



**STATE OF MAINE CHAPTER
INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS**

**Executive Board Meeting
December 14, 2023 - 10:00 a.m.
Bell the Cat, 15 Belmont Avenue, Belfast**

MINUTES

Members Present: President Karen Scammon; Vice President Darryl McKenney; Secretary Barbara Brewer; Treasurer Clinton Swett; Executive Board Members Natalie Andrews, Lauren Asselin, Nick Cloutier, Brent Martin, Judy Mathiau, Amber Poulin and Joe St. Peter. Also in attendance were Bill Brunelle and Bonnie Baker.

Members Absent:

Karen called the meeting to order at 10:06 A.M.

Secretary's Report: Judy moved to accept the minutes of the October 12, 2023, meeting as written. Natalie seconded the motion. All were in favor and the motion passed.

Treasurer's Report: Clint reported a current balance of \$12,391.89. Darryl moved to accept the Treasurer's Report. Amber seconded the motion. All were in favor and the motion passed.

Standing Committee Reports

- **Education**

Annual Meeting Reflection

- Nick expressed that he was pleased with the networking portion of the November Annual Meeting but admitted that it had its pros and cons. While networking is great at bringing assessors together, he thinks the next Chapter meeting could be more education heavy. Karen agreed that it is important to have a balance between networking and training. Joe stated that the session on TIFs was a great topic for the meeting and he liked the other educational components as well. Amber also expressed that she enjoyed both the educational component as well and the interaction between assessors. Natalie enjoyed the "ice breakers" and agreed that activities keep people engaged.
- Karen threw out a suggestion for future consideration, that the Maine Chapter of the IAAO throw a Christmas party as a networking/get together for assessors. It would be great to get assessors together socially for a cocktail party or even summer cruise on Casco Bay. Judy expanded on this idea to have an educational offering during the day with a cocktail party in the evening at a hotel that could offer overnights for traveling guests.

Nick asked if any of the Board members were able to attend IAAO 600, "Principles and Techniques of Cadastral Mapping", that was offered in Brewer during the week of November 27-December 1 courtesy of the Maine Property Tax Division. According to Darryl, the class was excellent. There were about sixteen people who attended. The CMAAO will be meeting in mid-January according to Amber. She is

looking forward to another great year! The MAAO is meeting tomorrow. The MAAO will be changing the location of its Fall Conference to Sunday River from Sebasco Estates due to an increase in the venue fee. Karen mentioned that the Appraisal Institute has an educational offering coming up, "Fundamentals of Appraising Affordable Housing", which will take place over the last two days in January and provide seven hours of continuing education credit.

Lastly, Bonnie reported that the Property Tax Institute will be online again this year and will take place June 4th and 5th; topics include small income producing properties and the valuation of contaminated properties. Property Tax School will take place July 29th- August 2nd at a venue to be determined. In March, Maine Property Tax Division will sponsor IAAO 101, "Fundamentals of Real Property Appraisal", and they plan to offer IAAO 601, "Cadastral Mapping: Methods and Applications", in October. Bonnie hopes to have their website fully updated in January with their educational offerings for the 2024 year.

As a suggestion for a future educational offering, Darryl thought a class on how to use Marshall and Swift would be useful.

Annual Meeting Net Cost

- Nick inquired about the total loss the Chapter sustained for hosting the annual meeting. The total deficit was \$2,185 (meeting costs minus fees collected). Nick suggested that perhaps getting sponsorships in the future might help keep costs down. Barbara suggested the fees for attendance could be increased since the standard fee for the meetings has been consistently set at \$40/\$50 (members/nonmembers) for the past few years and it might be time for an increase to cover rising costs. Barbara will circulate a list of historic meeting dates and fees to the Board for comparison.

Nick thanked the Board for the opportunity to be the Education Coordination and offered his assistance for next year when a new coordinator steps up to fill his "big shoes". The Board thanked Nick for all his great work and dedication.

- **Legislative**

Bill stated that bills for next year are already being printed. He knows of five bills that pertain to property tax.

- **Membership**

Barbara stated that she has received 99 membership applications to date, 14 of which are pending payment. She is tracking those Chapter members who have indicated interest in any of the committees. Committee members will be assigned at the January meeting.

Barbara asked about eligibility for the Austin Scholarship. It has been the Chapter's practice to draw a name out of a hat at the November annual meeting so only those that attend the meeting are able to win the scholarship. Barbara wondered if the scholarship should be available to everyone who is a member in good standing regardless of their availability to attend the annual meeting. Natalie suggested that perhaps the membership application should include a box to be checked off if the member is interested in being considered for the scholarship since some municipalities have a healthy budget and training is available. To get a little history regarding the scholarship intent, Judy

suggested that two Board members contact either Donna Hays and/or Matt Sturgis. Clinton and Amber volunteered to look into this and report back to the Board in January.

- **Audit**

Nothing to report.

- **Nominating**

Nothing to report.

- **Communications**

- Joe provided handouts illustrating how Google drive will work. Since the Chapter was approved as a nonprofit, the account is free. Joe is currently the primary admin on this account and Amber volunteered to be the other admin so that she can assist Joe as needed. It is important to ensure that future Board members have access to documents created by past Board members. Joe also suggested that our Communications policy may need to be updated to ensure that we are using Google drive wisely.

- Joe hopes to have the next edition of the newsletter published by the end of January. He would like to include a feature on Bill Healey since he was just elected Vice President of the IAAO. Joe's other article ideas include the first woman assessor in Maine, an annual meeting recap, legislative news, etc. Amber inquired if the "Ask the Assessor" portion of the newsletter was going well, and the Board response was very positive (no worries, Amber). Joe hopes that Bill Brunelle will continue his contributions as well. He appreciates input from others and would like even more assessor input; the more variety the better! Judy also suggested asking the Chapter meeting attendees to send in photos from events for inclusion in the newsletter.

- Joe reported that the Chapter website has undergone a few updates. He is hoping to add an assessor "Hall of Fame" and a membership directory to the page. He is working with Kyle to modify the website and the Chapter hopes that Kyle will continue his contribution as webmaster.

- Lastly, Joe suggested amending the By-Laws to allow for remote meeting attendance and voting privileges. The goal is to allow those members who are not an easy distance away to participate. If the Board agrees to amend the By-Laws, the Chapter can vote on the changes at the March meeting. Joe handed out his suggestions for this amendment, which we can discuss at a future meeting.

- **IAAO**

- As previously mentioned, Bill Healey was elected as the new IAAO Vice President. Natalie also mentioned that the IAAO just approved their stance on "technical standards" and provided a copy of the language from IAAO's "Standard on Communications and Outreach".

- Karen was contacted by the IAAO requesting contact information for an IAAO representative from the Board. Since there is no real benefit to assigning an IAAO representative, and it's a voluntary option, the Board has chosen not to have an IAAO representative for 2024.

Sub-Committee Reports

- History
 - Darryl will be taking the old Liberty (Maine) tax map to the Belfast Town Office after today's meeting since Sheila in the assessor's office asked to see it.

Old Business

- Board Meetings 2024 Schedule and Options for Attendance
 - Karen asked Bill and Bonnie if Maine Revenue was open to allowing meetings at their location. Unfortunately, Maine Revenue is undergoing some structural changes and is not available. Karen then asked those who are MAAO members if the MMA was available for meetings and Darryl agreed to find out. Joe is a proponent of rotating venues for Board meetings. He suggested meeting in different town and city halls since many municipalities have available space for meetings and the Board could invite local assessing staff to attend. The possibility of remote participation was proposed as well.
 - The next Board meeting was scheduled for Friday January 12th 10:00 A.M. in Augusta. Karen will check to see if Lisa's Restaurant is available.

New Business

- David P. Ledew Scholarship Application

Two applications were submitted for the Ledew Scholarship. Both applicants were considered by the Board, and the merits of each were put forth. Brent moved that Allison Brochu be selected as the scholarship recipient based on these discussions. Amber seconded the motion. All were in favor. Karen will draft a letter to each applicant and send to the Board for final review. The Board is hopeful that the applicant who was not selected to receive the scholarship for 2024 will reapply for 2025, and Karen's letter will include that language. Judy added that David Ledew was honored to be the inspiration for this scholarship. Karen will copy him on the letter to the scholarship recipient.

- Green Ladle Discussion

Karen discussed the arrangements for the reception to congratulate Bill Healey on his election as IAAO Vice-President. There have been a couple of hiccups in the planning since the Green Ladle, the chosen venue for this event, may have a conflict with the selected date of February 1st. Karen is waiting to hear back from the Green Ladle to determine if we have a green light. The event is planned as an afternoon reception from 4:00-6:00 P.M. and many will be invited, such as ME Chapter members, MAAO members, CMAAO members, IAAO peers, etc. As a gift, the assessing groups will be presenting Bill with an embroidered travel duffle that he can take with him on his many IAAO business trips. Karen asked for

the Board's approval to contribute funds for the reception. Joe moved that the Board contribute up to \$1,500 to the reception and the gift. Judy seconded the motion. All were in favor and the motion passed.

- ME Chapter IAAO: Tax Exempt Status Certification

Nick asked if we happen to have a certificate on file that exempts the ME Chapter from paying taxes as a nonprofit. If we have the exemption in place, we could save money on our meeting venues since taxes are a part of the cost. Clint offered to start the ball rolling on filing for this certification since it appears that the ME Chapter does not have one.

The next meeting is January 12th (Friday) at 10:00 in Augusta. The Board thanked Judy for all her excellent work, and she will be missed at Chapter meetings. Judy did offer her house as a venue for the July meeting in 2024 (and, as I recall, offered to buy lobsters for everyone).

Amber moved to adjourn the meeting, and Brent seconded. All were in favor. The motion passed and the Board adjourned at 11:52 A.M.

Respectfully submitted,

Barbara Brewer, Secretary