The Education Committee truly values your responses and takes this informed feedback into consideration when planning for future events. In honor of this, and to provide a transparent lens into what your peers shared, I thought it'd be interesting to relay some of the highlights and take-aways from the completed surveys we received. Don't worry, I won't share any names or identifying info 😊.

**1A) Overall, how would you rate the following for today's event?**

	?		Poor		Average		Good		Excellent	
	#	%	#	%	#	%	#	%	#	%
Venue: Augusta Civic Center	1	2%	0	0%	2	4%	18	33%	33	61%
Food: Meal, Snacks, Beverages	1	2%	0	0%	2	4%	20	37%	31	57%
Education Sessions	1	2%	0	0%	1	2%	10	19%	42	78%
Updates & Announcements	2	4%	1	2%	2	4%	10	19%	39	72%



Barbara Brewer and Clint Swett



Dave Ledew and Darryl McKenney

**1B) Comments About Your Ratings**

**Summary of most recurring responses include:**

Enjoyed the entire day & presentations were very informative and engaging.

I left this training with a lot of useful information.

ME Chapter IAAO consistently puts on a well-organized, professional learning experience. Really value the opportunity to network with fellow assessing peers.

**Specific Highlight:**

“Loved opening up ‘announcements’ to the attendees after lunch, great idea!”

**Suggestions:**

Semi-structured networking activities would be beneficial name-tags would be helpful.



Amy Dunn and Jim Murphy Jr.

# 2023 WINTER MEETING RECAP



Assessors enjoying the day!



Tammy Brown and Travis Roy

2) Venue and Food: Do you have any suggestions for different meeting venues and/or food for future events?

## VENUE

### **Augusta Civic Center:**

Comments regarding the Venue were largely very positive. Most notably, several people liked that it was “centrally located” and easy to get to. Some responded that they liked the larger room and had positive/helpful interactions with the staff there.

### **Suggestions:**

A room/area with more windows.

Less chairs per table, not so scrunched together (or maybe round tables).

### **Alternatives to Consider:**

Specific Venues: SMCC (S. Portland / Brunswick), Samoset Resort (Rockport), Lost Valley (Auburn), Green Ladle (Lewiston), Senator Inn & Spa (Augusta).

Other Locales: Bangor, Portland, Boothbay Harbor, Wiscasset, different town/city halls.

## FOOD

Comments regarding the food were largely positive. Several people thought there was good variety and tasty food.

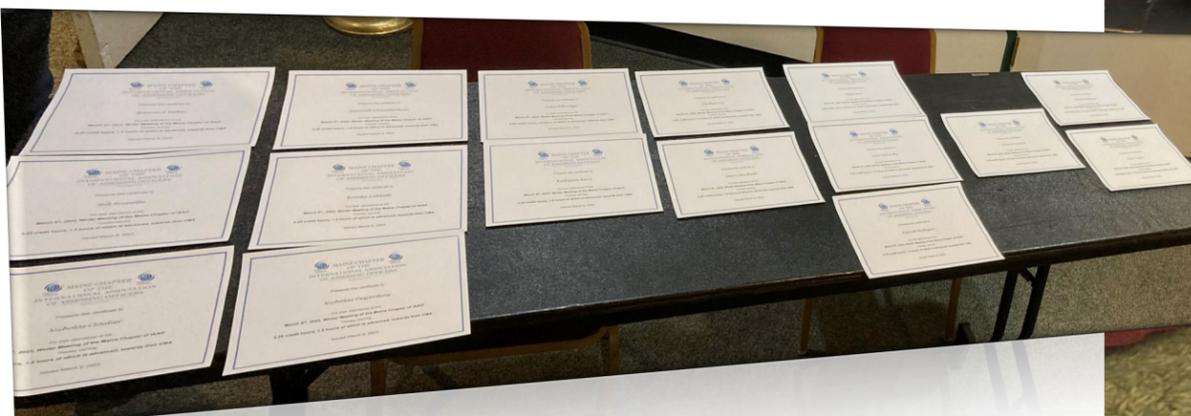
### **Suggestions:**

Pizza; more vegetarian options; missed morning muffin, etc. at morning break.

*Most Requested:* Provide Soda/Diet Soda.



Fuyu Xu



# 2023 WINTER MEETING RECAP

## 3A) Do you have any comments on the Education Sessions? What did you enjoy most about today's session?

### Variety & Flow:

Wide Variety/Diversity of topics was appreciated

Good flow with shorter classes between larger presentations

Liked the variability and limited presentation times for each segment, just touching on each topic instead of spending all day on one thing.

### Presentations:

Many people noted that ALL the topic and speakers were great, they felt the presenters kept things interesting, and that the topics felt timely/relevant.

Each individual educational segment got anywhere from 3 to 7 unique survey shout outs for being people's favorite session(s).

### Specific Highlight:

A number of people noted they appreciated how presenters encouraged attendees to participate in some interactive elements, like Q & A's and example scenarios.



Nicole Stenberg presents "Land Use Penalties"

## 3B) What Topics would you like to see covered in the future?

### Summary of recurring responses included:

Special training geared towards newer people in the field; Tips for new Assessors; Basics and foundational topics like: *Building Style Types; Depreciation/Condition; Field Inspections; Organizational/Work-flow tips; Abatements*

More Specific/Advanced topics like:

*Commercial & Industrial Assessments; Cost Tables; Specific Housing types (mobile, affordable, short-term rentals, condos); Discovering Personal Property; Solar; CAMA-specific; MVR*

### Most reoccurring responses included (ex. >3):

TIFs / CEAs

Revals & Statistical Updates

Mapping: GIS, Tax maps/Splits/Sketches

### Specific Highlight:

Suggestion for more detailed Legislative Updates, Including, but not limited to - LD 290 (and any forthcoming replacement/changes). An idea to invite State Legislative Sponsors of different "LDs" to attend our events for an "Assessors perspective" collaborative agenda item.



Assessors listening to Julie Cromwell

## 4) Are you willing to be a Presenter, or do you recommend anyone?

The most re-occurring response (excluding blanks) was various versions of saying "No" or the more eloquent "No Thank you". That said, close behind in second place was "Not at this time" .... (So, you're saying there's a chance in the future 😊 Glad to hear it!)

Nick Cloutier

Photos by Amber Poulin



Nick Cloutier, Host and ME Chapter IAAO Education Chair



Just Ask the Assessor




**Thanks for Giving Food Drive**

As the November Election gets closer, we hope you will consider supporting the “Thanks for Giving” food drive. For assessors not familiar with this annual event, the objective is to encourage folks to “Get Their Can to the Polls” on Election Day in support of their local food pantry. Assessors each year take part in this small initiative that can have a big impact in their community!

Information on how to coordinate the drive with your municipality can be found on [www.thanksforgivingmaine.com](http://www.thanksforgivingmaine.com) or simply use the QR code:



### Just Ask the Assessor

Dear Assessor,

“In a household where there are two eligible veterans, can the assessor grant two veteran’s exemptions? If one of the veterans dies, is the household eligible for a veteran’s exemption AND a widow’s exemption?”

Anonymous

Dear Anonymous,

Very good question!

I’m going to answer your question in 2-parts.

**Part 1:**

As 36 MRSA §653 states, property owned by a qualifying veteran is exempt from property tax for up to \$6,000 of just value in the municipality where the veteran maintains their permanent residence. Please note, the exemption must be adjusted by the municipalities certified ratio. The statute does not specify that only one exemption can be applied to a single residence. As such, I would apply two veteran exemptions to the residence if they qualify in your municipality. A summary of what qualifies a veteran for the exemption in a particular municipality is the following:

Permanent resident

Meets one of the following service criteria:

- Served during any federal recognized war period (see 36 MRSA §653(1)(C))
- Awarded the Armed Forces Expeditionary Medal; or
- Totally disabled, as cited in 36 MRSA §653(C)(2), “...by injury or disease incurred or aggravated during active military service in the line of duty and are receiving any form of pension or compensation from the United States Government for total, service-connected disability.”

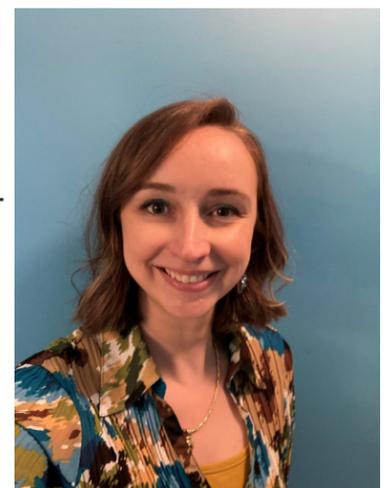
Meets one of the following age/disability criteria:

- Is at least 62 years old by April 1 of the year for which the exemption is requested
- Receives a pension or compensation from the federal government for total disability, either service- or non-service-connected, as a veteran; or
- Receives a pension or compensation from the federal government for total disability because of injury or disease incurred or aggravated during active military service in the line of duty or because of unemployability; and
- Files a timely application with the assessor.

**Part 2:**

According to 36 MRSA §653 (D), the Veteran Exemption applies “to the property of an unremarried widow or widower or minor child or parent of a deceased veteran, including property held in a revocable living trust for the benefit of that unremarried widow or widower or minor child or parent of a deceased veteran.”

However, pursuant to 36 MRSA §653 (J), “No person may be entitled to property tax exemption under more than one paragraph of this subsection.” So, in the case of two Veteran Exemptions on a single property, once one of the veterans passes away, the surviving spouse would NOT qualify for the Surviving Spouse Veteran Exemption, but would keep their single Veteran Exemption.



Amber Poulin

I hope this proves useful to you.

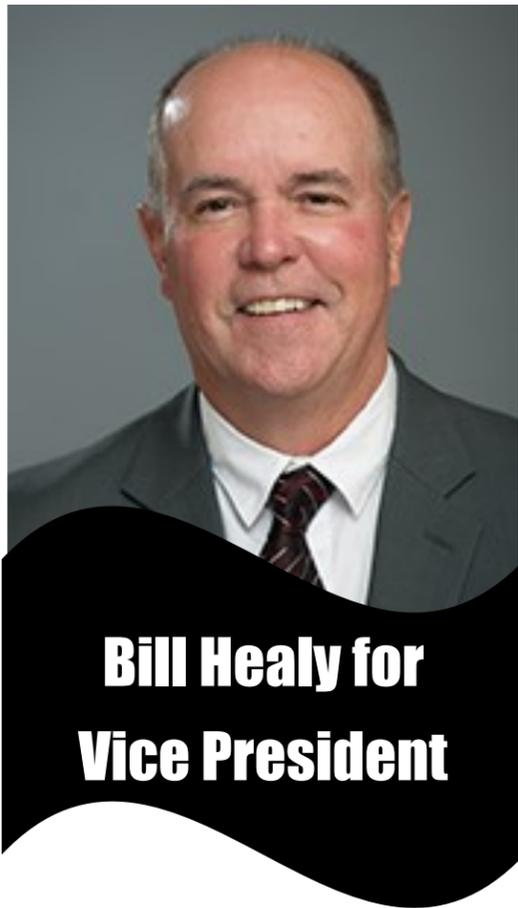
Respectfully,

Amber Poulin, Stockton Springs Tax Assessor

Do you have an assessing question you would like us to consider for the next issue? E-mail the editor at [jstpeter@auburnmaine.gov](mailto:jstpeter@auburnmaine.gov).

Are you a new CMA seeking a mentor to guide you? **JATA mentors are waiting for your call.**

Check out the updated brochure at [www.mechapteriaao.org](http://www.mechapteriaao.org)



## Bill Healy—Candidate for IAAO Vice President

I am pleased to announce that I have submitted the paperwork to run for IAAO Vice President this fall. I am awaiting approval of my candidacy from the IAAO Nominating Committee, but believe I meet all of the qualifications to run for the position.

I have been in the assessing profession for over 26 years, and a member of IAAO for 25 years. I have served as Appraiser in the Town of Old Orchard Beach, Assessor in the Towns of Cumberland, Yarmouth, and Scarborough, and currently serve as Chief Assessor for the City of Lewiston. I have served on numerous IAAO Committees, and was Chair for two years on the Membership Services Committee. I was on the IAAO Executive Board from January 2020 thru December 2022, and currently serve as a member of the IAAO Governance Committee.

If elected, my primary goal is to help small jurisdictions with limited staff and revenue, get the assistance and training they need. I believe I have the qualifications and experience to serve as IAAO Vice President. Working in a small jurisdiction, I believe I can bring a unique perspective to the position.

I will provide an update on my candidacy as soon as I hear from the Nominating Committee which should be sometime in late July or early August.

Bill Healy



*Bill Healy is proudly endorsed by the Maine Chapter of the IAAO, Executive Board!*

### Announcements:

#### Assessing Positions Filled

- **Ben Thompson** has resigned as Director of Cumberland County Regional Assessing. He took the Sanford position left vacant when George Greene retired.
- **Rob Sutherland** is now serving as the Interim Director of Cumberland County Regional Assessing.
- Rockland has hired **Molli Bennett** as Assistant Assessor. Molli was previously administrative assistant for assessing and finance in Rockport.
- The new assessor in South Portland is **Brent Martin!**
- Congratulations to **Elisa Marr**, formerly Windham's Assessor, now Assessor for Portland!
- **Donald Ferrara** moved from Lewiston to become the Eliot Assessor.
- The interim director at the Property Tax Division is **Meg Hodgkins**. We look forward to meeting you Meg.
- **Lindsey H Junkins** is the new Assessors' Agent for the Town of Thomaston.

The Chapter Executive Board offers its heartfelt congratulations to everyone who accepted a new position!

#### Educational Offerings:

PTS—The 76th Annual **Property Tax School** will be held once again in Belfast Maine. This year's event features a well rounded curricula. For details, click this Maine Revenue Services link: [PTS 2023 Brochure Fillable.pdf \(maine.gov\)](https://www.maine.gov/revenue/pts/2023/brochure-fillable.pdf)

Sebasco—The Maine Association of Assessing Officers, **2023 Fall Conference** at Sebasco Harbor Resort is September 27-29, 2023. Click the link for an attendee packet and registration instructions: [FULL Attendee Packet with inserts 2023.03.pdf \(mcusercontent.com\)](https://www.mcaoo.org/Full_Attendee_Packet_with_inserts_2023.03.pdf)

#### New CMAs

Congratulations to Maine's newest Certified Maine Assessors. All passed their exams on May 2, 2023.

- **Ashley Faucher**, Lewiston, Senior Appraiser
- **Amanda Anderson**, South Portland, Appraiser
- **Greg Clifford**, John E O'Donnell and Associates
- **Cheryl Gormley**, Towns of Island Falls and Crystal
- **Amy Wiers**, Lisbon

**Births!** Its not often we have the privilege to announce a new baby.

The Maine Chapter of the IAAO is delighted to announce that **Caitlin Thompson** had a baby girl on June 14<sup>th</sup>.

Big sister Lorel Eve Thompson has a new baby sister. **Ivy Rae Thompson** arrived Wednesday, June 14. Caitlin, Paul and the two little Thompson's are happy, healthy, and well.



Ivy Rae Thompson

#### Open Assessing Positions

- The **Town of Windham** is seeking a Tax Assessor to join their team. Click on the link for further information. [Assessor Brochure.pub \(windhammaine.us\)](https://www.windhammaine.us/assessor-brochure.pdf)
- **Cumberland County** seeks to fill its open Director of Regional Assessing post.
- **Cumberland County** is also hiring an Appraiser I.
- **Municipal Resources Inc** with contracts in Cumberland & York counties is seeking a Municipal Assessor
- **Winslow** is hiring a Tax Collector/Clerical Assistant for Assessing and Codes Departments <https://cms5.revize.com/revize/townofwinslowme/TaxCollector.Codes.Assessing-2023.05.pdf>
- **Farmington** is seeking a Town Assessor [Assessor\\_ad\\_20230410\\_041023.pdf \(farmington-maine.org\)](https://www.farmington-maine.org/assessor-ad-20230410_041023.pdf)
- **Auburn** expects to post an Appraiser Position the coming weeks.
- The Town of **Bath** is looking for seasonal help. Contact the Assessor, Brenda Cummings for more details.
- The **Lewiston** Assessing Department is looking for a new Deputy Assessor.

#### Revaluations

- According to Assessor **Clint Swett**, **Cape Elizabeth** is "finally" going to implement a revaluation. *Clint writes: "In early 2019, I mailed over 4,400 letters to the residents of Cape Elizabeth detailing the upcoming revaluation. No sooner were the letters stamped, delivered and opened when the Covid-19 Pandemic hit; the revaluation can was kicked down the road until the fall of '22 when we finally started our field-work. I'm proud to say that we will finish and deliver new values for the 2023/2024 tax season (situs date 4/1/23). Current sales ratio is swirling around 40-45% of market value." Good luck Clint!*
- The city of **Rockland** accepted a bid from Vision Government Systems to do a full revaluation in 2025.
- The town of **Rockport** accepted a bid from KRT Appraisal to do a full revaluation in 2025.
- KRT appraisal is currently working a revaluation for **Camden** to be completed in 2024.
- The revaluation in **Winslow** will be completed by August 11<sup>th</sup>, KRT Appraisal has been working on it for 2 years.
- Other municipalities seeking Revaluation RFPs are **Woolwich**, **Cushing**, and **Raymond**.

**Other news to use:** Here is an article about The City of Bath's recent agreement with BIW - <https://www.cityofbathmaine.gov/news/post/2744/>

Here is a cool report on the Realtors site about current market data. <https://www.mainerealtors.com/wp-content/uploads/2023/06/MaineHousingReport-May23.pdf>

**ME Chapter  
IAAO  
Newsletter**

# Flashback!

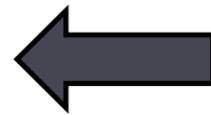
Jump in for a deep dive into our newsletter archives...

From our Fall 2014 Newsletter. Apparently a good time was had at property tax school. Looking forward to the memories which the 2023 PTS will bring!

Property Tax School, held in Belfast, was exceptional again. Jeff Kendall's been raising the bar and meeting the challenge each year, making this educational experience an event unto itself featuring great course offerings coupled with excellent socializing/networking opportunities.

The Maine Chapter IAAO sponsored a course this year, The Assessors Practice, taught by Judy Mathiau (CMA, Winslow) and Kerry Leichtman, (CMA Rockport), which was very well received.

The lobster bake entertainment was once again provided by Cheap n' Easy, (Dave Sawyer, CMA Windham, and Peter Arne-mann, CMA Standish). Great fun, great tunes!



Our Fall 2012 Newsletter featured a clip about the Executive Board meeting in West Paris. We are still a traveling board today!



**STATE OF MAINE CHAPTER OF THE  
INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS**

**EXECUTIVE BOARD**

Cathy Donovan, President; Wade Rainey, Vice Pres.; Martine Painchaud, Past President;  
Julie Schramm, Secretary; Matthew Sturgis, Treasurer  
Directors – Mark Caldwell, Judy Mathiau, Helen Taylor, Frank Yattaw

**NEWSLETTER**

October 2011

**PRESIDENT'S MESSAGE**

We all say the same thing when the term as President comes to an end. It does fly by very fast. It has been fun doing this job. The Executive Board meetings were held at the Brunswick Town Hall and my Town Manager always made comments about the laughter coming from the conference room by his office. We had great discussions. Everyone should consider at one time serving on the Executive Board of the Maine Chapter of the IAAO. Seriously, it is a great way to share your ideas and be informed and get involved in the organization.

I would like to thank everyone on the Executive Board for making my job easier. They are truly a great group of people who work hard and share their time for the organization.

Please keep in mind that the Michael Austin Memorial Scholarship is available to help with your CMA recertification and includes courses offered by IAAO, Property Tax School or other courses related to assessing, including online courses. The scholarship only covers the cost of the course. The deadline is in February, so mark your calendar. As budgets get tighter, you might want to consider this scholarship.

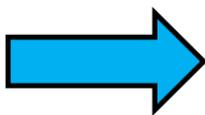
The fall meeting is scheduled for November 18, 2011 and I have to see you all there.

Bundle up as you head out into the field. There is nothing worse than your fingers being so cold from measuring that you can't drive your car!

Take Care,

Cathy Donovan, President  
Maine Chapter, IAAO

Back in 2011, Cathy Donovan, then Brunswick Assessor was President of the Maine Chapter. In this 2011 edition she was talking about Chapter Involvement, the Michael Austin Scholarship, and upcoming meetings.



**Interested in more? You can find complete Chapter newsletters on our website archive:**

[Newsletters | Maine Chapter of the IAAO \(mechapteriaao.org\)](http://mechapteriaao.org)

## Rolling with the changes

Joseph St Peter—Newsletter Editor

The past few years have brought us some uncomfortable realities. To name a few, we had a global pandemic (remember that), political turmoil and now the specter of AI overlords taking over. I can assure you that ChatGPT nor Skynet were not used to write this article (the grammar would be better). In the Assessing World we have seen wild market increases, labor shortages, surprise stabilization legislation enacted, and now apparently that same legislation repealed. How do we keep going?

It is easy to believe we are living in unprecedented times. Certainly many of the challenges are unique. But is it as bad as it often feels? I wonder how our current times stack up against other decades in our history?

Take the 1930s for instance; a decade marked by the Great Depression, the worst economic crisis in modern history. The causes of the Great Depression included slowing consumer demand, mounting consumer debt, decreased industrial production and the rapid and reckless expansion of the U.S. stock market. The Dust Bowl also occurred in the '30s and that must have seemed apocalyptic to those that lived through it. There was a scale of human displacement not experienced in our Country until that point.

On the real estate front, let's not forget the National Mortgage Crisis in the 30's. There were high-default rates and soaring loan-to-value ratios in the residential housing market. Rapid expansion in the residential non-farm housing market through the 1920s created a housing bubble inflated in part by the *creative* fiscal policies of commercial banks, mutual savings banks, and Building & Loans (thrifts). Yup' the "Dirty Thirties" were no picnic.

So what was the experience of the Assessors in that era? On the cover of this newsletter (page 1) is a complete picture of our predecessors from 1931. All of them must have certainly been impacted on both a personal and professional level. As Assessors, they saw market value crater. By some accounts, housing values dropped by approximately 35 percent in the 30s. A house, worth \$6,000 before the Depression, was worth approximately \$3,900 in 1932. By the early 1930s, many people owed more money through their existing mortgages than the reduced value of their home.



Assessors on the Maine State Capitol steps, 1931

Wildly fluctuating property values, market uncertainty, environmental calamity, can we relate? Yes, we can. In retrospect, today's "unprecedented" times seem familiar. It appears that history is constantly recycling old problems, just with new names and twists.

I am not trying to make light of the problems we faced in the last few years; they truly sucked! However, things always seem worse when we are living through them. How we handle those events, with all the anxiety and the grace alike forge our resilience and competence for the next big crisis.

We know that our forebears on the capitol steps came survived it and were all-the-better. Certainly, the assessors in the in 1931 picture remember the Spanish Flu pandemic in 1918, they survived the 30's with all its disasters. Many resulting financial reforms from the 30s and are still in place today. The knowledge they gained now inform us and continue to protect our society from *the next* market collapse. Just as they got better, so will we. That picture of the 30's era assessors inspired the chapter executive board to take our own capitol photos (page 1 and this page). We exist as a chapter to educate and support one another. Our perspective and shared experience not only make our generation better we are the bearers of knowledge and wisdom for the next generation!



ME Chapter Executive Board Meeting, Capitol Park

Brent, Darryl, Lauren, Amber, Bill



Capitol Park, Augusta



Karen Scammon, Clint Swett

### MAINE STATE CHAPTER OF THE IAAO EXECUTIVE BOARD January 1, 2023 – December 31, 2023

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# Assessor Amusements

Maine Chapter  
IAAO

M A P P I N G M O I T A R  
 U A T H O M E S T E A D O  
 N P I A W A L E S A C E S  
 I R S N R S S E R D D A S  
 C I T Y E O Q U Y N E D E  
 I L S R V R U L Q U I L S  
 P O D A O T E A P O F I S  
 A N E L C L A V E R I N A  
 L E E O A E T X E A L E T  
 E E D S B T A F D N A M E  
 S T A E L A X I B R U C N  
 A A T T E R Y T I U Q E A  
 E B E S E X E M P T I O N  
 L A E P P A A C O N D O C  
 E T P L A T R U S T E E Y

### Do you know ME?

Can you correctly identify this Maine place from the clues and landmark *without* Google?

Clues:

- I am a County Seat.
- I am situated along a major river.
- I am one half of a "Twin-City".
- I am home to the World Headquarters of Tambrands.
- Hosted a Lobster Festival in 2023.

Landmark Photo:



I am:

- A. Lewiston
- B. Auburn
- C. Bangor
- D. Presque Isle
- E. Scarborough
- F. Rockland

### Can you find all of these words?

- |          |              |            |
|----------|--------------|------------|
| ABATE    | EQUITY       | REVAL      |
| ADDRESS  | EXEMPTION    | REVOCABLE  |
| APPEAL   | HOMESTEAD    | SOLAR      |
| APRILONE | LEASE        | TAXRATE    |
| ASSESSOR | MAINEREVENUE | TAXYEAR    |
| CASELAW  | MAPPING      | TENANCY    |
| CITY     | MUNICIPAL    | TIF        |
| CONDO    | NAME         | TRUSTEE    |
| DATE     | PLAT         | TURNAROUND |
| DEEDS    | QUALIFIED    | VALUE      |
| DEADLINE | RATIO        |            |
| DENY     | RETT         |            |

Word find by Judy Mathiau



### Match the architectural term with the proper image to form a word...



- |                      |                  |                 |                     |                |
|----------------------|------------------|-----------------|---------------------|----------------|
| Y - Baluster         | J - Chamfered    | L - Eave        | D - Pilaster        | C - Spindle    |
| A - Bargeboard       | Q - Column       | G - Ell         | H - Pinnacle        | T - Terracotta |
| B - Bay Window       | O - Cornice      | A - Entablature | R - Post-and-lintel | X - Wing       |
| N - Board-and-batten | V - Cupola       | P - Fanlight    | T - Purlin          |                |
| T - Bracket          | E - Dentil       | K - Gable       | P - Quoins          |                |
| I - Chair rail       | D - Dormer       | M - Lintel      | F - Rafter          |                |
|                      | S - Drip molding | W - Pier        | R - Sidelight       |                |

Like this page? Have a puzzle to suggest? Let us know

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