

Covering Maine Assessing

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*Rushing Waters of the Androscoggin, Auburn, ME Photo: Richard Plourde
Photography*



The Hilton Garden Inn, Auburn

Annual Meeting 2025

The Maine Chapter of the IAAO is holding its Annual Meeting on Thursday, November 20th at the Hilton Garden Inn in Auburn. Come meet us by West Pitch Falls along the Androscoggin River (pictured above).

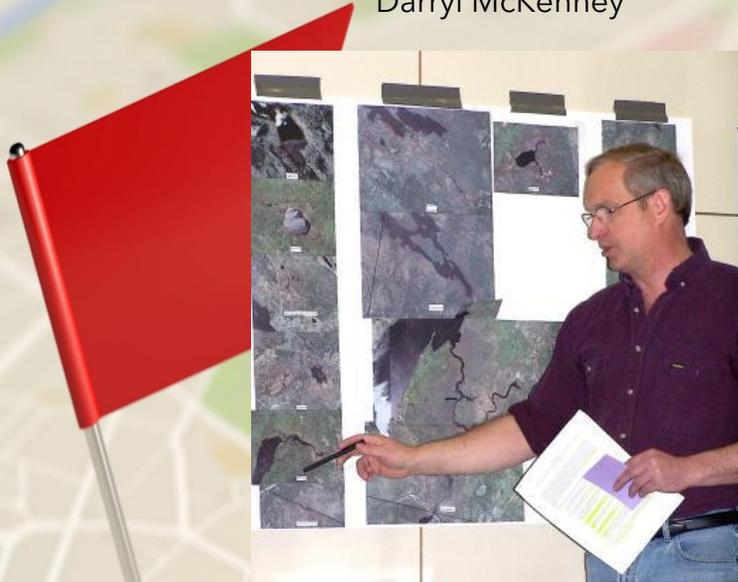
We have a great slate of educational topics. Lunch to be served. There will be announcements, door prizes and a business meeting that includes the 2026 election of executive committee members (candidates listed on page 9).

Speakers and topics include Dan Stevenson - Expiring TIFs, Valerie Moon & Chris Bell - Using AI in the Assessing Office, and Joseph St Peter - Workplace Culture.

There's plenty of time to register, for a **registration form**, directions, and agenda click this link: [Annual Meeting 2025](#)

President's Remarks

Darryl McKenney



I would like to thank the membership and the Executive Board for the support and work for the last 4 years. It is amazing what can be accomplished with dedicated assessors. Waldoboro changed building values 3 years ago and heard nothing from taxpayers. This year I upped land values and used the newer tax maps, and the sky is falling.

Oh well, will keep me busy for my last 562 days but who counts days? Mapping got me into assessing and it is where I will focus at the end trying to have the best information available to create fair and equitable assessments. Look forward to seeing everyone in Auburn Nov 20th

Darryl

2025 Maine Chapter of the IAAO Executive Committee

President	Darryl McKenney	Director	Natalie Andrews
Vice President	Joseph St Peter	Director	Brent Martin
Treasurer	Clint Swett	Director	Lauren Asselin
Secretary	Barbara Brewer	Director	Amber Poulin
Past President	Karen Scammon	Director	Theresa Duff
	IAAO Representative Kerry Leichtman		



Balance, Not Bad Math

Part 1 - A Look at Maine's Property Tax Reliance

Residential property taxes are high, and many Maine households are at a crisis point concerning affordability. While we most frequently hear about **"at-risk" seniors**, the affordability crunch impacts everyone. For assessors, the reason property taxes have risen is clear. Record high property sales result in **record high assessments**. For most, it's no secret that residential properties are often selling double or triple what they were purchased for not long ago.

The core issue is that **residential values have outpaced all other property types, shifting the tax burden squarely onto the residential property owner**. The real debate facing Maine people right now is what to do about it. As with any debate, there are many competing ideas. We may not even agree about what the problem is, let alone the solution.

The Problem: Reliance on Local Property Tax

I argue that the real problem isn't just high property values, but an **ever-increasing reliance on local property tax to pay for mandated municipal expenses**. Local jurisdictions are saddled with diverse spending obligations, such as the County budget and Education, both of which are rising. No amount of municipal belt-tightening will help with costs we have no control over.

Many legislators view the problem through an oversimplified lens when constituents voice concerns about losing their homes due to high taxes. Consequently, their focus turns to **quick-fix, politically popular tax relief programs**. Time and again, these solutions prove unwieldy or too expensive to sustain. While we can't fault politicians for attempting to fulfill promises, their zeal sometimes causes them to run afoul of the very laws and policies enshrined in our constitution and statutes. Decisions are often made without fully understanding property taxation laws. As a result, their well-intentioned solutions are simply not feasible.

If we truly desire a solution to high local property taxes, it's time to examine our funding sources and our mandated expenses. **Municipal property tax has historically been and remains our "go-to" funding source for local and County programs in the State of Maine.** Is that fair to the local taxpayer? I believe that is a question that must be asked and resolved.

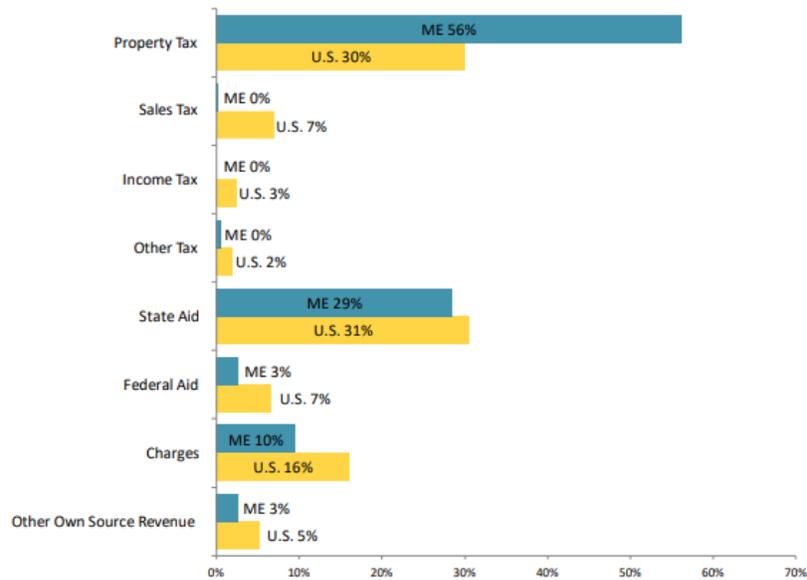
Maine's Funding Imbalance

How then do we inspire change and create a more balanced funding base? What lessons can we learn from other states about balancing our revenue streams?

According to the Lincoln Institute, **"Maine relies heavily on the property tax to fund locally provided services. Local property taxes account for the majority of operating revenue for Maine's municipalities and K-12 schools"**. To put it simply, in Maine, we put all our eggs in one basket. In our case, the 'eggs' are the property tax dollars, and the 'basket' the municipal coffers. It's then up to the Towns and Cities in Maine to play Easter Bunny to just about everyone else; doling out their municipal tax revenue to other entities.

A comparison of Maine's local general revenue sources to the U.S. average highlights this reliance:

Figure ME-1
Sources of Local General Revenue, Maine and U.S., 2021



Source: U.S. Census via Significant Features of the Property Tax

Source: Significant Features of the Property Tax, Lincoln Institute [Lincoln Institute Link](#)

Maine relies less on other types of revenue than other States in every other category shown except property tax. So, to carry on the metaphor other States have more varieties of “eggs” and non-municipal “baskets”. Different Easter Bunnies, so to speak.



Seeking Balance

If we are to achieve meaningful relief, we must prioritize **Balance**. To me, balance is a holistic approach to tax relief that looks not just at the symptom of “high taxes”, but also an honest analysis of the overall tax burden. **Balance** means good tax policy that is **thoughtful rather than reactive**. It requires **decision-making that considers the entirety of our current tax relief programs, mandated expenses, and funding streams**, allocating resources in a fair and balanced way. It may also require that we change our paradigm away from an overreliance on local property tax to include other types of taxes or aid (different “eggs” if you please).

We must avoid **Bad Math**. For the sake of discussion, what I call “Bad Math” is policy that seeks to give **reflexive tax relief without considering the consequences**, including high program costs and disproportionate relief to special groups only. More on “bad math” later.

How do You Eat an Elephant?

When I first attempted to write this article, I had many ideas about what to include in it. I cued up “smoking-gun” points about the homestead exemption, property tax stabilization, TIFs, BETE, BETR, a hypothetical split tax rate, the unfair County tax, and much more. The result was chaos; I attempted to pack so many ideas into one article that it lost any helpful tone that I intended. Frankly it came across as an angry screed. In my experience, anger is the quickest way to end any chance of meaningful dialogue and persuasion. So, I started over.

It occurred to me that the **LD1770 Task Force** has a similar problem. Their mission is to consider and recommend property tax relief and reform to the legislature. It is clear to me that endeavor is enormous. They will be asked to consider many competing ideas about how to create a balanced property tax system in our state. I've no doubt that they will be accosted with a litany of every illness in the history of property taxation. Will they find common ground that the committee members can agree upon? If they do, can they convince the legislature?

So how do you eat an elephant? The origin of this saying is often attributed to an African proverb, emphasizing the importance of approaching daunting tasks gradually. The metaphor suggests that just as eating an elephant seems overwhelming, so do large projects or goals. By focusing on one small part at a time, you can make significant progress without feeling overwhelmed.

With their work underway, I have reason to believe that the task force members are aware of the incredible scope of their mandate. There's also reason to believe that they have already begun chewing on the property tax elephant one bite at a time. I know that they will hear from municipal officials, taxpayers, stakeholders, AND assessors to help them digest all the salient concepts. To me it is encouraging that diverse interests are duly represented. Here's hoping that they use this balance of expertise to leverage the best result for Maine Taxpayers.

Next in this series, I plan to explore the consequences of a shifting tax burden and provide some examples of "bad math". Until then, keep chewing away at those assessing elephants.



Joseph St Peter

CARRYOVER BILLS ON THE AGENDA FOR THE 2026 LEGISLATIVE SESSION

Bill Brunelle

Each Maine Legislature spans two years. The current Legislature, the 132nd, covers 2025 and 2026. The first legislative session occurs in the first year and the second session occurs in the second year. During every second session of the Legislature, there are a number of carryover bills that accompany new proposed bills being considered. The carryovers are bills from the first session that have neither been enacted nor rejected and have been carried over, by official legislative request, to the second session for final disposition. For the current Legislature, bills carried over from 2025 will be considered and voted on during the upcoming session in 2026.

Carryover bills can represent ideas that haven't been completely discussed and settled on by the assigned committee, they may be bills that have passed the Legislature, but require additional funding that wasn't allocated in the first session, or they could be bills that were pulled from consideration before voting because they didn't have enough support to pass the full Legislature in the first session. This year, there are a few carryover bills that have a potential impact on Maine property tax. Nine of those bills may make significant changes.

The Homestead Exemption (LDs 140, 264)

LD 140 would incrementally increase the homestead exemption to \$50,000 in annual steps of \$5,000, beginning in 2026.

LD 264 originally removed the 12-month waiting period for all Maine homeowners to claim the homestead exemption. The bill was later amended to eliminate the waiting period only in certain cases where a residence is inherited.

Renewable Energy Property Exemption (LDs 32, 1936)

Both of these bills make changes to the net energy billing program, which may restrict or eliminate the renewable energy exemption. One bill, LD 32, would eliminate the net energy billing program altogether and resulted in 238 members of the public submitting oral or written testimony.

Veteran Exemption (LD 888)

LD 888 would expand the veteran exemption to include all veterans over 62 and disabled veterans with at least a 60% disability rating. The changes would also result in a 50% State reimbursement to municipalities for all veteran exemptions.

Other Exemptions (LDs 326, 438, 1506, 1739)

LD 326 – Blind Exemption increased from the current \$4,000 to \$10,000, then amended to \$6,000.

LD 438 – allows municipalities the option to reject certain applications for benevolent and charitable institution exemption if the municipality decides that the exemption would be detrimental to its residents.

LD 1506 would eliminate the personal property tax for individuals, but retain the tax for businesses.

LD 1739 would create an exemption for certain agricultural buildings.

This summary represents fewer than half of the carryover bills with property tax implications. There will also be many new bills for the Tax Committee and the Legislature to consider. You can find more information on these and other bills on the search page of the State Legislature website: legislature.maine.gov/LawMakerWeb/search.asp. Since property tax relief remains at or near the forefront of discussions, there will undoubtedly be quite a few property tax discussions during the second session, starting in January. Stay tuned for what may be an interesting few months.

Scarborough Assessing Office Wins International Award

Allison Carrier

The **Town of Scarborough Assessing Office** is the 2025 winner of the Public Information Award from the International Association of Assessing Officers (IAAO).

The IAAO is a nonprofit, educational, and research association for government assessment officials. It is the assessing industry's leading organization in advancing fair and equitable property appraisal, administration, and property tax policy through professional development, research, standards and technical assistance.

The Public Information Program Award is presented to an assessment jurisdiction that has developed and implemented an effective system for distributing information to taxpayers and other stakeholders. The awards are an important recognition of Assessing professionals who strive to meet the highest standards in their line of work.

The Town of Scarborough Assessing Office won the Public Information Program Award for its 2024 Post Revaluation Report titled "Best Practices for Communication and Public Outreach." The award recognizes their comprehensive community engagement and outreach program to inform residents and foster transparency throughout the 2024 Town-wide property revaluation process. The Assessing Office created a 30-page report and 330 pages of supplemental appendix materials detailing how the Town developed and implemented an effective system for distributing information to taxpayers and other stakeholders during this time.

Scarborough was one of two winners of the Public Information Program Award this year and is the only jurisdiction in Maine to ever win it since its inception in 1984.

"To get this international level designation is a big deal and great honor for our office and the Town of Scarborough. We've been working on strengthening our public communications for quite some time to better serve Scarborough citizens," said Scarborough's Town Assessor, Nick Cloutier. "In sharing our best practices, we also aim to provide mutually beneficial peer support to Assessing professionals statewide. This IAAO recognition is a huge vote of confidence, really affirming our efforts to lead by example in prioritizing proactive and thorough communication."



Pictured left to right: Nick Cloutier (Assessor), Marianne Cellucci, Erika Fennell, Sue Russo

The Author, Allison Carrier, is the Marketing and Communications Manager for the Town of Scarborough

Announcements

Volunteers Needed!

If you are interested in working on a Chapter Committee, please say so on one of our Chapter Surveys or contact a member of the executive committee. Chapter Committees include Membership, Education, Legislative, Audit, Nominating, Communications, and IAAO.

Job Postings

The Town of **Nobleboro** is seeking a qualified and experienced Tax Assessor.

The City of **Biddeford** is seeking a Field Lister.

The Town of **Prospect** is seeking proposals for property tax assessment services for the tax years 2026-2028.

For these and other municipal postings, check out the Maine Municipal Association’s recent job postings: [Maine Municipal Association](#)

Upcoming Training

MAAO - The Maine Association of Assessing Officers is offering Excel Mastery: Beyond the Basics

Workshop, Wednesday, December 17, 2025

MRS - On December 10th, MRS will hold its second annual **Property Tax Academy** via zoom. This is a one-day event, and the cost is *only \$25 per person*. The Property Tax Academy is approved for 6 CE hours.

List-Serv Migration

The popular MAAO List-Serv has officially been phased out and Has Transitioned to **CommUnity**

Trunk or Treat

The Auburn Assessing Department participated in the Annual Auburn, “Trunk or Treat” on Thursday, October 30th Each year the City shut’s down Main Street/Festival Plaza to turn it into a fun Halloween festival for all ages! Give a shout out to Cousin It, Grandma, Morticia, Gomez and Pugsley Addams



New CMAs

Maine Revenue services crowned seven **new Certified Maine Assessors** in September. Congratulations to:

Rhonda Ainsle
Dale Fegel Jr
Brittany Howard
Ashley Kelley
Alexenia Payor-Filebrown
Jerico Prado
Brandon Velasquez



Dear Maine Chapter of the IAAO Members,

November is election month! It's time again to vote for Maine Chapter Executive Officers and Directors. The nominating committee has put forward its recommendations for the 2026-2027 executive committee members. The Chapter's by-laws set forth the terms office, officers and directors serve two-year terms. This year 7 members are up for nomination.

Nominations for expiring or vacated board positions (requires full member vote)

	Member	Jurisdiction	Term Expires	Nomination	Note
1	Joseph St Peter	Auburn	2027	President	Officer, renewed 2 yr
2	Lauren Asselin	Gray	2027	Vice President	New officer, 2 yr (restart 2yr term)
3	Clint Swett	Cumberland	2027	Treasurer	Officer, renewed 2 yr
4	Donald Ferrara	Eliot	2027	Secretary	New officer, 2 yr
5	Natalie Andrews	Paris	2027	Director	Director, renewed 2 yr
6	Theresa Duff	Houlton	2027	Director	Director, renewed 2 yr
7	Barbara Brewer	Standish	2026	Director	To assume vacant director position, 1 yr remaining

Currently Active Terms (serving based on past vote or automatic term)

1	Brent Martin	South Portland	2026	Director	Term Active (2 yr term, 1 yr remaining)
2	Darryl McKenney	Waldoboro	2027	Past President	New past president, 2 yr
3	Amber Poulin	Stockton Springs	2026	Director	Term Active (2 yr term, 1 yr remaining)

Appointed positions

1	Kerry Leichtman	Camden/Rockport	2027	IAAO Rep	<i>ex-officio, appointed by chapter president</i>
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Come to the **Annual Meeting on November 20th** to Vote in the Chapter Election!



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.

Seasoned Maine Chapter members have volunteered to be JATA mentors. They are qualified and experienced assessors 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! JATA may be able to help you, whether you are a new CMA or a seasoned assessor yourself.

The Maine Chapter is committed to helping other assessors feel capable and confident. If you are interested in the JATA program, click the link to our brochure for more details... [2025 JATA BROCHURE](#)

Get Your ME Chapter IAAO Mug!



The holidays are coming! Are you looking for the perfect gift for your favorite assessor or coworker?

The Maine Chapter of the IAAO MUG is only \$10 and your purchase supports our educational programs!



Preorder a mug for pickup at the annual meeting on November 20th and this stylish mug will be thoughtfully gift-wrapped with a special bonus **\$5 Dunkin' Donuts** gift card inside!

Name _____ Number of Mugs _____ Total \$ _____ (at \$10 each)

Please send preorder form to [Barbara Brewer, bbrewer@standish.org](mailto:bbrewer@standish.org), by **November 18th**.

Payment may be made by cash or check (made to payable to the "Maine Chapter of the IAAO") at time of pickup.

Need an invoice, because your City/Town thinks you deserve a gift? (Which you do) Just ask! If you choose not to preorder a gift-wrapped mug with special bonus gift (although, why wouldn't you?), we will also have unwrapped chapter mugs available.