

Covering Maine Assessing

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Can we achieve radical property tax relief?

~Kerry Leichtman

With a new Legislative session gearing up, there is little doubt there will be a pile of property tax relief bills introduced. There is also little doubt many will be political, rather than helpful. There is also little doubt that few, if any, of the new bills would have been run by an assessor for a practicality check.

When testifying before the Appropriations Committee last year, speaking in favor of a bill aimed at forcing the Legislature to reimburse municipalities for 100% of the stabilization tax break give away, I gave them grief for not replacing the bill with something suitable - a program that would provide relief for seniors without bankrupting the state.

Rather than wait for the Legislature to come up with a suitable solution, MMA's Legislative Policy Committee (LPC) is tackling the issue. BTW, I am no longer the LPC's sole assessor. Justin Hennessey (Topsham) has been elected to the LPC. And Justin Porier (who is a town manager by trade but an assessor at heart) is not only an LPC member but he is also about to become Vice President of MMA's Executive Council. As VP, Justin will be presiding over LPC meetings, and next year he'll be President of the Executive Council.

I am still the only assessor on the LPC not named Justin.

Back in August, at our first meeting of the season, we established property tax reform legislation as the LPC's top priority and formed a Property Tax Reform working group. Both Justins and I volunteered and were selected to serve on the group. The subcommittee met by zoom and at the meeting's conclusion had a bullet point list of the components of the bill we will eventually write. At our second meeting, in September, we presented the list to the full LPC, where there was much discussion but surprisingly few objections.

*article continues page 2*



**President's Remarks**

~Darryl McKenney

Well, if you missed summer, fall has been pretty sweet. The tax bills are out and it's time to defend or correct - as the case may be.

Have you been trying to process the Transfer Tax Declarations on the Maine Tax Portal to no avail? I have learned you can't set yourself up the Master Full Access has to do that.

Looks like Waldoboro's tax portal master is a Maine water employee who retired years ago. Oh, the joys of technology and moving forward. Will be glad when all is well.

Had 2 huge Bulls located on Sunday but would not respond to cow calls after tagging out Tuesday on a small bull learned a grunt and raking aggressively would work. Sure enough, Friday morning he came charging out to fight. Nice photos but no wall mount but saved 3,200 dollars to mount.

Trust you will take advantage of the training that is coming up and have a safe and wonderful Holiday season.

DLM, CMA-4



Pipe Dream or Possibility continued from page 1

Among the items on the list are: a Constitutional amendment that would allow for taxing different property types at different ratios; a layered homestead exemption; repeal the homestead’s 12-month waiting period.

Now, here’s where it gets juicy. While preparing for this meeting, I had put together my own list of priorities. Next to the last one, I wrote “radical.” I didn’t mention this point right away, but when the discussion took a sharp turn to the right, it seemed its time had come. That sharp turn was taken after we decided to be bold; rather than list what we thought would be acceptable to the Legislature, we concentrated on what would actually provide meaningful property tax relief not only for seniors but for the struggling middle class as well.

A large portion of the county tax is to pay for the jail system, a system whose expenses are mandated by the state. Our thinking was that since the state is dictating the jails’ expenses, they ought to pay them. Time for “radical” idea: I said the same is true of most of the schools’ budgets. The state dictates Essential Programs and Services (EPS) funding, which is a majority of every school district’s education funding. After a good discussion we decided that the state should pay for the EPS portion of the schools’ budgets and the remaining amount should be funded locally.

These two ideas would shift a majority of the county and school appropriations to the progressive income tax and away from regressive property tax. With these two components removed from property tax bills, those bills will be a lot smaller. Elderly people whose income is too low to require them to file income tax forms, would contribute nothing to the programs. Now that is property tax relief! And because the income tax is a progressive tax, more of the costs for both programs would fall to those who can best afford them.

There were other ideas presented – such as increasing the homestead reimbursement to 100%, increasing the Property Tax Fairness Credit benefit, reducing the interest rate assessed on property in the tax deferral program, increasing the sales tax to pay for property tax relief, requiring schools and counties to send out their own tax bills – but to be quite honest, after the exhilaration of watching my radical thinking go mainstream everything else was anticlimactic.

We have a long way to go: the bill(s) need to be written and then submitted to the grist mill where plenty of good ideas go to die. I’ll keep you informed on this one as it progresses through the system.

Kerry Leichtman



10 Things Tax Assessors Should Definitely Not Say to Taxpayers

~Natalie Andrews

As we sally forth into the time of year when tax bills are sent out and the sortie of taxpayers begins, you will probably face your share of frustrated, sometimes downright furious, property owners. But no matter how tense things get, there are certain things you should avoid saying at all costs. Here’s a hopefully humorous guide on what not to say when you’re confronted by an irate taxpayer. After all, we want to keep our job...and our dignity!

1. “Oh, it’s not that bad. I’ve seen worse.”

Sure, you’ve probably dealt with much angrier people, but telling someone this is like throwing gasoline on the fire. They’re not concerned about your past battles; they want their house to not cost more than their neighbor’s. So, unless you’re auditioning for a role as a firefighter, avoid comparisons, because then they will start comparing their house with everyone that’s valued less than theirs.

2. “Hey, look at the bright side—at least your house burned before April 1!”

Oh no, don’t even go there. If your goal is to inject a little optimism, maybe choose something that doesn’t involve a catastrophic loss.

3. “You should’ve seen my tax bill!”

The last thing an angry taxpayer wants is to hear about your personal tax woes. It’s like telling someone in a sinking ship, “Hey, I can’t swim either!” Misery does not love company in this case. They want answers, not your empathy.

4. “Maybe you should’ve thought about that before buying a mansion.”

Okay, even if they have a heated five-car garage and a fountain that looks like it belongs in Versailles, you don’t need to point it out. In their mind, they’re just a Regular Joe trying to make ends meet in a palatial 7-bedroom “fixer-upper.” Let’s not ruin the fantasy.

5. “Well, property values have to go up somewhere, right?”

While that’s technically true, it’s best not to phrase it like you’re casually discussing the stock market over some Dunkin’. The taxpayer probably doesn’t want their home value skyrocketing unless they’re looking to sell—and even then, they don’t want to pay the taxes on it and they probably wouldn’t sell it for what you have it assessed at anyway.

6. “I hear the schools in your area are amazing though!”

Telling someone their taxes are high because their kids (or someone else’s) are getting a top-notch education is not a consolation prize. Most property taxpayers don’t equate higher taxes with what the school district is spending per pupil, even if the kids are reading Tolstoy by age six.

7. “You know, I’m just doing my job.”

The ultimate classic. Yes, everyone knows you’re just the messenger... Maine Constitution, Fair Market Value, blah, blah blah, but the phrase feels more like passing the blame than offering help. It’s like saying, “I pushed the red button because they told me to.”

8. “If you can’t afford the taxes, maybe you should consider downsizing.”

Yeah, this one’s definitely a landmine. Nobody wants to hear, “Maybe you should live somewhere cheaper,” or “Not everyone can afford to own a home.” It’s like telling them to trade their beloved home for a studio apartment over a pawn shop. So... just don’t.

9. “Did you really need that pool?”

While we might think this when we see that backyard oasis that will be covered in snow for 7 months out of the year, pointing it out is a bad idea. If they splurged on a pool, they already know it’s affecting their taxes. No need to add insult to financial injury. Plus, no one wants to feel guilty about their floating flamingo.

10. “Have you thought about renting out a room to cover the taxes?”

Proposing side hustles to cover rising property taxes may seem like practical advice, but it’s not going to win you any friends. Most people aren’t looking for the assessor to double as their financial advisor—especially when they’re trying to figure out how to keep their house.

In Conclusion: Less Sass, More Sympathy. So, there you have it – ten surefire ways to avoid escalating an already heated conversation. Remember, as a tax assessor, you’re walking a fine line between doing your job and keeping the peace. A little humor (well-timed, of course) might help. Just make sure it doesn’t come off as a suggestion that they sell their kidney to cover next year’s bill, I’m sure that it might be taxed too.

Chapter Announcements

Anniversaries

**Azadeh Mashhadi “Auzi”** is celebrating her 1-year anniversary with the City of Auburn.

Appraisal Positions Posted

**City of Auburn, Appraiser** - The City of Auburn Assessing Department is offering an outstanding opportunity for a staff Appraiser available to start January 2025.

**Town of Vinalhaven, Assessor** - The Town of Vinalhaven is seeking proposals from a Maine Certified Assessor or Company to provide services approximately one day per week at the Vinalhaven Town Office.

**St. George, Assessor’s Agent** - The Town of St. George is seeking a qualified candidate for a part-time assessor’s agent position for all aspects of administering the assessment process. This position is a minimum of (3) days per month, with more days as...

**Town of Bucksport, Assessor** - The Town of Bucksport is seeking a qualified candidate for an anticipated opening to provide assessing services for the Town of Bucksport.

For these and more municipal job postings, visit MMA: [Maine Municipal Association](#)

Swag Alert!

The Maine Chapter of the IAAO has a limited number of mugs available. We will be offering mugs at various chapter functions. Proceeds will support upcoming educational events. Mugs are \$10. each.



Concerning Real Estate Transfers

The Real Estate Transfer Documents (RETTD) are now only available on the Maine Tax Portal. MRS will host **free**, specialized **#MaineTaxPortal** training for municipal assessing officials, who review or update Real Estate Transfer Tax documents with the State of Maine (you only need to attend one session). The webinar dates are November 12, 2024 at 10am and November 14, 2024, at 2pm.

These sessions will qualify for **1 CE** hour for current CMAs.

New CMAs

In September, we welcomed a whopping six new Certified Maine Assessors into our ranks, congratulations and best wishes to:

\*Lisa Averell   \*Brooks Taber-Grotton   \*Kyle Fletcher   \*Jay Astle

\*Sara Larity and \*Alyson Weston

and don't forget, new CMAs are eligible for a free year of membership with the Maine Chapter of the IAAO. Contact Joe St.Peter for details.

Upcoming Educational Events

**Property Tax Academy** - Maine Revenue is offering a new virtual training opportunity! On December 11<sup>th</sup>, MRS will hold its first ever Property Tax Academy via zoom. The program will include five speakers for this one-day event. The cost is only \$25 per person. The Property Tax Academy is approved for 7.25 CE hours, and there is even a session that meets the ethics requirement.

**CMA Exams** – The next exams are on November 12, 2023 in Augusta

**Advanced Excel Training** – The MAAO is sponsoring an Advanced Excel Training at MMA in Augusta on November 8.

**IAAO Course** – On November 12, **the Maine Chapter of the IAAO** is offering IAAO One-Day Forum #917 “How to Critique an Appraisal” This course is good for 7.5 hours AQB/CE and Advanced CMA credits. See the registration link in this newsletter (page 8).

**Annual Meeting** - The Maine Chapter of the IAAO is holding its annual meeting in January. Join us for a year's review of important assessing topics and a look forward as well. Additional details coming soon...

Movers and Shakers

- **Deanne Vail** is the new Assessor in Biddeford.
- **Brooke Cobbett** is the new Deputy Assessor in Biddeford.
- **Clint Swett** made the move to Cumberland as its new assessor.
- **John Brushwein** retired from Cumberland
- **Allsion Brochu** is now assessor in Waterville replacing the retied **Paul Castonguay**.
- **Frank Xu** is now the Assessor in Farmington.

IAAO News!

**Vote in the IAAO Election** – The (international) IAAO elections will take place Nov. 1-15 via email, and regular members will vote on candidates for president-elect, vice president, and director representatives. In addition all current IAAO members will vote on changes to the bylaws. A copy of the bylaws can be found on IAAO’s website: [IAAO Home Page](#)



**Consider joining IAAO** – Are you a member of the *International Association of Assessing Officers*? If not “Connect to a World of Possibilities” and join. IAAO serves professionals working in property valuation, property tax policy and related fields. Members of the IAAO offers benefit from quality educational offerings, a resource library, professional connections and much more.

The Editor’s Box  
Joseph St Peter



2024. It’s almost over but I feel like I haven’t taken a breath since it started. In the years that I have been an assessor I have counted on the ebbs and flows of the annual assessing calendar. The usual ebbs grant a respite from the high stress functions of the job to tackle the routine ones. This year it feels like the tide only flows in and it’s mostly been a wave of disgruntled taxpayers. Like us, taxpayers are feeling the effects of the high-water. An eye-popping real estate market has shifted the burden squarely onto them and with no certain property tax relief in sight means we are all treading water. So, what is the point of this overworked water metaphor? Just this. Even though it seems like the mean season, we are all in this ocean together. As assessors we have the perspective and knowledge to recommend solutions. The taxpayers, whether they know it or not, have a unique opportunity to influence their legislators. So instead of fighting the riptide alone, we can work together and build a raft. If we are fighting all we can do is sink. This edition of the newsletter talks about radical thinking, taxpayer interaction, protecting each other’s interest, and the concept bills that can get it done. Enjoy!



It’s all Greek to Me

A look at how properties are assessed in Santorini, Greece

~Joseph St.Peter

Once thing I know for sure about assessors, we are curious by nature. It’s a necessary trait to be effective at the job but it’s also a passion. If you are like me every car ride, dog-walk, or trip to the store is an excuse to observe property. I am often inclined to “take the long way home” just to swing-by a construction site to see progress. It seems that this enthusiasm extends beyond the borders of my jurisdiction and even my country. This summer I had the pleasure of visiting several Greek islands in the Aegean Sea. Here is a culture that has been building cave homes out of volcanic materials on the side of cliffs for centuries. Imagine my joy discovering all the unique and ancient, but *new-to-me* properties.

About Santorini



All the areas I visited in Greece are worthy of a write-up. To keep this concise I thought I’d share my observations of property and assessing on just one, Santorini *or Thira* as it is known to the locals. Santorini is an island in the southern Aegean Sea, about 120 miles southeast of the mainland. It is the largest island of a small, circular archipelago formed by the Santorini caldera. It is the southernmost member of the Cyclades group of islands, with an area of approximately 28 square miles and a 2021 census population of 15,480.

My one day on Santorini included a hike around the ancient volcano rim (or caldera) from an area known as Fira to another called Oia. I wanted to know more about every incredible building I saw nestled onto the cliffs. Thira is densely developed in areas. We were literally walking on top of homes that we could not see because they were built into the steep terrain. I was full of questions. I wonder what they call that? How much does that sell for? How does property ownership work here? Where is the assessor’s office? I wonder if I can turn this into a newsletter article? I sure intend to try!

Photo. Santorini landscape

How is Property Assessed on Santorini?

As it turns out, *very differently*. In Maine we assess property mostly at the municipal level. Elsewhere in our country it’s a county model. In Greece, value rates are determined at the national level. That helped to explain why I couldn’t locate the local assessor’s office on the island.

My research hardly qualifies me as an expert, but I learned a lot. In Maine we are concerned with “Just” or Market Value. “Objective value” is the basic type of value that applies in Greece. This type of value is grounded in the concept of market value, but it’s more of a formula than an appraisal as we know it. The primary type of objective value is referred to as ENFIA, which translates to “Uniform Real Estate Property Tax”.

The Greek Ministry of Finance sets the so-called “objective values” of prices per square meter. These are the base value coefficients used when calculating the objective value in different zones across the country. In 2021 they updated the 13,808 property zones across the country (it increased by 250% in some). Santorini itself contains several such zones. The best analogy to describe a Greek property zone would be to compare it to a “neighborhood” in a Maine municipality but it’s usually much larger.

Although base value is standardized in each zone, it is modified for each property by certain other coefficients such as face factor (frontage), floor factors (number of floors and type), total area, age, land utilization, construction type, and quality.

ENFIA isn’t the only real estate-based assessment in Greece, there are four main types pertaining to property tax, shown below (table 1):

Another striking difference between Greece and Maine is that parcel and ownership information is generally not available to the public. Cadastral mapping exists, but only for large swaths of land. The property zones are available on ESRI maps to show base pricing levels in certain areas. For me, public facing property data is one clear way to determine if property tax is fair and equitable. I guess with standardized national rates this is less of a concern for taxpayers.

Type of real estate tax in Greece	Rate established by Ministry of Finance	Note	Best Maine Comparison
ENFIA - Uniform Real Estate Property Tax	0.0037 - 11.25 €/sq.m	The principal tax on real estate, imposed on an annual basis. Based on a formula set by the Greek Ministry of Finance	Like our annual assessment. However, in Maine value is based on market or "just value"
Real Estate Transfer Tax	3.09%	Paid on whatever is higher, market value or objective value. Applies to sales of existing buildings (not new construction).	Transfer tax in Maine is \$2.20 per \$500, or rate of 0.0044
VAT - New building Tax	24%	Applies to sale of new buildings only.	No such tax in Maine, only regular transfer tax. New value is assessed only if it existed on April 1
TAP - Municipal Real Estate duty	0.025-0.035%	based on objective value which is defined according to "area prices" and an "age coefficient" depending on the area where situated.	No such tax, only standard annual assessment.

Table 1

When we talk about market value in the US, we are of course talking about it in terms of dollars. In Greece, the currency is the Euro (€). The euro and the dollar are both strong currencies, but the euro is currently stronger. As of September 30, 1 euro was worth 1.12 us dollars.

A similarity is an annual situs date, the objective property valuation date is January 1<sup>st</sup>, much like our April 1 assessment date. In the event of a change in the owner’s property status on January 1, a declaration of change in real estate information is submitted in the corresponding year. The Real Estate Information Declaration (E9) is submitted electronically to the government.

I found it strange that taxes are frequently paid via third-party billing instead of to a municipal tax collector. For example, in some jurisdictions, property taxes are paid along with the *utility bills*. I learned that this arrangement differs in other jurisdictions across the nation of Greece.

It’s also worth mentioning that Greece has a progressive income tax rate for annual rental income. It seems the more you make from rental income, the higher the income tax rate (table 2).

Amount of Annual Rental Income	Rate
€ 12,000	15%
€12,000-€35,000	25%
Over €35,000	45%

Table 2

Continues next page, Santorini Property Types



Santorini Property Types

Nothing on Santorini remotely resembles real estate in Maine, you will not find a single cape-cod, ranch, or colonial. In Greece, dwellings are commonly referred to as Villas and on the island, there are two prominent architectural types, the domes and the cave houses. Some settlements of Santorini are built on the edge of the caldera cliff, some extend outside the fortified castle-towns, known as kastelia, and others are nestled in the rocks across the island.

Picture. Cliffside cave and domed homes, and windmills in Oia.



Due to its location and steep terrain, necessity required construction to be simple and adaptable. Of all the property styles, the cave houses exemplify this best. The cave houses also called *yposkafa* are one of the basic types of homes in Santorini. The main feature of a cave home is that their construction is generally easy and inexpensive. The main building materials are volcanic including dust, black igneous rock, red rock and pumice stone. These materials are abundant due to the entire island being the remnant of a massive ancient volcano.

Another type of home is the ubiquitous “farmers’ home”, which may be found in the countryside or some variation of it in more urban areas. These are family homes, stately homes, or captains’ homes. Farmers’ homes are common on the fringes of a settlement or in the fields. They possess a large courtyard, a water tank, storage spaces, a barn for animals and a stone oven. Some of the farmers’ homes boast a *canava*, which is a winery with impressive arched doorways and built underground. These are usually multilevel buildings, in uneven shapes. Most dwellings are sparsely furnished including only the

essentials. The manor houses feature domes, imposing spaces and eye-catching facades and are frequently built in the center of the settlements.

Picture. Entrance to a cave dwelling

In Santorini, visitors will also come across the characteristic whitewashed windmills. They are round buildings with joined roofs and wheels with sails that convert the energy of the wind into rotational energy. I had an extensive conversation with a cab driver who explained that while many of these are protected as historical structures, some have been converted into villas in recent years.



Regarding the churches of Santorini, which are an integral part of the inhabitants’ lives, their architecture is attuned to the principal aesthetic of the island. Churches come in a wide variety including impressive monasteries, large cathedrals with splendid frescoes, simple churches and tiny chapels. They are also every where, you’d be hard pressed to find a spot on the island where a church is not in view. Officially Santorini has 1256 churches, unofficially there are many more than that. Based on population there are 12 people per church. Only a small number of churches are dug into rock. The majority are square, white edifices with white or blue domes.

The dominant white and blue colors of the Cycladic architecture are a symbol of Greece as they represent the colors of the Greek flag. These colors are beautiful and harmonious with the landscape, but they also serve a practical purpose. The white limestone paint is said to deter insect infestations and is a disinfectant. The bright white color also helps to reflect sunlight and cool down indoor temperatures. We were also told by a local that the blue color confuses certain flying insects and makes for an unappealing landing spot. Of course, that could just be the locals messing with the tourists. As a Mainer I can appreciate a good “you can’t get there from here” type of jibe.

Are real estate prices comparable to Maine?



If you are curious about the real estate market in Greece like I was, property is listed and marketed much like it is in the US. In fact, I recognized some familiar broker signs, like Re/Max during my neighborhood walk-about. As for price, single-family home values are somewhat comparable even if the building types are not. For instance, I found a two-bedroom, 72 square meter villa listed for **€440,000** on real estate website called Spigatos. To us that equates to 775 square feet of interior GLA for \$492,800. Though that may seem small by our standards, this is the typical size of a single-family property on Santorini. Consider also that in the Mediterranean climate, outdoor space is used for living as well. Compared to property value in Portland, the Santorini listing looks similar or even a bargain. That said, this was a more modest property listing - if you want to pay more for real estate there is plenty of opportunity.

Photo, Spigatos Listing, link here: [Greek Real Estate - Property in Greece | Spitogatos](#)

So those are the basics of property assessment in Santorini Greece. Did I cover it all? Certainly not, I could happily spend many months or years learning all the nuances, rules, and practices. Indeed, attaining geographic competence in any market area, especially our own, requires time and experience. Most of all it begins with curiosity, and I can’t help but believe that we better understand what is *within* our boundaries by sometimes looking *beyond* them. Yassas!

Just Ask the Assessor

Dear Assessor,

"I am concerned about the release of taxpayer personal information in a FOAA request. Specifically, a citizen has requested information on Property Tax Stabilization applications. Can I treat a taxpayer's personal and financial information on exemption applications as confidential and decline to release it?"

Anonymous

Dear Anonymous,

Personal information submitted on an application is generally **not** confidential unless explicitly stated in law.

Here are some examples of **municipal information that is confidential**:



- Hardship Abatements (36 MRS § 841(2)(E)) provide that all applications, information submitted in support of the application, files and communications relating to an application for abatement, and the determination on the abatement application are confidential. Hearings and proceedings held pursuant to this subsection must be in executive session [PL 2013, c. 424, Pt. A, §24 (RPR)].
- Veteran’s Exemptions are considered confidential. Pursuant to Property Tax Bulletin No. 7, Page 5, “An application for the veteran exemption, including proof of entitlement, is confidential and will not be available for public inspection. See 36 MRS § 653(1)(G).
- Property Tax Deferral Program Applications are confidential; pursuant to 36 MRS §191, the application and information included within the application are confidential and not public records as defined in 1 MRS §402(3). Assessors should not retain or keep copies of this application once they have been sent to Maine Revenue Services.
- Tree Growth Management and Harvest Plans are confidential (Property Tax Bulletin No. 19, Page 4). Although, an Assessor may request to review the plan, the Assessor must return it to the landowner on request. Also, the Assessor may make a copy of the Plan only when authorized by the landowner.
- The Taxpayer ID numbers on the Commercial Forestry Excise Tax returns are confidential (36 MRS. §2726).

The confidentiality of the Property Tax Stabilization Application is not explicit in the law; however, Maine Revenue Services has taken the position that personal information on Property Tax Stabilization Applications *should* be treated as confidential, but they would recommend checking with your Municipal Attorney to make sure Attorney agrees with this interpretation.

Arguably, Assessors and public officials have an ethical obligation to treat personal information as protected and confidential and only release it under certain circumstances. Here are some guidelines on personal information confidentiality:

- Avoid keeping sensitive information on file if not required (birth certificates, copies of driver’s licenses, financial statements, etc.)
- With 36 MRS §706-A requests, a taxpayer’s response *may* be confidential when they declare the information to be “confidential and proprietary.”
  - Pursuant to Property Tax Bulletin 2, Page 2, “Proprietary information provided by the taxpayer is confidential and is not a public record for purposes of the freedom of access statute, Title 1, chapter 13. To be considered proprietary, information must be either (a) a trade secret, (b) production, commercial, or financial information, the disclosure of which would impair the competitive position of the taxpayer and would make available information not otherwise publicly available, or (c) information protected from disclosure by federal or state law, rules, or regulations. To be protected, the information, when first submitted, must be physically labeled as “proprietary and confidential” by the taxpayer. Taxpayers should clearly label the information prior to providing it to an assessor. Failure to properly label proprietary information will result in the information in question being treated as nonconfidential, i.e. being treated as public information. See 36 M.R.S. § 706-A(1).”

This question definitely doesn’t have a conclusive answer, as it relies on what forms the FOAA is requesting and how the forms are designated. I hope this gives you a starting point!

Respectfully,

Amber Poulin, Stockton Springs Tax Assessor



Amber Poulin





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	Cumberland County	649-2475	Residential/Diversified	Mass Appraisal, Appraisals, Schedules
Jessica Westhaver	Bristol	651-5374	Waterfront/Residential	TRIO, Excel, Revaluations

CONCEPT DRAFT LEGISLATIVE BILLS

~Bill Brunelle

In December, the First Regular Session of the 132<sup>nd</sup> Maine Legislature will convene. During this First Session, the Legislature will most likely take action on more than 2,000 proposed bills. These bills, or LDs (for Legislative Documents) as they are called in and around the State House, mostly originate with ideas from individual legislators. The ideas are translated into proposed changes to Maine law. Ordinarily, turning ideas into LDs with law changes is handled by the Office of the Revisor of Statutes (also called the Revisor’s Office). Every year, however, a handful of LDs contain only a title, with the promise that specific language will be drafted later during the review of the LDs in the legislative committee each LD is assigned to. These LDs are called concept drafts and they are generally a useful tool in the Legislature’s workshop. Lately, though, there have been some difficulties with concept drafts.

Concept drafts started in the 1990s. They were introduced as a method for legislative committees to develop language that would accomplish the goals of an idea, rather than leaving it to the Revisor’s Office. At the time, it seemed like a win-win situation; the assigned committee would be able to draft language for a bill that did exactly what they wanted, while at the same time it relieved some pressure from the Revisor’s Office, which is annually swamped with ideas in search of specific law language. In many cases, concept drafts also allow legislators to quickly address developing situations that would benefit from immediate action.

This alternate LD procedure generally works well. The standard LD drafting process is still used for the vast majority of bills, but a handful of concept drafts are proposed every session. While there is frequently no specific language drafted in time for the public to comment on during the public hearings for those bills, the LD titles are ordinarily specific enough so that people would know what was being changed and can make reasonably informed comments during the public hearing. For example, one concept draft introduced during the 130<sup>th</sup> Legislature in 2021 was titled “An Act to Reduce Property Taxes on the Primary Residence of Veterans Who Are 100 Percent Disabled Due to Service-connected Disabilities.” Pretty straightforward, right? You can tell from the title that the idea would probably expand the veterans’ property tax exemption.

However, some concept draft titles have been very vague, showing no indication of what programs might be amended or created or even what general tax type the bill would address. During the most recent Legislature, a concept draft titled “An Act to Provide Tax Relief for Working Families” was proposed. This title is certainly confusing. It obviously is an idea to change tax law, but is the idea to propose a sales tax holiday? Lower the individual income tax rates? Increase the Homestead Exemption? The title doesn’t even offer any clues as to whether it impacts property taxes. Impacted members of the public don’t know if the change is something they support or oppose, and the result may be that the public hearing portion of that LD’s analysis in the Tax Committee will draw no attention and offer no useful information.

Public hearings for LDs are an important part of the legislative process. Without comment from the public on a proposed law change, legislators can’t make a



Bill Brunelle

fully informed decision on the merits of an idea. What may sound good on the surface may be fatally flawed in its execution. Without public comment, committee members may not be aware of the flaws. Waiting until the work session to develop language for a vague idea essentially shuts the public off from part of the committee’s work. This situation, which has the appearance of bypassing public comment, has recently been discussed in the press, highlighting the flaws in the concept draft process. Changes may already be in the works, though. Several legislators, including Senator Rick Bennett and Representative Anne Perry are discussing this issue, which may lead to some additional guidelines around concept drafts. One popular idea being proposed is to require law language for all concept drafts to be published and available to the public before the scheduled public hearing for those bills.

Concept drafts have been around for around 30 years. They can certainly provide benefits, but there are also some drawbacks. We probably won’t see them disappear completely, but they may become more transparent in the next legislative session.



Assessors in Pictures



STATE OF MAINE CHAPTER  
INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

Is proud to sponsor an IAAO one-day forum

917- How to Critique An Appraisal

**Date:** Tuesday, November 12, 2024

**Location:** Augusta Civic Center, 76 Community Drive, Augusta, ME

**Instructor:** Stephen Sullivan, CMS CMA IV

**Time:** Doors open at 8:00, class will begin promptly at 8:30 a.m. & end at 4:30 p.m.  
(There will be breaks and lunch in between. Lunch and snacks will be provided).

**Forum 917 Description — How to Critique An Appraisal**  
*Discover a methodical approach to the review and critique of appraisals submitted in support of assessment reduction. You will distinguish if an appraiser acts as an advocate for the client, or truly approaches the assignment as a disinterested unbiased third party. All aspects of an appraisal will be inspected to ascertain the credibility and reliability of the work submitted.*

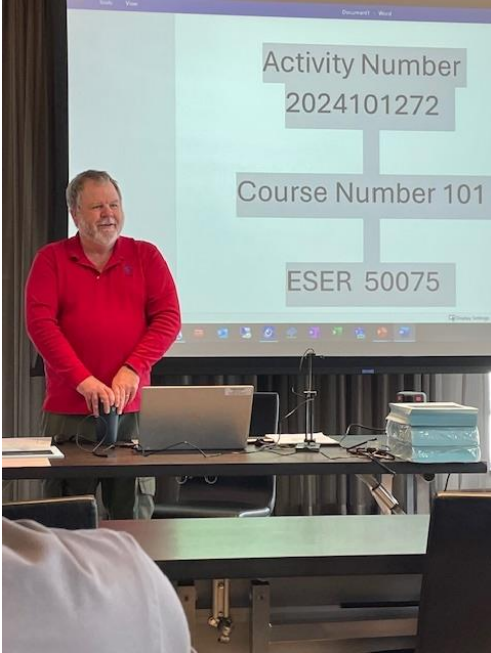
**PLEASE NOTE:** There will be a limit of 50 attendees. You must register by the deadline of November 7<sup>th</sup> in order to secure your spot.

Click this link for a registration form: [IAAO Forum #917](#)



Clint and Amber

Steve Sullivan -IAAO Course 101



Chapter Board Summer Retreat



Assessor of the Year – Ruth Birtz



Generational Assessors – Jim and Jacky



Showing up for Bill Healy

2024-2025 Maine Chapter of the IAAO Executive Committee					
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			IAAO Representative	Kerry Leichtman	kleichtman@rockportmaine.gov