STATE OF MAINE
MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
P. O. BOX 9106
AUGUSTA, MAINE
04332-9106

PAUL R. LEPAGE
GOVERNOR

ADMINISTRATIVE & FINANCIAL SERVICES
H. SAWIN MILLETT, JR.
COMMISSIONER

JEROME GERARD
ACTING EXECUTIVE DIRECTOR

64th ANNUAL

MAINE PROPERTY TAX SCHOOL

UMAINE HUTCHINSON CENTER

80 BELMONT AVE (ROUTE 3) BELFAST, ME 04915

AUGUST 1 – AUGUST 5, 2011

This year, the Maine Property Tax School will again be held at the **UMaine Hutchinson Center in Belfast, Maine** and will run from August 1 through August 5, 2011. We are also happy to announce that thanks to a successful inaugural year in Belfast, the price to attend the school has been reduced! Unless otherwise indicated, (Appraisal & IAAO courses excluded) $45 per day or $195 for the week will cover the cost of courses, instructors, course materials, facilities, meals and breaks.

Open to anyone with an interest in property tax administration, the School provides professional training for part-time and full-time Maine assessors as well as all others involved in appraisal and assessment in the State of Maine. This program is administered by the Property Tax Division of Maine Revenue Services through its Training & Certification Program and is designed to address the State's need for a sufficient supply of competently trained municipal tax assessors.

The following pages briefly describe this year's program including: the three Basic Courses (each providing 28 hours of instruction); the Review Course (a comprehensive four-day overview of all three Basic Courses for individuals who intend to sit for the Certification exams on Friday); Appraisal Courses; an IAAO Course and the Advanced Courses, which qualify for credits that assessors may apply toward their recertification requirements. All classes will be held in the U Maine Hutchinson Center, a comfortable state of the art facility with numerous amenities.

Please complete the pre-registration form and return it along with payment to the Property Tax Division by the deadline of **July 22, 2011**. Checks or money orders must be made payable to: **Maine Revenue Services – Prop Tax School .**

Registration will be held at the Hutchinson Center from 7:00 a.m. to 9:00 a.m. on Monday, August 1. We will also have a Property Tax Staff member available Tuesday through Friday from 7:30 – 9:00 a.m. in the reception area of the Hutchinson Center. Anyone wishing to register on **Sunday, July 31st** and avoid the lines on Monday morning may call **Jeff Kendall** @ 215-3575 anytime after noon and make arrangements to pick up your registration packet.

Commuter Van: Maine Revenue Services will be sponsoring a 15 passenger commuter van that will leave the Maine Revenue Services facility at 14 Edison Drive in Augusta promptly at 7:00 AM, Monday thru Thursday. Due to limited seating, any Property Tax school student who wishes to reserve a seat for any day is asked to contact **Laurie Thomas** in the Property Tax Division of M.R.S. @ **287-6029** by Friday, July 29. First come, first serve.

Lodging: The Belfast area has numerous hotels, motels, B & Bs and campgrounds but make your reservations **ASAP** and mention the tax school as several will offer a discounted rate.

For more information about the school, please call the MRS Property Tax Division at **(207) 287-2013**.

COURSE DESCRIPTIONS

BASIC COURSES

The Review Course and the Basic Courses all start Monday, August 1st at 9:00 a.m.(**8:30** a.m. on Tues, Wed, Thurs) and end on Thursday afternoon August 4 at 4:30 p.m. Each Basic Course concludes with an exam which is scheduled for the end of the course on Thursday afternoon.

1. Introduction to Property Tax Assessment. This course explores the basic concepts of property taxation and the assessment process including: the use of various recommended forms, applications and property assessment records; a discussion of important publications, reference materials, and information sources; a brief overview of legal provisions; the elements of the mass appraisal process; a hands-on introduction to interpretation of deed descriptions and tax mapping; and a primer on public relations. *ANYONE WHO IS ATTENDING THE SCHOOL FOR THE FIRST TIME IS ENCOURAGED TO ENROLL IN THIS COURSE.* (***A silent calculator, an engineer's scale, and a 360-degree protractor are required)***. Instructors: Lou Durgin and Roland Moreau CMAs with Property Tax Division. (28 CE Hours)

2. Maine Property Tax Law. A thorough review of the legal basis for property taxation in Maine, this course identifies and explains the laws relating to the legal status of assessors, Maine Revenue Service, real estate taxation, personal property taxation, exemptions, powers and duties of assessors, the appeals process, current use laws, recent law changes, and more. Instructors:
Ben Birch, CMA, Assessor for the City of Bangor and long-time instructor; Garnett Robinson, CMA, Appraiser, Assessor and President of the CMAAO; and Nancy Weeks, CMA with the Property Tax Division of Maine Revenue Services. (28 CE Hours)

3. Real Estate Appraisal. This course covers the three approaches to value, offering each student a working knowledge of: building specifications and cost schedules used in the appraisal of residential, commercial, industrial buildings as well as special use structures; theory and application of depreciation and obsolescence; the market comparison approach; land valuation; sales ratio studies; equalization; and more. The course also provides a brief overview of the income approach. The cost approach to value as taught in this course uses the 2001 State of Maine *Assessment Manual* (**Calculator required**). Instructors: Steve Lemay, CMA with the Property Tax Division of Maine Revenue Services, and, David Bouffard, CMA with the Property Tax Division of Maine Revenue Services. (28 CE Hours)

4. Review Course. The Review Course is an intensive and comprehensive treatment of all three Basic Courses. Open to all interested individuals, this course is aimed primarily at an audience who has completed the three Basic Courses and intends to sit for a certification exam on Friday, August 6th. Instructors: Jim Murphy Jr CMA and contract assessor for several municipalities. On Wednesday August 3, Mike Rogers from the Property Tax Division of Maine Revenue Services will conduct the Maine Property Tax Law portion of this course. (28 CE Hours)

ADVANCED COURSES

The morning sessions of the advanced courses begin at 9:00 a.m. on Monday, August 1 and 8:30 a.m. on Tuesday through Friday and conclude at noon. All afternoon sessions run from 1:00 p.m. to 4:30 p.m. Certified Maine Assessors and Certified Assessment Technicians may earn up to 28 credit hours by taking the Advanced Courses as indicated toward the annual 16-hour requirement for recertification.

Advanced Course 1: Property Tax Administration for the Unorganized Territory (Monday) Approximately half of Maine is organized into 22 cities, 433 towns, and 34 plantations. How do we administer property taxes for the other half of Maine, the Unorganized Territory; the largest assessing district east of the Mississippi with 20,000 parcels and 9.4 million acres (7.5 million in Tree Growth) spread out over 13 counties of Maine? Bob Doiron, Tom Walker, Lisa Whynot and Roland Moreau of the Property Tax Division of Maine Revenue Services will discuss how they handle the unique task of assessing and collecting taxes in the "UT". Topics will include a general overview of the UT; land valuation; building assessment manual; the current CAMA system; current use; field work; mapping; TIFS; the setting of 12 different mill rates and more. *(7 CE hours)*

Advanced Course 2: The Passive House and the Belfast Cohousing & Ecovillage (Monday AM) G O Logic, LLC is a Belfast based architecture and construction firm that designed and built the state's first certified Passive House in 2010. Through its innovative design and engineering, the house reduces energy use for heating by 90% when compared with a standard-built new home, reducing utility bills significantly & increasing comfort for the occupants. G O Logic is using this building concept in designs for 36 residential units at the Belfast Cohousing & Ecovillage, a proposed housing development focused on sustainability and the "old-fashioned neighborhood" idea, set to break ground this summer. Participants will learn how this project is a unique concept for the future of residential development in the state. Presenter Alan Gibson will allow ample time for questions and discussion. (3.5 CE hours)

Advanced Course 3: Maine Farmland Trust Presents... (Monday PM) Erin Herbig, State Representative & Outreach Coordinator from the Maine Farmland Trust will tackle a myriad of Farm related topics including the Farm Tax Law, the Voluntary Municipal Farm Support Program, agricultural easements, Land for Maine's Future, farmland preservation, "Know Your Farmer" etc. *(3.5 CE hours)*

Advanced Course 4: Tax Lien Procedures (Tuesday) This program focuses on the proper procedures in the tax lien process as well as the proper completion of the necessary forms. The emphasis is on the "how to" rather than the legal aspects of tax liens. Participants will receive up-to-date information and forms. The program also provides municipal officials with an opportunity to share information and helpful hints. Lincoln Deputy Tax Collector Gilberte Mayo & Lamoine Treasurer Stu MarcKoon are the instructors. *(7 CE hours)*

Advanced Course 5: BETE/BETR (Tuesday AM) Two of the Maine Revenue Service's most knowledgeable, Mike Rogers & Sharon Gallant, will tackle all things BETE, BETR and beyond in this half day presentation. From applications to excel spreadsheet to a question and answer session, this program will address all your burning personal property issues. *(3.5 CE hours)*

Advanced Course 6: Winning Through Negotiation (Tuesday PM) Realtor & Certified Negotiations Expert, Bruce Holmes hosts this acclaimed program on negotiations and conflict resolution. He has tailored this presentation to address the needs and challenges facing professionals within the assessing community. Students will learn to bring a "principled" or "mutual gains" approach to the table with an emphasis on relationships and lasting agreements. This program combines successful negotiation theories with successful strategies used by top executives, lawyers, government officials, psychologists and arbitrators. *(3.5 CE hours)*

Advanced Course 7: Components of Antique Houses (Wednesday, Thursday- 2 Day Course) Using the State-style grading schedule, this course will examine the 10 components of antique houses in detail, discuss what to look for; how it was made (and sometimes "why"); how to estimate dates from the evidence; the benefits and detriments associated therewith; and other factors that may contribute (or negate) value. Values will also be discussed (based upon the mid-coast market). Other topics will include, but not be limited to colonial-period fireplaces; types, styles and options including Rumford fireplaces; types (and sizes) of window glass; and the difference between belvederes and cupolas, and any other topics of interest pertaining to antique houses anyone may wish to discuss. We will be offering a tour of at least two antique houses during each afternoon session. Instructor: Bob Whiteley CMA and Assessor for the City of Belfast. **Enrollment limited to first 20 students** *(14 CE hours)*

Advanced Course 8: IAAO Marshall & Swift Commercial – Square Foot Method (Wednesday) This forum explores the use of the Marshall Valuation Service in evaluating commercial properties using the cost approach. The method discussed is the calculator (square foot) method. **Students must pay an additional $50 to cover course materials and must register by Monday July 11 to assure timely delivery of the mandatory course materials.** Instructor is Gary McCabe, Chief Assessor for the Town of Brookline, Massachusetts. *(7 CE hours)*

Advanced Course 9 :Intro to the Legislative Process & Maine Government (Wednesday AM) This course will provide the basics of the legislative process and identify important issues to consider when engaging with legislators as an agency representative or contributing to agency presentations for a legislative audience. There will also be a review of the different types of bills that can be utilized and a brief discussion of legislative drafting. Instructor F Gerald Nault will also explore the dynamics of local government. *(3.5 CE hours)*

Advanced Course 10: MUBEC (Decoding Maine's Uniform Building & Energy Code) (Wednesday PM) Richard Dolby, former acting director of the Bureau of Building Codes and Standards for the state and former code enforcement director for the city of Augusta, will present the inside scoop on this complex and far reaching piece of legislation. In addition to detailed first hand information, there will be an opportunity to get the answers to any questions you may have on the subject. *(3.5 CE hours)*

Advanced Course 11: HOT & COLD (Thursday AM) And now for something completely different... Local businessman & home improvement guru, Tom Gozce of American Solartechnics graces the Maine Property Tax School with the same expertise & straight forward answers to your alternative energy questions that he dispenses weekly on the MPBN radio show ***Hot & Cold.*** *(3.5 CE hours)*

Advanced Course 12: Looking at Property through the Buyers Eyes (Thursday PM) Portland based realtor, Gordon Holmes returns to Property Tax School to guide students through a look at property from a buyer's perspective. Learn what the people creating the market are looking for in a home and what features can add or reduce value and ultimately what purchasers are willing to pay. The effect of such factors as short sales, foreclosure sales, and distress sales on the market will also be addressed. *(3.5 CE hours)*

Advanced Course 13: GPS Training (Thursday AM) Designed to teach students how to use a Global Positioning System, extend GPS field skills and avoid common mistakes, students can expect classroom instruction on "in the field" applications of this technology, combined with hands on outdoor training on collecting waypoints & tracks, navigating with a GPS, and measuring acreage on the ground. The Maine Forest Service will provide GPS units for use by class participants. Training will be lead by Morten Moesswilde and Steve MacDonald of the Maine Forest Service with assistance from Don Tibbetts, CMA & field agent for the Property Tax Division of Maine Revenue Services. **LIMITED TO *THE FIRST 20 STUDENTS TO REGISTER*** *(3.5 CE hours)*

Advanced Course 14: GIS Training (Thursday PM) Designed to teach students how to download GPS data collected in the field and view the data in a Geographic Information System (GIS). There are a number of free GIS programs available to the public that will be discussed. Participants will learn how to create electronic maps, and use the GIS system to take area and distance measurements. They will also learn how to obtain aerial photos, topographic maps, and other data that can be viewed in a GIS. The Maine Forest Service will provide GPS units for use by class participants. Training will be lead by Steve MacDonald and Morten Moesswilde of the Maine Forest Service with assistance from Don Tibbetts, CMA & field agent for the Property Tax Division of Maine Revenue Services. **LIMITED TO THE FIRST 20 STUDENTS TO REGISTER** *(3.5 CE hours)*

Advanced Course 15: Friday Morning Open Forum (Friday AM) Here is your chance to hear and be heard. Several representatives from the Property Tax Division of Maine Revenue Services will be on hand to field your specific questions, lead group discussion, listen to feedback, and plan for next year's school. This interactive program is open to everyone and is designed to give students a relaxed, informal opportunity to address just about anything on their mind. The collective knowledge gathered with each attendee bringing his/her own personal expertise and experiences to the table will surely prove to be beneficial to the entire group. *(3.5 CE hours)*

APPRAISAL COURSES

In response to numerous requests for appraisal course offerings, I have arranged for three days (21 hrs CE) of appraisal classes especially tailored to meet the needs of assessors, appraisers, code enforcement officers, etc. I am pleased to welcome back Dave Sawyer; CGA, CMA and Windham assessor; who will be offering a two day Highest & Best Use course. I'd like to also welcome back James Canestaro of Knoxville, Tennessee (registered architect, certified urban planner, author, and university professor) who debuts a PowerPoint version of his acclaimed Evaluating Residential Construction course. In addition to being eligible for Appraisal board credits; these courses are approved for CMA/CAT recertification credits as well. **Please note that all students registering for the appraisal courses are required to remit an additional $75 & $115 (respectively) per course surcharge to cover the instructors' fees and materials.**

Residential Market Analysis and Highest and Best Use (Monday & Tuesday) This course focuses on market analysis and highest and best use with consideration for the appraisal process and the process of scope of work, and how these processes interact. The goal is to educate the learner in the processes of scope of work, data collection and analysis, the highest and best use, and to aid in developing critical thinking in all real estate analysis. The Instructor is Certified General Appraiser, Certified USPAP Instructor, Certified Maine Assessor and Windham assessor David Sawyer **(AQB approved for 14 hrs continuing education credits for the Maine Appraisal Board license and certification.)** Please note that an **additional charge of $75** is required for each appraisal course.

Evaluating Residential Construction (Thursday) James C Canestero of Knoxville, Tennessee registered architect, certified urban planner, author, and university professor unveils his newly revised & digitally formatted ERC Seminar. In it he shows (in a comprehensive and entertaining manner) the construction of single family homes from the ground up. In addition to his new wide screen PowerPoint presentation, students will receive a 125-page Reference Manual illustrating structure, envelope, interior, and environmental system components for houses ranging from custom, to affordable to double-wides. **(7.5 hrs Qualifying/CE credits)** Please note that an **additional charge of $115** is required for each appraisal course.

CERTIFICATION EXAMINATIONS

On Friday, certification exams begin at **8:00** a.m. and end at **5:00** p.m. with a lunch break from **12:00 noon to 1:00 p.m**. ALL NECESSARY REFERENCE MATERIALS WILL BE PROVIDED; only pencils and silent portable calculators will be permitted in the testing room. CALCULATORS should be BATTERY POWERED (bring fresh batteries) or SOLAR POWERED because the availability of electrical outlets cannot be guaranteed. Proctors may inspect calculators for pre-formatting. **Any person who does not attend a course at the MPTS may REGISTER for this exam for a fee of $45, which includes catered lunch.**

There are two different Certification Exams:

1. **CERTIFIED MAINE ASSESSOR CMA -** Part 1 of this examination is passed out first and must be completed before receiving Parts 2-5. As a general rule, Part 1 of the examination requires a correct answer of one or two short sentences for twenty-five mostly multiple part questions which test the candidate's practical knowledge and ability to find answers to questions relating to property tax law; the test packet will include a law book and any other required reference material, and this part of the exam has a **four (4)** hour time limit. Parts 2-5 each contain fifty (50) multiple choice questions which deal with general information and problem solving. A minimum score of 70% on EACH part is required in order to pass the C.M.A. exam.

2. **CERTIFIED ASSESSMENT TECHNICIAN CAT -** Not as comprehensive or as technical as the CMA, this examination has five parts; each part contains fifty (50) multiple choice questions dealing with general information and problem solving. An OVERALL AVERAGE score of 70% is required in order to pass the C.A.T. exam.

For more detailed information about the certification exams, see Property Tax Bulletin No. 22 as well as the RULES Relating to Training & Certification or log onto: www.maine.gov/revenue/propertytax .

FEES & REGISTRATION

Please complete the enclosed registration form carefully and return it to the Property Tax Division by **July 22, 2011.** Final registration will be held at the Hutchinson Center from 7:00 a.m. to 8:30 a.m. on Monday, August 1st. We will also have a Property Tax Staff member available the rest of the week from 7:30 – 9:00 a.m. Anyone wishing to register on **Sunday, July 31st** and avoid the lines on Monday morning may call Jeff Kendall @ 215-3575 anytime after noon and he will make arrangements to meet you and give you your registration packet.

PAYMENT: Full Payment is expected with submission of the registration form. Checks or money orders are made payable to: **Maine Revenue Services of Maine** & indicate that the check is for the **Maine Property Tax School**. *Sorry, credit cards are not accepted.* If the registration form is not accompanied by full payment, the full balance of your tuition will be due when you register at the Hutchinson Center.

COMMUTER TUITION (Full week): $195 Includes lunch Monday through Friday, the Monday evening clambake, all course costs (except appraisal and IAAO surcharges), CMA/CAT exam and use of college facilities.

COMMUTER TUITION (Per Day): $45 per day includes course costs (except appraisal surcharges), catered lunch, and use of the college facilities. **Monday evening clambake not included.**

Please note that registration for the Appraisal Courses requires an additional $75 & $115 (respectively) payment to cover instructors' charges and course materials. Also, please note that the IAAO Marshall & Swift Course requires additional $50 payment to cover mandatory course materials. Anyone without these course materials will not be allowed to attend the program.

Also, please note that Advanced Courses 7, 13 & 14 are limited to the first 20 paid students so plan accordingly and register early for these offerings.

EVENING ACTIVITIES

MONDAY EVENING: NEW ENGLAND CLAMBAKE A Property Tax School tradition, this year the good folks at **Youngs Lobster Pound** on the Belfast waterfront will again serve up a feast that includes a choice of lobster, grilled swordfish or haddock, chicken or vegetarian, complete with all the fixings. No cash bar is available but patrons are welcomed to bring along their beverages of choice. Young's legendary shore dinner has received national recognition on the Food Network's *"The Best* Thing I Ever Ate." (See news clip @ http://www.wcsh6.com/news/local/story.aspx?storyid=119084)

In addition to the fine food and good company, Maine humorist & Unregistered Maine Guide **Gary Crocker** (http://garycrocker.com/) will be on hand to entertain us with his own brand of Maine humor and storytelling. Gary is a Maine icon who has been delighting audiences for over 30 years. Extra tickets for guests may be purchased in advance for **$25** each.

WEDNESDAY EVENING: IMMEDIATELY AFTER CLASS: GOLF!!! Just 9 miles (or 15 minutes) away, the **SEARSPORT PINES GOLF COURSE** is a beautiful and challenging nine hole course. All patrons of the Maine Property Tax School are invited to tee it up and play from 5 PM until dark for just $30 with cart. Food and drinks will be available for purchase at the snack shack. Please contact Jeff Kendall by noon on Wednesday 8/3 if you plan to participate. **Rain date will be Thursday 8/4**.

CONFIRMATION: As soon as your registration has been received and processed, we will send a confirmation letter to you. If there is a problem with your registration, we will contact you as soon as possible. If your registration is not received by the Property Tax Division by the Friday, July 22nd deadline, **we will not be able to verify your registration by mail;** however, we will attempt to contact you, so please include your e-mail address and phone numbers where you can be reached.

REGISTRATION FORM

64th ANNUAL STATE OF MAINE PROPERTY TAX SCHOOL
AUGUST 1st thru AUGUST 5th , 2011

PLEASE COMPLETE AND CHECK **ALL** BOXES THAT APPLY AND RETURN THIS REGISTRATION FORM WITH PAYMENT BY **July 22, 2011** TO: **M.R.S. PROPERTY TAX DIVISION, PO BOX 9106, AUGUSTA, ME 04332-9106**

Mr/Mrs/Miss/Ms _____

Address _____

_____

Telephone: Home: _____ Work: _____

Cell: _____ Fax: _____

E-Mail: _____

BASIC COURSES/REVIEW COURSE: Select one of the following courses which run Monday through Thursday

Basic Course 1

Basic Course 2

Basic Course 3

Review Course Wed only (Law)

ADVANCED COURSES: Select one or more of the following ADV courses

Advanced Course 1: Monday

Advanced Course 2: Monday AM

Advanced Course 3: Monday PM

Advanced Course 4: Tuesday

Advanced Course 5: Tuesday AM

Advanced Course 6: Tuesday PM

Advanced Course 7: 2 Day Wed/Thurs

Advanced Course 9: Wednesday AM

Advanced Course 10: Wednesday PM

Advanced Course 11: Thursday AM

Advanced Course 12: Thursday PM

Advanced Course 13: Thursday AM

Advanced Course 14: Thursday PM

Advanced Course 15: Friday AM

IAAO COURSE:

Advanced Course 8: Wed IAAO Marshall & Swift Commercial Square Foot Method Course. Material Fee: $50 **Must register by Monday July 11 to assure delivery**

APPRAISAL COURSES:

Residential Market Analysis and Highest and Best Use (Monday & Tuesday) Additional Course Fee: **$75**

Evaluating Residential Construction (Thurs) Additional Course Fee: **$115**

TUITION / RESERVATIONS: Check all appropriate boxes and enter fee amount

I will commute for the full week **($195/ includes lunches & clambake)** $ _____

Monday Evening's Clambake Choice: Lobster Haddock Swordfish Chicken Vegetarian

I will commute (circle days) Mon Tues Wed Thur Fri **($45 day lunch included)** $ _____

Monday Evening Clambake @ Young's Lobster Pound (Buy extra tickets & bring a guest or two!)

I wish to reserve #_____ Clambake tickets @ **$25 per ticket** $ _____

Specify number of each extra Clambake choice: ____ Lobster ____ Haddock

____Swordfish _____ Chicken ____Vegetarian

Appraisal Courses

Residential Market Analysis and Highest and Best Use (Mon & Tues).... add **$75** $ _____

Evaluating Residential Construction (Thurs)..... add **$115** $ _____

IAAO Marshall &Swift Commercial – Square Foot Method (Wednesday) add **$50** $ _____

(You must **register by Monday July 11 to assure delivery of mandatory course materials.)**

CERTIFICATION EXAM:

I will sit for the Certification Exam on Friday and am enrolled in one of the Basic Courses at the 2011 Property Tax School $ **no charge**

Select **only** one ➔: CMA Exam or CAT Exam

I am not enrolled in this years Property Tax School but would like to sit for the Certification Exam on Friday **($45 includes catered lunch)** $ _____

Select **only** one ➔: CMA Exam or CAT Exam

TOTAL TUITION AMOUNT: $ _____

AMOUNT ENCLOSED: $ _____

PLEASE MAKE CHECKS PAYABLE TO: **MAINE REVENUE SERVICES** and please indicate that the check is for the **2011 Maine Property Tax School**

STATE OF MAINE
MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
P. O. BOX 9106
AUGUSTA, ME 04332-9106