

# CMA

# Summer Edition 2024

**Covering Maine Assessing** 



# **BRENT MARTIN**

Over a decade ago as a fee appraiser, I was considering a career shift into assessing and attended Maine's property tax school in Belfast.

At the onset of that event, two attorneys handed out packets of law court decisions, state-sponsored bulletins, and policy changes to assessors seated throughout the auditorium. The legal duo easily answered the barrage of questions with a professorial tempo. To me, the camaraderie between the attorneys and assessors was immediately apparent.

I was shocked at how fairly the collective group was trying to apply the law. They were trying to make the best of it for the State, municipalities, and taxpayers alike. This inspiring display of reasonableness changed my career path.

About ten years later, I had the good fortune to work extensively with one of those inspiring attorneys, Sally J. Daggett. If you did not know, Sally recently gave up the fresh air of Portland for the next leg of her career a mile high in Denver. She leaves behind a network of assessors she helped build. I wanted to commend her for supporting assessors and municipalities throughout the years.

Maine assessors often enter the profession with trepidation, concerned we will not fully understand or meet the demands of the myriad challenges of the job. It is difficult to interpret immediately the property valuations we inherit from others, not to mention all the appraisal standards and laws we are expected to know. So, where do we turn?

When hit with complex issues, assessors hire a good municipal attorney to navigate the intricacies of property tax law, local filing requirements, and neatly crafted correspondences.

Good attorneys, like Sally, help gauge what valuation is supportable, who should be consulted or discounted, how the process should be navigated, which strategy might be most effective, where resources should be applied and, if necessary, when arguments should be adhered to or abandoned. Sally introduced these same interrogatives in school and indirectly, or directly, expected them from you in practice.

In working with Sally, you find she held higher standards for herself than anyone else, yet Sally also recognized the attorney is not the assessor. With this, she expected more from you as well. She challenged you to phrase your reasons better, develop your arguments more fully, and dragged you to meet deadlines.

Other deadlines? Nope. Once she understood your basis, she was a *bona fide* force in bringing about *fair and equitable* outcomes for all involved. Sally's expert level of organization meant she could triage a calendar as well as your case. If you even happen to have a "squirrel" moment during a hearing, she redirected in a heartbeat.

Finally, Kevin Bacon had nothing on Sally. There must only be five degrees of separation between Sally and any other assessors in the State.

Story continues next page

# In this edition:

- Sally and the Sixth Degree
- President's Remarks
- The Other Side of the Maine Chapter Board
- Legislative Updates
- Announcements
- The JATA program

Cover Photo: Karen Scammon, Joe St Peter, Sally Daggett, Brent Martin, and Jim Thomas at Sally's Going Away Party Summer 2024 CMA Page 2



### DARRYL MCKENNEY

**Editors Box** 

Well, I've added 2 new plaques to the wall since our Feb newsletter.

Thanks to Steve Sullivan bringing the IAAO 600 Principles & Techniques of Cadastral Mapping I was able to complete my CMA-4 without spending a lot of money. Steve is a fabulous instructor and the material was very interesting. It's nice to see IAAO courses back in the forefront in Maine.

The new title on the wall is Harbormaster for the Town of Palermo. No harbor but thanks to the Sheepscot Lake Association an ordinance is in place that needs to be enforced to protect the lake and result in the high sale prices that comes from a clean and beautiful lake.

Try balancing the taxpayer's rights to the land with the public's rights to the lake. Now that's a setup for fun days and stressful nights.

Real Estate inspections and personal property updates are ahead of schedule just waiting for school budgets to pass. The plan is to get the work done then disappear to Loudon NH for Nascar in June and Living Waters in Weston for summer fun in July.

If you have any needs the Maine Chapter can help with, just contact a Board member and we will get to work on it.

# Sally and the Sixth Degree

continued from page 1

Whether it was her years at tax school or practicing law from the epicenter of Portland, Sally had known for decades many of the professionals I would eventually encounter. She has probably forgotten more municipal professionals than I have met.

In addition to her tough and reliable persona, many assessors and municipal professionals I have spoken with here in Maine (and some attorneys) will miss her wisdom, guidance, policy-driven tenacity, and drive toward a favorable resolution. Sally helped many Maine assessors defend complex tax challenges with confidence.

By being there at the beginning of assessors' careers and backing them later, Sally helped many assessors greatly improve their practice. This helps taxpayers, municipalities and the State. I have witnessed very few attorneys with such influence. Though assessors across the State now have an additional degree of separation from Sally, I wish her the best as she has fought for the best for so many of us.



Photo: Sally Daggett, Speaking at Green Ladle in Lewiston 2017



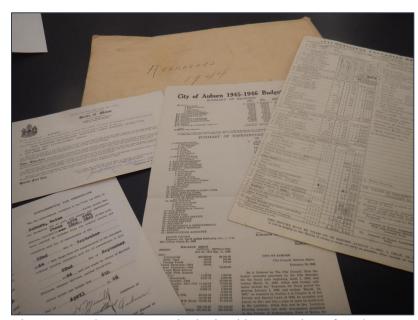
Did you know? The Maine State Chapter of IAAO was first established in 1978 by then Secretary Mike Austin.

Greetings IAAO members! This edition of the Maine Chapter Newsletter experienced several production delays, but I hope it was worth the wait. It's chock full of member contributions and I hope you will find one *or two* interesting articles. Our goal as an organization is to produce content that is useful, be it trainings, informational resources, networking, or a nifty little newsletter. I am excited to showcase all the member created content within. I am also delighted that I slipped in not one *but two* throw-back pictures of our President. Sorry Darryl, editorial discretion. If you catch a theme this time around, I hope its *belonging*. You members are the Chapter, and members this one is for you!

# LIVING HISTORY – STATE TAX BILL 1944, REMEMBERED JOSEPH ST PETER

As assessors we are witnesses to history every day. With each property inspection comes a historical observation. It may be our visit to an old farmhouse built in 1880 or a new multi-family being built in 2024. Our notes, be they on a field sheet or as entered as specifications in the CAMA become part of the *permanent* property record. It is not dramatic to say that we are the protectors and curators of history. Our observations *and documents* matter. Even the smallest notations we make may be important to someone. It might be a code officer thirty years from now, looking for the original bedroom count in that 2024 multi-family. Perhaps a broker doing their due diligence or a property owner just hoping to learn more about their 1880 farmhouse. It's on us *now* whether the property record is complete and meaningful to others in the future.

Being an assessor, I realize that I know only a mere fraction of our history. I am reminded of this each time I enter the records room at Auburn Hall. I've been in there many times, but I am still awestruck each time that I enter the "catacombs". The old commitment books feel like magical tomes, filled with the names and stories of those that came before us. They are useful to us *now* because someone took their curation duties seriously *then*.



Every once in a while, we come across something unexpected. I did recently. While going through the City's archives, I found some commitment documents from 1944. The documents were neatly stored in a manilla envelope and were remarkably crip and clear for their age. One could be excused for assuming that the MVR, budget, notices and various resolves were put in the envelope yesterday instead of 80 years ago. One of those mysterious documents was a **State Tax bill** payable by the City of Auburn. What the heck is this? I wondered. I was not aware that the city used to pay taxes to the State and the \$132,865 billed seemed like a hefty amount for 1944.

I consider myself a somewhat knowledgeable assessor, but I knew nothing about the State Tax bill assessed to Cities and Towns. Like the saying goes, the more you know, the more you realize you don't know. Hoping to find an answer, I sought the guidance of other assessors. Several e mails later, the ever-curious Judy Mathiau joined the quest. Her first act was to query the Maine Law and Legislative Reference Library

She wrote to them, "Me again, loving history. Auburn found a State Tax Bill and wondered what it was for. It says, 'an act for the assessment of a State Tax for the year 1944' Thank-you!" Their response was nearly instantaneous.

Dear Judy,

Thank you for contacting the Law and Legislative Reference Library, a non-partisan office of the Maine Legislature.

In looking through the enacted laws for the 91st and 92nd, I was able to find a bill which appears close to matching what you have found. I have attached a link to this below:

P&SL 1943, ch. 89: https://lldc.mainelegislature.org/Open/Laws/1943/1943 PS c089.pdf

By this time, others had joined the hunt for information. Bill Brunelle remarked "the law library's online request folks are the best. They always come through." I couldn't agree more, and once again I learned about something I previously didn't. Maine librarians love a challenge. If you have a legislative history question, consider this a glowing endorsement.

ASSESSMENT OF A STATE TAX

601

CHAP. 89

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

Sec. 1. State tax, 1943 and 1944. A tax is hereby assessed for the year 1943 and the year 1944 upon each city, town, plantation, township and each lot and parcel of land not included in any township in the state.

Bill also posited that the state calculated the mill

rate the same way municipalities do now, by first enacting the budget, then using the most recent state valuation to determine the mill rate for the biennium.

Now I knew the <u>how</u> and <u>why</u> Maine communities paid taxes to the State. Of course, once you start answering questions, it generally leads to more. The new question on my mind, what was the public's perception of all this taxation in 1944? I am reasonably sure that proposing any new tax stream would be met with a less-than-favorable reaction nowadays. Maybe that was not always true?

On that front, Bill Brunelle added the missing context when he pointed out that the state *sales tax* was enacted in 1951, with the income tax following in 1969. That means when the sales tax was enacted in 1951, we had both a general sales tax *and* a state tax on municipalities. Then in 1969 when the income tax was enacted we had together, a sales tax, an income tax, and the state tax on municipalities. Basically, we went from a single state revenue stream to two, then three, concurrent state revenue streams all between 1969 and 1977. 1977 was when they finally abolished the state tax on municipalities. Ultimately, all of these were borne by the individual taxpayer.

Bill Brunelle spoke to political aspect, "the sales tax was enacted with a Republican governor (Frederick Payne) and veto-proof Republican majorities in both the House and Senate. The income tax was enacted under a Democrat governor (Ken Curtis) and Republican majorities (not veto-proof) in the House and Senate. Also, there were, I believe, two citizen-initiated referenda to repeal the income tax in the years following its enactment. Both failed, and at least one of the votes was by more than a 2/3 majority. So, maybe things weren't as heated then as they are now, regarding taxes."

That's hard to imagine, but perhaps our forebears had a little more tolerance and understanding about funding a society. I wasn't there in 1944, so I can't really say for sure. I am however a little more knowledgeable thanks to a small discovery in the records room and help from like-minded history buffs. I firmly believe that looking to our past helps us to make better decisions in the present, so thanks to the curious for digging it back up from time-to-time.

80 years from now, I hope our records survive. I hope human eyes see again the documents we created in this era. Will they be curious and seek more information? I'd rather like to be there when an enquiring assessor finds my Property Tax Stabilization spreadsheet and asks, "What the heck is this?"

# THE OTHER SIDE OF THE MAINE CHAPTER BOARD

A benefit of belonging to a professional organization is the connections we form. Have a challenging appraisal question? It's likely that one of our knowledgeable members has encountered something similar. We work hard to cultivate these *professional* relationships but there's so much *more* to our members. Some of the Maine Chapter Executive Board have graciously volunteered to share some of their personal stories. You know each of the Maine Chapter Board's professional background, but do you know – *the other side*?



Lauren Asselin – Gray

Throwback Photo: High School Graduation

The farthest I have been from home: As a child, it was the two blocks I travelled when I ran away from home. As an adult, California is the farthest I've gone.

Something most of my assessing colleagues probably don't know about me: My father was a beekeeper, so my childhood involved all things bee related. The most exciting part was when the honeybees would swarm; the least exciting was stepping on one and getting stung!

My favorite indulgences: I jump at the chance to spend an afternoon watching reruns of Law and Order.

If you could live anywhere in the world, where would it be? In a house on the ocean, but definitely where the water is warmer as I love to swim.

A sentimental object I own that I will never part with: My father's Navy Peacoat.

## **Barbara Brewer - Standish**

Throwback Photo: Barbara at Lookout Point in Harpswell

A job I've held other than assessing: My first career was as an internal (operational) auditor in banking. An internal auditor is just as popular with co-workers as an assessor is with taxpayers. (I've been making new "friends" for a long time.)

Pets: In addition to the thirteen cats, two dogs, and one hamster I've adopted over many years (not all at once), I've also rescued five rats (domestic, not sewer). Rats, like assessors, are often unfairly prejudged and make wonderful companions!

Something most of my assessing colleagues probably don't know about me:

I belonged to a (co-ed) fraternity while at college. My fraternity brothers

(and my siblings) call me "Barb" or, sometimes, "Brutal Barb" (I miss college!), but (with very few exceptions) I prefer that everyone else call me "Barbara" (even my husband).

An award or achievement I am proud of outside of assessing: In 2021, I published a history of the Portland Water District titled "Drink It In: How Sebago Lake Became Portland's Greatest Asset". I am occasionally asked to speak on the history included in my book and if I am lucky enough to inspire a book sale, I donate the proceeds to a local charity (such as the Standish Food

What is the strangest way you have injured yourself? When I was 5, I sliced my thumb on a metal Chapstick cover (apparently, I thought my thumb needed a hat). I received six stitches and a scar with a perfect arc (today I use Blistex).



Pantry).

# Darryl L McKenney – Waldoboro

Throwback Photo: Babyface Darryl! I think he lost his razor shortly after.

A job I've held other than assessing: Bob Chambers Ford HS picked up the rich and famous cars, cleaned changed oil and took back to the mega houses

The farthest I have been from home: Bahamas

Pets other than dogs or cats: Anything wild in the backyard. Had a doe with no tail her name was 'glad ass'

Something most of my assessing colleagues probably don't know about me: Love to water ski Jump from one wake over the other.

What is the strangest way you have injured yourself? Fell out of the boat and took the propeller to my knee Impressing the biki next door.

The worst advice I ever followed (and/or the best)? The honeymoon period is 8 months don't remarry until it's over



### Natalie Andrews - Paris

Throwback Photo: A blonde having (more) fun!

A job I've held other than assessing: I was a Polaner All Fruit Girl. I dressed up in a colonial maid's outfit (complete with bonnet), and passed out shortbread cookies with Polaner All Fruit on them at grocery stores. It was part of Polaner's marketing "Win an Inn"

Pets: 18 cows...are they pets if you eat them?

An award or achievement I am proud of outside of assessing: The Artillery Order of Molly Pitcher. The Order of Molly Pitcher recognizes those individuals who have voluntarily contributed in significant and meaningful ways to the improvement of the Field Artillery Community.

A sentimental object I own that I will never part with. Rosary beads from PJP II



The worst advice I ever followed (and/or the best)? Worst: Jump / Best: Jump. Different circumstances and times.



# **Clinton Swett – Cape Elizabeth**

Throwback Photo: Clint, classy every day!

A job I've held other than assessing: 2<sup>nd</sup> shift at a grocery store bakery, setting up dough for the am (1<sup>st</sup> job), worked in a plastics factory in OH, delivery guy at a data-entry shop, computer operator (20+ yrs), entered assessing field in 2002 in Freeport with Bob Konczal and have been doing it ever since!

# My hometown/State and what is it known for?

Born in Bangor in 1964 at the old Osteopathic Hospital (which is now a mental health facility, which tells you a lot about me right there!). I've lived in the County (Mapleton/PI) in my youth, graduated from Portland HS in 1982.

My favorite indulgences: Some of you know that I'm a connoisseur of cigars, my wife actually got me into cigars years ago. We try to limit ourselves to indulging while watching the Sox, Patriots, Celtics or Bruins.

What is the strangest way you have injured yourself? Had a spiral-fracture of my left ring-finger while playing softball in my 30's...basically, my finger twisted until it broke! Drove myself to the hospital while my hand ballooned in size.

Something unusual that I collect. Childhood baseball card collection, cards from 1972-1976. Many baseball greats, figuring someday they'll be worth something.

**Amber Poulin – Stockton Springs** Throwback Photo: Christmas 1984

A job I've held other than assessing: I was a fountain girl at Friendly's in Brewer for several years before college. "Fountain" workers made all the ice cream creations!

The farthest I have been from home: Ireland!

My hometown/State and what is it known for? I was born in Wyoming and it was the first state to specifically give women the right to vote. Girl Power!

My favorite indulgences: Guilty pleasure for sure is reality TV – yes, those shows that are all about drama.

What would your parents or siblings say you are best at? Peacemaking and I totally agree. Why can't we all just get along?!





**Kerry Leichtman – Camden and Rockport** *Throwback Photo: Wedding Day 1982!* 

A job I've held other than assessing: Worst job (other than assessing (a)) Putting boxes of Christmas ornaments into cardboard shipping cartons at the end of an assembly line. Got the job thru a temp agency in Keene, NH. It was the only time I worked a job and thought, "I have a master degree - WTF am I doing here?" At the end of the day the manager told me, "You did great. See you tomorrow." To which I replied, "No, you won't."

Best jobs (other than assessing ③) 1-Morning drive DJ for a FM radio station back when FM radio was laid back and improvisational. 2-Magazine editor-in-chief: Great fun. The most creative job I've ever had.

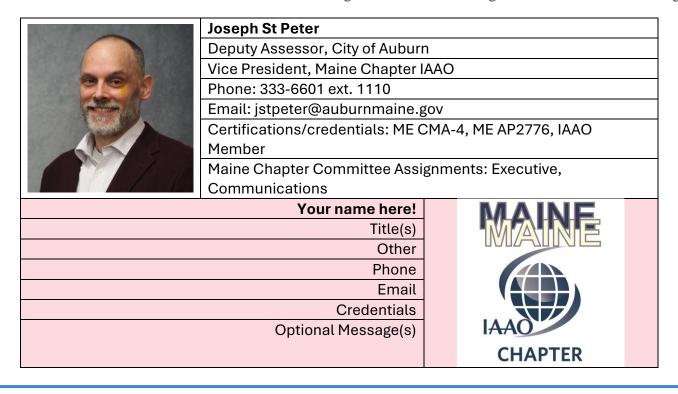
The farthest I have been from home: Sweden (the country, not the town in Oxford County)

If I had a million dollars, I would buy: A farm on 100+ acres where I'd house rescue dogs.

If you could live anywhere in the world, where would it be? Elbow Cay, Abaco

# THE OTHER SIDE CONCLUSION - NOW ITS TIME FOR YOUR SIDE

Were you as entertained by the board members stories as I was? I expect that you clapped or laughed-out-loud where ever you are reading this (I did both). I am grateful to all the board members who put themselves out there and shared some of their personal lives with us. A reminder to the shy hold-outs on the board that we have another newsletter edition coming in the fall! By then we hope <u>all our members</u> will be sharing their professional details in a new **Maine Chapter Membership Directory**. Not to worry if you are shy too, participation is optional. We won't post your information without your permission. Look for an information survey in your email in the coming weeks. Our plan is to create a professional member directory that will be updated annually. It's not LinkedIn, but it will be available to members and viewable on the website. The final design is still in beta testing, but it could look something like this:



# SUMMARY OF SELECTED 2024 LEGISLATION NEWSLETTER STAFF

The Second Session of the 131<sup>st</sup> Legislature saw quite a bit of tax law activity, resulting in a few changes to Maine property tax law. This article includes a summary of some of the more significant legislation. Except where noted, these laws will be effective August 9, 2024, and will apply to the April 1, 2025 tax year.

Renewable energy exemption (36 M.R.S. §§ 655, 656). LD 1153 changes the law to eliminate, in most cases, commercial solar farms from the exemption. Existing solar farms that had a fully executed interconnection agreement before April 1, 2024 will continue to be exempt. The new law does not change the wind energy equipment portion of the exemption. MRS will be forming a working group, including assessors, to update the Property Tax Division solar energy equipment exemption bulletin.

**Tax-acquired property (36 M.R.S. §§ 943, 943-C).** LD 2262 adjusts the process for municipal sales of tax-acquired properties. This change was driven by the U.S. Supreme Court decision in the case of *Tyler v. Hennepin County*. That decision requires excess proceeds from the sale of government foreclosed property be returned to the former property owner. The Maine law, effective for property foreclosures on or after August 9, 2024, applies the formerly optional sale process, involving a real estate agent, to all tax-acquired sales.

Working waterfront program (36 M.R.S. §§ 1132, 1135, 1138, 1140-B, 1140-C). LD 2162 alters the working waterfront current use program by increasing the discount percentages from 10% (for primarily used land) and 20% (for predominantly used land) to 20% and 30%, respectively. The law also expands the eligibility for discounted property to

include wharfs, piers, small fishing houses, and certain land subject to easements. Further, the law allows a two-year extension to pay a withdrawal penalty for taxpayers who are unable to pay.

Property tax levy limits (30-A M.R.S. §§ 5681, 5721-A, 7102, and 36 M.R.S. § 1611). LD 2102 removes the property tax levy limits established by LD 1 in 2007. This change is effective August 9, 2024 and may impact any municipality that sets their budget after that date.

**Local stabilization** (36 M.R.S. § 6235). LD 1345 allows municipalities to establish a combination deferral and stabilization program for eligible homestead owners. This option would be separate from the State-administered deferral program and taxpayers who participate in the State program are not eligible for this local alternative.

**Sudden and severe disruptions (36 M.R.S. § 208-A).** LD 2006 amends the sudden and severe disruption program to eliminate the reduction of State revenue sharing payments to municipalities if those municipalities use undesignated fund balances to offset a potential increase in mill rate due to the disruption. This change applies to adjustments to revenue sharing years beginning on or after July 1, 2024.

There were other property tax bills enacted during this legislative session, but this list represents the most significant changes. Both MMA and MRS will issue official summaries sometime this spring or summer.

2024-2025 Maine Chapter of the IAAO Executive Committee									
title	name	email	title		name	email			
President	Darryl McKenney	assessor@waldoboromaine.org	D	irector	Natalie Andrews	nandrews@auburnmaine.gov			
Vice President	Joseph St Peter	jstpeter@auburnmaine.gov	D	irector	Brent Martin	bcmartin@southportland.org			
Treasurer	Clint Swett	clinton.swett@capeelizabeth.org	D	irector	Lauren Asselin	lasselin@graymaine.org			
Secretary	Barbara Brewer	bbrewer@standish.org	D	irector	Amber Poulin	assessment@stocktonsprings.org			
Past President	Karen Scammon	kscammon@auburnmaine.gov	D	irector	Theresa Duff	tax.assessor@houlton-maine.com			
			IAAO Represe	entative	Kerry Leichtman	kleichtman@rockportmaine.gov			

# JATA The Legacy of 'Just Ask the Assessor'

### **KERRY LEICHTMAN**

I very clearly remember JATA's humble beginnings. The Maine Chapter executive board used to hold its monthly meetings in a conference room at Maine Revenue. We discussed everything and anything assessing, and then worked to convert the fruits of that conversation into education offerings for whatever meeting it was we were planning. Then we'd move on and discuss where we were going for lunch. Good times.

It was during one of these meetings that Judy said she had an idea for a mentoring program. If you know Judy at all you know she didn't just say she had an idea, she had a thoroughly thought-out and planned idea. She not only explained JATA to us, she also wrote and designed a brochure for us to look over.

Crazy right? (I mean the good kind of crazy, like when people say something good is dope, or say shut up when they mean, that's amazing.) What many people probably don't know about Judy is her original career aspiration was graphic design. She's a visual thinker, she loves mapping projects, she writes and designs brochures.

We liked JATA (and the brochure). I'm sure we offered a few ideas to "improve" it, but none that I can recollect. Judy's idea was ready for prime time from the start.



She recruited practicing assessors who were willing to spend time with newbies, to do everything from take phone calls to allow job shadowing.

Those of us who volunteered to mentor waited for the phone to ring. It didn't at first.

But then it did. We got calls from new assessors, from citizen volunteers serving on boards of assessors, from select board members, from town managers and administrators. Judy and I have even fielded calls from Legislators.

The program gets tinkered with from year to year. Now areas of knowledge are listed for each mentor so the person seeking assistance can shop the list for their issue at hand. And the emphasis on JATA being for new assessors has given way to it being for any assessor with a problem to solve.

JATA has grown in popularity and recognition over the years as well. I was participating in a negotiation that the Legislature's Taxation Committee had organized in an attempt to resolve an issue regarding the valuation of industrial property.

The lawyers for the industrialists made the argument that assessors weren't properly trained to handle the valuation of such specialized equipment. An attorney from Maine Revenue cited JATA as one of the reasons assessors could obtain whatever knowledge or assistance they needed to handle any particular situation.

I don't know of anyone on the mentor list who cites hydro-electric dams or paper mills as their specialty but hey, why not?

In looking for a way to conclude this article I got to thinking about what I had written so far. I was asked to write about JATA's beginnings, which I did but I also wrote a lot about its creator. That's because JATA and Judy Mathiau are inseparable. Judy has always been about helping others and in JATA she created a structure by which others are inspired to do the same. That, my friends, is a pretty cool legacy.



The Maine Chapter of the IAAO exists to provide resources for our members. We all benefit from the body of knowledge contained within our ranks. Among us, we have an impressive number of content experts from seasoned veterans to the upand-comers. Then we have our JATA Volunteers, these are Assessors who serve above, graciously volunteering their time and expertise to the rest of us.

JATA Questions range from the routine to the truly exotic. It may be a call to Judy asking a title question or to Lewis whether the snow in Aroostook County has melted. Whatever the question, the JATA mentors are ready to respond to yours...



Maine Chapter of the IAAO JATA Mentors									
assessor	city/town	tel	demographics	area of knowledge					
Kyle Avila	Mt Desert	276-5531	High End Ocean	GIS, High Residential, Exemptions					
Ruth Birtz	Lincoln	794-3372	Lakefront	Current Use, Appraisals, TIFS					
Paul Castonguay	Waterville	680-4220	City/Diversified	Commercial, TIFs & Vision Software					
Lewis Cousins	Presque Isle	760-2714	Rural	Residential, Commercial, Personal Property					
Kerry Leichtman	Rockport	236-6758	High End Ocean	Current Use, Exemptions, VISION CAMA					
Judy Mathiau	Winslow	872-2776	Farm/Industrial	Deeds, Public Relations, TIFS					
Darryl McKenney	Waldoboro	832-2776	Rural	Current Use, Personal Property, Schedules					
Joe Merry	Standish	642-4572	Hydro/Lakefront	Residential, Commercial, Personal Property					
Marc Perry	Downeast	460-9949	High End Ocean	MLS Access, RE Trends					
Nichole Stenberg	Oakland	465-2750	Residential/Hydro	Legal, Current Use, Exemptions					
Rob Sutherland	<b>Cumberland County</b>	649-2475	Residential/Diversified	Mass Appraisal, Appraisals, Schedules					
Jessica Westhaver	Bristol	651-5374	Waterfront/Residential	TRIO, Excel, Revaluations					

# **ANNOUNCEMENTS**

# **Job Openings:**

The Town of **Wells** is seeking a full-time Assessing Clerk.

**Conway, New Hampshire** is looking for an Assessor.

The **City of Portland** is recruiting an Assistant Assessor.

The **City of Brewer** is advertising two positions, a full time Assessing Technician/Clerical Aide, and an Appraisal Technician.

For these and other municipal job postings, head to MMA web page: <u>Assessor (memun.org)</u>

### **New CMA:**

Welcome **Maria French** to the ranks of Certified Maine Assessors!

# **Chapter Announcements:**

<u>Free Membership!</u> Did you know that new CMAs are eligible for a free year of membership with the Maine Chapter of the IAAO? Even if you already paid for a membership *before* you got your CMA, the next year is on us! Any new assessor who recently attained their CMA can reach out to Joe St Peter for details <u>jstpeter@auburnmaine.gov</u>

Scholarship. The David Ledew Scholarship is available to CMAs seeking advanced certification, see details in this Newsletter! Application link: <u>David P Ledew Scholarship</u>

#### **IAAO Announcements:**

The IAAO will hold a **Board of Director's meeting** in our neck of the woods on August 2-3, 2024 in Portland, Maine.

The IAAO's 2024 Annual Conference is scheduled for August 25-28 in Denver. Registration is open! Go to the IAAO's website for more details: 2024 Annual Conference (iaao.org)



### **Educational Offerings:**

It's almost time for **Tax School**! Take a break from your commitment efforts for some great educational offerings. Head to the Maine Revenue Services website for more details. The 77<sup>th</sup> edition of the <u>Annual Maine **Property Tax School**</u> will be July 29 - August 2, 2024, at the University of Maine in Augusta. <u>Registration</u>

Maine Revenue continues to offer high quality IAAO courses. IAAO Course 601, Cadastral Mapping Methods and Applications is offered October 21-25, 2024 in Brewer.

# **Commitment Time**

# 

# **Thanks for Giving**

# **BARBARA BREWER**

Thanks for Reading!

You may have seen a poster board displayed at Property Tax School, or read a small article included in a previous newsletter, advertising a small but fierce initiative to get assessors across the State more involved in their communities by participating in "Thanks for Giving". Some assessors are well-versed in this initiative, but some (newer) assessors may have missed the poster board or small article and are now wondering, just what is "Thanks for Giving"? and we are so happy you asked that question!

The idea is simple. Each November election, assessors ask members in their community to bring their "can" to the polls. Of course, by "can", we mean a donation of non-perishable food items and/or cash for the benefit of the local food bank. In Standish, we post our request for donations on our website and in our lobby.



We also advertise our request in the local Shoppers Guide. We then arrange for a donation bin to be available for absentee voters, and we coordinate with the Standish Food Pantry in the collection of donations on election day. The time commitment is minimal, but the results can be impressive with a little planning and conversation.

So how do you get started? First, speak with your town clerk and town manager. Reassure them that this will not interfere with any election activities. Ask their advice on where to advertise, where to place a collection bin, and how to arrange for donations on election day.

Then, talk to your local or regional food pantry. Don't know who that is? Check out the food assistance programs listed by town on the State of Maine page:

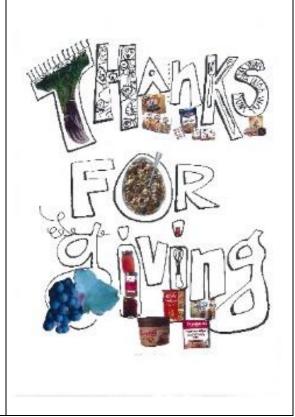
### Food Assistance in Maine

Food pantries listed on this site provide a location, contact name, and phone number. Ask the food pantry if they have any volunteers who might be available on election day to receive donations of non-perishable food items and/or cash.

Next, most importantly, get the word out! Post the event on community bulletin boards, in the local public library, in the town hall, and on the town's website ahead of the election so that absentee voters can participate, too.

Want to do more? The Thanks for Giving warriors (Joe Merry, Kerry Leichtman, and Nick Cloutier) are taking a well-earned rest, so Barbara Brewer (bbrewer@standish.org) is hoping to find new, equally enthusiastic, assessors wishing to contribute just a little more of their time and energy to this great cause. Please contact Barbara if you have ideas, suggestions, and/or a desire to be part of a new committee with the same worthy goal.

Since this November is a presidential election, and, let's face it, regardless of your politics, it's going to be a bit stressful, let's all do something positive for our communities and show that we care!





David Ledew

# **David P Ledew Advanced Scholarship**

Interested in advancing your Maine Assessor Certification? The Maine Chapter Board is accepting applications for the David P Ledew Scholarship. The scholarship is named for a stalwart champion of assessor excellence. As the Director of Maine Revenue Services, David Ledew led the effort to create advanced certification for Maine Assessors. The Chapter Board is honored to offer a scholarship in his name!

The scholarship amount of \$500 must be used during the next calendar year to be used towards <u>qualified</u> **Advanced Certification** training as specified in the Maine Revenue Services Bulletin 26, Title 36 Sections 310-312 and 318.

Take your assessing knowledge to the next level. The application can be found on the Chapter website: <u>Scholarship Application</u>