



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

**Executive Board Meeting
May 16, 2024 - 10:00 a.m.
Town of Paris, 33 Market Square, South Paris**

MINUTES

Members Present: President Darryl McKenney; Vice President Joe St. Peter; Secretary Barbara Brewer; Treasurer Clinton Swett (remote); Past President Karen Scammon; Executive Board Members Natalie Andrews, Lauren Asselin (remote), Terry Duff (remote), and Amber Poulin (remote). Bonnie Baker and Bill Brunelle were also in attendance as well as Paris Assessor Cindy Namer.

Members Absent: Kerry Leichtman and Brent Martin

Darryl called the meeting to order at 10:05 a.m.

Secretary's Report: Karen moved to accept the minutes of the April 18, 2024, meeting as written. Joe seconded the motion. All were in favor and the motion passed.

Treasurer's Report: Clint reported a current balance of \$14,361.33. Clint stated that there were no transactions for the month of May, and he has a few checks to be processed. Barbara moved to accept the Treasurer's Report. Karen seconded the motion. All were in favor and the motion passed.

Standing Committee Reports

- **Education:** Natalie questioned whether the Board would like any educational sessions between now and the annual meeting in November (currently scheduled for Thursday the 14th). She then offered that providing an advance course in November, such as Marshall & Swift, might be well received since the March meeting did not provide any advanced CMA credit. Bonnie interjected that there will be a half day course on Marshall & Swift at Property Tax School this year although she isn't certain whether it will be on residential or commercial properties. Since Marshall & Swift is a good educational topic, Natalie suggested that a full day on Marshall & Swift, preferably on commercial properties, might still be a good option.

As the cost of providing an advanced course is considerable, Natalie asked the Board if we should still plan to hold the annual meeting at the Augusta Civic Center. Clint, when asked, suggested that the Civic Center might be a little expensive in comparison to other venues. Other Board suggestions included the Green Ladle in Lewiston, the Edward Little High School in Auburn, the Augusta Armory, the University of Maine in Augusta, and Jeff's Catering & Event Center in Brewer. Natalie will look closer at these options and determine the cost and accommodation for each location, and Amber offered to help with any research into these venues.

- **Legislative:** Joe brought a letter from Governor Mills regarding the current list of bills that she did not sign into law. Darryl and Bill discussed several specific bills (such as LD1 and LD1648) that did not get signed, but also mentioned several that did, such as the laws affecting working waterfronts, severe and

sudden hardships and revenue sharing, and the repeal of the solar farms' renewal energy exemption for those farms not under an agreement by June 1, 2024 (solar farms operational by April 1, 2024 will be grandfathered). According to Darryl, a new bulletin is expected from Maine Revenue Services to assist assessors in valuing solar farms.

- **Membership:** Barbara reported that 65 of our 151 Maine Chapter members also reported that they are members of the IAAO based on the applications received. Barbara will send Darryl a list of our current members for his review.
- **Audit:** Nothing to report
- **Nominating:** Nothing to report
- **Communications:** Joe is working on bios for Board members and is hoping that Board members will consent to providing a throwback photo.

Joe mentioned that Matt Sturgis nominated Judy Mathiau for an NRAAO award but hasn't heard anything further. He wants to be certain that we are on the record in support of her nomination.

Joe recently reached out to the list of mentors on JATA (Just Ask the Assessor). He only received a handful of responses and wasn't certain if those who did not respond were no longer interested in participating. He would like to keep JATA alive as he views it as a valuable resource for assessors. He also mentioned wanting to hold a Zoom "check-in" between seasoned and new assessors as a forum for getting questions answered for newcomers to the assessing field, but this has not yet happened.

As far as alternatives for List Serv are concerned, Joe was unable to find something reasonably similar. Google "groups" would require that all users have a g-mail address, and message boards require constant check in and that is not very practical. Joe does not have other suggestions.

Barbara asked about promoting the Ledew Scholarship and whether we should alter the deadline to be earlier so that we may announce the scholarship winner at the annual meeting in November. It was decided that the new deadline for the scholarship will be September 30th. The Secretary will forward all applications to the Board for their consideration at the October 17th meeting. Joe will advertise the scholarship in the newsletter and will work to get it posted on our website.

- **IAAO:** The IAAO conference is coming up this August to be held in Denver. Karen added that the most recent educational webinar from the IAAO is geared towards those individuals who are interested in becoming instructors.

Ad Hoc Committee Report

- **History:** Darryl googled the IAAO cookbook and got three results. One result was from a New Jersey Assessor's Bulletin promoting the cookbook in 1991, and in 2009 Anne Gregory mentioned the IAAO cookbook in her President's Message in Meets and Bounds, which included a recipe for a perfect mint julep. Lastly, in 2019 the IAAO cookbook was mentioned in letter of support for an IAAO member who was brought before a Kentucky Circuit Court to pay a fine on an ethics violation. Joe mentioned that the Maine Chapter of the IAAO once published a cookbook, but he has yet to find a copy.

Old Business

- **ME Chapter IAAO: Tax Exempt Status Certification**

Clint is currently working on filing for the tax-exempt status certification for the Chapter. No updates from Clint, and he asked Bonnie if she could help.

- **Maine List Serv Cost Increase**

The annual fee for List Serv increased from \$500 to \$1,800 just recently and the MAAO reached out to see if other assessing groups might be willing to contribute to the new cost. Darryl talked to Lewis Cousins (MAAO), and Lewis confirmed that the MAAO will budget the new cost going forward. Concerns over Maine Chapter of the IAAO members' fees being utilized by another assessing organization were discussed, especially since our members will not benefit directly from this contribution (Joe pointed out that if our members are also members of MAAO, which is often the case, then our members will, in essence, be paying twice for the same service). Darryl asked Amber if the CMAAO has decided to contribute, to which Amber indicated not yet. Per Darryl, this item is considered resolved, no further discussion is necessary.

New Business

- **Property Tax School Inquiry**

Bonnie discussed Property Tax School and the half day class titled "Unexpected Obsolescence" and whether one of our Board members would be willing to moderate the class, talk on the subject, or help in any way. The session is scheduled for Tuesday (July 30) afternoon. Bonnie is not looking for an advanced discussion on the topic, just anecdotal stories and input from seasoned assessors. For instance, Phil Drew (Bangor assessor) will discuss the mall closure. Clint mentioned that he has had to deal with storm damage in Cape Elizabeth and would be willing to talk. Clint further told a story about a lady who lives next to a halfway house and requested a reduction in her assessment because of her location. Amber then offered to help coordinate this class and would also be willing to moderate. In turn, Bonnie kindly offered to hand out a ME Chapter of the IAAO promotional flyer at Property Tax School. Joe offered that he thinks he can find a flyer copy in our archives (that could be updated) and mentioned that some promotional swag from the Maine Chapter might be nice, too.

The next meeting will be June 20th at Judy Mathiau's home in Vassalboro. Suggested donation per attendant is \$10 to help defray the cost of Judy's hospitality. Karen will purchase a thank you card for attendees to sign. Darryl will check with Judy to ensure we are still invited and then a list for potluck dishes will be circulated (so that, as Karen said, we all don't bring pasta salad).

Joe moved to adjourn the meeting, and Clint seconded. All were in favor. The motion passed and the Board adjourned at 11:14 a.m.

Respectfully submitted,

Barbara Brewer, Secretary