

Winter 2024

C M A

Covering Maine Assessing



The Remarkable

Bill Healey

IAAO Vice-President

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President's Message

Maine IAAO Chapter President, Darryl McKenney

2024 is off and running. I'm so glad we could meet in person and congratulate Bill Healey on his legendary accomplishment as IAAO Vice-President. Hard work does pay off and we all could not be prouder of you Bill. Thank-you to all who put the reception together and everyone who attended.

2024 paperwork is underway - Farmland income letters, Homestead removals and forms sent to potentially qualifying taxpayers, Renewable Energy applications sent to owners of 2023 installations, Tree Growth recertifications sent, removal of the 2023 stabilization tax amounts - and now the task of updating everyone's personal property lists begins

It would be great if the real estate values were fine but the market has knocked them way off yet again after doubling values 2 year ago. So the challenge is on. Defend the assessments and find a way to assess at the fair market value. The Maine Chapter's goal is to bring the speakers you need to answer the questions you have and improve Maine's assessments by having advanced assessor training.

With Maine Revenue bringing the IAAO course back to the local area at an affordable price, the future is bright. The Maine Chapter Board has outstanding energy and I look forward to a great year.

Thank-you for allowing me to serve for 2024.

DLM



Maine Chapter IAAO President and Waldoboro Assessor, Darryl McKenney taking his *first ever* cell call in 2023. No, not his first cell call in 2023, his first cell call *ever!* Yes, you read that right. We are grateful that the historic occasion was caught on camera.



Chapter President Darryl McKenney, with the 8 point buck he shot with 9 minutes left in the 2023 hunting season. Talk about cutting it close Darryl!

Editor's Corner

As we all careen toward April 1, 2024, this is the time of year assessors must pick their priorities. Amongst the backdrop of current market conditions and knee jerk public reactions to our efforts the frenzy is even more pronounced. Do we prep for personal property or do permit work? Adjust the ratio or make market adjustments? Work on that revaluation RFP or kick the can down the road? Add to the landscape our personal pursuits and obligations, most of us are burning the candle at both ends. For me it feels like controlled chaos up until we commit taxes. Then we start it all over again. Right now, you are reading the latest edition of the Maine Chapter of the IAAO Newsletter. I hope it's a comfort to my fellow assessors, you brothers, and sisters at arms. Keeping with the purpose of the chapter, the newsletter is meant to be a source of connection and shared experience. So, take a moment for yourself to escape from the daily grind and remember you are not alone. I am very proud of the contributors this month and hope you enjoy the issue. Best,

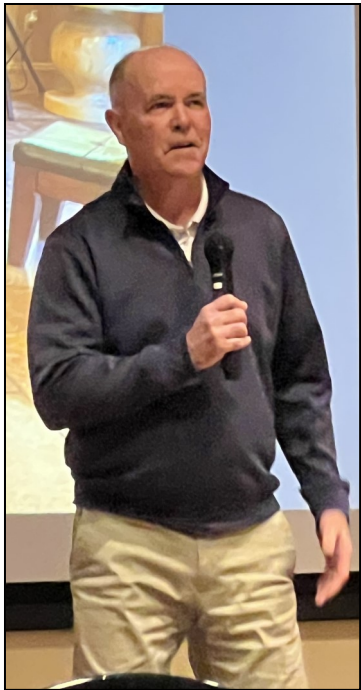
~Joseph St Peter, Newsletter Editor

Catching Up with Bill Healey

Joseph St Peter

Who was that guy and why are you here?

I am inspired to begin this article with an *ending*. On February 1, 2024, the MAAO and Maine Chapter of the IAAO co-sponsored a reception to honor Bill Healey for his successful campaign to become the next Vice President of the International Association of Assessing Officers. The reception was held at the Green Ladle in Lewiston. At the conclusion, I spoke to one of the host students from the Lewiston Regional Technical Center. I thanked him for the excellent service, facility, food, and support. Apparently impressed by the ceremony he asked me, “Who was that guy and why are you here?” A very simple question, but for a moment I struggled how to best explain the significance of Bill’s achievement to this young, non-resident of the assessing world.



Bill Healey speaking at his reception Feb 1, 2024

We assessors are accustomed to explaining the deep mysteries of valuation to taxpayers, managers, boards of review and so forth. Who is Bill Healey? That is a good question with many answers and incidentally the subject of this article. The ‘why’ was a little more difficult to answer. Ostensibly we were there that night to celebrate. But why does Bill’s achievement even matter? A sports metaphor might help to clarify it to the uninitiated. If the rest of us are competing in high school football, Bill just won the Superbowl. Of course, we are not simply Bill’s triumphant fans; we are his constituents who finally feel represented on an international stage. That is why we were there. The celebration may have ended, but his tenure is just beginning, and we are all rooting for him.

That brings me to the **who** part of Who is Bill Healey? Such questions can take a lifetime to answer, but in January I sat down with Bill to ask. Who is Bill Healey?

The full story is a little too long for the newsletter. For the rest, click the link to the story posted on the Maine Chapter of the IAAO’s website. There you will find, Bill’s biography, his thoughts on the IAAO’s future priorities, other challenges in Assessing, and a call to “Be involved”.

[FULL STORY LINK—CLICK TO READ](#)

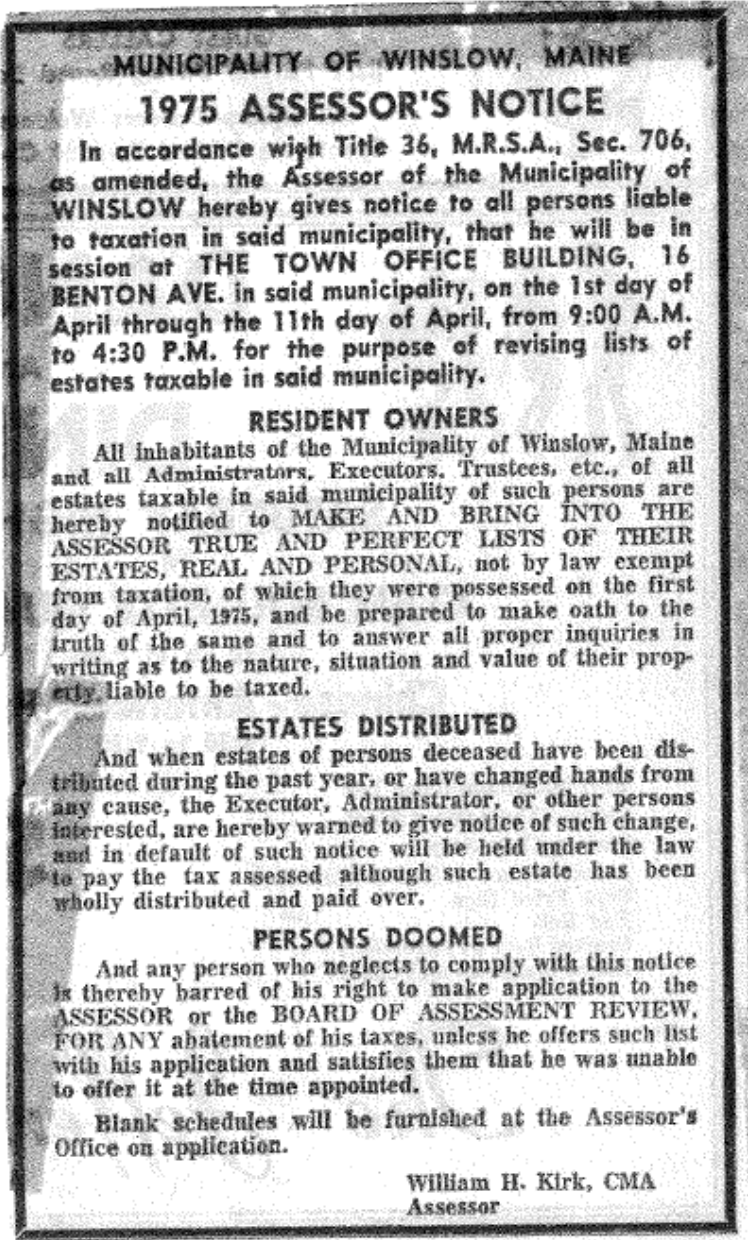
From the full article: Another formative presence in Bill’s career was Mike Austin. Bill recalls that in the early days of his career, he “didn’t know anybody” except for a handful of people he worked with. That changed the day he walked into a meeting of assessors at Martindale Country Club in Auburn. That’s where he met Mike Austin, who made him, “feel like I was just part of the group”.

Persons Doomed!

Not quite how I would word it. Can you imagine the reaction if we used these words to describe the workings of 706-A. How the times have changed!

Thanks to Judy Mathiau for finding this interesting historical clipping...

JS



What's in a NAME?

Notable Assessors of ME



Thirty years *before* the first woman cast a vote in the State of Maine, the voters of Dennistown Plantation elected Octavia Moulton Graffte as their assessor in 1890, making her the first female assessor in Maine.

Octavia Moulton was born in Embden, Maine in 1868. In 1889, Octavia moved 60 miles north to Dennistown Plantation to teach school. It was there that she met Amos Graffte, a successful lumberman. They married in 1893. Her husband also worked for the town. He was the Town Clerk for 52 years, the Town Treasurer for 51 years as well as the Superintendent of Schools.

Octavia taught school, held the assessor position and volunteered for many years. She was active in the Red Cross and various Liberty Loan Campaigns during, and following, WWI.

Octavia died in 1943 and is buried in Jackman, Maine alongside her husband.

A collection of their papers, photographs, notes from their daughter and a tribute from a former pupil, known as the Gaffte Papers, are housed in Special Collections at the Raymond H. Fogler Library at the University of Maine.

-Natalie Andrews

MEET THE TAXATION COMMITTEE

Bill Brunelle

Every even-numbered year, Maine voters elect all members of the Legislature. Once elected, legislators are assigned to all the legislative committees. Each committee has an area of concentration. The Taxation Committee, naturally, specializes in bills that impact Maine taxes. The Taxation Committee, like other committees, is staffed with 13 legislators: three senators and ten representatives.

The committee has a Senate Chair and a House Chair. One of the chairs will conduct committee meetings, which are broken down into public hearings and work sessions. Public hearings are where bills are introduced and any member of the public may comment. Work sessions are where the committee members discuss bills among themselves and vote whether they support bills or oppose them before sending the bills to the full Legislature.

Because members of the Taxation Committee are not experts in state and local taxes, public hearings on bills are crucial to help the committee understand the ramifications of proposed tax law changes. Anyone wishing to explain the proposed changes in a tax bill is encouraged to provide testimony at the bill's public hearing. Testimony may be read in person or submitted as a written statement. When writing or delivering testimony, it can be helpful to be aware of your audience. To that end, I introduce to you the 2024 Taxation Committee.

Senator Nicole Grohoski, Senate Chair

Party: Democrat

District: Bar Harbor, Blue Hill, Brooklin, Brooksville, Castine, Cranberry Isles, Deer Isle, Ellsworth, Frenchboro, Isle au Haut, Lamoine, Mount Desert, Orland, Penobscot, Sedgwick, Southwest Harbor, Stonington, Surry, Swan's Island, Tremont, Trenton, and Verona Island

Legislative Service: Senate 130-131; House 129-130

Occupation: Cartographer and geographic information system (GIS) specialist

Email Nicole.Grohoski@legislature.maine.gov



Article continues on next page, Taxation Committee...



Senator Ben Chipman

Party: Democrat

District: Part of Portland, including Peaks, Cliff, and Great Diamond Islands

Legislative Service: Senate 128-131; House 125-127

Occupation: Small business owner

Email Ben.Chipman@legislature.maine.gov

Senator Jim Libby

Party: Republican

District: 13 Communities in Oxford, Cumberland, and York Counties

Legislative Service: Senate 118-119, 131; House 116-117

Occupation: Faculty member at Thomas College since 2002 and joined Colby College as a visiting professor in 2017

Email James.Libby@legislature.maine.gov



Joseph C. Perry, House Chair

Party: Democrat

District: Veazie and parts of Orono, Bangor, and Brewer

Legislative Service: House 129-131, 118-121; Senate 122-124

Occupation: Convenience Store Owner

Email Joseph.Perry@legislature.maine.gov

Meldon H. Carmichael

Party: Republican

District: Amherst, Aurora, Eastbrook, Great Pond, Mariaville, Northwest Hancock, Osborn, Dedham, Otis, Burlington, Greenbush, Lowell, Passadumkeag, Clifton, Grand Falls Township, Greenfield Township, Summit Townships, Beddington, Cherryfield, Deblois, Day Block Township, Devereaux Township, Sakon Township, East Central Penobscot, and parts of East Hancock and North Washington

Legislative Service: House 130-131

Occupation: Not listed

Email Meldon.Carmichael@legislature.maine.gov



W. Edward Crockett

Party: Democrat

District: Parts of Falmouth and Portland

Legislative Service: House 129-131

Occupation: Not listed

Email Ed.Crockett@legislature.maine.gov

Tavis Rock Hasenfus

Party: Democrat

District: Readfield and Winthrop

Legislative Service: House 130-131

Occupation: Attorney

Email Tavis.Hasenfus@legislature.maine.gov



Thomas A. Lavigne

Party: Republican

District: Berwick and part of North Berwick

Legislative Service: House 131

Occupation: Real Estate Broker

Email Thomas.Lavigne@legislature.maine.gov

Laurel D. Libby

Party: Republican

District: Minot and part of Auburn

Legislative Service: House 130-131

Occupation: Interior Décor

Email Laurel.Libby@legislature.maine.gov



Party: Democrat

District: Cushing, South Thomaston, St. George, Thomaston, and part of Owls Head

Legislative Service: House 129-131

Occupation: Retired

Email Ann.Matlack@legislature.maine.gov

Tracy L. Quint

Party: Republican

District: Amity, Bancroft Township, Benedicta Township, Block 4293 of Tract 952900, Cary Township, Crystal, Glenwood Plantation, Haynesville, Hodgdon, Island Falls, Macwahoc Plantation, Orient, Reed Plantation, Sherman, South Aroostook, Weston, Forkstown Township, Molunkus Township, Silver Ridge Township, Drew Plantation, Kingman Township, Mattawamkeag, Stacyville, Carroll Plantation, Lakeville, Lee, Prentiss Township, Springfield, Twombly Ridge Township, Webster Plantation, Whitney (Pukakon) Township, Codyville Plantation, Danforth, Talmadge, Topsfield, Vanceboro, Waite, Forest Township, Brookton Township, Forest City Township, Kossuth Township, Lambert Lake Township, and part of North Washington

Legislative Service: House 130-131

Occupation: Registered Nurse

Email Tracy.Quint@legislature.maine.gov

Ambureen Rana

Party: Democrat

District: Part of Bangor

Legislative Service: House 131

Occupation: Program Coordinator

Email Ambureen.Rana@legislature.maine.gov

Shelley Rudnicki

Party: Republican

District: Benton and Fairfield

Legislative Service: House 129-131

Occupation: Business Owner

Email Shelley.Rudnicki@legislature.maine.gov

As you can see, the committee is made up of a cross section of Mainers, but none of them is an assessor. These are the people who make the fundamental decisions on changes to Maine's property tax.

Since we will be voting for new members of the Legislature later this year, chances are that the makeup of this committee will be different next year. This frequent turnover means committee members have to rely on the State administration and knowledgeable members of the public to help them understand the consequences of proposed law changes. Public hearings give everyone a chance to help the committee understand the consequences, good or bad, of every piece of legislation. It's up to all of us subject matter experts to help educate lawmakers.

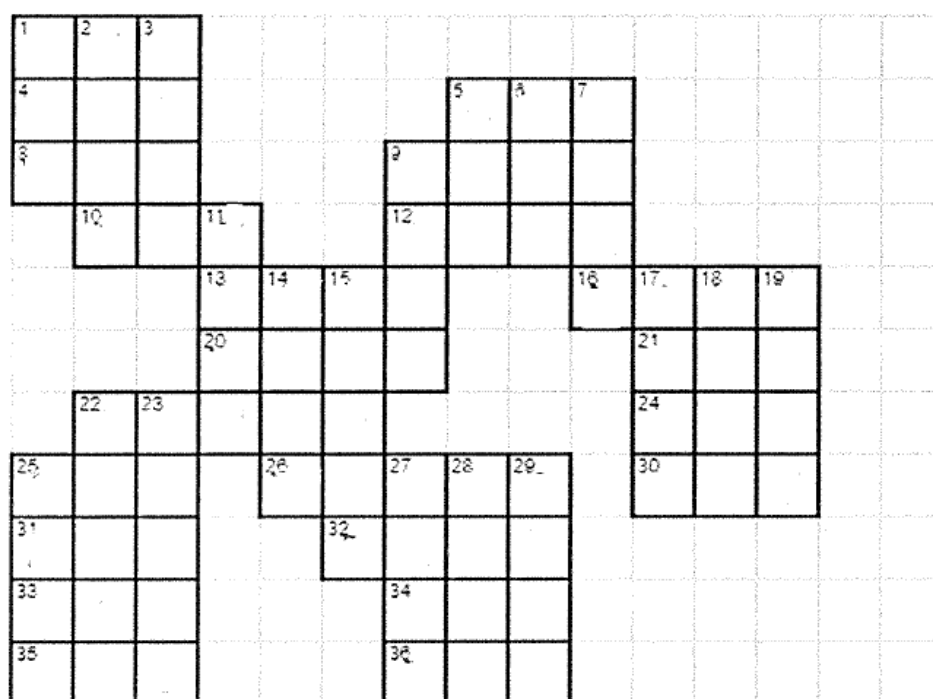
Author, Bill Brunelle

ACROSS

- 1.Parcel
4.Deadline Mo
5._____ Whiteley
8.Tiny
9.Of Sound Mind
10.Remainder
12. Location
13._____ Office
16. Title
20. Town _____ Reval
21. Compete
22. Had
24. Addition
25. Mineral
26. Nancy _____
30. Foxy
31. Lemon _____
32.Great _____
33. _____ Kennedy
34. Look
35. 24 in a Day
36. Number

FILL IN THE BLANKS

Judy Mathiau



DOWN

1. Statute
2. _____ Space
3. _____ Growth
5. Local Appeal Grp
6. _____ for the Money
7. _____ Counter
9. Qualified?
11. Municipality
14. Type of Easement
15. Summed
17. Streets
18. Factory or Rate
19. Slippery
22. Warrant
23. Plural Bar Harbor Assessors
25. Promise
27. Direction
28. _____ Cap
29. Don't Hide, Be _____

Announcements

Award Winner

- Paul Castonguay, the Waterville Assessor was awarded the Municipal Employee of the Year from the Mid-Maine Chamber of Commerce! Great job Paul!

Legislative News

- Following public testimony, LD646, the bill to fully fund the shortfall created by the Senior Property Tax Stabilization program was sent a work session where the bill was promptly and unanimously passed. The committee is taking measures to expedite its movement through the Legislature so the money will be available to municipalities in the current fiscal year. It should be on the Governor's desk by the first of March.

Retirements

- Marian L Anderson retired after 36 years as a certified Maine Assessor. She retired September 30, 2023 from the Town of Houlton. Marian is keeping her certification active.

Education

- Maine Revenue Services has upcoming educational offerings, including:

IAAO 101 (Portland) March 25th – 29th

Property Tax Institute (virtual) June 4th & 5th

There is still time to sign up, contact Bonnie Baker at Maine Revenue Services .

- The Mass Chapter of IAAO is hosting IAAO Course 300, Fundamentals of Mass Appraisal, March 11-15, 2024 in Woburn, MA. This course will be taught by Lisa Hobart, CAE, PPS, ASA. The course is in person. The exam will be available to take online. To sign up, contact Sarah MacLellan at machapteriaao@gmail.com
- The Maine Chapter of the IAAO is holding its Annual Winter Meeting on Thursday, March 7, 2024, at the Augusta Civic Center. Join us for interesting educational topics, speakers, and each other! Attendance at this event will provide 6.25 credit hours toward CMA recertification (see more details and a registration link on Page 9).

Revaluations

- Monmouth is conducting a revaluation with KRT Appraisal for April 1, 2025. As part of the project they are converting from Vision to Patriot. The cost including the project is \$225,000.

New CMAs

The State of Maine had 4 new Certified Maine Assessors! The following individuals sat for, *and passed* their test on February 6th:

Joseph Murphy

Sam Newcombe

James Phillips

Joseph Scala

Congratulations all!

Chapter Announcements

- Kerry Leichtman, Camden-Rockport Assessor was appointed by the Executive Committee to serve as IAAO representative.

Job Postings

- Town of Cornville, Somerset County is hiring an assessor's agent.
- The Town of Dover-Foxcroft has an immediate opening for Assistant to the Code/Health and Assessing Office. This is a part time position.
- The City of Bangor is recruiting for an Appraisal Technician. Duties include general assessing work, primarily personal property assessments it will also include real property field inspections as needed.
- The Town of Buckfield is seeking qualified individuals for the position of Part-Time Assessor. Interested individuals are invited to apply by completing the employment application on their website www.buckfield.maine.gov. Please direct any questions to the Town Manager, Cameron Hinkley.

Just Ask the Assessor

Dear Assessor,

“Is the widow of a veteran who was receiving the \$50,000 paraplegic exemption eligible for a \$50,000 widow’s exemption?” Anonymous

Dear Anonymous,

Very interesting question.

To summarize, you are asking if the unmarried widow of a veteran who qualified as a paraplegic veteran would qualify for the paraplegic veteran exemption (up to \$50,000).

First of all, in order for a veteran to qualify, they would have to meet the standard for a “qualifying veteran” which in summary would have to a permanent resident of Maine, has either served during any federally recognized war period; has been awarded the Armed Forces Expeditionary Medal; or has become totally disabled from an injury or disease incurred or aggravated and is at least 62 years old by April 1st of the year the exemption is requested; or 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.

For a paraplegic veteran, they would have to meet the standard stated above and the property would need to have a specially adapted housing unit in the municipality for which they are claiming their residency. Also, the veteran would have to meet the 38 United States Code § 2101 (I would try to summarize but it will not fit into this column!) and has received a grant from the VA for specially adapted housing.

So, the short answer in this long explanation is: If the veteran qualified for the paraplegic exemption, the unmarried widow **would as well** if they still claiming their specially adapted housing unit as their residency.

I didn’t want to end without saying, please adjust the exemption amount by the certified ratio and make sure the applications are received timely!

Respectfully,

Amber Poulin, Stockton Springs Tax Assessor



Amber Poulin,
the Assessor

JATA

JUST ASK
THE
ASSESSOR

Did you know that the Maine Chapter of the IAAO has assessors on standby willing to answer your assessing questions?

Go to the Maine Chapter website for a full list of assessors and the topics they specialize in:

Link: [Just Ask the Assessor](#)



Chapter Focus: The Maine Chapter of the IAAO, Committees Update and Training

Every two years the Maine Chapter of the IAAO installs new officers and nominates members to serve on various committees. 2024 marks the beginning of the new terms.

2024 brings a new face to the Executive Committee, we are pleased to receive new Director Theresa Duff, Houlton Assessor. Welcome Terry!

We can't thank enough our outgoing members: Judy Mathiau and Nick Cloutier. Judy was our leader at a critical time. She was such an asset we nominated her for consecutive terms as President during the pandemic. Nick was a tireless advocate for quality education, and excellence is what he delivered. Farewell Judy and Nick.

Happily, sometimes our committee members come back (eyes on Judy and Nick). In February, the Executive Committee nominated Kerry Leichtman as the IAAO Representative. As such we welcome him back as an ex-officio member of the executive committee.

On this page you will find our current list of executive committee members, as well as a list of nominated standing committee members. The standing committees comprise of both executive committee and regular chapter members.

46 years after Mike Austin established the Chapter, we are still going strong. We are a volunteer organization of assessors, committed to supporting other assessors. We also strive to offer educational opportunities that are timely and meaningful.

2024-2025 Maine Chapter of the IAAO Executive Committee			
title	name	email	committees/note
President	Darryl McKenney	assessor@waldoboromaine.org	Legislation, History
Vice President	Joseph St Peter	jstpeter@auburnmaine.gov	Communications (Chair)
Treasurer	Clint Swett	clinton.swett@capeelizabeth.org	
Secretary	Barbara Brewer	bbrewer@standish.org	Nominating (Chair), Membership (Chair)
Past President	Karen Scammon	kscammon@auburnmaine.gov	IAAO (Chair)
Director	Natalie Andrews	nandrews@auburnmaine.gov	Education (Chair), IAAO
Director	Brent Martin	bcmartin@southportland.org	Legislation (Chair), Nominating
Director	Lauren Asselin	lasselin@graymaine.org	History (Chair), Education
Director	Amber Poulin	assessment@stocktonsprings.org	Education, Communications, Nominating
Director	Theresa Duff	tax.assessor@houlton-maine.com	Audit (Chair), Education, History
IAAO Representative	Kerry Leichtman	kleichtman@rockportmaine.gov	IAAO Representative, ex-officio member of E.C.

Maine Chapter IAAO, Standing Committees	
Communications	Education
Joseph St Peter	Natalie Andrews
Amber Poulin	Amber Poulin
Kyle Avila	Lauren Asselin
Bill Brunelle	Theresa Duff
Ben Thompson	Nick Desjardins
Fuyu (Frank) Xu	Marc Perry
IAAO	Nichole Stenberg
Karen Scammon	Nicole Twombly
Natalie Andrews	Audit
Kerry Leichtman	Theresa Duff
History	Ben Thompson
Lauren Asselin	Nominating
Darryl McKenney	Barbara Brewer
Theresa Duff	Amber Poulin
Becky Nolette	Brent Martin
Legislation	Judy Mathiau
Brent Martin	Kerry Leichtman
Darryl McKenney	Donald Ferrara
Kerry Leichtman	
Justin Poirier	



STATE OF MAINE CHAPTER INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

WINTER MEETING **Thursday, March 7, 2024** *- Augusta Civic Center, 76 Community Drive, Augusta, ME-* **AGENDA**

Check-in and Registration 8:30-9:00

- **Legal Update:** Amanda Campbell, MMA
- **Leveraging GIS for Property Tax Assessment:** Fuyu Xu, Brewer
- **Commercial and Industrial Market Updates:** Justin Lamontagne, CCIM, SIOR Same LeGeyt, The Dunham Group, Brit Vitalius, VREG
- **The Nitty Gritty on State Valuation:** Steve Sullivan, MRS
- **Mediating Contested Abatement Matters:** Joel Moser, Attorney Bernstein Shur

Event concludes at 4:15 p.m.

Attendance at this meeting will provide 6.25 credit hours towards CMA recertification

[Registration Link](#)