



STATE OF MAINE CHAPTER INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

Executive Board Meeting
December 12, 2024 - 10:00 a.m.
Auburn City Hall, 60 Court St, Auburn

MINUTES

Members Present: President Darryl McKenney, Vice President Joseph St. Peter, Treasurer Clinton Swett; Executive Board members Karen Scammon, Theresa Duff (remote), Lauren Asselin (remote), Brent Martin (remote), Amber Poulin (remote), and Kerry Leichtman (remote). Also in attendance Bonnie Baker, MRS.

Members absent: Secretary Barbara Brewer, and Natalie Andrews

The meeting was called to order by President Darryl McKenney at 10:08am.

Secretary's report: Clint motioned to accept October 17, 2024, meeting minutes as written. Amber seconded the motion. Seven voted in favor. Darryl and Karen abstained. The motion passed.

Treasurer's report: Clint presented the Treasurer's report. He reported a balance as of 12/11/2024 of \$4,642.15. Clint reported he and Theresa had completed the annual audit, and the report would be presented at the January annual meeting. The stipend checks have been cut and either delivered or are all set to be delivered. Joe motioned to accept the Treasurer's report. Karen seconded the motion. All were in favor and the motion passed.

Standing Committee Reports

- **Education:** In Natalie's absence Joe reported with a quick recap of the November meeting. Bonnie reported she received a list of 35 attendees for IAAO certificates of attendance. Clint verified 35 attendees via the sign in sheet. Joe stated there was some concern over comments made during the training that members must be compliant with USPAP and the confusion with compliance. He suggested maybe a panel discussion on assessor requirements regarding USPAP. Amber suggested perhaps it could be discussed at the annual meeting in January. Brent mentioned IAAO offers a USPAP workshop online.
- **Legislative:** Kerry reported the LPC Committee's priority is tax relief. There is a sponsor for an amendment to the constitution to require the State reimbursement to municipalities be no less than 90% of the municipality's loss from the Homestead exemption and the Homestead Exemption being no less than \$50,000. He commented that the process is moving slowly and he doubts anything will be done in this session of legislature. Joe discussed the legislative working group he participated in with members of the solar industry, assessors, and representatives from Maine Revenue Services. The task was to find a uniform way to assess solar. The group has concluded its' assignment. Peter Lacey drafted the group's conclusion which basically states

assessors should assess solar as they see fit. The comments from the group will now go to the legislature for review.

- **Membership:** Barbara provided her report in advance of the meeting via email with updated membership numbers and Chapter members willing to serve on committees.
- **Audit:** Clint reported he and Theresa have completed the audit. Theresa commented Clint does “excellent work”.
- **Nominating:** Darryl reported the Board will be nominating the current members whose terms are expiring.
- **Communications:** Joe commented he hopes the members of the Chapter find the newsletter useful and he has had good contributors. He will continue to seek members to do articles in the upcoming year. He will also try to delegate more tasks to members of the Communications Committee. Amber volunteered to help. Joe has a goal to make edits to the website; update Board member pictures and post an updated directory of members. Only 4 or 5 members have responded to the request to update their information. Kerry mentioned that most always there is a signup sheet for committee volunteers, and if we ask for volunteers, we should follow up with them. With the availability of zoom meetings, it is easier to have more participants in committees.
- **IAAO:** Nothing to report.

AD Hoc Committee report

- **History:** Darryl has located the Waldo County original tax maps. He is working on getting frames.

Old business

None.

New business

- **Clarify USPAP Requirements for Members & Upcoming Annual Meeting January 16th, 2025**

Lauren verified January 16th, 2025, was chosen as the date for the annual meeting. Joe suggested mini presentations and maybe doing just a ½ day. Topics suggested; tax portal issues and demonstration, legislative update, life cycle of a deed, local tax relief programs, and discussion on USPAP requirements for assessors. He suggested making the presentation short and more concise. We should think about what a new person in the field may want for a discussion or what a seasoned assessor might want as a refresher. Bonnie suggested Jeff’s Catering in Brewer as a venue. She commented it would be a substantial cost savings in comparison to the Augusta Civics Center. Amber and Clint reached out to Natalie to see if she had reached out to any venues yet.

- **Training, Collaboration with Other Groups in 2025**

Joe commented about the excellent education offerings available this past year from both the Assessor groups and Maine Revenue Services. He pointed out that maybe we should collaborate

with the other groups, so we do not duplicate the educational offerings and stagger the timing of the classes. The Board appeared to agree. Bonnie said the Maine Chapter is awesome to work with regarding scheduling. She reported 132 attendees signed up for the Property Tax Academy December virtual training. Fourteen people took the CMA exam on November 12th-three passed. Property Tax School will no longer be held in August. It has been changed to June 2-6. Maine Revenue has the following tentative educational schedule; March 24-28th course 102 will be offered, PTI will be an online course the first Tuesday and Wednesday of August, October 20-24 will be an IAAO course yet to be determined, and the Property Tax Academy virtual training will be held again in December 2025. Dates for the CMA exam have not been set for 2025. Amber noted the CMAAO will set their education schedule for 2025 at the January meeting. She will send the schedule to Joe when she has it. Darryl said the MAAO Board has a meeting tomorrow to set the dates of their educational training. Among their offerings will be September 17-19 at Sunday River and Excel training in November. Bonnie recommended the Mid-Coast Assessing Organization also be included when discussing the education schedule for 2025.

- **2025 Board Meetings and Recommended Locations**

The 2025 Executive Board meeting dates are as follows:

February 20, March 20, April 17, May 15, June 26, July 17, Aug 21, Sept 25, Oct 16, Dec 18.

The annual meeting is scheduled for November 20, 2025.

Suggestions were made for the location of the Executive Board meetings. It was decided Auburn was a central location, available at no cost, and has a Zoom option available. The group discussed meeting at other locations throughout the year as well.

- **Standing Committee Assignments:**

Membership; Barbara, Clint

Education; Amber, Lauren and Karen (coordinator)

Legislation; Kerry, Justin Poirer and Darryl

Audit; Clint, Amber, Quang Minh Le

Nominating Committee; Kerry, Donald Ferrara, Judy Mathiau

Communications; Kyle Avila, Amber, Joe (editor)

IAAO Representative; Kerry, Theresa, Lauren

History; Darryl, Lauren

Darryl motion to adjourn the meeting, seconded by Amber. All were in favor and the meeting adjourned.

Respectfully submitted,

Karen Scammon, substituting Secretary