



Executive Board Meeting
October 17, 2024 - 10:00 a.m.
South Portland Community Room, 21 Nelson Rd, South Portland

MINUTES

Members Present: Vice President Joe St. Peter; Secretary Barbara Brewer; Executive Board Members Natalie Andrews, Terri Duff (remote), Kerry Leichtman (remote), Brent Martin and Amber Poulin (remote). Bonnie Baker and Bill Brunelle were also in attendance.

Members Absent: Lauren Asselin, Darryl McKenney, Karen Scammon, and Clinton Swett

The meeting was called to order at 10:20 a.m. by Joe St. Peter, Vice President.

Secretary's Report: Natalie moved to accept the minutes of the September 5, 2024, meeting as written. Brent seconded the motion. All were in favor, except Amber who abstained, and the motion passed.

Treasurer's Report: Clint reported a current balance of \$14,291.71 in an earlier email to the Board. Natalie moved to accept the Treasurer's Report. Brent seconded the motion. All were in favor and the motion passed.

Standing Committee Reports

- **Education:** Natalie discussed the IAAO one-day forum (917-How to Critique an Appraisal) planned for the annual meeting on November 12th. She has been in contact with Erin Eades at the IAAO to arrange for the purchase of student reference manuals. The IAAO charges \$135 per student and only allows the return of up to 5 student reference manuals. Natalie asked the Board how many student reference manuals should we purchase? After some discussion, Joe suggested that we order 50 student reference manuals and cap the attendance at 50. Amber and Natalie agreed that this was a good estimate, and the Board agreed as well. Steve Sullivan, MRS, will be teaching the forum.

Kerry then asked if the annual meeting could be scheduled for a later date to allow for more time between now and November 12th for registrations. Joe proposed moving only the annual meeting (not the one-day forum) to a later date. Amber agreed. Barbara noted that 30 Chapter members are needed to constitute a quorum for the annual chapter meeting. She then suggested that the annual meeting could be held as part of a half-day session at a less expensive venue, such as the Green Ladle. In looking at the calendar, Natalie suggested that the annual meeting be moved to January 16, 2025, and agreed that the Green Ladle might be a good choice. The Board agreed. As the IAAO one-day forum is an all-day class, and all the arrangements for the class have been made, the focus of November 12th will be the forum only and there is no accompanying chapter meeting.

The Board then discussed the attendee cost for the IAAO forum. Past estimated cost per person at the Augusta Civic Center for 50 people was \$65. If we use that estimate and add it to the cost of the student reference manuals, it will cost about \$200 per person to attend. Joe suggested, and the Board agreed, charging a registration fee of \$150 for Maine Chapter members and \$200 for non-members. If a non-member chooses to join the Maine Chapter of the IAAO to get the discounted price for attendance, the Board will carry over the new membership into 2025 as an incentive.

- **Legislative:** Kerry discussed the LPC and property tax reform. Corelogic has reached out to Kerry and offered to do some number crunching for him to aid in devising some type of meaningful legislation. He has a meeting with Corelogic next week. Kerry then discussed some of his ideas, such as shifting the tax burden for jails and schools to income tax from property tax, and the corresponding changes that might need to occur (such as capturing lost tax revenue on second homes). Brent asked about increasing the homestead property tax exemption. Kerry responded that this type of reform would not be as meaningful for those properties that have higher assessments. Natalie asked about creating a luxury tax for second homes. Kerry stated that that would need a State constitutional amendment but that it is an idea to be considered. There is a lot for this legislature to consider and this property tax relief group is meeting almost weekly.

Joe mentioned, as an FYI, that he and Judy Mathiau are currently serving on a legislative work group designed to create standards for valuing solar arrays. This group is comprised of assessors, people from Maine Revenue, and the industry (representatives from Revision and the like). Joe briefly discussed the three approaches to value and the drawbacks of each. He believes that the cost approach is the simplest method to arrive at value, but believes the industry is pushing for the income method based on kilowatts (and seems to be unwilling to provide specific information.) This work group probably won't have a recommendation by the legislative deadline.

- **Membership:** Barbara revised the 2025 membership application to include descriptions of the committees on the second page and circulated to the Board in the agenda email for their review. The Board agreed that committee information would be useful and hopefully prompt chapter members to volunteer.
- **Audit:** Nothing to report.
- **Nominating:** The three Board directors whose terms are expiring will be nominated for term renewals at the annual meeting.
- **Communications:** Joe is hoping to issue his fall newsletter shortly. He has four good articles lined up from Kerry, Amber, Bill and himself. He is waiting for comments from Darryl and then hopefully he can begin the layout.

While Joe hasn't had a big response from Chapter members for the online directory, he has enough to get started. He is also asking the Board members to submit head shots (if you haven't already submitted one). Additionally, Joe would like to freshen up the website, this includes posting a new photo of the entire Board. Hopefully we can get together during the next Board meeting, or annual meeting, to pose for a more recent photo of the group.

- **IAAO:** Kerry reported that not much is currently going on with the IAAO. The next annual conference (2025) will be hosted by Orlando, Florida. In the year following (2026), the conference will be in Calgary.

Ad Hoc Committee Report

- **History:** Nothing to report.

Old Business

None

New Business

- **Ledew Scholarship Applications-** The Board received only one application for the Ledew Scholarship, namely, from Sheila Fountain from Belfast. The Board briefly discussed her application and Amber added that Sheila is very motivated and a hard worker. Joe moved that Sheila receive the scholarship for 2025, Brent seconded the motion. All were in favor.
- **Annual Business Meeting-** As discussed under the education committee, the annual meeting was tentatively moved to January 16th and will be part of a half-day educational session. Joe suggested that session focus include legislative updates, case studies, recent assessing news, or other light topic(s).

Seeing no new business, Joe asked Bonnie and Bill if they had anything of interest that they would like to add. Bonnie mentioned that MRS is holding its first Property Tax Academy in December as a one-day educational session that is comprised of non-advanced components. They will offer an ethics component for those assessors who may be due to take an ethics course to maintain their CMA status. Other topics will include GIS, data cleaning, and bias in assessing. Bonnie is currently working on a brochure that she will circulate soon. Bonnie also mentioned that Stephen Sullivan will be teaching a free CMA preparation course about a week before the next CMA exam. Bonnie further mentioned that MRS will be offering IAAO 102 in the spring.

Bill mentioned that the revised statutes for Title 36 are now online. He added that he expects that this will be a busy property tax legislative session this year. The Governor will most likely focus on property tax as well.

The December Board meeting is scheduled for December 19th to be hosted by Joe.

Natalie moved to adjourn the meeting, and Barbara seconded. All were in favor. The motion passed and the Board adjourned at 11:25 a.m.

Respectfully submitted,

Barbara Brewer, Secretary