

CMA

Covering Maine Assessing



2023 Issue #3

Fall Edition

President's Remarks

Maine IAAO Chapter President Karen Scammon Greetings everyone,

Fall has arrived and it is proving to be the best season of this year. The weather has been absolutely beautiful. But, with the arrival of fall, my tenure as President of the Maine Chapter of the IAAO ends in a short two months. This will be my last message for the newsletter as President of the Maine Chapter. It is hard to believe two years have flown by this quickly. To say it was an honor to serve as President of this Chapter is an understatement. The Board of Directors that I have had the privilege to serve with are incredible. They are an extremely dedicated group of your colleagues who have put a lot of time and effort into providing valuable educational trainings over the past two years. Each monthly Board meeting is filled with fresh ideas, thoughtful discussions, and the passion to provide all of us in this profession with the knowledge and training to be the best we can be. During these past two years we have collaborated with the MAAO and CMAAO to provide training and by continuing to work together with these other amazing organizations it can only be more beneficial for all of us. It is my hope that we will all continue to work together to provide the best information and education available to enable us to flourish in this profession. I know I have mentioned this in previous newsletters, but it is worth saying again. No matter how many years you have been in this profession each day can bring new challenges and opportunities to learn new things and that is why I have been doing what I love doing for so long and never have I had a day I can say was boring. I'm sure many of you know exactly what I am talking about. So final words are to always seek to learn new things, always trust in your colleagues to be there for help and when you stop loving doing what you are doing it's time for a change. It's been an honor to serve as your president.

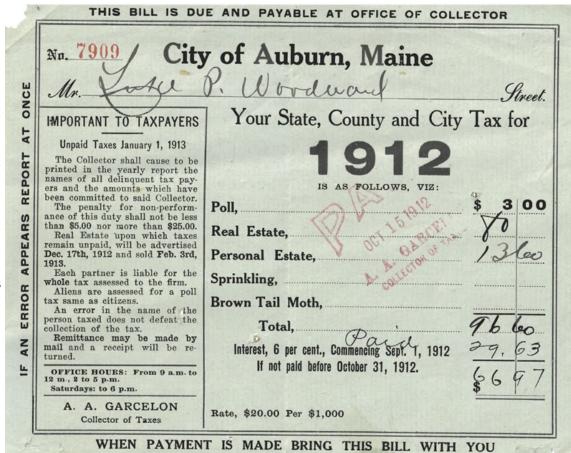


Best, Karen

Hello Maine Chapter Members,

Welcome to another edition of the Maine Chapter of the IAAO newsletter! Our excellent contributors have been busy scouring the corners of Maine for the latest content for your enjoyment. The first piece of information was found by Rick Mathiau, whilst he was visiting a yard sale:

This tax bill from 1912 is a wonderful find on its own, however eagle-eyed assessors picked up on the unusual tax line with a levy for "brown tail moth." As it turns out, brown tail moths were a nuisance in the 1900s just as they are now. Curious, the IAAO Board was itching to know if this particular levy was legal. After all, the Maine State Constitution clearly states that only the legislature, with the consent of the people, has the power of taxation. We wondered then, was the municipality playing fast and loose with the rules or had the legislature approved the enigmatic "moth" tax.



Could the City of Auburn have been so rash? Surely not.

Just Ask

& Regarding Moths

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Regarding Moths, continued from page 1

As it turns out, Rick's wife Judy Mathiau, was drawn to the light of knowledge. Judy, the Winslow Assessor and past President of the Chapter found that the 73rd Legislature of the State of Maine had indeed approved a bill that became Public Law, Chapter 15 in 1907. The relevant citation is shown below:

Owner of real estate to be ordered to destroy insects.

-when town shall destroy. Whenever a city or town is notified by the commissioner of agriculture of the presence of the brown-tail moth or San Jose scale, the mayor of each city and the selectmen of each town shall notify each owner of real estate located therein, requiring him to destroy the above named insects on his orchard and shade trees within a specified time. If the owner fails to destroy the above named insects before the specified time, then the city or town, subject to the approval of the commissioner of agriculture, shall destroy them, and shall assess upon such aforesaid real estate the actual cost of so doing, to an amount, however, not exceeding one-tenth of one per cent of the assessed valuation of the above named property. The amount so assessed shall be collected in the form of taxes.



the brown tail moth, euproctis chrysorrhoea

So, score another for Article I § 22 of the Maine Constitution and the integrity of the cities and towns that followed the rules. It's a balm to know that our rule of law endures. Speaking of legislative bills, our good friend and contributor *Bill* Brunelle has prepared an article on How to Read a Legislative Bill which appears in this edition.

We hope you enjoy this issue and to see you at our 2023 Annual Meeting in November, there is still time to register!

Joseph St Peter, Newsletter Editor

Contributions by Rick and Judy Mathiau

Just Ask the Assessor

Dear Assessor,

"How would you assess a waterfront parcel that is Marsh Land at the waterfront? Is there a standard functional obsolescence you would apply?" Laurie

Dear Laurie,

Great question!

Unfortunately, there is not one answer to this question as it depends on how the market is affected in your municipality. No matter what is decided for an adjustment, this needs to be used across the board for all similar properties in order to maintain equity within the municipality.

The best way to determine if there is a case for an adjustment on land, sales would be reviewed to see if there is in fact a difference in the market.

Adjustments vary and are typically a range from a 10-90% downward of the land value, depending on the severity of the condition. A smaller adjustment, examples such as shared well, drainage issues, etc., would be closer to a 10% reduction. A property that is unbuildable (documentation required) would have a higher reduction. With all these cases, taking a look at your sales and making sure you maintain equity is key.

In your case, there is still water access to this parcel, so there is some value to the water frontage. I often use GIS data layers to overlay with the parcel dataset to review how topography and hydrography affects the municipality and particular parcels. For simplicity, you can use Google Earth to overlay these existing datasets from Maine GIS. Having a bird's-eye view of the property may reveal other features that could increase or decrease the value of the subject property.

I hope you find this helpful!



Respectfully,

Amber Poulin, Stockton Springs Tax Assessor

HOW TO READ A LEGISLATIVE BILL

Bill Brunelle

Unless you are a nearly obsessive follower of the Maine Legislature – and in the spirit of full disclosure, I should tell you I consider myself one of those people; I have copies of printed House and Senate Registers going back to 1915 – you may have seen a printed bill before, but never really thought about the contents. Knowing how to read a bill, however, may help you see what the Taxation Committee will be discussing before that bill's public hearing, and what the Legislature will be voting on before they change the law.

A bill is the transition between an idea proposed by a legislator and the subsequent law change (assuming the bill is enacted). There is a specific layout for bills, broken down into three general parts, the cover, the body, and the summary. This article lays out the basics of a bill structure and explains how to interpret the contents. For purposes of this explanation, I used <u>LD</u> <u>144 in the 131st Legislature</u>. You can see the enacted bill <u>here</u>.

The first part – the cover – contains several useful pieces of information about the bill. At the top of the bill cover is the <u>Maine state seal</u>. Just below the state seal is the <u>legislature number</u> (currently the 131st). This number is unique to each two-year span of an elected legislature. The 131st Legislature, elected in November 2022, will do its work during 2023-24. Then, in November 2024, we will elect the members of the 132nd Legislature, who will adjust, amend, and enact laws in 2025-26.



Cover: Maine State Seal and Legislature Number

Below the legislature number on the bill cover is the <u>session</u> in which the bill was proposed. The session is either "First" (representing the first year of the biennium – 2023 for the 131st Legislature) or "Second" (2024 for the 131st) and is further specified by "Regular" (the regularly scheduled session) or "Special" (when the regular session has adjourned and the Legislature is called back into a separate, or special, session).

FIRST REGULAR SESSION-2023

Session Title

The next line contains the <u>legislative document (LD) number</u>. This number (unique to each bill of a Legislature) is the traditional identifier for the bill. The next line shows the House Paper (HP) or Senate Paper (SP) number and the date the bill was introduced. The HP/SP number tells the reader whether the bill's primary sponsor is a representative or a senator. The line below the HP/SP number is the bill's title, followed by the legislative committee the bill is assigned to and the signature of either the Clerk of the House or the Secretary of the Senate, depending on the primary sponsor.

H.P. 90 House of Representatives, January 10, 2023

An Act Regarding the Monitoring of Municipal Abandoned

Property

Reference to the Committee on Taxation suggested and ordered printed.

ROBERT B. HUNT

Legislative Document (LD) number

The last piece of data on the cover is the list of sponsors. Each bill has a primary sponsor, more co-sponsors listed below the primary sponsor.

Presented by Representative SACHS of Freeport. Cosponsored by Senator CURRY of Waldo and shown on the "Presented by" line, and one or Representatives: CLOUTIER of Lewiston, COLLAMORE of Pittsfield, DUCHARME of Madison, GEIGER of Rockland, HASENFUS of Readfield.

List of Sponsors

Of all this information, arguably the most important are the LD number and the Legislature number. For this bill, we see that it is identified as LD 144 in the 131st Legislature. Armed with this information, you can look up the bill and its status on the Legislature's Bill Tracking and Text Search site: https://legislature.maine.gov/bills/.

The body of the bill starts on page 2. The body shows the actual law change that will be discussed and voted on. The changes are broken down into separate sections for each section of the statute that is to be altered. The changes are laid out in legislative markup, which underlines all additions and shows strikethrough for existing language that is proposed to be deleted. The header for each section of the bill also notes when that statute section was most recently amended or enacted. This reference doesn't affect the proposed change, but it is useful when researching the evolution of a law, which is a process for another article.

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §946-C, sub-§4, as enacted by PL 2021, c. 127, §2, is amended to read:

4. Program to monitor municipal abandoned property. A municipality that certifies abandoned property under this section shall submit the address and parcel data for the abandoned property to the Maine State Housing Redevelopment Land Bank Authority under Title 30-A, chapter 204 for use in determining opportunities for redevelopment, programs supporting first-time home buyers and similar programs and data analysis.

The body of the bill

When reading the body of a bill, it helps to have a copy of the current law at hand, since a bill may make changes to some subsections or paragraphs, but leave others unchanged. Any part of a law that is not being changed will not appear in a bill. In figure 1, you'll see that 36 M.R.S. section 946-C, subsection 4 is being changed. But, since subsections 1-3 aren't being changed, that text is not included in this bill. Looking at subsection 4 by itself may be a bit confusing, but looking at the complete section will add context.

SUMMARY

The *last* piece of a bill is the summary. As you might expect the summary is a brief description of the change the bill is attempting to make.

Under current law, a municipality that certifies abandoned property is required to submit the address and parcel data to the Maine State Housing Authority for use in determining opportunities for redevelopment, programs supporting first-time home buyers and similar programs and data analysis. This bill instead requires the municipality to submit such data to the Maine Redevelopment Land Bank Authority for use in determining opportunities for redevelopment.

Bill summary

The summary is normally a good source for interpreting a bill and is what many legislators will read to understand what is being proposed. So, if you are in a hurry or simply don't want to expend the energy to dive into the specific language of a bill, you can forget the body and just read the summary. Be careful, though, the summary may not tell the whole story and, on rare occasions, may be inaccurate.

Printed bills contain a lot of information and may be a little confusing at first glance. Once you understand the layout, though, reading a bill becomes easier, at least theoretically.



Author, Bill Brunelle

The Short Unhappy Life of LD 290

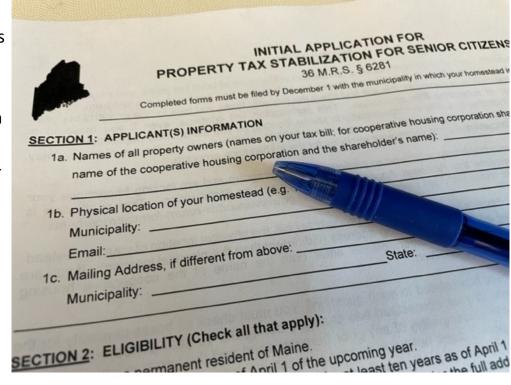
Kerry Leichtman

We all know most of the story of LD290: An Act to Bankrupt the State While Cynically Raising the Hopes of Seniors by Freezing Property Taxes for Everyone 65 Years Old or Older, so I'll just summarize.

LD290 had a public hearing and then was voted Ought Not to Pass by the Legislature's Taxation Committee. Despite this, months later, in the final hour of the Legislative session, it was brought to the floor of the House by its three sponsors where it was overwhelmingly voted into law.

It was an election year and no one wanted to be seen as voting against helping seniors afford their property taxes. The bill's real title was, "An Act To Stabilize Property Taxes For Individuals 65 Years of Age or Older Who Own a Homestead for at Least 10 Years." Clearly, few of the legislators understood the bill's financial implications or the mechanics of carrying it out. Nor did anyone seem concerned that the bill sidestepped the Constitutional requirement that towns and cities be reimbursed for 90% of the costs of implementing legislation.

So, the bill became law and almost immediately assessing offices across the state were overwhelmed with questions about the new law and with requests for ap-



plications that had not yet been written. How so many seniors learned about the existence of LD290 so quickly would make for a highly instructive lesson in communications.

I don't have to tell you how LD290 commandeered assessing departments, but lawmakers did have to be told. They got an earful from municipalities and from the Maine Municipal Association (MMA), who represents municipal interests in Augusta. Over a dozen bills were introduced whose aim was to fix LD290 by tweaking away some of its many difficulties, or to repeal and replace the law with something more sensible.

Nichole Stenberg, Justin Poirier and I worked with MMA's Kate Dufour on a repeal and replace bill that increased the homestead exemption for seniors who met certain income limitations. The bill was endorsed by MMA's Legislative Policy Committee but was an early casualty when the Taxation Committee whittled the list down to the few they thought had merit.

To Justin's credit, when our small group debated a path forward, he advocated for an expanded tax deferment program and a more generous property tax fairness credit – which is exactly what came out of the legislature. I strongly advocated for the homestead increase. The loudest voice often prevails over the more sensible one. That proverb would fit nicely inside a fortune cookie.

My experience in working with the Legislature is that most, but not all, of those elected to office are there to do good by their constituents. They work hard. Many do not understand how municipal government works, which is why our involvement in assessing issues is important. I have seen instances where attending assessors are peppered with questions; questions from people who are curious and want truly to understand.



Author, Kerry Leichtman

The problem is, there is so little time. Legislators are assigned to multiple committees. They run from one hearing to the next. Most of them have other jobs. I've been to taxation committee hearings where they have to call members away from their other committees to get enough present for a quorum. It's not a system designed to enable study and thoughtful deliberation.

The way LD290 was put up for a last minute vote capitalized on the system's flaws. No one saw it coming and few knew it had happened until well after the session was adjourned.

At least a lesson was learned and it's unlikely such a thing could ever happen again. Or could it?

I serve on the Legislative Policy Committee and recently received a paper titled, 2024 Legislative Preview. The first bill listed under the property tax relief section is LR2779: An Act to Reestablish the Property Tax Stabilization Program for Senior Citizens. I am not kidding.

Stay tuned.



Current Job Postings

The Town of Gorham is seeking an <u>Assessing Administrative</u> Assistant (FT).

Farmington is recruiting for a Certified Assessor.

The City of Saco is looking for someone to fill a part-time temporary position in their Assessing office. Contact Kate Kern, Assessor, City of Saco for details.

Municipal Resources Inc. wants to hire a Municipal Assessor to serve in York and Cumberland Counties, follow the link for details: https://www.mrigov.com/careers/MRI-Municipal- Assessor-Maine-215.

Hirings

The City of Auburn has added two new staff members to the assessing team: Natalie Andrews, for the Senior Appraiser position and <u>Azadeh "Auzi" Mashhadi</u>, as an Appraiser.

<u>Ashley Kelley</u> has joined the City of Lewiston as an Appraiser. Josh Houde is the new Assessor in Windham.

<u>Lindsay Harford Waller</u> was hired by John E O'Donnell and Associates.

Amy Wiers replaces the retiring Kathy Malloy in Lisbon, Assessor.

The Town of Standish has hired <u>Nicole Twombly</u> as appraiser. Nicole is a licensed appraiser.

Finally, <u>Bill Brunelle</u> put his retirement on hold. He returns from "summer vacation" to lend his talents to Maine Revenue Services in a part time capacity.

Retirements

Kathy Malloy has retired as Assessor in Lisbon.

Joan Hodgdon retired in August after 22 years with the Town of Windham.

New CMAs

The following individuals have completed their CMA exams:

- Jeffrey Braaten
- Hannah Chamberlain
- Jason Hanken
- Meg Hodgkins
- Joshua Houde
- Hannah Hutchinson

- Sara Lewis
- Alex Lubejko
- **Brett Lyons**
- Cara Mason
- Michelle Murnane
- Diane Paul
- Kimberly Lee

Congratulations new Assessors! We look forward to seeing you at Chapter events and around the State.

Birthdays



John "Jack" O'Donnell celebrated his 103rd birthday!! In addition to founding John E O'Donnell Associates his legacy includes over 200 original tax mapping projects across New England. Happy Birthday Jack!

Awards

Kerry Leichtman was awarded "Assessor of the Year" by the MAAO.

William Van Tuinen was awarded the first ever MAAO Legacy <u>Award</u> for his years of dedicated service and excellence as a Maine Assessor.

Education and Certification

The next Certified Maine Assessor Exams will be held on November 14 in Augusta. Contact Maine Revenue Services, Chief of Training and Certification, Bonnie Baker to register (cma.mrs@maine.gov).

IAAO 600, Principles and Techniques of Cadastral Mapping, will be offered in Brewer during the week of November 27-December 1 sponsored by the Maine Property Tax Division.

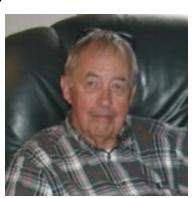
The Maine Chapter of the IAAO will hold its **Annual Meeting** on Thursday, November 2, 2023 at the Augusta Civic Center (see the registration link in this edition). Join us for training, activities, camaraderie, and the annual Chapter business meeting. A total of 5.5 credit hours is available, 1 hour is approved for advanced CMA recertification.

Other News

O'Donnell Associates completed revaluations in Acton, Hebron, Mechanic Falls and Lebanon in 2023. They have revaluations in Alfred, Limerick, Sumner and Wales on schedule for 2024.

Obituaries

Lawrence Dolby, April 28, 1943 – September 13, 2023. Lawrence was Sanford's 1st Assessor. You can view his obituary here: https:// www.cotefuneralhome.com/ obituary/lawrence-dolby



Lawrence Dolby, 1943-2023

How well do you know the IAAO?



The Maine Chapter of the IAAO is an *affiliate* of the International Association of Assessing Officers. The larger, (international) IAAO offers education, technical standards, consulting services and many other resources to the property valuation and tax policy community.

Education

The IAAO resources that may be most familiar to Maine Assessors are their educational courses. IAAO educational programs are developed as part of a curriculum on appraisal procedures and assessment administration offered throughout the world, and under the guidance of the IAAO Education Committee. Many of the IAAO courses can be used for Maine advanced CMA level credits as well as AQB approved education for certified and licensed real estate appraisers. In addition to live courses taught by IAAO approved instructors, many can be taken online as well. You can find course offerings and other educational resources on their website, check the link for more details: Educational Offerings .

Although IAAO education is internationally based, we do have approved instructors from Maine. Steve Sullivan, from MRS, is an approved IAAO instructor and has taught courses including Course 102, the *Income Approach to Valuation*. He is teaching Course 600, *Cadastral Mapping* in November. Valerie Moon, Brewer Assessor is also an IAAO instructor and will be teaching the Personal Property course in the future. Having locally based instructors is a great benefit to Maine considering how prohibitive the cost and difficulty scheduling was before. Special thanks to Steve, Valerie, and all those who tirelessly advocated to bring IAAO courses here.

Scholarships

You may be familiar with scholarships offered by the Maine Chapter, did you know that the IAAO offers them as well? The IAAO Board of Directors has established a Scholarship Fund for the purpose of promoting ad valorem appraisal professionalism. IAAO scholarships are available to all IAAO members who need financial assistance to: attend IAAO educational activities, attend the IAAO Annual Conference, attain an IAAO professional designation, attend IAAO Emerging Leadership Summit, attend the IAAO International Research Symposium, attend the IAAO Legal Seminar, attend the GIS/ Val Tech Conference, attend the IAAO Prep & Trial Seminar, attend the Mass Appraisal Valuation Symposium, and to perform research.

For more information about IAAO scholarships, visit the IAAO website: <u>IAAO Scholarships</u>

Assessing Resources

Less familiar to Maine Assessors may be the extensive resources that the IAAO has available. Namely their Research Library, Publications, and Consulting Services.

The <u>research library</u> includes a collection of over 20,000 books, articles, government documents, reports, and conference proceedings as well as various directories and subject guides on appraisal and assessment.

The IAAO has several <u>publications</u> to help members stay up-to-date including a magazine, journal, and E-news. Special interest articles are publicly available in *Topics of Interest*. IAAO technical standards provide guidance and consensus on a variety of topics relevant to the assessing industry. Some of our own chapter members have contributed articles and content to the IAAO's magazine, Fair + Equitable. Kerry Leichtman and Bill Brunelle are two who have.

Finally <u>consulting services</u> are free to member jurisdictions to focus on normal assessing demands and to bring a fresh perspective to assessment problems.

Membership

<u>IAAO membership has its benefits</u>. Many of the IAAO resources are available to the public at large, but some others are *only available* to members. To serve on the Maine Chapter Board, or to vote in (international) Board elections, a member must also be an active member of the (international) IAAO. Furthermore, if you are interested in pursuing one of the many Professional Designations, you must also be a member. To become a member, follow the link: <u>Join the IAAO</u>

IAAO Board of Directors Election

One last message, if you *are* an IAAO Member, *don't forget to vote*. The IAAO Nominating Committee has certified the list of candidates to run for the 2024 IAAO Board of Directors. The election will take place Nov. 1-15. For more details about this international election, click here: <u>IAAO Home Page</u>. You *must* have an active membership in the IAAO to vote.

The Maine Chapter of the IAAO proudly endorses Bill Healy, Lewiston Assessor for Vice President.



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!

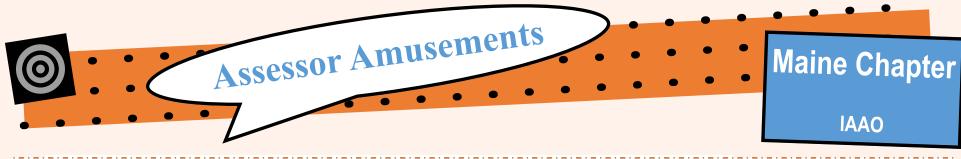
Information on how to coordinate the drive with your municipality can be found on www.thanksforgivingmaine.com or simply use the QR code:





Just Ask the Assessor





MAINE CHAPTER JUMBLE Unscramble each word ELDTA SHAPT NEPER REPAWD IPATHEP Arrange the circled letters to form the bonus answer, as suggested by the below caption. DUE TO THE HARDSHIPS WITH THE TAX FREEZE PROGRAM, MAINE ASSESSORS WERE -

This month's puzzle brought to you by **Judy Mathiau**, Winslow Assessor and Past President of the Maine Chapter of the IAAO. If you need a challenge this week, this is the jumble for you! Hint, the scrambled words are not necessarily assessing related. Good luck!

BY THE

Like this feature? Have a puzzle to suggest? Let us know, email: jstpeter@auburnmaine.gov

The Maine State Chapter of the IAAO 2023 Executive Board

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Thursday, November 2, 2023

- Augusta Civic Center, 76 Community Drive, Augusta, ME -

Agenda

- TIFs: The Early Days—David Ledew
- Assessor's Guide to TIFs & CEAs—Alyssa Tibbets, Esq
- MRS Property Tax Division Updates, Steve Sullivan
- Preparing New Assessors: Newcomer and Mentor's Perspectives —Nick Cloutier, Panel
- Plus lunch, a special announcement, the business meeting and plenty of fun activities

Click here for a registration form:

http://www.mechapteriaao.org/wp-content/uploads/2023/10/ Registration-Form-and-Agenda-for-ME-Chapter-IAAO-2023-Annual-Meeting.pdf