



“Metes & Bounds”

Maine Association of Assessing Officers

Volume XVII, Issue 2

July 2004

News from the Legislature

by Ken Allen, Casco

Tax Reform Update - June 22, 2004: Now that the dust has settled on the June tax initiative referendum, we begin to look forward to the post-election strategies of the various vested parties, possible future action by the Legislature and ultimately, counting the votes for or against the 1% Cap (Palesky) in November.

So where are we now? Contrary to recent news reports, my interview with Jeff Austin of MMA indicates that there is little tax reform negotiation currently occurring between the MMA, sponsor of June’s Question 1 (which would provide funding for 55% of local education and 100% of special education), the Governor’s office and the Legislature. There is some political effort to develop a coalition to defeat the tax cap proposal, but apparently not much else. Again, according to Jeff, it is not yet known if a summer Special Session will take up tax reform or whether the Palesky proposal will remain the lone tax reform item in November.

As a matter of history, shortly before the June election a group of Senators came to support Question 1, with a caveat that they would be looking for a negotiated phased approach to increased funding. While the MMA participated in working toward that kind of agreement prior to the referendum, the official municipal position remains with full implementation in the next budget year; at least at present.

In addition to the phasing discussion of Question 1, several major issues loom large in determining the impact of its implementation:

- The Legislature passed the Governor’s Essential Programs and Services (EPS) legislation, which will define what education costs are eligible for the 55% State reimbursement. The actual amount of State funding will be dependent on the details and definitions developed under EPS.

- What will the distribution of funds look like? At present, many Maine communities get little assistance from GPA (General Purpose Aid) based on their relative property “wealth”.

- Question 1 also called for 100% State funding of Special Education. Whether this aspect of the law is administered under the GPA funding formula will have a significant impact on funds received at the local level.

So, that’s where we are. I’m sure that as summer rolls into fall, more news will be breaking on this important issue.

Whazz Up & Down

At Maine Revenue Services

SAME TIME - DIFFERENT PLACE

The 57th Annual Maine Property Tax School (Aug. 1-6) is moving back to the University of Maine in Orono. A schedule of course offerings and fees were mailed out.

Participants, residing on campus, will stay at the new Edith Patch Residential Hall. This apartment-style complex consists of four bedroom suites, with a common kitchenette and bathroom.

For more info, please visit www.state.me.us/revenue/propertytax

NOT NEW, BUT IMPROVED

David Ledew, supervisor of municipal services, credits the hard work of Judy Mathiau for the improved website. Please forward your comments and suggestions to Judy. What a great resource for all. Well done, property tax division!

NO FORMEE, NO MONEE

As of June 29, 2004, more than 240 municipalities still had not mailed in their estimated Homestead Exemption reimbursement form. The application was included in the packet of commitment forms mailed by the division many moons ago. The Legislature may discontinue the prepayment if there’s not enough interest. Yicks!



In the Spotlight

by Elizabeth "Beth" Bowdoin, Hermon

This month's biography is about someone you have all been in contact with as a member of MAAO. Martine Painchaud has been the Secretary/Treasurer for our group for 12 years. Martine is almost always the one who sends out the announcements for upcoming meetings, as well as the one who collects all the dues and maintains all the records. So.....

Martine began her working career as a computer operator, as well as writing computer programs (previously at Union Mutual - now UNUM) from the time she graduated from Biddeford High School. In 1987, the Town of Kennebunk was looking for three people to update the data for a town-wide revaluation. Martine was hired to enter the data gathered by others into the computer. Although the position was supposed to last for only three or four months, George Giddings, the Kennebunk assessor at the time, needed extra help in the office and offered Martine a full-time job. After accepting the position, George encouraged Martine to become certified. So after several years, she earned her certification in 1991. Working with and for George was therefore her inspiration for getting into the assessing field.

After receiving her certification, she was hired by the Town of Eliot in December 1991. Martine finds the work in Eliot both challenging and rewarding. Working as an assessor, Martine finds the variety of dealing with the residents and business owners, as well as working with computers, enjoyable.

Martine became Secretary/Treasurer for the Maine Association of Assessing Officers in 1992. At that time, George Giddings was on the Executive Board and suggested that Martine fill the vacated position. She accepted the job and enjoys meeting all the new assessors, as well as getting to know all the more experienced assessors, which this position allows.

Martine is roughly halfway through her degree in Computer Technology at York County Community College, taking evening classes one at a time as time allows. She lives in Wells with her husband, Ray, with whom she celebrated their 26th anniversary on June 23rd. Martine has two stepsons, Jeffrey & Marshall, & his wife, Lisa. This past February, she became a proud step-grandma to Jeffrey Lewis Painchaud. In addition to her love of animals, especially her three cats, her hobbies and interests include fresh-water fishing, gardening and cooking.

So now that you know all about Martine, make certain you say hi to her the next time you see her.



Education Stuff

by Bill Healey, Cumberland

The program for the Fall Seminar is starting to come together very nicely. On Day 1, Geoff Herman of MMA, Carol Palesky of MTAN and Cumberland Town Attorney Ken Cole have agreed to give presentations on the competing tax reform measures currently on the table. This should prove to be a very interesting and informative session.

The Central Maine Code Enforcement Officials are scheduled for the first session of Day 2 and will be giving a presentation on shoreland zoning and wetland issues. On Thursday afternoon, Rob Crawford has agreed to do a presentation on conservation easements and their affect on value.

The seminar will conclude with a Q&A session with Steve Lemay of the Bureau of Revenue Services.

Vision Appraisal has committed to do a presentation at the MMA Convention on revaluations and the latest tools available to the assessor.

I hope you're as excited as the Education Committee is with our offerings this year. And as always, please feel free to forward us your suggestions for future education offerings. Have a great summer.

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Who, What, When & Where

by Elizabeth "Beth" Bowdoin, Hermon

This new column is to let you know who has taken a new job and when they did that. In order to really keep this up-to-date, I am hoping that anyone who knows of any changes will let me know. You can email me at assessor@hermon.com anytime or call me at the Hermon Town Office (207-848-3485). I've been calling all over the State to find changes. So here we go, starting from the beginning of the year:

January:

Lona LaFrancis accepted the assessor's job in Presque Isle, which led to...

Randy Tarr being the assessor's agent for the towns of Blaine, Grand Isle, New Sweden, Wade and Westfield, picking up the towns at various times.

Carroll Willette is the assessor's agent for the towns of Castle Hill, Chapman, Mapleton, Perham and Stockholm. Also picking up the towns at various times.

Marilyn Currie (retired Presque Isle assessor) filled in for Lona as the listing agent for Easton, compiling the information for Jim Phillips to enter.

February:

Cheryl DuBois assumed the assessor's position in Auburn.

John Doan assumed the assessor's agent position in Camden. Previously and since 1987, he was employed at R.J. Appraisals.

March:

With Cheryl leaving Yarmouth, **Bill Healey** is the new assessor in Yarmouth. He will be splitting his time with Cumberland, where he is also the assessor.

Pam Bosarge became Bill's assistant assessor at both locations.

Susan Nadeau was hired as Dennis Reed's assistant assessor for the Town of Topsham.

Elizabeth (Liz) Sawyer was hired as the assessor in Westbrook, in addition to South Portland. This is currently considered a temporary position, which will end in July. (Craig Skelton is currently helping Liz with this temporary assignment.)

Dave Sawyer was hired as the assessor in Windham, in addition to his position in Gorham. The Windham position is also considered temporary and due to end in August. We will have to stay tuned to see how these arrangements pan out.

April:

Garnett Robinson is the assessor's agent in Harpswell. He is part-time there, working one day a week.

George Greene became the assessor in Old Orchard Beach.

May:

Kelly Karter has taken over the assessor's job vacated by the retirement of Dick Partridge.

June:

Dick Partridge, after returning from his honeymoon, will fill the assessor's part-time (two to three days per week) position in Vassalboro created by Kelly's leaving.

Gary Robbins has contracted for an assessor's agent in China.

GIS Grants

by Anne Gregory, Falmouth

A mapping we will go, a mapping we will go.....the Maine Library of Geographic Information Board (MLGIB), allocated \$350,000 to fund FY05 grants to municipalities to assist in the development of their GIS mapping system. The first round of \$175,000 was awarded this past June; the second round will be awarded in November. The MLGIB formed a committee to review, grade and make recommendations for their final approval.

Judy Mathiau of the Maine Revenue Services and I served on that committee. The committee evaluated and graded 76 grants and submitted recommendations to the Board in early June. The MLGIB is expected to announce the grant awards shortly.

Serving on the Grant Committee was a wonderful learning experience. I was pleasantly surprised to read that 18 of the applications were written by assessors. This multi-faceted group is great at multi-tasking!

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To Regionalize or Not To

by Anne Gregory, Falmouth

The rising costs of providing services, along with referendum questions facing voters, have given rise to looking at other ways to lower the burden of property taxes. Can and should municipalities regionalize their assessing departments? Many towns in eastern, northern and western Maine are already doing it; sharing assessors, that is. According to the Revenue Service's website, more than 30 assessing companies and agents provide assessing services to towns without full-time assessors. Southern Maine, Casco and New Gloucester discontinued sharing the assessing services of Ken Allen, as the workload had become too great for one person with two offices.

Last year, Casco hired Ken full-time and New Gloucester hired Nancy Pinette as their first full-time assessors. After Assessor Jean Jesson retired this year, Westbrook contracted with South Portland for the assessing services of Elizabeth Sawyer and Craig Skelton. And Windham contracted with Gorham for David Sawyer. Both contracts are limited to completing this year's commitment, although they intend to continue discussing future collaboration.

Elected and municipal officials from the towns of Cumberland, Falmouth, Freeport and Yarmouth formed a committee to explore regionalization of all services, including assessing. Cumberland and Yarmouth took the initiative to combine departments when Cheryl Dubois resigned to become Auburn's assessor. Cumberland's Bill Healy will spend an equal amount of time in both town offices with full assistant support in each office.

Since the duties and responsibilities of assessors are governed by the State constitution and outlined in statutes, primarily Title 36, combining the assessing offices of several towns is very possible. While there is no guarantee of immediate cost savings, controlling the growth of future costs makes regionalization an interesting possibility we should explore. If your town is already contracting with an assessing company or agent, what steps can be taken now to deal with population and parcel growth in the future? Is this possible for your town? To begin, identify all the steps in the annual commitment, who is completing each task and its associated cost (deed reading, mapping changes, permit activity, exemptions, reporting requirements, classified land changes, etc.). I've compiled a list I will snail mail or email for you to use as a guide. I welcome all comments, edits and groans!

Scholarship News

by Martine Painchaud, Eliot

At their May 28, 2004 meeting, the MAAO Executive Board awarded the Property Tax School Scholarship to William Terry, Searsport assessor.

The Migis Scholarship was awarded to Carole Kelley, who is self-employed, but working part-time with Ken Allen in Casco.

The MAAO Executive Board would like to thank everyone who submitted an application.

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President's Notes

by Lil Smith, Bangor

As your President, I had the distinct honor of representing the MAAO on May 14th in Presque Isle for our third annual Northern Maine Workshop. The MAAO offered a full day of education for our northern colleagues. David Ledew from the Bureau discussed the latest legislative issues that our elected officials are deciding on and the effect, if passed, new laws would have on assessing practices. Jeri Holt of the MMA provided a Power Point presentation of the latest programs and resources they have to aid us as Assessing personnel. Cynthia Michaud gave a presentation on listing commercial property and discussed different facets of determining value using cost schedules. Lastly, yours truly explained the steps taken in performing personal property inspections and how to finalize the valuation.

Board Meeting Highlights: The Executive Board met on May 28, 2004, at the MMA Building in Augusta. As I was unable to attend, VP Cathy Donovan conducted the meeting. Cathy informed me that due to another obligation scheduled for later that day, the Directors had one of the shortest meetings on record. With reference to minutes of our meetings, it is custom to have them distributed just prior to the next scheduled meeting. This being said, at this point in time I am unable to inform you of what issues were voted on at the May meeting. I will provide highlights of the meeting in our next issue.

In our last issue, I put out a request to the membership seeking anyone interested in becoming the Metes and Bounds editor. As no one responded, the Board decided to pursue outside help. Gail King, an associate of mine with the City of Bangor, has agreed to take this position. Starting with the July 2004 issue, she is our new editor. Please note in the list of officers/directors

how you may contact her should you desire.

Speaking of your newsletter, the Directors encourage you to submit articles, suggestions, or editorials. We are always open to ways to improve upon the content and quality. Please forward ideas or articles you may have to Gail.

As this is the last issue before our annual fall seminar, I look forward to seeing you September 15 - 17th.

Please type your articles in Microsoft Word, and send pictures as TIFF files. No formatting is needed and please use black for typing, Times Roman, 12 point. Thank you. E-mail to: gail.king@bgrme.org

Find us on the Web at: www.maineassessors.org

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