

# CMA

Summer  
Edition 2025

Covering Maine Assessing



## The People of Assessing

### PRESIDENTS REMARKS

Thank you for the honor of serving as the President. It has been a joy to work with a very enthusiastic Board.

Does not seem possible but we are working on the Chapter's November Annual Meeting already. I trust you have squeezed in some time to enjoy the beautiful State of Maine while getting another year's commitment out. I have had to double all land values to keep up with sales and most taxpayers get it but certainly not all.

Had a 1700's cape in Waldoboro torn down to make room for the new double wide which was the home of a Selectmen many years ago. Many interesting books were given including the Day's Assessors' Scales 1883 for the rapid calculation of taxes.

The scale starts at a mil rate of \$6 and goes up to \$21 with valuations starting at 36 and going up to 50,000. Then for special taxes it starts at a mil of \$1.10 and goes to \$5.90.

Also got laws relating to Taxation 1945 & 1947 that notes taxation of the following have been printed in separate pamphlets Gasoline & Use Fuel, Cigarettes, Potatoes, Blueberries, Sweet Corn & Inheritance and Estate. Anyone got 1 of those pamphlets kicking around?

I have been told by an old taxpayer I can't tax his fuel tank or the shed he built to house it? Anyone got info on that?

I never know what's coming through the door, including 89 buckets of coins weighing 12,000 lbs. That was a first and hopefully a last but ya never know.



Photo: Waldoboro Taxpayer 's payment, 12,000 lbs. of pennies.

Hope to see ya soon and hear all your exciting stories.

Darryl McKenney  
Assessor's Agent and President of the  
Maine Chapter of the IAAO



Maine Chapter President, Darryl McKenney

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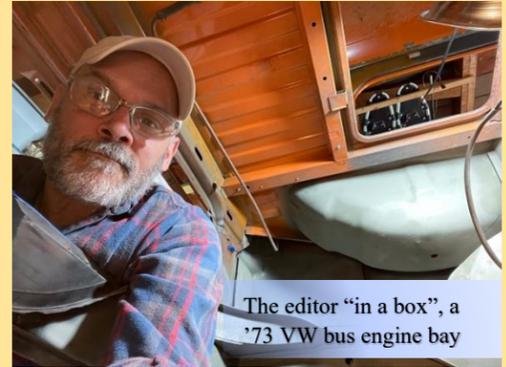
*People of Assessing, in Photos*

Cover Photo: Assessing People, Rebecca Adams and Amber Poulin (Nick Cloutier photo)

### The Editor's Box

Whenever I work on a Chapter newsletter, I look for a common theme that ties it all together. Sometimes that theme is subtle, something to ponder and tease out. Not this edition, this time the theme grabbed hold and never let go. This one is about the **People**, all the remarkable assessors across the State of Maine. Whether you are from Fort Kent or Kittery, seasoned or brand new – this issue is about you. So “people-of-assessing”, I hope you enjoy this edition which features some truly remarkable human beings.

JPS



The editor “in a box”, a '73 VW bus engine bay



The Kubb Pitch

### Maine Revenue Services Property School 2025 Waterville, Maine

Change is not always easy, or welcome. Though I hate to admit it, I’ve become something of an “Old Dog” in recent years. So, when I heard that PTS was going to be in Waterville this year, I worried that I might have to learn some new tricks.

That was the fear, the reality was pleasantly different. Let’s start with the venue, Thomas College is a small, private college located along the Kennebec River. Founded in 1894, it originally focused on business education and continues to have a strong emphasis on business and professional programs. Incidentally, its mascot is a Terrier named Tommy. Another old dog, *like me*. While the location was decidedly different compared to others in the past, the small campus felt modern and welcoming. The classroom facilities and campus grounds provided everything we needed.

Next was the course content, the topics were interesting and thoughtfully selected. There was, as expected, the usual line-up of basic courses but also new topics such as using AI in assessing. There was a fascinating hands-on demonstration about using drones in the field. All told, a well-rounded curriculum that had something for everyone.

Let’s not forget the food trucks and after-hours activities. All the Maine Assessing Organizations got together to present games and social activities. Kubb and Cornhole were featured, but hanging out and listening to music was a nice cap to each day’s events. While we have some bugs to work out, next year promises a more robust and organized slate of *extracurricular* events.

It turns this old dog can learn new tricks and I genuinely enjoyed the lessons! PTS in Waterville was a success and I look forward to seeing it mature into the future “go-to” venue for the Assessing Community. Many thanks to Maine Revenue Services, especially Bonnie Baker for a great Property Tax School!

JPS



Food Trucks



Bonnie Baker, Kubb Ringer

**DEATH AND TAX EXEMPTIONS – THE MAINE CEMETERY EXEMPTION**



I recently spent some time in cemeteries across my municipality. While I hate to drop cryptic lines without an explanation, I will share more about my spooky hangouts later. The assessing question that I want to explore first is, why are cemeteries tax exempt?

Most people are aware that cemeteries are exempt from taxation. While the merit of some exemptions is questionable, there is no controversy to the cemetery exemption. *Of course, cemeteries should be exempt.* Why question it? They simply are. Yet, I think it’s important to understand the reasons for things – or else we forget them. I fear that when we forget the intentions of the past, we tend to make ill-informed policy in the present. Consider that right now there is a generation of legislators who have appear to have forgotten the Maine Constitution. So, consider this article to be practice in remembering.

The exemption of burial grounds has deep historical roots, stemming from the view that a cemetery is an invaluable public resource.

Across the nation, cemeteries are usually considered quasi-public organizations that provide a recognized service, caring for the dead and providing a place for public repose. This reflects a societal understanding that the dignified disposal of human remains is a communal responsibility. In the interest of good public health, we don’t want dead bodies to be stashed haphazardly across a community.

The concept of tax exemption for certain organizations began to take shape with early federal tax laws. The Wilson-Gorman Tariff Act of 1894, for instance, exempted corporations and associations "organized and conducted solely for charitable, religious, or educational purposes." While not explicitly naming cemeteries, this laid the groundwork for the idea that organizations serving a public good should not be taxed.

Later, in the early 1900s the exemption was further codified and expanded in subsequent tax acts. So long as cemeteries were "not operated for profit" and their net earnings did not benefit any private shareholder or individual they could enjoy exempt status. The expectation was that cemeteries deemed tax-exempt must dedicate all income to the operation, maintenance, and improvement of the grounds.

This distinction between exempt non-profit cemeteries and taxable commercial operations has remained largely the same to this day. Like the national model, **Maine** non-profit cemeteries are exempt from *real estate* taxation primarily for the same reasons. They are recognized as providing a necessary public or civic service and they provide a dignified place for burial.

Specific state statutes (like Title 13, §1301) explicitly grant this exemption for properly incorporated, non-profit public cemeteries. Just like federal tax exemptions, Maine's exemption for cemeteries is fundamentally tied to their non-profit status. If a cemetery is incorporated "not for profit" and its purpose is solely for public cemeteries, it qualifies. Again, this means that any earnings or proceeds from the sale of property must be dedicated exclusively to the cemetery's operation, maintenance, and improvement, not for private gain.

Maine also has another exemption for smaller, private family burying grounds. Under **Title 13, section 1142** (and further defined in **Title 36, section 656, sub-§1, ¶K**), a piece of land containing not more than 1/4 of an acre, appropriated as a **family burying ground**, recorded in the registry of deeds, and substantially marked, is exempt from property taxation.

Beyond property taxes, Maine has also moved to provide **sales and use tax exemptions** for some non-profit cemeteries. For example, a bill enacted in 2021 (HP 285 - L.D. 401) specifically provides a sales and use tax exemption for "Sales to a cemetery company that is exempt from federal income tax under Section 501(c)(13) of the Code." This further solidifies the state's recognition of the non-profit cemetery's public service role.

These traditions and statutes ensure that organizations dedicated to maintaining burial grounds can do so without the added burden of property taxes, allowing them to focus resources on perpetual care.

I can’t imagine anyone disagreeing with the cemetery exemption; it is benign and non-controversial. It’s so agreeable that it would be easy to overlook its origins. Yet, understanding our more prosaic statutes can provide context for the larger body of legislative work and all their legal underpinnings. After all, how we do things now is not necessarily how we did them in the past. Consider that we were once responsible for assessing a poll tax on eligible voters, we assessed livestock, dogs, and a whole array of things that would seem absurd to us now. All the things we do and *do not* assess, each have a story of their own.

So, assessors, I challenge you to be curious. You never know where curiosity will lead you. Recently, it led me to the graveyard (*story continues next page*).

2025 Maine Chapter of the IAAO Executive Committee		
President	Darryl McKenney	assessor@waldoboromaine.org
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Treasurer	Clint Swett	cswett2@cumberlandmaine.com
Secretary	Barbara Brewer	bbrewer@standish.org
Past President	Karen Scammon	kscammon@auburnmaine.gov
Director	Natalie Andrews	manager@parismaine.org
Director	Brent Martin	bcmartin@southportland.org
Director	Lauren Asselin	lasselin@graymaine.org
Director	Amber Poulin	assessment@stocktonsprings.org
Director	Theresa Duff	tax.assessor@houlton-maine.com
IAAO Representative	Kerry Leichtman	kleichtman@rockportmaine.gov



Are you a member of the IAAO? Join a global network of property assessment professionals dedicated to excellence, education, and community. Whether you’re advancing your career, expanding your expertise, or connecting with peers, IAAO membership opens the door to new opportunities and professional growth.

More details here: [IAAO Membership](#)

### A Day of Remembrance and Duty

Now we come to the true inspiration of the Cemetery article; and it has to do with a day spent visiting graveyards in my city.

I think term “hero” is overused in our society. The word loses its potency when we apply the label to just about anyone and everyone. To me, a hero is a person who makes sacrifices despite great personal risks. Heroes do not seek credit; their code of honor does not require it. There are heroes in this world, and on Friday May 27 I spent the day with some of them.

The opportunity to tour Auburn cemeteries happened by chance; I had overhead fellow assessor Lena Reichardt mention that she was placing American flags on the gravestones of veterans across cemeteries ahead of Memorial Day. It interested me because the cemeteries she planned to visit were in Auburn, my jurisdiction. Some of these sites have been on my inspection list for some time. One, the Wagg cemetery required corrections to the parcel lines, so I jumped at the chance for a physical inspection. As a history buff, I was also lured to the Wagg site because *it is older than the State of Maine itself*.



Photo: Civil War Veteran Ephraim Crockett’s Monument, Wagg Cemetery

While I had a professional reason for the visits, Lena’s motivation was quite different than mine. A reason far more noble. As a veteran herself and prominent member of VFW Post 1603 – she has been performing a sacred duty for many years. Members of Post 1603 honor the memory of fallen veterans by placing American flags on their grave markers.

The City Assessor, Karen Scammon and I were privileged to spend an afternoon alongside Lena’s family and her fellow veterans. Our group made the rounds to eleven small cemeteries in Auburn (mostly in the South), while another group tackled the other cemeteries in the North.



Picture Left: Grave markers in the Penley Corner Cemetery, Riverside Drive

Of the twenty-five cemeteries in Auburn, many are well-known. However, some we visited are not. These are hidden, forgotten places, usually unseen by the public. Regardless, the act of remembering by Post 1603 was undeterred. It didn’t matter if flags they placed might not be seen by anyone else; they would at least be seen by the members of Post 1603. As veterans themselves, they understand that duty lasts not for a moment of service on the battlefield but for a lifetime. That day, Karen and I witnessed a group of veterans extending their tours-of-duty yet another day.

Picture Right: Reading the headstones at ‘Old Hotel Road’ Cemetery



It’s hard to describe the full measure of the experience, but it was much more than merely marking graves with flags. ‘*Spiritual*’ begins to capture the feeling. I began to understand that the flags were not really the point, *remembering* was the point. Spending time with the fallen dead, reading aloud their names, and imagining their stories. There is a unique and real feeling associated with communing with the fallen.

It’s a nearly tangible whisper from beyond and a tingling in the spine that reminds us that we are more than flesh and bone. The living veterans I spent time with that day knew. They are all too aware that *‘some gave all’*. For many Memorial Day is merely another day off from work. Some post reflexive platitudes on social media that are soon forgotten. The members of VFW Post 1603 were not seeking clicks or likes, theirs was a solemn, respectful tribute. I was honored to be a part of it.

JPS



Picture: Auburn City Assessor, Karen Scammon walking in the Fitz Cemetery, Old Danville Rd



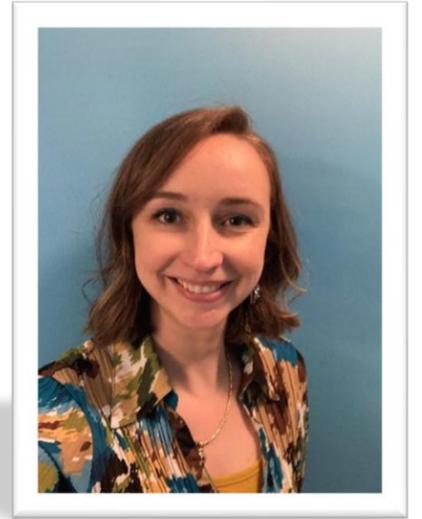
Picture: VFW Post Members and Family: Lena Reichardt, Natalie Reichardt, Ozzie Reichardt, Jax Guay, & Angela Field.

**JUST ASK THE ASSESSOR**

Dear Assessor,

We have a situation involving a new owner of a house that has sustained significant interior damage over time. The assessed value as of April 1, 2025, appears to have been over-assessed. However, the challenge in granting an abatement lies in the fact that neither the new owner nor the previous owner, who acquired the property from a bank and subsequently sold it, held ownership on that date. Given these circumstances, does the new owner have the right to request an abatement?

Anonymous



Dear Anonymous,

Thank you for your question.

The Law Court has ruled that a purchaser's lack of ownership on the statutory record date of April 1<sup>st</sup> for the assessment should not restrict their right to seek judicial review of the assessor's denial of an abatement request (Freeport Minerals Co. v. Bucksport). The Law Court based its decision on 36 MRS § 502, which establishes taxpayer status as of April 1, and noted that the abatement procedure statute, 36 MRS § 841, does not define who is eligible to apply for an abatement; it merely stipulates that the taxpayer must fulfill certain criteria.

The abatement certificate must be provided to the Tax Collector for the record owner, thereby relieving them of the responsibility to collect that specific portion of the committed assessment (36 MRS § 841(5)). However, this raises the question of whether a refund check for any overpaid taxes should also be issued to the record owner, or if it can simply be sent to the individual who paid the taxes. 36 MRS § 506-A, refers to the term "taxpayer" rather than "owner of record," which adds to the ambiguity. If the refund and the abatement are indeed required to be the same, it raises the possibility of applying the abated amount toward the amount of taxes due or as a prepayment for the following year.

In summary, while you can grant an abatement to the current taxpayer (make sure the abatement certificate is in the name of the owner of record as of April 1<sup>st</sup>), the process may involve additional complexities. Based on my experience in similar situations, I have either deducted the abatement from the remaining tax balance or applied it to the following year's taxes. I have also heard of other municipalities collaborating with new taxpayers to issue refund checks, although this would require involvement from the Treasurer's Office rather than the Assessors.

I hope this information helps to clarify your question!

Respectfully,  
Amber Poulin, Stockton Springs Tax Assessor

Maine Chapter of the IAAO JATA Mentors					
assessor	city/town	tel	e mail	demographics	special areas of knowledge
Kyle Avila	Mt Desert	276-5531	<a href="mailto:assess@mtdesert.org">assess@mtdesert.org</a>	High End Ocean	GIS, High Residential, Exemptions
Ruth Birtz	Lincoln	794-3372	<a href="mailto:assessor@lincolmaine.org">assessor@lincolmaine.org</a>	Lakefront	Current Use, Appraisals, TIFS
Lewis Cousins	Presque Isle	764-4485	<a href="mailto:lcousins@presqueisleme.us">lcousins@presqueisleme.us</a>	Rural	Residential, Commercial, Personal Property
Kerry Leichtman	Camden and Rockport	236-6758	<a href="mailto:kleichtman@camdenaine.gov">kleichtman@camdenaine.gov</a>	High End Ocean	Current Use, Exemptions, VISION CAMA
Becky Logan	Kennebunkport	967-1603	<a href="mailto:blogan@kennebunkportme.gov">blogan@kennebunkportme.gov</a>	Waterfront, High End Residential, Condos	exemptions, general assessing, public interactions
Judy Mathiau	Retired, At-Large	542-9436	<a href="mailto:judyathiau50@gmail.com">judyathiau50@gmail.com</a>	Farm/Industrial	Deeds, Public Relations, TIFS
Darryl McKenney	Waldoboro	832-5369	<a href="mailto:assessor@waldoboromaine.org">assessor@waldoboromaine.org</a>	Rural	Current Use, Personal Property, Schedules
Marc Perry	Orono	460-9949	<a href="mailto:downeastassessing@gmail.com">downeastassessing@gmail.com</a>	Realtor, High End Ocean	MLS Access, RE Trends
Jessica Westhaver	Bristol	651-5374	<a href="mailto:jlbwesthaver@gmail.com">jlbwesthaver@gmail.com</a>	Waterfront/Residential	TRIO, Excel, Revaluations



Just Ask the Assessor

The Maine Chapter of IAAO recognizes the need for advancing education in the assessing field and to elevate the standards of professionalism required by an individual to be effective in a municipality. The JATA program was created to assist the new CMA, provide guidance to municipal officials and promote individuals interested in pursuing a career in assessment administration. Since it began, the JATA program has evolved into a resource for all assessors, new and old alike.

Many seasoned assessors have volunteered to be mentors in this program. They are qualified and experienced with special knowledge in certain areas. JATA volunteers are willing to share their expertise, time, and knowledge with YOU! Reach out to them with a question or arrange a visit to view their office and see how it functions!

The Maine Chapter is committed to helping other assessors feel capable and confident. If you have a question, chances are another assessor has experience that can help. So, whether you are new or seasoned, call on us!

If you are interested in becoming a mentor, or have any questions regarding the JATA Program, please contact: Joseph St. Peter, [jstpeter@auburnmaine.gov](mailto:jstpeter@auburnmaine.gov) or any Chapter Board Member. Please also check out the Chapter's updated JATA webpage for more information. [www.mechapteriaao.org](http://www.mechapteriaao.org)

## SCHOLARSHIPS



David Ledew

*The IAAO Maine State Chapter is proud to offer the following scholarships:*

**The David P Ledew Advanced Scholarship** - Interested in advancing your Maine Assessor Certification? The Maine Chapter Board is pleased to offer the David P Ledew *Advanced* 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 and must be used towards qualified Advanced Maine Assessor Certification. These are usually IAAO, Appraisal Institute, or Appraisal Foundation Courses. See [MRS Bulletin #26](#) for the full list of courses and criteria.

Applications for the David P Ledew Scholarship are due no later than September 30, 2025

2026 David P Ledew Advanced Scholarship Application Link: [Application link](#)

**The Michael Austin Memorial Scholarship** is awarded annually to a CMA looking for financial help with courses provided by the IAAO, MRS Property Tax School, or other courses related to assessing, including online courses.

The Michael Austin scholarship recipient must be a regular member in good standing of the Maine Chapter of IAAO. The winner of the scholarship must not have received another Chapter or IAAO scholarship within the three years preceding.

The amount of the scholarship may cover the cost of a course, and any other costs associated with travel. The total scholarship award may not exceed \$500 per year. This scholarship is awarded by a *random drawing* at a Chapter function. There is no application, but you must be present at the function to receive it.

*The Maine State Chapter of IAAO was first established in 1978 by then Secretary Mike Austin. Mr. Austin, CAE was President of the IAAO in 1987.*



Michael Austin

The IAAO also offers a range of scholarships for their members. For the full list, follow this link: [Scholarships | IAAO](#)

## THE MAINE CHAPTER COOKBOOK

### FROM THE KITCHEN OF BILL BRUNELLE

I came across this recipe when looking for something fun to bring to a cookout. Since then, I have made it at least once a summer. It is a nice alternative to more traditional coleslaw.

### Sesame Soy Napa Cabbage Slaw

#### Ingredients

- 1 Head Napa cabbage
- 2 Carrots, grated
- 1 summer squash, grated
- 1 cucumber, grated
- ½ C rice vinegar
- 1 tbsp sesame oil
- 1 tsp ground ginger
- 1 tsp garlic powder
- ¼ C soy sauce



#### Steps

1. Cut the Napa cabbage in half, lengthwise, then cut into ¼" slices.
2. Add the cabbage, carrots, summer squash, and cucumber to a large bowl and combine.
3. In a smaller bowl, whisk together the rice vinegar, sesame oil, ground ginger, garlic powder, and soy sauce.
4. Pour the dressing over the cabbage mix and toss well. Refrigerate for at least 30 minutes before serving.

Bill Brunelle

### Judy Mathiau – Seasoned Assessor

At the 2025 Maine Property Tax School we perpetrated a little ruse. A well intentioned one, but certainly devious. Our aim was to honor our good friend and leader Judy Mathiau upon her retirement. We covered our deception by asking Judy to be on a panel of “seasoned assessors”; ostensibly all there to share their collective memories and experiences with the group. Little did she know that we were *actually there* to celebrate, or should I say *roast*, her amazing career. Everything else was a lie. The truth was that everyone was there for Judy, just as she was always there for us.



A complete line-up of Assessors, as well as Judy’s family, were on hand to witness the tribute. First up was Kerry Leichtman, who spun glorious yarns into a masterful segue that made it clear that Judy was the only subject matter of the event. From there Chapter President Darryl McKenney took the reigns as MC and invited a host of speakers to the podium. Rebecca Adams gifted Judy with a cribbage board, I presented a plaque and delivered our spicy group writing project (an ode which follows below), Lauren Asselin presented Judy with a jersey to symbolically retire her CMA #550, Bill Van Tuinen was on hand to recall his fond memories of Judy (leaving nary a dry eye), and Darryl presented Judy with a fruit grinder (I think).



For years, Judy has been a cornerstone of the Maine assessing community, and to put it simply, she is a *seasoned* assessor in every sense of the word. Judy has enriched the assessing world with her dedication and style, so to continue the “seasoning” metaphor, here’s our tribute.

#### An Ode to Judy

Think of the world of assessing as a complex dish. It requires a delicate balance of knowledge, fairness, and meticulous attention to detail. Judy, our seasoned assessor, has always brought the perfect blend of spices to this work. Her deep understanding of property valuation is like the foundational salt, essential and unwavering. Her leadership has been the robust pepper, adding zest and direction to our collective efforts.

But Judy’s contributions go far beyond her own expertise. She has generously shared her knowledge, marinating so many of us with the vital ingredients needed for our professional growth.

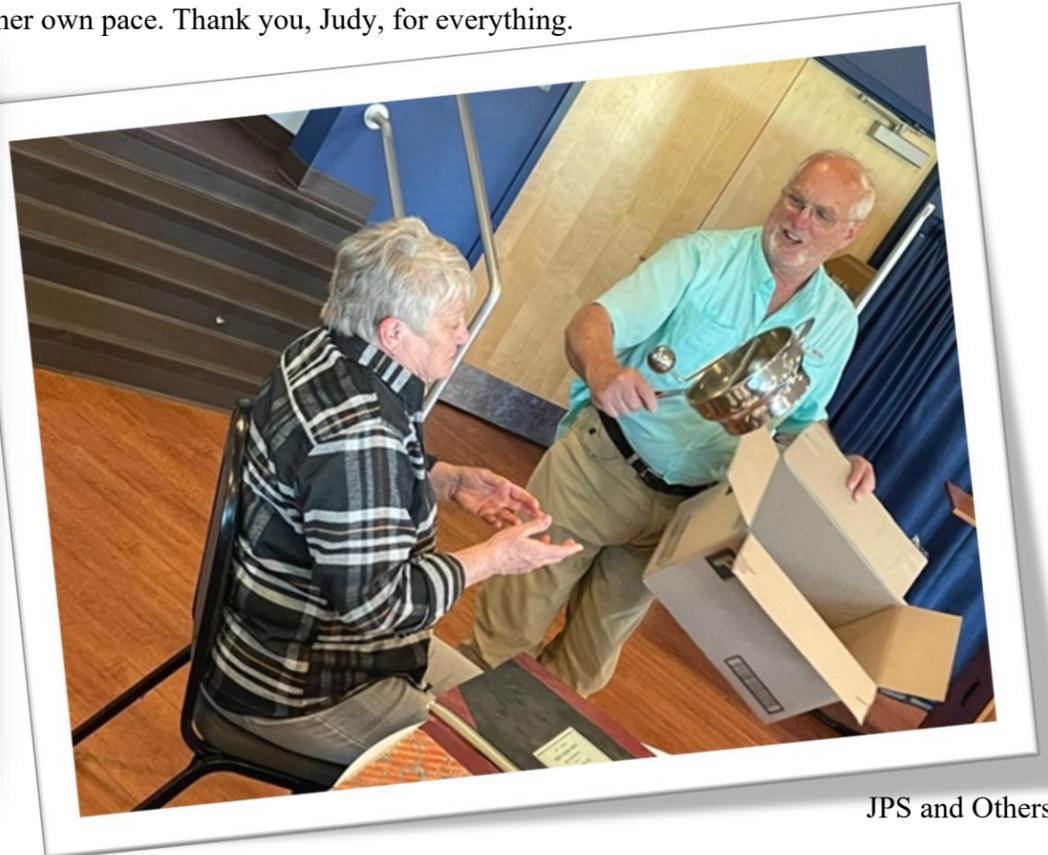
As a teacher, she’s been the fragrant herbs, infusing our understanding with nuance and clarity. As a guide, she’s been the steady hand stirring the pot, ensuring we all moved forward with purpose and confidence. She has *seasoned* countless careers, helping us develop our own palates for the intricacies of this profession.

Throughout Judy’s career she has graciously mentored others. Judy selflessly gave many Assessors her excellent recipes, so we asked some of them to share their fond impressions. Of course, only spice metaphors were allowed, here’s what they said:

**Salt** – Like salt, Judy enhances everyone’s appreciation and knowledge, **Thyme** – However you spell it, Judy is always generous with her time/thyme, **Cumin** – She’s one decent cumin being; she understands that the assessing profession requires a healthy dash of cumin interaction, **Sage** – Judy always gives sage advice; she is a sage in the assessing profession, **Allspice** – She’s got it all; she’s all that

Judy’s leadership has been a guiding aroma, drawing us together and inspiring us to strive for excellence. Her willingness to teach has been a nourishing broth, sustaining our learning and development. And her guidance has been the secret ingredient, the touch that elevated our work from ordinary to exceptional.

While we will undoubtedly miss her seasoned perspective and generous spirit, we wish Judy all the best as she savors this new chapter. May her retirement be filled with the rich flavors of life, enjoyed at her own pace. Thank you, Judy, for everything.



## ANNOUNCEMENTS

### Movers and Shakers

**Belfast** has a new Assessor, congratulations Steven Weed.

In **Lewiston** Ashley Faucher was promoted to Deputy Assessor. Great job Ashley!

Lena Reichardt is leaving South Portland to become the new Assessor in **Arundel**. Way to go Lena.

### In Memory of Paul Mateosian



The assessing world is saddened by the loss of Paul Mateosian. Paul recently passed away after a recurrence of cancer. He was 75 years old. Paul worked for the City of Bath from 1994-2014. He also served two terms as Acting City Manager in 2003 and

2005-2006 and was, unofficially, the City's first IT employee.

Paul was a wonderful human being and friend to many. Paul was the 2013 MAAO Assessor of the Year. Paul was known for his ability to humanize taxpayers and his thoughtful listening skills. Paul had the ability to disarm situations with his dry humor and wit. He was a skilled assessor.

Paul is remembered fondly by everyone in the assessing profession, especially those he mentored. He also loved baseball, playing in the Maine Woods Baseball League with Clinton Swett. The loss of Paul is deeply felt; he will be missed.

### Retirements

**Judy Mathiau** has retired from the Town of Winslow only to unretire. Judy has been hired by Maine Revenue Services for a special project. Someday retirement is going stick Judy, but we are glad it's not today!

**Beth Newcombe** is retiring from Arundel; we hope you have a happy retirement Beth!

### Job Postings

Town of **Old Orchard Beach**. OOB is hiring an Assessor. Check MMA's website for the full posting: [Assessor Old Orchard Beach](#)

**South Portland** anticipates a job posting by the end of summer. Contact Brent Martin for details. CMAs and non-CMAs are encouraged to apply. South Portland will help the right candidate get their credentials.

### New CMAs

Bonnie Baker reports that we have seven new CMAs from the June 6<sup>th</sup> CMA exam, here are some of them:

Matthew Caton	Portland
Emanuel "Manny: Cregg	Buckfield
Connor Doberstein	Auburn
Timothy Field	Lewiston
Lynn Pawloski	Bangor
Melinda Torrens	Self Employed

Also, congratulations to Azadeh "Auzi" Mashhadi, Auburn Appraiser for earning her CMA-2

### Upcoming Training

Maine Revenue Services:

- **IAAO400, Assessment Administration** is being held in Portland, Maine October 20<sup>th</sup>-24<sup>th</sup> Slots are still available, for more details contact Bonnie Baker [Bonnie.A.Baker@maine.gov](mailto:Bonnie.A.Baker@maine.gov)
- The 2<sup>nd</sup> **Virtual Property Tax Academy** will be held on Wednesday, December 10<sup>th</sup>, 2025. Look for more details soon.
- **Property Tax School 2026** will be held again at Thomas College, June 1-5, 2026.

CMAAO:

- The next remote meeting is scheduled for Thursday, September 11, 2025 from 2-4 PM via [Zoom](#). The topic of education will be **Vendor Procurement**

MAAO:

- **Fall Conference**, September 3-5 Sunday River Resort in Newry Maine. [Details Here](#)

Maine Chapter of the IAAO:

- The Chapter's **Annual Meeting** will be held in Auburn Maine this year on **November 20, 2025**. Join us to elect new officers, participate in activities, and timely educational topics. More details will be available very soon!

### Celebrity Sighting

Cumberland Assessor **Clint Swett** appeared on the MPR program, [Maine Calling](#) with Jennifer Rooks on July 14, 2025. The topic, "How streets get their names." Clint was speaking from the Assessor and Addressing Officer perspective. You can hear the broadcast on MPRs website, here: [Street Names](#)



Arts and Culture

#### Street Names

Jennifer Rooks, July 14, 2025

How streets get their names, why it matters, and what some common or unusual street names are around the state

▶ LISTEN • 50:37

## Understanding the Maine State Budget Process

Bill Brunelle

The Maine state budget process is a structured, multi-step system that determines how public funds are allocated to various state programs, services, and operations. This process ensures that taxpayer dollars are spent transparently and according to the intent of the Legislature, aligning government expenditures with the State’s policy priorities. Maine operates on a biennium, which means that the budget covers a two-year fiscal period beginning on July 1 of each odd-numbered year and ending on June 30 of the next odd-numbered year. The development of the budget involves collaboration between the executive and legislative branches of government, with opportunities for public input.

The budget process begins with the governor, who is responsible for proposing a two-year budget to the Legislature. This proposal must be submitted by January 6 in the first regular session of the Legislature or within 30 days after the governor takes office. The governor’s budget reflects the administration’s fiscal priorities and policy goals for the upcoming biennium.

Assembling the budget begins well before formal submission. State agencies submit their budget requests to the governor’s Office of Policy and Management (OPM), outlining their financial needs, program goals, and justifications for funding. The OPM reviews and revises these requests based on the governor’s priorities and projected revenues, developing a comprehensive budget document.

Once submitted, the governor’s budget is referred to the Legislature’s Appropriations and Financial Affairs Committee (AFA), the central committee responsible for budget matters. The AFA Committee holds public hearings where state agencies, stakeholders, and citizens can provide testimony and express concerns or support for specific funding provisions. Because there are usually many people who want to comment on the budget bill, the AFA Committee holds multiple public hearings rather than hold one marathon hearing.

After the public hearings, the committee conducts work sessions to review the details of the budget line by line. They may propose changes, remove or add funding, or restructure programs. These sessions can be lengthy and complex, as legislators must balance fiscal responsibility with constituent needs and policy goals. During the work sessions, the committee consults with other committees, such as the Taxation Committee, that are more knowledgeable in certain areas. These sessions also involve amending the governor’s proposed budget to a version the committee (or at least a majority of the members) can agree on.

After the work sessions, the AFA Committee votes to approve the budget, and the amended bill goes to both chambers of the Legislature — the House and the Senate — for debate and approval. If the Legislature cannot reach the necessary consensus – a simple majority if the vote is held more than 90 days before 7/1, a 2/3 majority if the vote is less than 90 days before the start of the new fiscal year – the State faces the risk of a government shutdown, as happened briefly in 2017. This potential impasse places pressure on all parties to come to an agreement in a timely manner, since the State cannot function without a budget.

Once passed by the Legislature, the budget bill goes back to the governor for approval. The governor has the power to sign the budget into law or to veto it. If the governor vetoes the budget, the Legislature can override the veto with a two-thirds majority vote in both chambers. If the Legislature does not have the votes to override a veto, negotiations must continue until a budget can be found that will receive the backing of both the Legislature and the governor.

If the governor signs the bill, it becomes law. Subsequent adjustments may be needed when there are revenue shortfalls or surpluses. These shortfalls/surpluses are virtually inevitable, since the revenue the State raises will not exactly match the estimate of the future revenue that the budget is based on. When this happens, supplemental budgets are proposed to address unforeseen needs or correct budgetary imbalances.

Maine’s state budget process is a deliberate and participatory system that ensures public funds are allocated in a manner consistent with the State’s priorities and fiscal realities. Through cooperation between the governor, the Legislature, and the public, Maine strives to maintain a balanced budget that supports essential services while promoting economic stability and responsible governance.

### THE 2025 SHERRY VERMILYA MEMORIAL AWARD



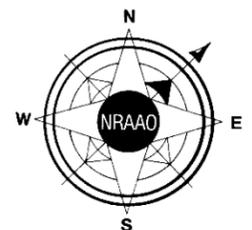
The Maine Chapter of the IAAO is delighted to report that one of our own has been recognized by the Northeastern Regional Association of Assessing Officers (NRAAO) for excellence in assessing. Barbara Brewer, Standish is seen here receiving the award from fellow NRAAO member Clinton Swett

The SHERRY VERMILYA Memorial Award is given to an assessor in recognition of their outstanding service to the assessment profession.

Barbara is known for her first-rate service to the Maine Chapter of the IAAO. She plays an integral role in supporting other Maine Assessors through her Chapter works. In addition, Barbara is involved at the international level, where she participates in conferences and symposiums abroad.

The award is given in honor and memory of Sherry Vermilya’s support of NRAAO principles and his untiring efforts to assist assessors throughout the entire country, particularly the northeast. Truly, Barbara is a worthy bearer of this legacy.

For more information about the NRAAO, visit their webpage here: [NRAAO](https://www.nraao.org/)



PEOPLE OF ASSESSING

A picture tells a thousand stories they say. Over the past few weeks, I've managed to accumulate many photos of Maine Assessors. So, the Maine Chapter has thousands of tales waiting to be told. This edition of the newsletter contains a wealth of photos; some are from the Spring Meeting others from a recent chapter board excursion to Camden. In both cases, I'll let the photos do the talking...

