



MEETS & BOUNDS

FALL 2024

Maine Association of Assessing Officers

www.maineassessors.org

Good day,

Fall Conference – 2024 – all wrapped up. Thank you to all who participated in this event. The MAAO Board of Directors has reviewed your evaluations and you have confirmed our thoughts, MAAO Fall Conference 2024 was a success. Here is the summary for our members whose presence we missed.

As the days began it was clear that the attendees were present to enjoy the educational sessions, all the networking opportunities, the facility and its outstanding amenities, the food, ohh the food, and the plain ole friendly camaraderie that was so evident from start to finish. The MAAO alliance is special and the relationships cultivated at these events is immeasurable. Again, Thank You to all who attended, and yes, I am proud to have been given the opportunity to serve as president for this great group of members/friends, true professionals.

As for the educational sessions, our own Bill Healey has once again provided a group of highly qualified speakers to present sessions entirely relevant to the times we live in and challenges we face. To start a day with “Understanding the Basics” and end the same day with “Geospatial Analytics” would suggest the depth and breadth of the information exchanged, and to have that information delivered by an approved IAAO instructor is simply amazing. Patrick Alesandrini, MAI, CAE, SRA, RES, CFI, and down to earth friendly person who enjoys people was simply awesome..

Backing that up with a demonstration session on AI and all it is capable of equates to a look at the future that is arriving as we speak. Chris Bell, Senior Director of Strategic Solutions from C3 AI gave attendees a clear view of the technology that will define much of what we do as time goes on.

Another session packed with Information on Climate

Change and how it might impact properties going forward, along with tips on the importance and value of mediation over advancing appeals out of our jurisdictions, was provided by our pals N. Joel Mosher and Spencer Shagoury, Attorneys with Bernstein Shur. Regardless of your stance on climate change, the information was relevant to assessors and spot on as the recent damaging storms we are seeing take their toll.

Friday mornings wrap up included Me Revenue’s Stephen Sullivan and MMA’s Amanda Campbell with Legislative updates. As we all know, 2024 was a hold-over year and new legislation pertaining to our field was at a minimum, however, it would appear that 2025 will be a year to watch! With the repeal of LD 290 and the impacts of the rising values it is guaranteed that Maine lawmakers statewide will look to new solutions for the hardships created by increasing property values.

The second ever annual Legacy Award was then announced to the attendees, and the room simply exploded with gratitude. Me Revenues past Director of Field Services, Mike Rogers was on hand to present the award to longtime Me. Revenue Director of Property Tax Division, David Ledew with friends and family present. It was an honor for all present to witness this award and a thrill to see Mike and Dave center stage together once again. This moment has been labelled by some as “the single most significant event in MAAO’s history”.

A second highlight of the conference was a dinner murder mystery play provided by Daryl McKinney. We now know that we have several serious actors amongst us who put on a really fun and exciting show for all to enjoy, someone did get murdered in our pres-

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ence and I will let the mystery part prevail. (no humans were harmed in this presentation) The audience gave grand reviews after the bows and we all look forward to the next episode.

And finally, the networking that occurs. Sunday River's Jordan Lodge has so many opportunities for attendees to gather. The pool and hot tub area that begins inside a building and swims to the outside with a large patio and seating was well appreciated each evening, the outdoor deck and game area were very busy with activities to include a new type of bowling using blocks of wood and dowels (you're invited to find out more next year), a fire pit, wedding arbor that makes a fine picture setting, and there is even a mountain to hike. Additionally, the usual hospitality suite was active with games and talk all evening.

The attendees gave the conference, location, food, and speakers overwhelmingly a fantastic rating.

The planning has begun for Fall Conference 2025 and MAAO invites all to enjoy our offerings.

And again, Thank You to all who were in attendance!

Best Regards,
Lewis Cousins, MAAO President

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Maine Association of Assessing Officers Assessor of the Year



The Assessor of the Year Award is sponsored annually by the Maine Association of Assessing Officers Association to recognize professional and dedicated service by an Assessor to their profession and community.

The Maine Association of Assessing Officers is pleased to announce that Ruth Birtz, from the Towns of Lincoln is the recipient of the 2024 Assessor of the Year Award.

Ruth's Town Manager shared the following as part of his nomination letter. Ruth began her career with Kelly Appraisal in the late 1980's and then switched methodologies, becoming the Lincoln Tax Assessor in 1991 and has kept Lincoln on the right path ever since. During her tenure, Ruth has worked with 10 Town Managers, helped the Town navigate the closing of Lincoln Paper and Tissue twice, and is now instrumental in the re-development of that very same mill site.

Throughout her career in Lincoln Ruth has assisted with applications and been awarded over \$10 million dollars in grant monies. Her straightforward approach gives the constituents an honest, understandable explanation to their questions.

Ruth is a take charge person who loves the Town of Lincoln as her family. This is demonstrated by her commitment to the Town for over 33 years.

Please join us in congratulating Ruth.

Why Did My Taxes Increase?

Josh Houde, Windham Assessor

September 4, 2024

Most of us value the services and benefits our property taxes pay for – drivable roads, a safe community, emergency response, recreational opportunities, and education for our children and grandchildren. However, forefront on the minds of many Windham residents and property owners this year is the question: Why did my taxes increase? While the specific reasons for this year's increase is unique for each property, here are three key factors at play.

Factor #1: Increased Spending

The primary cause of increased taxes is increased spending at the school, municipal, and county levels. Significant items in this year's municipal budget included several new key positions, paving projects, infrastructure items, and long-range property planning. The school and county develop their own budgets, and the amount needed for all these budgets determines the property tax to be raised.

- **Last year (2023), the property tax levy was \$42.4 million**
- **This year (2024), the property tax levy is \$47 million (\$4.6 million more)**
- **This 10.8% increase is due to: Municipal 4.4%, School 5.9%, County 0.5%**

Those funds are distributed as follows: School (63.5%), Municipal (32.0%), County (4.5%).

Municipal budget details can be found on the town's website:

windhammaine.us > Government > Town Manager > Council Adopted Budget 2024-2025

Who approves these budgets? There are several levels of approval, but ultimately, these budgets pass via voter approval. Windham has nearly 15,000 registered voters. Of those voters:

- **1,155 total people cast a vote on this year's school budget. 701 citizens approved it.**
- **41 voters attended Town Meeting. 31 approved the municipal budget.**

Factor #2: Repeal of Tax Stabilization Program *(affects some senior citizens)*

Last year, more than 1,200 Windham residents participated in the Senior Tax Stabilization Program offered by the State of Maine. While taxes increased for other properties last year, these seniors only had to pay their 2022 tax amount in 2023. The state reimbursed the town the difference, which totaled over \$580,000. This year, the state repealed that stabilization program, and those 1,200 residents are now experiencing a two-year tax increase in just one year. While these residents did truly save on their taxes last year, the jump this year is quite dramatic. Concerned seniors can contact the town to inquire about the town's Senior Tax Assistance program or payment options: 207-892-1907.

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Factor #3: Valuation Update

In addition to your tax increase, you may have also noticed that your property’s assessed value increased. This year’s valuation update was performed to keep assessed values in line with the market and was performed townwide, not just to individual properties. However, the \$47 million previously mentioned needs to be raised *with or without a valuation update*. Consequently, for many properties, the primary impact of the valuation update is on the mill rate, not on your individual taxes. If the value in town increases, the mill rate drops. If the value in town decreases, the mill rate rises. The amount needed for the budget is raised either way.

Having completed the valuation update this year, Windham has \$4.1 billion in taxable value leading to a lower 2024 tax rate of 0.01147 (\$11.47 per \$1000).

Without a valuation update, Windham would have had \$3.8 billion in taxable value, leading to a higher tax rate of around 0.01221 (\$12.21 per \$1000).

Consider this: Even if I were to reduce assessments townwide by 50%, your taxes would not decrease. The

mill rate would simply jump sky high to compensate because \$47 million needs to be raised for the budget regardless.

What impact did the valuation update have on taxes?

If your assessed value increased close to the 8% average this year, the valuation update likely had little to no impact on your increase in taxes. In those cases, applying the actual mill rate of \$11.47 to the increased assessment, or applying a mill rate of \$12.21 to last year’s lower assessment, produces a similar result (\$12.21 is roughly what the mill rate would have been had we maintained last year’s assessed values for 2024). However, several categories of property required adjustments of more than 8%. These properties were under-assessed compared to sales, and the valuation update brought them into better alignment with the market for the sake of equity. Properties of this type included: condos, mobile homes, and multi-family properties.

Summary

Why did your tax bill increase? The precise answer to that question is unique to your property, but the key factors this year are increased spending, the repeal of the Senior Tax Stabilization Program, and – in some cases – valuation update adjustments. While the assessing office has very little influence in setting the budget or determining state programs such as Stabilization, we are committed to fair and equitable assessments that reflect the market and are consistent throughout town. Should you have any questions about your assessment, please contact our office.

Josh Houde, Windham Assessor
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Maine Association of Assessing Officers Legacy Award

The MAAO Legacy Award is sponsored annually by the Maine Association of Assessing Officers Association (MAAO) to recognize years of dedicated service and excellence as a Maine Assessor.

The Maine Association of Assessing Officers is pleased to announce that David Ledew has been selected as the 2024 recipient of the MAAO Legacy Award.

The recipient of the Legacy award is someone who has left a footprint in the Maine assessing community through education, leadership, service, and a track record of high ethical standards.

David dedicated many years in his role as Director of Maine Revenue Service, Property Tax Division. In his role as Director, he was able to mentor, influence and assist in shaping the assessing communities across the State of Maine. His strong knowledge of everything property tax related provided the assessing community with leadership and guidance to be affective assessors.

We hope you will join us in congratulating David on this prestigious award.



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MMA's Advocacy Program

Serving as a conduit of information between municipal leaders and members of the Maine State Legislature.

When the Maine Municipal Association was first established in 1936, not only was it founded as a voluntary, non-partisan, member-based organization to which 484 municipalities in Maine now belong, but also to provide a variety of supportive services to its members, including advocacy. MMA's advocacy efforts run the gamut from participating in state agency rulemaking proceedings to advocating for municipal government interests at the federal level, admittedly to a far lesser extent. However, the Association's advocacy program was primarily created to ensure that town and city leaders have a voice and seat at the table as members of the Maine State Legislature decide the fate of important policy issues that impact the provision of local government services.

While the task of representing the interests of all Maine towns, cities and plantations might appear daunting, MMA staff are not left to fend for themselves in the process of establishing positions on legislation. While staff does review and identify all bills of municipal interest, the position MMA takes on municipally relevant legislation is established by in-the-field municipal leaders.

Enter the Legislative Policy Committee (LPC).

LPC Nominations, Elections & Responsibilities. In the 1970s, MMA's 12-member Executive Committee created the 70-member Legislative Policy Committee, which is represented by two municipal officials elected from each of Maine's 35 senate districts. Modeled largely on the election cycles of the legislature, members are elected by the boards and councils in each district in the summer of an even numbered year to serve a two-year term.

As created by the Executive Committee, the LPC has been assigned two tasks.

Platform Development. The first is to establish the Association's two-year legislative platform, which is generally accomplished in the fall of the even numbered year. Generally, MMA's platform contains no more than a dozen bills advancing amendments to existing law or seeking new policy initiatives to improve the delivery or funding of municipal services. The LPC's platform is informed not only by the interests of its members, but also by municipal officials statewide, who are encouraged to participate in a legislative priorities survey.

The most recent 2022-2024 platform included initiatives to increase General Assistance reimbursement, amend TIF laws to provide greater investment opportunities for affordable and workplace housing, and provide first responder access to the tailored health and mental health care necessary for those who routinely experience trauma because of their responsibilities.

However, during fiscally austere years, the LPC has elected to forgo advancing specific pieces of legislation in exchange for focusing on a "protect the core" platform. In this scenario, the LPC directs the advocacy staff to take a defensive stance to safeguard investments in revenue sharing and school aid. At the center of concern is the legislature's proclivity, during economic downturns, to use the state sales and income tax revenues that are otherwise shared with municipalities to replenish state coffers.

Once the policy committee has established its platform, staff finalizes the legislation and seeks legislative sponsors for each initiative. While only the LPC can establish the Association's position on legislation, staff are available to assist municipal officials in drafting and advancing initiatives, whether the LPC adopts those measures as part of its legislative platform.

Establishing MMA's Positions on Legislation. When MMA staff stands before any of the joint standing committees of the legislature, they do so on behalf of municipal officials from Madawaska to Kittery and from Lubec to Lebanon. To that end, the policy committee meets monthly, normally on a Thursday, when the legislature is in session to establish positions on bills staff has identified as being municipally significant. While in-person meetings better accommodate robust discussions on bills, MMA offers a remote meeting option as well. This hybrid approach ensures that all LPC members, regardless of geographic location, can participate in the process.

The positions the policy committee establishes on legislation ranges from support to opposition to the mysterious "neither for nor against" (NFNA). The NFNA route is used in one of two circumstances. The first is when the policy committee needs more information to establish an official position, with the second reserved for more

complex policy initiatives, where municipal officials support some elements of a proposal, but oppose others.

Statewide Initiatives & Federal Advocacy. Although MMA does some federal advocacy, that work is guided by the Association's Executive Committee. Occasionally, MMA will submit comments on federal agency rules, case in point, the recent OSHA fire brigade rules, but largely the Association's federal work is limited to participation in the National League of Cities March "fly-in." This annual event brings municipal leaders from around the country to Washington, D.C. for networking and lobbying. Additionally, the Executive Committee establishes the Association's position on all statewide referendum initiatives.

Resources. As stated in the subtitle to this article, MMA's advocacy team affectionately refers to itself as a conduit of information. Through participation in public hearings and work sessions, staff communicates the municipal positions on numerous bills to members of the legislature and shares the legislative response with municipal leaders via the Legislative Bulletin, which is published each Friday during the session.

Also published weekly, is a description of all the bills MMA is tracking, which is suitably called the LD List. Past editions of the bulletin and LD list, as well as lists of LPC members and descriptions of our work can be found on the advocacy section of MMA's website at <https://www.memun.org/Advocacy-Communications>. Additionally, the advocacy team uses the Potholes & Politics podcast to get more timely information on important municipal issues out to its members and followers.

MMA's Advocacy Team. MMA's advocacy team consists of Kate Dufour, Director of Advocacy & Communications, Laura Ellis, Advocacy Associate and three advocates, whose bios, areas of expertise and contact information follow below. Each advocate manages a portfolio of bills, based on subject, from public hearing to enactment or in some cases, the initiative's defeat. Collectively, the team has over 70 years of experience advocating for the interests of municipalities.

Rebecca Graham, Senior Legislative Advocate. Rebecca Graham is a graduate of the University of Southern Maine, Ulster University's Transitional Justice Institute, in Belfast, Northern Ireland, and the European Inter-University Centre for Human Rights and Democratisation,

in Venice, Italy. Graham's policy areas include all things public safety and criminal justice, state and local government, transportation, housing and development, agriculture conservation and forestry, inland fisheries and wildlife, and health coverage, insurance, and financial services. Most recently, Graham also began lecturing in the Justice Studies program at the University of Maine, Augusta. **Email.** Rgraham@memun.org

Amanda Campbell, Legislative Advocate. Amanda Campbell joined Advocacy & Communications in 2023 and came to MMA with a varied background and a ton of experience. She holds a special education degree from the University of Maine at Farmington and ran a retail quilting establishment for 13 years before beginning her career in municipal government. Most recently, Campbell was the Town Administrator in Georgetown and served on MMA's Legislative Policy Committee. She started in Georgetown in 2015 as the deputy clerk/tax collector and progressively rose through the ranks ending her career there as the community's key municipal official. Campbell's policy areas include environment and natural resources, general assistance, labor, marine resources, and taxation. Email. Acampbell@memun.org

Rebecca Lambert, Municipal Issues Specialist. Rebecca came to MMA in 2018 as an Executive Office Assistant and worked her way into a newly created position for the restructured Advocacy & Communications team. She has become the "Jill of all trades" for the team, participating in both the advocacy and the communications aspect of the department's work. Lambert holds a bachelor's degree in public administration, 20 years of experience in municipal government, and serves on her local school board. Lambert's policy areas include cannabis, elections, freedom of access, and energy and utility matters. Email. Rlambert@memun.org

Finally, a list of the newly elected LPC will be posted on MMA's website and our new members will be featured in the December "Legislative Preview" edition of the Town & City magazine. In that edition, readers will also learn about the 2025 policy initiatives MMA will be advancing on behalf of its members.

For your information about our advocacy efforts or to learn how you can get involved, please don't hesitate to contact Kate Dufour at kdufour@memun.org.

MAAO Secretaries Report

By the time you read this Maine will have seen another round of nature at its best, Aurora Borealis. I was fortunate enough to catch a glimpse of her beauty on October 10th.

How is it possible another MAAO Fall Conference has come and gone. This year's MAAO Fall Conference was held at the Jordan Hotel at Sunday River. This location was a different kind of beauty than we have had in past years. This year's move to Sunday River took us from the coast of Maine to the mountains of Maine and it certainly didn't disappoint any of us. Each educational session was well attended, and our speakers provided some great information. The Board would like to extend our sincere thanks to all our Vendors, Speakers and Conference Attendees; it is all of you that helped make this conference a success.

We would like to extend our thanks to those attendees and vendors who took the time to fill out the evaluation forms. It is feedback like this that alerts us to the educational needs of the membership. The evaluation forms will help us to prepare for the upcoming 2025 Annual Fall Conference. We are happy to report we are already working on that fall conference. The 2025 MAAO Fall Conference will once again be held at Sunday River.

A huge thank you goes to Chelsea Carll and Nancy Martin both who work for Maine Municipal Association Affiliate Department for all their help in organizing and assisting MAAO with this conference.

Bill Healey, Jr. once again hit the educational sessions out of the park. Thank you, Bill for continuing to organize such high-quality speakers for our conference. Thank you, Bill. The daily sign in sheets of the Fall Conference have been transferred to Maine Revenue Service and you can expect to receive a certificate noting all sessions you attended and the credit hours for each of them.

The Maine Association of Assessing Officers is pleased to announce that Ruth Birtz, from the Town of Lincoln is the recipient of the 2024 Assessor of the Year Award. Congratulations, Ruth.

The Maine Association of Assessing Officers is pleased to announce that David Ledew is the recipient of the 2024 Legacy Award. The recipient of the Legacy Award is someone who has left a footprint in the Maine assessing community through education, leadership, service, and who has a track record of high ethical standards. David is all this and much more. Congratulations, David.

The next MAAO Board Meeting will be held on December 13th at MMA in Augusta at 11:00. If you have anything you would like the board to consider, please contact any board member.

Respectfully submitted by,
Tammy Brown



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