



# Meets & Bounds

August 2018

Maine Association of Assessing Officers

## President's Message



Dear MAAO Members,

As summer heads into its final days, I reminisce on what an interesting year it has been so far, and look forward to what is to come. The redefining of BETE, a cold wet spring, and a hot real estate market has made our jobs as difficult as ever. I'm

sure we all agree that some time out of the office at the MAAO Fall Conference in Sebasco is certainly welcome!

Make sure to mark your calendar for Wednesday, October 3rd. The MAAO and Maine Chapter IAAO will be co-sponsoring training at the MMA Convention in Augusta. Topics include "Enough about BETE" and "Next Generation of 911".

As I've mentioned before, our members are the lifeblood of our Association. The Executive Board wants to provide programs and services that benefit our members. Please reach out to me or another Board member if you have concerns, or have ideas for programs you would like to see offered in the future.

Hope to see you soon! ▲

Bill Healey,  
MAAO President

### MAAO Board Meetings 2018

Dec. 7                      10:00 a.m                      MMA - Augusta

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## Member Profile: Kelly Karter



You may not be able to tell who this month's member profile is by her photo submission, so let me introduce you to Kelly Karter. She is a 1979 graduate of Mt. Abram High School in Salem, ME. Following graduation, she attended Kennebec Valley Vocational Technical Institute in Waterville, ME and graduated in 1981 with a degree in Business/Office Management. From there she then worked as a Licensed Private Investigator for Tobey Nason Detective and Security Company for approximately five years.

In 1986 she was hired as the Economic and Community Development Director in Vassalboro, ME under a Community Development Block Grant. When the grant closed, she was retained by the Town of Vassalboro and began taking courses – and later performing duties – in Tax Collection, Town Clerk Practices, Municipal Budgeting, Cash Management, and Tax Assessing. During her fifteen years in Vassalboro, she became a Certified Municipal Tax Assessor (1993). In the fall of 2004 Kelly was offered the position of Chief Assessor in the Town of Winslow. I held that position until I was hired by the Town of Hampden also as Tax Assessor in January 2010.

Kelly included a picture of the “King of her Castle,” Stanman, who is an inside cat unless he is on his leach and spending quality time outside with Kelly.

MAAO thanks, Kelly for agreeing to assist us with this months Member Profile. ▲

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## ANNUAL DUES

Regular Membership:	\$30/person
Associate Membership:	\$30/person
Subscribing Membership:	\$200/business*
Municipal Membership:	\$50/municipality**
Student Membership:	FREE

\*Includes all employees \*\*Includes Boards of Assessors & Elected Municipal Officials

Please visit our website at: [www.maineassessors.org](http://www.maineassessors.org) for more information and membership application form.

## MAAO Secretaries Report

The MAAO Board met on August 3, 2018. The Board heard from all Committee Chairs that were in attendance. Each Committee Chair discussed the activity of their individual committee.

Travis informed the Board of the review of the By Laws draft by Clinton Guthrie. The Board was happy to hear they are making a positive recommendation of change to the MAAO By- Laws. An official vote will be taken at this year's Annual Meeting.

Tammy reported that the current membership is 252 paid members and 26 unpaid as of August 3, 2018.

The Executive Committee met following this meeting to choose this year's Assessor of the Year. They are thankful to those who took the time to make nominations for this award.

There was also discussion regarding hosting more than one Board of Assessment Workshop. After much discussion it was determined to stay with the current spring Board of Assessment Review Workshop with the satellite location to be determined at a later time.

I hope by now you have received your MAAO Fall Conference registration material. MAAO's Fall Conference will be once again held at Sebasco Harbor Resort this year. The conference agenda is now set thanks to the hard work and dedication of Bill Healey and the Conference Committee. We hope you decide to join us for what we know will be a very informative conference.

The agenda for the Fall Conference is as follows:

### Wednesday, September 5, 2018

Dorothy Jacks, AAS, IAAO President

Chad Carleton, Special Agent MDEA

“Dangerous Drugs and Things We Need to be Aware Of”

N. Joel Moser, Bernstein Shur

“Dark Stores, Section 706-A, Managing and Defending Large Assessment Appeals (redux), Dates from the Field”

### Thursday, September 6, 2018

Gary J. McCabe, CAE, IAAO Senior National Instructor

“Affordable Rent-Restricted Property Valuation”

Spaghetti Dinner

MAAO Membership Meeting - Listserv Topics

### Friday, September 7, 2018

Kate Dufour, MMA & Maine Revenue Services

“Legislative Update”

The next MAAO Board Meeting will be held on December 7, 2018 at 10:00 at MMA in Augusta. If you have anything you would like the board to take up, please contact any board member.

Until next time, enjoy the beauty of summertime in Maine. ▲

Respectfully submitted by, Tammy Brown

## Membership Questions?

Please contact Affiliate Services at:  
1-800-452-8786



## M.A.A.O. Scholarships Available!

Once again we would like to remind you that MAAO is able to offer scholarships towards any accredited assessors courses.

If you would like to apply please fill out the application for scholarship and send to:

*Maine Association of Assessing Officers  
C/O Maine Municipal Association  
60 Community Drive,  
Augusta, ME 04330*

*or email to [rmace@yorkmaine.org](mailto:rmace@yorkmaine.org).*

**The deadline is 60 days prior to the event you intend to use the scholarship for.**



## Maine Association of Assessing Officers Application for Scholarship

The decision of awarding the amount and the number of scholarships is made by the MAAO Board of Directors.

**Please print clearly. Application must be submitted 60 days prior to the event you plan on attending.**

**Name:** \_\_\_\_\_

**Municipality:** \_\_\_\_\_ **Title:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City, State and Zip Code:** \_\_\_\_\_

**E-Mail:** \_\_\_\_\_

**Telephone Number:** \_\_\_\_\_

**Location & Course Date:** \_\_\_\_\_

**I certify that the information furnished by me in this application is complete and accurate.**

**Signed:** \_\_\_\_\_ **Date:** \_\_\_\_\_

On a separate sheet of paper, please state in your own words the reasons you believe you qualify to receive a scholarship:

Please return completed application to:

Maine Association of Assessing Officers  
C/O Maine Municipal Association  
60 Community Drive  
Augusta, ME 04330

If you have any questions regarding the application process contact Joan Kiszely at 1-800-452-8786.

**Note:** Selections will be made based on the application information received, funds available and eligibility. The Chair of the Scholarship Committee will notify all recipients and announce their names in the MAAO newsletter.

## My Experience with a Hannaford Appeal

During a recent appeal there was a review of all Hannaford Supermarkets in New England. Who has the highest cost per square foot of Hannaford Supermarkets in New England? Town of Waldoboro, it seems has the highest cost per square foot.

Prior to the renovation and addition to the local Hannaford Supermarket, the Town of Waldoboro's assessment was \$998,000. The building permit stated the cost to complete would be \$4,180,638. After careful review of the construction project, Waldoboro Assessors increased the assessment to \$4,124,000 or up \$3,126,000 on a \$4,180,638 estimated renovation costs. Robert McDonald of Park Place Consulting did supply a Building Construction detail of \$3,712,517 of which \$937,537 was demolition costs. The Assessors had priced freezer and cooler space separate, as had eight other towns and used

a Grade A Marshall & Swift valuation cost to arrive at the current number. Mr. McDonald explained paving and parking lot lighting are usually assessed under land value not building value and the income supplier for the income approach was 2% of sales for the year. So what are the starting square foot costs by town for the buildings?

On the night of the appeal Mr. McDonald offered to withdraw the appeal if the Town of Waldoboro would correct their figure for next year. That offer made my night a lot better. The new assessment cost per square foot is now at \$155 still the highest in all of New England.

Respectfully Submitted,  
Darryl McKenney

Auburn \$93	Kennebunk \$56
Augusta \$101	Lewiston \$74
Augusta \$139	Madison \$43
Bangor \$120	Newport \$93
Bar Harbor \$82	North Berwick \$98
Belfast \$70	Rockland \$55
Biddeford \$79	Sanford \$49
Boothbay Harbor \$51	Scarborough \$57
Brewer \$91	Showhegan \$46
Bridgton \$113	So Portland \$70
Brunswick \$100	So Portland \$78
Bucksport \$67	Topsham \$67
Camden \$72	Waldoboro \$182
Caribou \$82	Waterboro \$137
China \$96	Waterville \$59
Dexter \$52	Wells \$76
Falmouth \$97	Westbrook \$75
Gardiner \$69	Windham \$73
Gorham \$82	Wintrop \$93
Hampden \$68	Yarmouth \$105
Houlton \$68	York \$92

**Meets & Bounds publication months:**

**February, May, August & December**

Please contact Tammy Brown or a Director if you have any news for the newsletter.



# Get your **CAN** to the polls!

Assessing Departments across the State are holding

**“Thanks for Giving”**

food drives to benefit local food pantries.



Bring non-perishable food items and/or cash donations to the polls on **Election Tuesday** in November or during absentee voting. Every dollar raised equals three dollars to the pantry.



## Residential Solar Panels v. Tax Assessor

On February 1, 2018 (just beating out the deadline for appeal by one day) the Town of York’s Assessor’s Office received a request for abatement from the law firm of PretiFlaherty. Attorney Kristin Collins, representing twelve property owners, is seeking an abatement for the full value of all residential solar panels assessed to the appellants. No mention of the market value of the subject properties is made.

Currently the Town of York has 37 properties with solar panels and 4 more pending. We have been taxing solar panels since 2016. After attending a presentation to assessors on how solar panels affect the market value of properties, my staff decided that we need to be assessing for solar panels in a consistent and fair manner. We did an analysis of costs using building permits, published articles, and advice from ReVision Energy who conducted the presentation to Maine assessors.

It was determined to assess all panels as an extra feature to the building of each property, at an average replacement cost of \$1,000 per panel. The panels depreciate at the same rate as the main structure based on the age and condition. The assessment of the panels is calculated on the cost of materials and installation; it does not include any rebates or incentives associated with the product. It does appear that the cost is signifi-

cantly affected by a quantity discount. We continue to monitor the costs as time goes on just like we do with all construction.

This year we had only one property with solar panels sell that we could use as an example of the effect a solar panel installation has on market value. This particular property sold for 17% above assessed value while three comparable properties in close proximity sold for 2% above, 9% below, and 15% below. This is not a strong sample, but it does show a positive influence. I have not found one article out there that places a negative effect on market value for homes with solar panels; of course the majority of the papers written are by solar energy companies!

After I denied the abatement requests, the property owners appealed to our Board of Assessment Review. The Board determined that the assessments were not manifestly wrong and that the appellants failed to prove that the panels were overvalued. PretiFlaherty immediately appealed the Board’s decision to Superior Court. Jim Katsiaficas of Perkins/Thompson is representing the Town of York. Attorney Collins has since asked for a 90 day extension in the hopes of settling out of court.

Stay tuned! – Rick Mace

## MAAO Meeting/Training Calendar 2018

September 5-7	Wednesday, Thursday, Friday		Fall Conference Annual Meeting	Sebasco Harbor Resort
October 3 & 4	Wednesday & Thursday		MMA Annual Convention	Augusta Civic Center



# Meets & Bounds

## MAAO AUGUST 2018 NEWSLETTER

[www.maineassessors.org](http://www.maineassessors.org)

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