



CMA Covering Maine Assessing

Spring Edition 2025

Presidents Message

Well happy spring everyone, goodbye cold weather - maybe. Personal property lists are in the mail and have started to be returned. After updating building values my ratio lasted for 2 years so all land values have been updated for this year and gets me 1 year only. Is this market going to level off? I hope so.



There are lots of opportunities to advance that CMA level in 2025, so I would encourage you to give it some thought. Bonnie Baker informs us there are 321 active assessors with 5 CATs, 279 CMAs, 14 CMA-IIs, 6 CMA's-IIIs, & 17 CMA-IVs as of February 24, 2025. 13% for those advanced CMA's is way too low for all the work Dave Ledew put into the program. Would love to see the number of advanced assessors grow. The JATA (Just Ask the Assessor) program is being updated with Assessors glad to assist with any question you may run into. Please reach out and together we can handle any issue thrown our way. The LPC members are keeping us aware of the new laws being debated and wish to thank them for all their efforts. It may take decades to see results but keep up the good fight. Get ready for summer vacations. It won't be that long. Stay safe.

Darryl McKenney, President Maine Chapter IAAO

Grape Nut

Barbara Brewer

I was just accepted as a new member of the IAAO Ethics Committee for 2025 and though I have no idea how I managed to slip through the cracks and onto this Committee (surely there must have been lots of others who volunteered, who doesn't love a good committee?) it's a decent fit as I've always been a good rule follower. I was the type of kid who never got detention in school, I don't park in "no parking" spaces (even if I stop for "just a minute"), I've never used the town vehicle for personal errands (even when I pass my favorite coffee place), and, at home, I've even convinced my husband to stop free sampling the grapes... (I used the argument that many unwashed hands have touched those grapes, but I was more upset that he ate the grapes but didn't pay for them). I like rules. Rules can provide guidance on how to behave, act, and conduct ourselves.

Rules can protect us, and others, from potential harm. Rules keep people, especially those in power, in check. Rules also level the playing field, which implies fairness and equity, two of the foundations of good assessing.

Though I have taken the obligatory Ethics training in keeping with CMA requirements, I did have to pause for a moment to consider what exactly would constitute a formal ethics complaint to the IAAO about another IAAO member? How does the Ethics Committee receive and resolve complaints? What are the possible outcomes? Then I worried it might be like serving on a Board of Assessment Review after a contentious revaluation, many small complaints with a few big ones mixed in for good measure.

Article continues next page

Grape Nut, continued...

Fortunately, the first quarterly meeting of the Ethics Committee quieted my concerns. On the IAAO website there are ten pages that outline the Code of Ethics and Standards of Professional Conduct and three pages that explain and provide the format for a formal complaint.

The Code of Ethics is clear and concise and includes the five Canons, which state: be professional, be honest, avoid conflicts of interest, abide by IAAO policies, and comply with applicable standards of practice. The Chairperson of the Ethics Committee also added, if you pause to ask yourself if you are doing the right thing, then you probably aren't. He also mentioned that there have been only one or two complaints handled by the Ethics Committee in the last couple of years. This is a good reflection on assessors as a group. While in Maine it may not seem like we cross paths with each other enough to know whether our IAAO peers are adhering to all five Canons, there are large county assessors' offices throughout the United States where I imagine it would be more difficult to conduct yourself with any impropriety without someone taking notice.

If the complaint is determined to be valid by the Ethics Committee, the violator may suffer such sanctions as suspension from IAAO membership, revoked membership, inability to serve in an IAAO leadership role, and so on. While it may not seem like these sanctions are very punitive, I imagine that having to defend yourself against a peer's complaint might be motivation enough to avoid a sticky situation altogether, just like being called out by a supermarket employee for free sampling the produce. While this has never happened to my husband, it should have. A sign above the grapes stating "no sampling" might have been a good deterrent as would a reminder that the free grape you eat today is paid for by someone else tomorrow (with higher prices on produce), and that "someone else" includes you. (Of course, if you consume bacteria with that grape, you might be paying a different sort of price.)



I imagine my husband behaves a little better after thirty plus years of marriage because he now envisions the disappointed look on my face before he reaches for a "free" sample, or remembers that a lecture isn't worth the crime (my kids discovered that early on, this mom loves to lecture almost as much as she loves rules) or perhaps he is sly enough to make certain I'm not in sight (I hope not). Regardless of the reasons why people make good decisions, it does not hurt to be reminded that making good decisions benefits everyone, and sometimes making bad decisions has unintended consequences (like mistrust, bias, or a disgruntled spouse). As CMAs we are required to take an approved ethics class once every three years. I used to think that as assessors we inherently understand the importance of objectivity, fairness, and equity, and what exactly constitutes an ethical violation, but then I remember that even the best-intentioned shopper does not always see the hidden cost of free sampling an unwashed grape. If we are lucky, we have someone to remind us.

Barbara Brewer, Standish

Obituary

In Memory of Richard (Dick) Partridge

Dick Partridge, a long time Assessor from Central Maine, passed away February 7th at the age of 85.

Dick was the Winslow Assessor for 27 years as well as a member of the Maine State Board of Property Tax Review. Those who had the honor of knowing him recognize all that he accomplished and his continued volunteerism with several organizations.

A mentor to several Assessors, with a sense of humor and a quick smile that we will not forget.

Others who remarked on his passing:

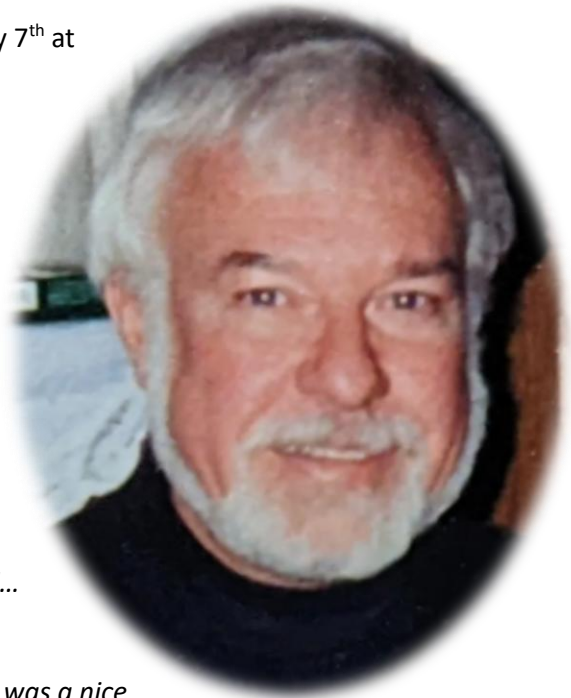
I did my internship at Winslow under Dick's guidance... Darryl McKenney

Dick was a good man, always willing to share his knowledge. He will be missed... Mary Lynne Hunter

I will share this with my Dad as he still mentions Dick, even though he is 95. He was a nice man...Bill Mayo

A wonderful and dedicated man. I remember the first time I met Dick; it was the annual Assessor school at Bowdoin in 1978... Bill van Tuinen

A group of us often met at the Sears parking lot in Augusta and rode together with Dick to various meetings and trainings. We always attended the annual ME Chapter Meeting held at the Culinary Institute in South Portland, one of our favorites! Dick was a true gentleman and loved his Harley!



Judy Mathiau

2025 Maine Chapter of the IAAO Executive Committee

President Darryl McKenney	assessor@waldo-boromaine.org	Director Natalie Andrews	manager@parismaine.org
Vice President Joseph St Peter	jstpeter@auburnmaine.gov	Director Brent Martin	bcmartin@southportland.org
Treasurer Clint Swett	cswett2@cumberlandmaine.com	Director Lauren Asselin	lasselin@graymaine.org
Secretary Barbara Brewer	bbrewer@standish.org	Director Amber Poulin	assessment@stocktonsprings.org
Past President Karen Scammon	kscammon@auburnmaine.gov	Director Theresa Duff	tax.assessor@houlton-maine.com
IAAO Representative Kerry Leichtman		kleichtman@rockportmaine.gov	

Announcements

Educational Offerings:

Upcoming Maine Chapter Training - The Maine Chapter of the IAAO has added another event to its schedule. We will be offering training on May 22, 2025. This will be a full day training with a variety of topics. Stay tuned for specific details shortly.

Property Tax School 2025 – The 78th Annual Maine Property Tax School will be held at Thomas College in Waterville this year. Mark your calendar because it is a little earlier this year on June 2-6. I have it on good authority that there will be excellent educational offerings, spirited evening activities, and special events you won't want to miss!

IAAO Course – Maine Revenue Services is offering IAAO Course 400, Assessment Administration on Monday October 20-24. Join instructor Stephen Sullivan at Keeley's Banquet Center in Portland for this Advanced Level course.

Job Posting:

- The City of **Ellsworth** has an opening for an Assistant Assessor

New Hires:

- The City of Auburn has hired a new Appraiser, Conner Doberstein
- Standish welcomes Judy Fullerton as their new Appraiser



MEET THE 2025 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 or oppose those bills before sending them to the full Legislature.

Article continues next page

Taxation Committee continued

Because members of the Taxation Committee are rarely 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 130-132; House 129-130

Email: Nicole.Grohoski@legislature.maine.gov



Senator Mike Tipping

Party: Democrat

District: Alton, Argyle Township, Burlington, Carroll Plantation, East Central Penobscot UT, Edinburg, Enfield, Greenbush, Howland, Lagrange, Lakeville, Lee, Lincoln, Lowell, Milford, Old Town, Orono, Passadumkeag, Penobscot Indian Island, Prentiss Township, Springfield, Twombly Ridge Township, Veazie, Webster Plantation, Whitney Township, and Winn.

Legislative Service: Senate 131-132

Email: michael.tipping@legislature.maine.gov



Senator Bruce Bickford

Party: Republican

District: *In Androscoggin County: Auburn, Durham, and Poland. In Cumberland County: New Gloucester.*


Legislative Service: Senate 132; House 124-125, 127-130


Email: bruce.bickford@legislature.maine.gov



Meet the Taxation Committee, continued

	Representative Kristen Cloutier, House Chair
	<p> Party: Democrat District: Part of Lewiston Occupation: Associate Director Legislative Service: House 129-132 Email: Kristen.Cloutier@legislature.maine.gov </p>

<p> Senator Ann Higgins Matlack Party: Democrat District: <i>Cushing, South Thomaston, St. George, Thomaston, and part of Owls Head.</i> Legislative Service: <i>House 129-132</i> Occupation: <i>Retired</i> Email: Ann.Matlack@legislature.maine.gov </p>	

	Representative W. Edward Crockett
	<p> Party: Democrat District: Parts of Falmouth and Portland. Occupation: Executive Legislative Service: House 129-132 Email: Ed.Crockett@legislature.maine.gov </p>

Meet the Taxation Committee, continued

Representative Daniel Sayre

Party: Democrat
District: *Part of Kennebunk.*
Legislative Service: *House 131-132*
Occupation: *Consultant*

Email: Daniel.Sayre@legislature.maine.gov



Representative Gary Friedman

Party: Democrat
Bar Harbor, Cranberry Isles, Lamoine, and Mount Desert
Occupation: Nonprofit Development
Legislative Service: House 132

Email: Gary.Friedmann@legislature.maine.gov



Representative Shelley Rudnicki

Party: Republican
District: *Benton and Fairfield*
Legislative Service: *House 129-132*
Occupation: *Business Owner*

Email: Shelley.Rudnicki@legislature.maine.gov



Meet the Taxation Committee, continued

Representative 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.

Occupation: Registered Nurse

Legislative Service: House 130-132

Email: Tracy.Quint@legislature.maine.gov

Representative Russell P. White

Party: Republican

District: Fletchers Landing Township, Waltham, Ellsworth, and Central Hancock

Legislative Service: *House 132*

Occupation: Healthcare Talent Acquisition

Email: Russell.White@legislature.maine.gov



Representative Thomas A. Lavigne



Party: Republican


District: Berwick and part of North Berwick

Legislative Service: House 131-132

Occupation: Real Estate Broker

Email: Thomas.Lavigne@legislature.maine.gov

Meet the Taxation Committee, continued

Representative Gregory Lewis Swallow		
Party:	Republican	
District:	Houlton, Linneus, Ludlow, New Limerick, and Oakfield	
Legislative Service:	House 129, 131-132	
Occupation:	Insurance Marketing	
Email:	Gregory.Swallow@legislature.maine.gov	

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

Since we voted for new members of the Legislature late last year, the makeup of this committee is somewhat different this year than last year. While some committee members are the same, others are new. 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.

Bill Brunelle

Easy As Pie – A Healthy(ish) Pie Recipe



Did you know that that Maine Chapter of the IAAO used to have a *cookbook*? My quest to find a copy has come up empty. So instead, why not start another one from scratch? To that end – here's my contribution and *it's easy as pie!*

It's no secret in my family that I like pie. Who doesn't? Apple Pie is the ultimate comfort food and the aroma of pie baking in the oven makes everything seem better. You know what I mean, *or you will*, if you take a chance on this recipe.

Simple is the word for this recipe, if I can do it – most anyone else can too. Here's what you need:

- Pie crust, 2 shells – make your own or buy pre-made crusts from the store like I do (easy remember).
- 8 medium apples, peeled and sliced
- 1 tablespoon lemon juice
- ½ cup coconut sugar (or brown sugar, the former is *claimed* to be healthier).
- 3 tablespoons maple syrup
- 2 tablespoons cornstarch
- 2 teaspoons cinnamon
- ½ teaspoon nutmeg
- For the egg wash – 1 egg and 1 tablespoon of milk.

Pie recipe, continued

Prepare the pie crust. Lightly grease your pie plate and line with the waiting pie crust. Tip, if your crust is frozen, allow it to completely thaw before working it. Set aside the second crust.

Preheat oven to 400F

Peel, core, and slice 8 medium sized apples. Any apple variety will do, but I found that honey-crisp works well. I recommend adding a granny smith to mix up the flavor profile. Place apples in a large bowl and sprinkle on the lemon juice. This prevents the browning of the apples.



Add the coconut sugar, maple syrup, cornstarch, cinnamon, and nutmeg. Mix well. The pie already smells great at this point, and it only gets better!

Fill the pie crust with the apple mixture. Pack and level then cover with the second crust. Get fancy if you like and apply a lattice pattern or use your favorite cookie cutter to make a hole in the center. Pinch the two crusts together at the edge.

Whisk together the egg and milk for the egg wash and brush on liberally. I always find that I have egg wash left over; with the price of eggs today you don't need to throw it away – *treat yourself to a slice of French toast!*

Place the pie in the oven and bake for 45-50 minutes. Let cool on a rack until ready to serve. Offer warm with a scoop of ice cream and surrender your senses to the joy on your plate!

A *quick ratio* study reveals that there is plenty of pie left to share, enjoy with friends or refrigerate for up to a week. I doubt it will last that long.

If you liked this recipe, or maybe if you didn't, *please submit one of your own*. New recipes will be featured in future editions of the newsletter and collected on the Chapter's website. *Bon Appetit.*

Joseph St Peter, Auburn

2025 Annual Conference | IAAO

September 21, 2025 – September 24, 2025

Walt Disney World Dolphin Hotel



Just Ask the Assessor



Dear Assessor,

I have a taxpayer who filed for the Tax Deferral Program. He owns a two unit on 16+/- acres. He also has a Homestead Exemption. I calculated the portion of the improvements that are his primary residence and 10 acres. My question is, will the Homestead Exemption be applied to the portion of the tax bill that is being deferred?

Karen Scammon, Auburn

Dear Karen,

Great question!

Let's go back to basics first: The Deferred Collection of Homestead Property Taxes Program (36 MRS §§ 6250-6266), also known as the State Property Tax Deferral Program, enables eligible individuals to postpone paying property taxes on their homesteads. This deferral lasts until they pass away, move, or sell the property. Throughout this period, the State compensates the municipality for the deferred taxes. Subsequently, the deferred tax, along with interest, must be repaid to the State by the individual or their estate upon the occurrence of any of the aforementioned events or if the property is moved out of Maine.

As the deferred taxes are based on the Homestead property, the property eligible for deferral includes your primary residence and up to 10 adjoining acres. If your homestead is in a multi-unit building, the eligible property includes the part of the building you use as your primary residence. Therefore, for your question, the homestead exemption should be applied to the portion of the bill associated with his primary residence and that qualifies for the Deferred Program.

Respectfully,

Amber Poulin, Stockton Springs Tax Assessor

JATA is Rebuilding!



Not because it is broken, but to assure its continuation. Much like a house is for its family, the JATA program was made to be a place to nurture, educate, and support assessors. It began with its creator, a loving architect who wanted to give a helping hand to new assessors. The program is an extension of the Maine Chapter's mission and quickly evolved into a resource for all assessors, a place for the new and seasoned alike. In that spirit of helping, some exceptional people consented to be named JATA mentors.

Our JATA volunteers are *capable experts in the Assessing community who stand above*. They have advanced the profession with their impressive knowledge and giving nature. The most generous gift our JATA mentors have given us is their precious time, which we truly appreciate. Like all good things, the tenures of some of our JATA volunteers are coming to an end. Some of them have told us that their time as a mentor must give way to their next chapter. We

are sad to see them go but understand that they must.

To those retiring from their JATA posts, I confidently offer gratitude and thanks from Assessors all over the State. It's a labor of love to teach others and we thank you for being our teacher. The dedication and compassion that you have shared with us all will never be forgotten. Thank you.

Every home requires maintenance and upkeep. JATA is no different and we hope you will join us during the renovations. We are on the lookout for new mentors and new ways to reach our constituents. So, if you are interested in volunteering or have ideas, please contact any member of the Maine Chapter Board – or send an email to jstpeter@auburnmaine.gov

It's been said that Maine Assessors want to see other Assessors succeed. We believe that to be true and JATA truly embodies that principle. So, we encourage you to grab a hammer, paint brush, or other implement of creation and join us as we build the future of JATA. Stay tuned for more and the grand reveal...

