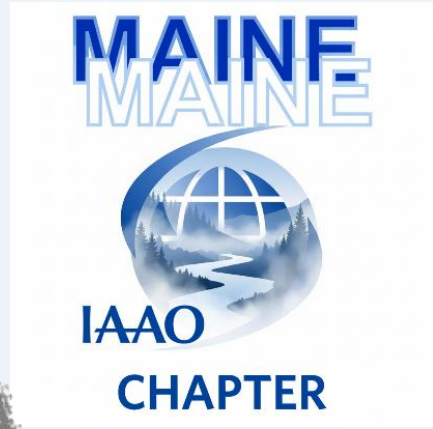
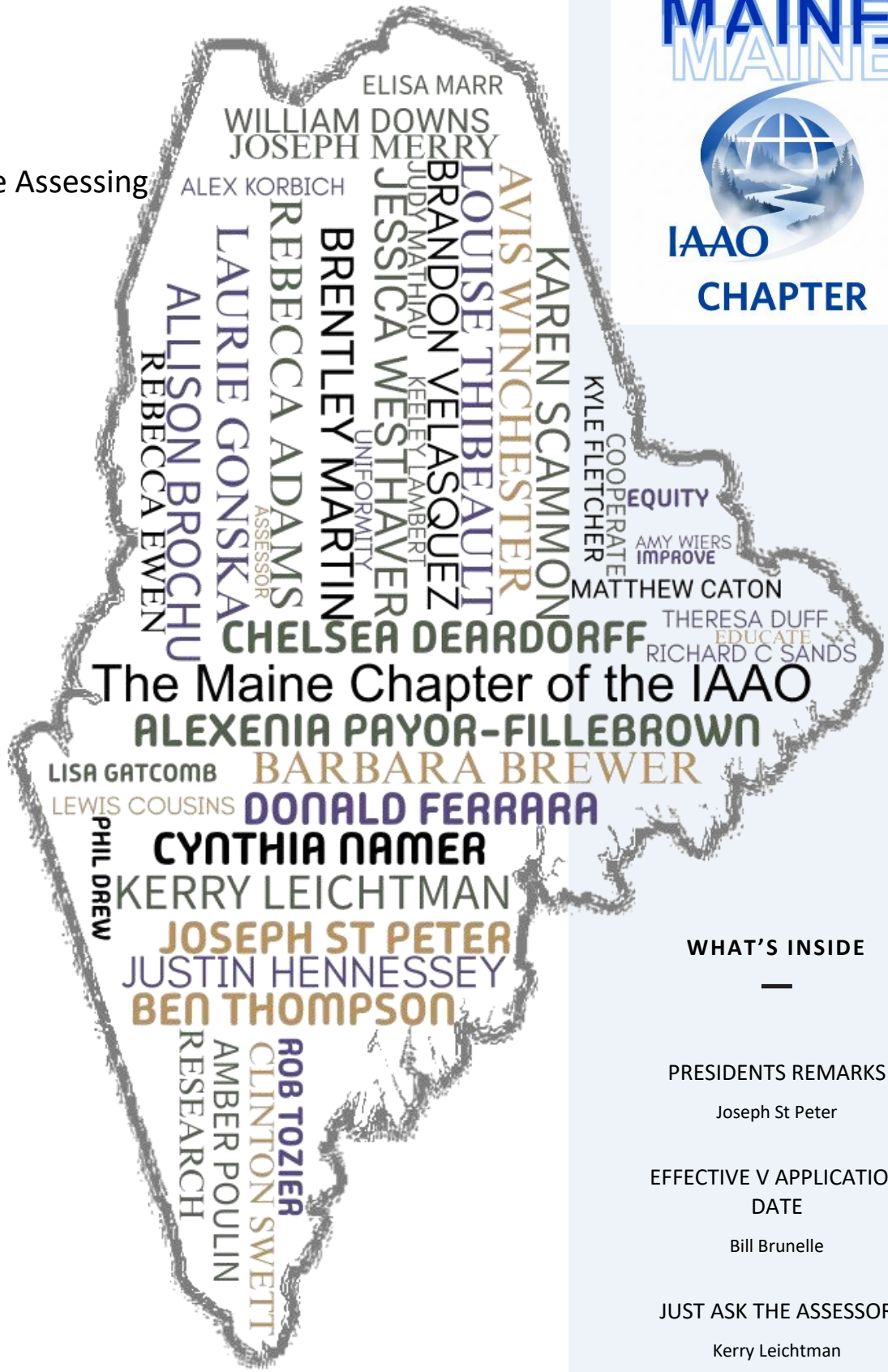


# CMA

Covering Maine Assessing



## The Maine Chapter of the IAAO

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CLINTON SWETT  
AMBER POULIN  
RESEARCH

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# President's Remarks

Joseph St Peter

As the Newsletter editor, part of the job is to solicit the remarks of the Chapter President. In my experience this usually goes well; with Darryl I'd send an email and a few days later I'd have his submission. Karen was even easier being only one wall removed, so a bit of old fashioned in-person nagging got the job done. This new President's penchant for procrastination might be a problem. I'll let you know how it works out...eventually.

I want to thank the Chapter Members for their confidence. I am honored to represent this organization that has served Maine assessors since 1978. From Mike Austin and forward, this Chapter has a string of strong leaders. Since I first became an assessor, I have known five of them Wade Rainey, Kerry Leichtman, Judy Mathiau, Karen Scammon, and Darryl McKenney. I admired all of them for their dedication and stewardship of the chapter. Each of them was unique, bringing to the table a particular leadership style.

I could write a lot about each of Past President, instead I'll choose one word for each. Darryl, **Dedication**. Darryl is a tireless servant of the profession, leaving an indelible mark. Karen, **Compassion**. Karen often refers to herself as mean (she's not), she approached leadership the way she approaches taxpayer outreach – with kindness and understanding. Judy, **Competence**. It's hard to pick just one word for Judy; her legacy is one of skillful leadership, artistry and poise. She was the very leader we needed in an uncertain



*Darryl and Joe at the Annual Mtg*

time. Kerry, **Perseverance**. Kerry has a knack for championing a cause and hanging on.

Whether it's legislative advocacy or correcting a flaw in the machine Kerry doesn't stop. It's one of the reasons his voice is trusted by so many.

*(remarks cont.)*

Wade, **Humor**. I didn't know Wade as well as the others, but his reputation (and video evidence) suggests he is gifted at disarming tense situations with levity. Wade is the prototype assessor and a role model for us all.

The President however is only one small part of the whole. On the cover is a word cloud with a partial list of member names and key phrases. The point is that you, Maine assessors, make the chapter what it is.

I don't know what words will be used to describe me when my tenure as President eventually ends. However it goes, I hope to be a faithful servant and work with our very capable executive committee to meet the Chapter's objectives. Looking forward to seeing you all in Lewiston next month!

## ME IAAO Spring Meeting

We hope you will join us at the Carriage House Plus in Lewiston Maine on Thursday May 21, for our **Spring Meeting**.



*The Carriage House Plus*

We have a great educational program lined up, including:

- Real Property Exemptions, Matthew Caton Esq, City of Portland
- Cost Schedule Analysis and Market Adjustments, Nicholas Desjardins, Cape Elizabeth
- Visualize your Sales in GIS, Steve Weed, Belfast
- Short Term Rentals are Taxable, Right?, Kerry Leichtman Camden/Rockport

MRS has approved the meeting for 6 total hours of continuing education. Come also for a light breakfast offering, lunch, a 50/50 drawing, networking, and activities.

Registration link: [Training Registration Link](#)

## EFFECTIVE DATE VS. APPLICATION DATE

### Bill Brunelle

When it comes to legislation, one of the questions I am asked most often is “When does this go into effect?” As with many tax law questions, the answer is “It depends.” Since implementing property tax law changes is part of an assessor’s job, the timing of a new law is important. This article will hopefully help in answering this question for you.

First, let’s review the process of a bill becoming a law. A bill is first proposed by a Legislator. The bill is then assigned to a legislative committee – usually the Taxation Committee for property tax bills – and language for the bill is drafted by the Revisor of Statutes. The assigned committee discusses the advantages and disadvantages of the proposal and the members vote on the bill. If a majority of committee members vote in favor of the bill, it is designated “ought to pass” and moves to the full Legislature for a vote. If the House and Senate both vote in favor of the bill, it goes to the governor’s office for a signature. Once signed, the bill is enacted and will become law.



*Bill Brunelle*

### Effective date

The effective date is the date when the bill becomes law. Every enacted bill has an effective date. There are two options for this date, depending on the way the bill was structured. If a bill is set up as ordinary legislation, it may pass the House and Senate with simple majorities; if a bill is set up as emergency legislation, it must pass both chambers with a two-thirds majority. The effective date for emergency legislation is the date that the governor signs the bill. For ordinary legislation, the effective date is 90 days after the Legislature adjourns. Most laws are enacted as ordinary legislation.

### Application date

The application date is the date when enacted legislation is accounted for as new law. Sometimes an application date is stated in the enacted legislation. This statement is usually included at the end of the bill, with the header “Application date” in bold. However, most property tax legislation has an implied, rather than stated, application date. Since property tax revolves around the April 1 date, many newly enacted property tax laws have an implied application date of the following April 1. Sometimes, property tax bills have a stated application date, particularly if a date other than the following April 1 is desired for the law’s implementation. For example, if the Legislature wants the start date of a law that was passed in 2025 to be delayed until the 2027 property tax year, an application date of April 1, 2027 must be explicitly stated in the bill.

The effective date usually occurs before the application date. Sometimes, though, the reverse is true. This makes the application of a bill retroactive. For example, a change to the excise tax law may apply to transfers on or after July 1, but if the Legislature adjourns in mid-May of that year, the effective date of that change won’t be until mid-August (90 days after adjournment). This can cause some confusion about when to implement the change. Fortunately, not many property tax law changes are retroactive.

All enacted legislation has an effective date and an application date. Each law change during a single legislative session will have its own dates, depending on whether the legislation was passed as emergency or ordinary, and whether the legislation has a stated or implied application date. The answer, therefore, to the question “When does this go into effect?” depends on the dates for that particular law. It can be complicated to follow, but the summary of tax law changes, put out every year by Maine Revenue Services ([www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/legischange25\\_1.pdf](http://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/legischange25_1.pdf)), includes the dates for each bill passed. For property tax, if there is no application date included, that date is the April 1 following the effective date.

# Flashback

## THE PRESIDENT'S GALA FUNDRAISING CAMPAIGN

Co-sponsored by: MAINE CHAPTER OF THE IAAO

Raising funds for the President's Reception following the Gala Banquet.



Help us celebrate our leaders! Contribute today.

## IAAO President's Gala

### Calgary 2026

In the history of the IAAO, only two of the organization's Presidents have been from the State of Maine. The first being the founder of the Maine Chapter, Mike Austin. The second is our own Bill Healey, Lewiston Chief Assessor.

Traditionally, the president's state chapter helps fund presidential activities at the annual conference. In 2026 the conference is October 13 – 16 in Calgary. The Maine Chapter has been asked to co-sponsor the presidential reception after the Gala Banquet.

Our total fundraising goal is \$2000. We have raised \$250 to date!

If you'd like to contribute to the fund, we will be hosting a 50/50 raffle at the Spring Meeting in Lewiston. We will also be accepting pledges from members.



**AT WORK:** Karen Scammon, a city of Auburn appraiser, demonstrates the hand-held device the assessor's office is beta-testing.

**In 2004 Karen Scammon, then appraiser, uses a new emerging technology during Auburn's last revaluation. The Lewiston SunJournal ran an article about the project.**

**Flashforward 22 years, Karen, as the City Assessor is overseeing another full revaluation!**

## Just Ask the Assessor

Dear Assessor, “What’s going on with the Real Estate Property Tax Force? Did they recommend any changes to property tax laws in Maine? Can you tell me more about it? Why were they created?”

All good questions.

### **What is the task force (what are their objectives)? What have they recommended?**

The task force was the result of LD 1770, An Act to Provide Immediate and Long-term Property Tax Relief to Maine Households, passed during the first special session of the 132<sup>nd</sup> Legislature. LD 1770 was emergency legislation. Emergency legislation becomes law as soon as the Governor signs it. Normally, legislation becomes law 90 days after adjournment.

The Task Force issued an Interim Report outlining its objectives and recommendations so far. It can be found on the task force’s web page: <https://legislature.maine.gov/real-estate-property-tax-relief-task-force>. The report details 10 preliminary recommendations.

But most of the task force’s work and subsequent recommendations are still to come.

### **Who is on the task force?**

The task force has 13 voting members appointed by the Senate President, Speaker of the House, and Governor. Of the 13, two are members of the Senate, one from the minority party and the second has an expertise in taxation; two members of the House, one from the minority party and the other with an expertise in taxation.

Then three members of the public, appointed by the Senate President, one of whom is an economist tax expert, one who has experienced poverty, and one who has legal experience with constitutional issues and property tax law.

The Speaker also appointed three members of the public, one with real estate or housing development expertise, one to represent the business sector and an assessor.

The Governor also appointed three members of the public, one with expertise in municipal government from a municipality of fewer than 10,000 residents and one from a municipality of more than 10,000 residents. The third appointee represents senior citizens.

Finally, there are two non-voting members: the Commissioner of Administrative and Financial Services or the commissioner’s designee and the Associate Commissioner of Administrative and Financial Services, Bureau of Revenue Services or the commissioner’s designee.



*Kerry Leichtman, The Assessor*

*Ask the Assessor, continued...*

When I was first asked to sit in for Amber, who usually writes this column, I was an interested observer to the task force and its work. This has since changed. Nick Cloutier was the task force's appointed assessor. As you probably know, Nick succumbed to the allure of the dark side and is now city manager in Waterville. Nick resigned his post on the task force, and I was asked to replace him, which I am honored to do.

### **Why were they created?**

The task force's objectives are to study everything that contributes to the property tax. Nothing is off the table: exemptions, current use, other property relief programs, unfunded mandates, Constitutional mandates. The task force is to study what other states have done regarding property tax relief and determine if those relief programs are applicable to Maine. The list, as outlined in statute, is long and quite specific.

### **When do/did they meet, when did they respond to the legislature?**

The task force meets and works when the Legislature is not in session. Its first meeting was September 12, 2025. They met six times between September and December. Each meeting can be viewed via links found at the task force's web page. There are links there to all of the written materials submitted to the task force. As I mentioned earlier there's also a link to the Interim Report.

### **Where do they meet?**

Now that the second session has adjourned, the task force will get back to work. They meet in the Taxation Committee's hearing room in the state house. The next meeting will be May 18.

The Assessor

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## Just Ask the Assessor

*Assessors showing the way...*



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 as an Assessor. 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.

To see the mentor list and additional program details, click this link to the Maine Chapter Website: [JATA Program](#)

# Announcements

## Job Postings

**Lyman - Assessor** The Town of Lyman is seeking a highly motivated, detail-oriented, and knowledgeable individual to serve as Assessor.

**Lincolntown - Assessors' Agent** The Town of Lincolntown, Maine is seeking applicants for a part-time contracted Assessors' Agent.

**Chebeague Island - Assessor** The Town of Chebeague Island is seeking a qualified and motivated Assessor to oversee the appraisal and assessment of all real and personal property on our unique Maine island community.

**Bucksport - Assessor (Part-Time)** The Town of Bucksport is seeking a qualified professional for the position of Assessor.

**Lincoln - Deputy Assessor** Lincoln is looking for a Deputy Assessor

For more details, check the [MMA job postings](#)



## New Hires

Deanne Vail is the Assessor in Scarborough

Lincoln has hired Amanda Woodard as their new assessor

## Survey Responses Requested

Take the Survey! Responses will be discussed at the Spring Training Topic Real Property Exemptions: How to Solve Problems and Be Alienated from Society - Matthew Caton, Esq

[Google Survey](#)

## Training

ME IAAO, **Spring Meeting** - The Maine Chapter will host its spring meeting on Thursday May 21, 2026 in Lewiston. 6 credit hours are available from Maine Revenue Services.

[Training Registration Link](#)



**79<sup>TH</sup> ANNUAL MAINE PROPERTY TAX SCHOOL 2026**

Maine Revenue, **Property Tax School** – MRS is hosting PTS at 2026 Property Tax School: June 1-5 at Thomas College, Waterville.

CMAAO – The Central Maine group’s next scheduled meeting will be held via Zoom on **June 11th from 2:00 PM to 4:00 PM**. The session will feature Nichole Stenberg presenting "Back to Basics."

## Achievements

Caitlin Thompsen (Camden) and Rebecca Ewen (Rockport) both successfully completed their graduate **GIS certificate** courses at the University of Maine.

Connor Doberstein (Auburn) was granted **advanced certification**, earning his CMA-2 in short order.

## IAAO



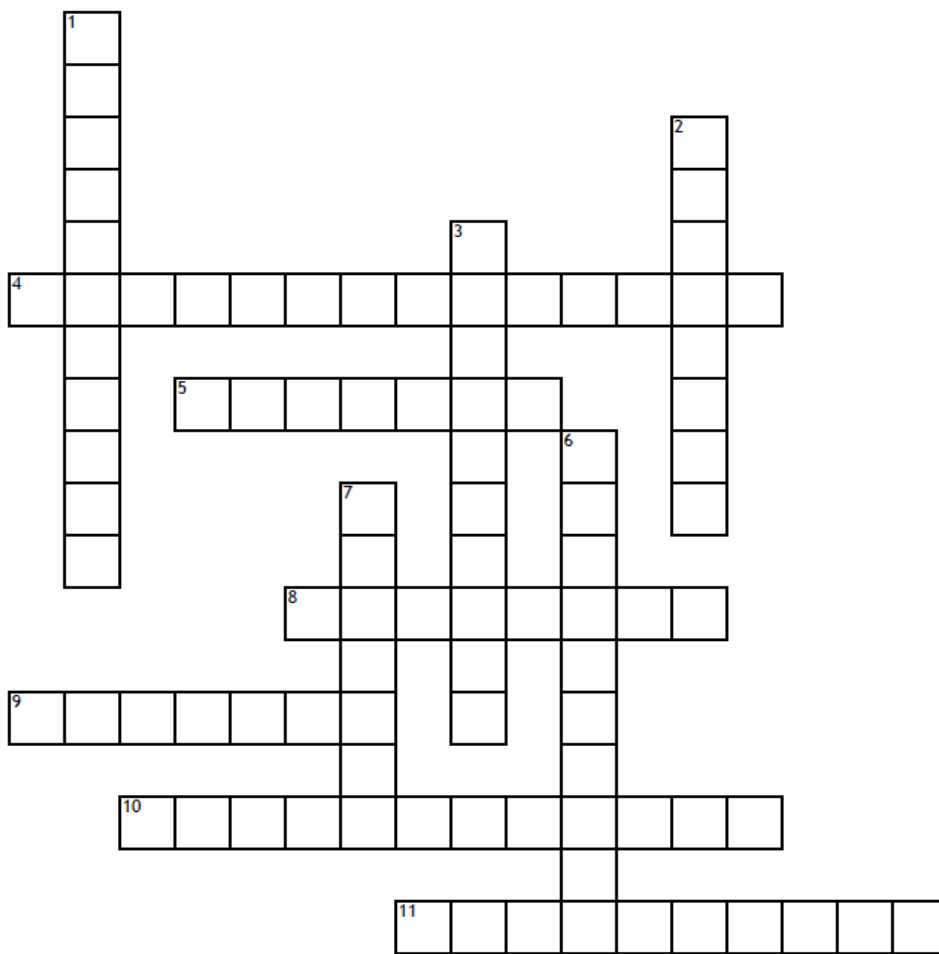
The 2026 Annual Conference is set for Oct. 13-16 in Calgary, Alberta, Canada at the [Calgary TELUS Convention Centre](#). Registration and the hotel room blocks are open now!

## New CMAs

The Maine Assessing Community welcomes 8 new Certified Maine Assessors, including:

- Nicole Libby Axelsen
- Shawn Borrello
- Gabriel Brady
- Judy Fullerton
- Antonio Giano
- Frank Nunez

# Earth Concepts



Are you a member of the IAAO? IAAO members qualify for a wide array of valuable benefits designed to increase professional knowledge and career opportunities

Learn more here:  
[Benefits of an IAAO Membership | IAAO](#)

## Across

4. Right to use, sell, lease, give away, or none of the above
5. Angle view
8. The right to use another's land for a stated purpose
9. A parcel of land with access through a narrow strip of land.
10. Something added or appended to a property that then becomes an inherent part of the property; usually passes with the property when title is transferred.
11. Land that is not needed to serve or support the existing use. It has the potential to be sold separately.

## Down

1. Land that is not currently needed to support the existing use but cannot be separated from the property and sold off for another use.
2. The combining of two or more parcels under a single ownership in order to develop one site, now having greater utility and unit value.
3. The rent paid for the right to use and occupy land
6. The merging of adjacent properties into one common ownership or use
7. A person who transfers property.

## Balance Not Bad Math

### Part 2 – Balancing Acts

Joseph St Peter

In the last article, we talked about Maine’s overreliance on local property tax dollars to fund extra-jurisdictional expenses. In a nutshell, municipalities cover a lion’s share of expenses, even ones they do not create. In other States, funding sources are more diverse, placing less strain on local governments. Should the Towns and Cities of Maine be always holding the bag? That’s an open question. One thing is clear, however, when the local municipality pays, its constituent taxpayers do as well.

As an example, consider Maine’s County structure for a moment. They get their funding from municipal tax dollars. Does the typical taxpayer differentiate when they see their tax bill? It’s the municipality, often the Assessor, that receives the brunt of outrage if taxes rise because the county budget increases. We are acting as a thankless proxy for the County. We do the heavy lifting, assessing and collecting taxes on their behalf. We have little to no control over the County budget, and the County has little or no direct accountability to the taxpayers. That’s just the way it is. How different would our annual conversations be if the County bill came from the County itself? By contrast, in most parts of the US, the County is the assessing and taxing authority – so the roles are reversed. In those places do the Counties see the municipalities as a strain on *their resources*?

I really don’t mean to beat up the County; they are operating in the system that they were given just as we are. However, we cannot build a more equitable mouse trap if we never bother to look critically, ask difficult questions, or suggest radical solutions. Change to our tax structure can and has happened before, even if not in recent memory. Consider that Maine Cities and Town’s once paid a tax to fund the State itself, much like we do to the County now. We no longer do; I suspect when costs became untenable reform minded individuals came up with a better idea. Could we be at that type of inflection point yet again?

Balance is a theme of this series; I’ve come to accept that when it comes to tax policy, we have only so much influence. As assessors, we should be good advocates of common-sense change but we won’t have the final word. It will be up to informed advocates, the task force, then the legislature to implement any reshuffling of funding sources. Hopefully though, our voices will be heard.



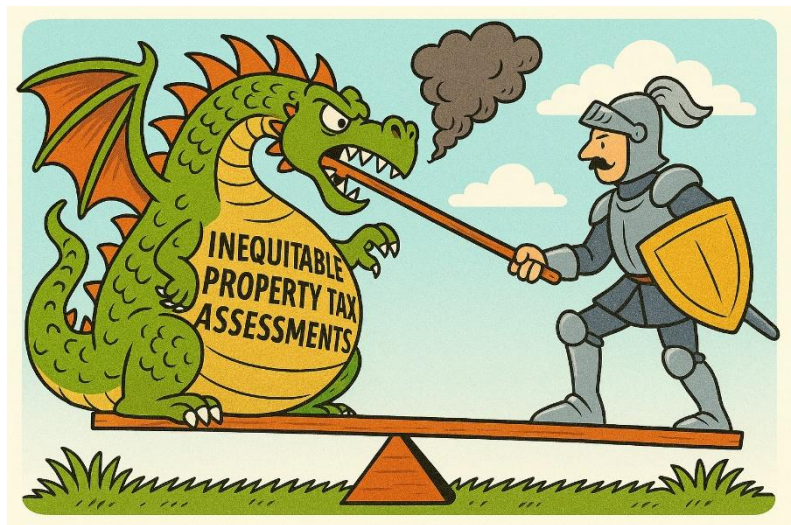
*Balance continued...*

Even if we are not the final authority on tax policy change, when we do our job well the public *and policymakers* can see the benefit of accurate assessments. Maintaining the public trust is critical so assessors must focus on our given mandates. We handle another balancing act; our job is to build equitable property assessments. If you prefer, it's *to assess all taxes upon real and personal estate equally according to the just value thereof*. You know the drill; that's our lane.

It's fundamental to fair and equitable assessing that we actually recognize when taxes are not fair or equitable. That's why we conduct ratio studies, neighborhood analysis, property inventories, and all those other things you learned at property tax school. Assessing is not passive or capricious even if perceived so by the keyboard warriors and the uninformed. Everything we do is in the pursuit of accuracy and equity and it's always a moving target.

Indeed, equity is misunderstood by many. Equity is simple in concept, but way more nuanced in execution. You can have equity without equalization, but full equalization is the best way to create a balanced tax base and equitable assessments.

For many, when they hear about an equalization project, like a revaluation, the first idea that comes to mind is that "my taxes are going to go up". So, part of the challenge is persuading a cynical public. Because in many communities the public is pushing back against our strivings for balance.



When the audience is the taxpayer, we assessors must dust off "the talk". It's likely that you have all had it at one point or another, so we have a polished script ready to go. The "talk" varies depending on the context, but some select concepts are always brought up: State ratio requirements, market value, fairness and equity, and the dreaded budget. We are quick to point out to the concerned taxpayers that if their property assessment rises, their taxes *might* not increase (and optimistically they could even go down). We reason that in a rising real estate market, if we assess property according to value, then everyone's taxes will go down. Right? Maybe. The idea that rising waters raise all boats might be true if all property is undervalued at the same ratio to value.

In part one of this article, I promised that we would explore the consequences of a "shifting tax burden". However, it became clear that the any "tax burden" shift is not universal to all Maine municipalities. What we perceive as a tax shift in Auburn might be vastly different in Cape Elizabeth.

If you assess property in a homogenous market area, such as a residential community, it is probably likely that the tax burden is already somewhat equalized *relatively* across properties. Equalized, but maybe not being assessed at full market value. Even in a community which is comprised mostly of residential property there may be variations between high and low value property that require corrections to regressivity or progressivity. Do you have lakefront property being underassessed, properties on busy streets or newly blighted areas being over assessed, perhaps errors in your pricing schedules? All of those can contribute to an inequity in a residential property tax base.

*Balance concludes...*

In communities with a diverse tax base, the situation is even more complex – especially when sales ratios reveal inequitable assessments between property classes. Fluctuations in value are more varied when comparing residential to commercial or industrial property. Again, *maybe*. It really depends on how uniform and accurate the assessments were in the first place.

There you have the assessor’s mission, a never-ending quest for equity that meets our mandate, assigning just value to property. That task is neither obvious nor easy. In addition, we must find ways to deliver our message with compassion and empathy, no easy feat. It’s a tough pill for property owners to swallow if we simply say that we are ‘*just doing our job*’. How do we convince them that we are on their side? That our goal is to make sure no one pays more than their fair share of taxes, and no one pays less.

The two concepts discussed in this article, tax policy reform and the assessor’s duty to deliver equitable assessment feel disconnected to me. We have control over one, but little over the other.

Yet, something does feel different these days. Rising taxes, uneven affordability, and a framework that hasn’t kept pace with real conditions have pushed Maine municipalities toward an inflection point we can no longer ignore. While we as assessors can’t single-handedly rebalance the State’s funding structure, we *can* ensure that whatever reforms come next are grounded in clarity, accuracy, and fairness. A balanced tax system—whether at the State, County, or local level—ultimately depends on a balanced assessment foundation. As the conversation around tax policy evolves, our role remains steady: to preserve equity, build public trust, and help Maine move toward a system that works not just as it always has, but as it *should*.

2026 Chapter Leadership			
Joseph St Peter	President	Auburn	<a href="mailto:jstpeter@auburnmaine.gov">jstpeter@auburnmaine.gov</a>
Lauren Asselin	Vice President	Gray	<a href="mailto:lasselin@graymaine.org">lasselin@graymaine.org</a>
Clint Swett	Treasurer	Cumberland	<a href="mailto:cswett2@townofcumberlandmaine.gov">cswett2@townofcumberlandmaine.gov</a>
Donald Ferrara	Secretary	Eliot	<a href="mailto:dferrara@eliotme.gov">dferrara@eliotme.gov</a>
Darryl McKenney	Past President	Waldoboro	<a href="mailto:assessor@waldoboromaine.org">assessor@waldoboromaine.org</a>
Natalie Andrews	Director	Paris	<a href="mailto:manager@parismaine.org">manager@parismaine.org</a>
Theresa Duff	Director	Houlton	<a href="mailto:tax.assessor@houlton-maine.com">tax.assessor@houlton-maine.com</a>
Barbara Brewer	Director	Standish	<a href="mailto:bbrewer@standishme.gov">bbrewer@standishme.gov</a>
Brent Martin	Director	South Portland	<a href="mailto:bcmartin@southportland.org">bcmartin@southportland.org</a>
Amber Poulin	Director	Stockton Springs	<a href="mailto:assessment@stocktonsprings.org">assessment@stocktonsprings.org</a>
Kerry Leichtman	IAAO Rep	Camden/Rockport	<a href="mailto:kleichtman@camdenmaine.gov">kleichtman@camdenmaine.gov</a>
Kyle Avila	Webmaster	Mt Desert	<a href="mailto:assess@mtdesert.org">assess@mtdesert.org</a>



STATE OF MAINE CHAPTER  
INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS  
SPRING TRAINING  
**Thursday, May 21, 2026**  
*-The Carriage House Plus-*  
1119 Lisbon Street, Lewiston



**AGENDA**

- 8:00-8:30 Registration
- 8:30-8:45 Opening Remarks
- 8:45-10:15 Real Property Exemptions: How to Solve Problems and Be Alienated from Society - Matthew Caton, Esq., CMA, Assistant Assessor for the City of Portland
- 10:15-10:45 B r e a k / Activity
- 10:45-12:00 Cost Schedule Analysis and Marketplace Adjustments NicholasDesjardins, Town of Cape Elizabeth Assessor
- 12:00-12:45 Lunch
- 12:45-2:15 Visualize your Sales in GIS - Steve Weed, City of Belfast Assessor
- 2:15-2:30 Announcements/Break
- 2:30-4:00 Short-Term Rentals Are Taxable, Right?  
Kerry Leichtman, Towns of Camden & Rockport Assessor

**Attendance will provide 6.0 total hours of continuing education**

Attendee \_\_\_\_\_

Mailing Address \_\_\_\_\_

Email \_\_\_\_\_ Phone \_\_\_\_\_

Title/Municipality for name tag: \_\_\_\_\_ CMA# \_\_\_\_\_

Member cost: \$55.00 Non-Member cost: \$75.00

Please make checks payable to: State of Maine Chapter of the IAAO

Mail to: Donald Ferrara, Town of Eliot, 1333 State Street, Eliot, ME 03903

Or E-Mail: [Dferrara@eliotme.org](mailto:Dferrara@eliotme.org)

**Please register no later than Thursday, May 14, 2026**