77TH ANNUAL MAINE PROPERTY TAX SCHOOL 2024

Monday, july 29 – friday, august 2, 2024 REGISTRATION PACKET

it's real. it's personal. it's BACK.

77TH ANNUAL MAINE PROPERTY TAX SCHOOL

UNIVERSITY OF MAINE AT AUGUSTA 46 UNIVERSITY DRIVE, AUGUSTA MAINE

JULY 29 – AUGUST 2, 2024

Join us for a week of learning and networking as we host the annual Maine Property Tax School in Augusta from Monday, July 29 – Friday, August 2.

The **77th Annual Maine Property Tax School** will be held at the University of Maine Augusta at their Augusta campus, and will run from Monday, July 29 through Friday, August 2, 2024. The Property Tax School provides training for Maine assessing professionals but is open to anyone with an interest in property tax assessment and administration. This program is hosted by the Property Tax Division of Maine Revenue Services through its Training and Certification program.

The cost to attend school is \$85 per day which covers courses, course materials, snacks at break, and lunch. A weekly rate of \$300 covers all the above plus a kickoff reception on Monday evening at the White Duck Brew Pub in Winthrop. Some courses carry an additional surcharge.

Complete the registration form in this brochure and return it to the Property Tax Division, along with payment, no later than Wednesday, July 17, 2024. Please note, if you are paying by check, please email your registration form to cma.mrs@maine.gov, in addition to including a copy of your registration form with the check. Check-in will be held in Jewett Hall from 7:00 to 8:30 a.m. on Monday, July 29, and from 7:30 - 8:30 a.m. Tuesday through Thursday. Individuals attending only the CMA exam on Friday can follow the signs in Jewett Hall to report directly to the testing room. Please arrive no earlier than 7:45 a.m.

Lodging:

The Fairfield Inn has a limited number of rooms available for Property Tax School attendees at \$199/night (between July 29 – August 2). Reserve your room no later than July 6th by calling (207) 623-2200. Let them know you are attending the 2024 Maine Property Tax School.

The Maine Evergreen Hotel is offering a 15% discount off their lowest available rate at the time of booking. Reserve your room by calling (207) 622-3776 and tell them you are attending the Property Tax School.

For more information about the Property Tax School, visit our website at <u>www.maine.gov/revenue/taxes/property-</u> <u>tax</u>, email cma.mrs@maine.gov, or call the Property Tax Division at (207) 624-5601.

MONDAY MORNING WELCOME RECEPTION

Coffee and snacks will be available Monday morning from 7:00 to 8:30 a.m. during check-in. Then, at 8:30 a.m., we welcome you to meet us in the Auditorium for some opening remarks to kick off the week of learning. Classes will begin immediately following the address.

MONDAY EVENING KICKOFF RECEPTION

The Monday evening get together has become a Property Tax School tradition. Don't miss this year's welcome reception, hosted by Maine Revenue Services' Property Tax Division and the amazing folks at the White Duck Brew Pub. A vision of four friends, (Travis Mills, Zach Stewart, Bill Logan, and Andy Ferran), the White Duck Brew Pub is located at 2527 Route 202 in Winthrop, next to Lakeside Marina near the shore of Cobbossee Lake.

The friendly staff will be serving a buffet full of various appetizers, featuring their mouthwatering house-special dry rub wings, bacon-wrapped scallops, and so much more.



Whether you are staying in Augusta for the week, or headed home for the evening, come join us for as long as you are able. There is plenty of convenient parking available.

Social hour begins at 5:00 p.m. Hors d'oeuvres will be served buffet-style beginning at 5:30 p.m. and a cash bar is available for those over twenty-one.

Tickets for those not registered for the full week, as well as additional tickets for guests, may be purchased in advance for just \$25 each.



WEDNESDAY MORNING KEYNOTE SPEAKER

Come join us Wednesday morning in the Auditorium from 8:30 - 9:00 a.m. to hear from our keynote speaker, William "Bill" Healey. Mr. Healey will give us an update on what's new at the International Association of Assessing Officers (IAAO) and discuss some issues he and his staff are facing with the revaluation in Lewiston.

Classes will begin immediately following this event.

William Healey, RES, CMA, is the 2024 Vice President of the IAAO Board of Directors. Outside of IAAO he is the Chief Assessor for the City of Lewiston, Maine. He has also served as Assessor for the Towns of Cumberland, Yarmouth, and Scarborough, Maine.

Bill has been an IAAO member for more than 25 years and earned the Residential Evaluation Specialist designation in 2019. He has served on the Board of Directors from 2020 through 2022, the Membership Services Committee, two years as Chair,

the Ethics Committee, Nominating Committee, and the Governance Committee. He also served two terms as President for the Maine Association of Assessing Officers (MAAO) and Vice President of the Northeastern Regional Association of Assessing Officers (NRAAO).

Join us Monday evening from 5:00 – 8:30 p.m. at the White Duck Brew Pub for networking, camaraderie, and hors d'oeuvres!

COURSE DESCRIPTIONS

INTRODUCTORY COURSES

Each of the introductory courses runs 8:30 a.m. - 4:30 p.m. with a 1-hour lunch break. (9:00 a.m. estimated start for those courses scheduled on Monday & Wednesday). Each course concludes with a class exam on the last day.

The Certified Maine Assessor exam will be held on Friday, August 2, from 8:00 a.m. to 4:45 p.m., with a 45-minute break for lunch from 12:00 noon – 12:45 p.m. Lunch will be provided.

PT101: Introduction to Property Tax Assessment (Monday - Thursday)

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; elements of the mass appraisal process; a hands-on introduction to interpretation of deed descriptions and tax mapping; and a primer on public relations. A calculator, an engineer's scale, and a 360-degree protractor are recommended. ANYONE WHO IS ATTENDING TAX SCHOOL FOR THE FIRST TIME IS ENCOURAGED TO ENROLL IN THIS COURSE.

Instructors: Justin McMann, CMA and Colby Higgins, CMA, both with the Property Tax Division (28 hours)

PT102: Maine Property Tax Law (Wednesday - Thursday)

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 Services; real estate and personal property taxation; exemptions; powers and duties of assessors; the appeals process; current use laws; recent law changes; and more.

Instructor: Peter Lacy, Attorney and CMA, Acting Director of the Property Tax Division (14 hours)

PT103: Valuation of Real Estate (Monday – Tuesday)

This course covers the three approaches to value (cost, market, and income), offering each student a working knowledge of: building specifications and cost schedules used in the assessment of residential, commercial, and industrial buildings, as well as special use structures; theory and application of depreciation and obsolescence; sales comparison technique; land valuation; sales ratio studies; and more. A calculator is required.

Instructor: Steve Sullivan, CMS, CMA-4, IAAO Junior Instructor, of the Property Tax Division (14 hours)

PT104: Review Course (Monday - Thursday)

The Review Course is a comprehensive treatment of all three introductory courses. Although it is 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.

Instructors: Jim Murphy Jr, CMA and contract assessor for several municipalities (28 hours, this course is not approved for continuing education hours)

GENERAL COURSES

Courses marked with *for indicate they are approved for advanced assessor training.*

The morning sessions of the general courses run from 8:30 a.m. - 12:00 noon Monday through Thursday, (with an approximately 9:00 a.m. estimated start on Monday & Wednesday). The afternoon sessions run from 1:00 - 4:30 p.m. Monday through Thursday. The day-long sessions run from 9:00 a.m. - 4:30 p.m. on Monday and Wednesday, and 8:30 a.m. - 4:30 p.m. on Tuesday and Thursday.

PT201: A Bill's Journey Through the Legislature (Monday morning)

In tribute to the "School House Rock!" series, this session will not only focus on how a bill becomes a law in Maine, but also on the lingo, players, and resources involved in the process. As a bonus, a virtual tour of the Maine State Legislature's website will illustrate how assessors can get involved by simply clicking a link.

Instructor: Kate Dufour of Maine Municipal Association (3.5 CMA CE hours / 2.75 CLE hours)

PT202: The STAR of the show: Maine Tax Portal (Monday morning) * * * * * ONLY A FEW SEATS REMAINING * * * * *

Last year we introduced you to the Maine Tax Portal (MTP), but if you missed it, or just want a refresher, this is the course for you. Key terms, important dates, changes to the forms that you must file, and more will be covered. This course will include navigating within the different screens, and a demonstration on how to file the Certified Ratio Declaration and Tax Deferral Report through the MTP, as well as how to view past issued reimbursements or reply to a request for information. The instructor will cover some common questions and advantages to using the MTP, and a demo on how to complete the Municipal Valuation Return (MVR) in the system versus uploading the completed spreadsheet. Finally, we will give you a glimpse of things to come, with a preview of the upcoming Real Estate Transfer Tax Declaration (RETTD) system. Bring your questions for the Q&A at the end.

Instructor: Rachael Stetson, CMA, Maine Revenue Services. (3.5 CMA CE hours / 2.75 CLE hours)

篖 PT203: Commercial Valuation / Big Box Stores OR The Big Box Theory (Monday morning)

Nationally, big box stores have been aggressively, and often successfully, challenging values placed upon their properties by the local assessing authorities. This course will explore this trend and offer strategies to affix sound values on these types of properties and defend those values if/when necessary.

Instructor: Valerie Moon, CMA-3, Assessor for the City of Brewer, and an IAAO Junior Instructor. (3.5 CMA ACE hours / 2.75 CLE hours)

PT204: Bits & Pieces - A Potpourri of Assessing Topics (Monday afternoon)

This session is a practical potpourri of ideas for thinking outside the usual assessing box. A series of assessors will each deliver 20–30-minute presentations, with time for questions and discussion, sharing ideas on topics of interest to the speaker that they thought would have common appeal to the Assessment Community. Guaranteed to raise your knowledge as an assessor! This is the sixth year for this popular Tax School class.

Organizer: Jim Thomas, CMA (3.5 CMA CE hours / 3.25 CLE hours)

PT205: The Assessor's Practice (Tuesday all day) * * * * * THIS CLASS HAS REACHED CAPACITY * * *

Previously known as PT105, this comprehensive course is returning new & improved in 2024. Designed for new Assessors, Board of Assessors' members, and people aspiring to become assessors, it is full of practical information that anyone in the profession may find useful and relevant. This class will cover the actual day-to-day administration of an assessing office, as taught by seasoned assessors. Topics covered will include field inspections, processing deeds, mapping, personal property procedures (including the Business Equipment Tax Reimbursement and Business Equipment Tax Exemption programs), record retention and filling out the Municipal Valuation Return, exemptions, current use programs, using assessing software systems, abatements and appeals, and anything else students want to know.

Instructors: Kerry Leichtman, CMA, Rockport and Camden assessor; and Caitlin Thompson, CMA, Camden deputy assessor. (7 CMA CE hours / 6.5 CLE hours)

FT206: Property Inspections (Tuesday all day) ***** ONLY A FEW SEATS REMAINING *****

Tools and tips for the trade. A very hands-on training course, covering construction basics, field tips and equipment, technology, forms, data management, etc.

Instructor: Joseph St. Peter, CMA-4, Assistant Assessor, Auburn (7 CMA ACE hours / 6.5 CLE hours)

PT207: Best Practices in CAMA, presented by Vision Government Solutions (Tuesday morning)

In this class, Vision Government Solutions will partner with a local Maine assessor to describe the latest developments in Computer Assisted Mass Appraisal (CAMA) and how forward-thinking assessors across Maine and beyond are applying the latest software tools to bring improved valuation accuracy and equity to their communities. This class will include a deep dive into how to use the sales analysis database to review and adjust base rate, Geographic Information System (GIS), sketch, and reporting tips and tricks.

Instructors: Steve Weed, CMA, Bar Harbor assessor; and Tasha Vincent of Vision Government Solutions. (3.5 CMA CE hours / 3.25 CLE hours)

PT208: De-escalation Techniques for Dealing with Difficult Customers (Tuesday morning)

These days it seems like we are seeing more and more angry or difficult people, and while working with difficult customers comes with the territory, how you react to these behaviors can change the tone of the entire encounter. Often challenging customers lash out at you because they don't feel their issues are being addressed. This course will help you develop the tools, training, and support to deal effectively with the behaviors and attitudes of angry or difficult people. Learn key phrases that can help them feel seen and heard. Recognize the potential for an encounter to escalate, and know the steps to diffuse the situation, as well as what to do when you can't. Learning how to deal with these challenging encounters can not only improve the outcome for both you and the customer but can also lay the groundwork for better relationships going forward.

Instructor: Joshua Daley of the Maine Criminal Justice Academy (3.5 CMA CE hours / 3.25 CLE hours)

PT209: Unexpected Obsolescence (Tuesday afternoon)

You've heard about the different types of obsolescence, and learned how to calculate it, but what do you do when that obsolescence is sudden and unexpected? Factors like the massive flooding earlier this year, natural disasters, closing mills/factories, homeless encampments, reduced snowpack (or a shorter season) in municipalities that thrive on the skier and

snowmobiling season, etc. The Executive Board of the Maine Chapter of IAAO has compiled a panel of veteran assessors to speak about their experiences with some of these unexpected situations and the potentially catastrophic effect on the town's tax base.

Sponsored by the Maine Chapter of IAAO (3.5 CMA CE hours / 3.25 CLE hours)

PT210: Service Leadership and the Identification of Pathways to Professional Depression (aka Burn Out) (Tuesday afternoon)

Effective leadership can be the difference between success and failure, and whether you are a supervisor or an employee, this starts with you! This class will teach you to recognize both the positive and negative pathways and attitudes that employees demonstrate prior to promotion, termination, or resignation, and give you the skills to react appropriately. The dangers of burnout are real, especially in public service professions, and can lead to decreased production and morale. Understanding the breakdown and sticking points within the fatigue cycle will enable you to devise your own "program" to develop resilience against professional depression, putting you back on the path to success which will help your organization thrive.

Instructor: Alan Gregory of the Maine Criminal Justice Academy (3.5 CMA CE hours / 3.25 CLE hours)

DON'T MISS OUR KEYNOTE SPEAKER, WILLIAM HEALEY, RES, CMA,

2024 VICE PRESIDENT OF THE IAAO BOARD OF DIRECTORS AND CHIEF ASSESSOR FOR THE CITY OF LEWISTON, MAINE

WEDNESDAY MORNING AT 8:30 A.M. IN THE AUDITORIUM

FT211: National Uniform Standards of Professional Appraisal Practice ("USPAP") Update Course (Wednesday all day)

This is the 7-Hour National USPAP Update Course, which The Appraisal Foundation develops and revises on a periodic basis to stay current. The course focuses on how to use the USPAP publication to help solve appraisal issues that affect daily appraisal practice. This course is designed to assist appraisers in all areas of appraisal practice seeking USPAP competency, including those who are subject to state licensing or certification and continuing education requirements of professional organizations, client groups, or employers. In addition to this student manual, each student must have a copy of the most current USPAP publication to use in the course. The publication includes USPAP, Advisory Opinions, Frequently Asked Questions, and an index. In addition to lectures, the course includes case studies that show how USPAP applies in situations that appraisers may encounter. These examples primarily address problems frequently experienced by appraisers in the appraisal of real property.

Instructor: David G Sawyer, CMA, Certified General Appraiser, Certified Instructor (7 CMA ACE hours / 6 CLE hours)

*This course qualifies for 7 hours of advanced assessor training and is AQB approved for 7 QE CE.

A \$110 surcharge applies to this class.

篖 PT212: Understanding Marshall & Swift (Wednesday morning)

This course will expand your knowledge and understanding of the square foot method for determining value using the data compiled and published by Marshall & Swift in their Residential Cost Handbook. Learn how to identify construction quality grades, determine depreciation, and apply the proper techniques to develop accurate and supportable real-property value estimates.

Instructor: Steve Sullivan, CMS, CMA-4, IAAO Junior Instructor, Maine Revenue Services (3.5 CMA ACE hours / 2.75 CLE hours)

PT213: Assessor Ethics (Wednesday morning)

Like all professionals, assessors have ethical issues. Ethical issues arise when the law is unclear or when two "right ways to act" come into conflict. This class will sketch the legal framework within which ethical issues arise and consider how assessors can address issues of potentially conflicting loyalties, appearance of impropriety, disclosure, and withdrawal.

Instructor: N. Joel Moser, shareholder, Bernstein Shur. (3.5 CMA CE hours / 2.75 CLE hours)

PT214: Observations of a Long-Term Assessor (Wednesday afternoon)

MAAO's 2023 Legacy Assessor, Bill VanTuinen, will discuss such topics as changes in assessment practice over the years, the importance of sales ratio analysis, approaches to preparing for an appeal, cautions in preparing a tax rate, how to calculate a tax rate with a TIF, and some general observations picked up in his nearly fifty years as a Certified Maine Assessor.

Instructor: Bill VanTuinen, CMA (3.5 CMA CE hours / 3.25 CLE hours)

PT215: The Good, the Bad, and the Weird of the BETE/BETR programs... (Wednesday afternoon)

* * * * * **THIS CLASS HAS REACHED** CAPACITY * * * * * In 2013 we presented "The Good, the Bad & the Ugly of the BETE program," now in 2024, we bring you "The Good, the Bad, and the Weird of the BETE/BETR programs." Yes, this is take two of how the BETE program has evolved over the years and how things can get weird when talking BETE. Please join MRS staffers Lisa Gatcomb and Catherine Batchelder for an enlightening and enthusiastic discussion surrounding the Good, Bad and Weird of the BETE program and some related BETR topics. Topics will include general guidance, filing requirements, extension conditions, municipal record keeping and requirements to safeguard proper reimbursement, a comparison on what personal property equipment is BETE eligible and what is BETR eligible, as well as a discussion period for current municipal and taxpayer issues (i.e. leased equipment), and inconsistencies and misconceptions about the programs.

Instructors: Lisa Gatcomb, CMA, & Catherine Batchelder, CMA, both of the Property Tax Division (3.5 CMA CE hours / 3.25 CLE hours)

篖 PT216: Statistical Tools for Mass Appraisal Analysis (Thursday all day)

Beginning with the theory of statistics, through measures of central tendency, standard deviation, coefficient of dispersion, coefficient of variation, regression analysis; instructor David Sawyer, CMA, CGA covers it all in this course. The tools of the trade: HP12C calculator, Excel spreadsheet, and software programs will be explained in hands-on terms. Also, modeling theory and modeling applications using the cost approach, sales comparison approach, and income approach will be showcased in this informative program. Students are required to bring an HP12C calculator or the equivalent.

Instructor: David G Sawyer, CMA, Certified General Appraiser, Certified Instructor (7 CMA ACE hours / 6.5 CLE hours)

A \$60 surcharge applies to this class.

PT217: Researching Property Records (Thursday - morning)

A fundamental knowledge of title and record research is often necessary to analyze land records and identify problems. This seminar will cover basic real property law and property record research. A class on how to read a deed and determine ownership, as well as identify commonly seen deed issues.

Instructor: Knud Hermansen, consultant and retired University of Maine professor (3.5 CMA CE hours / 3.25 CLE hours)

PT218: Cracking the Code: Code Enforcement Principles Every Assessor Should Know

(Thursday - morning)

Code enforcement principles don't just affect code enforcement; the rules and laws are entwined throughout assessing as well. Join Andrea Walton, Assessor, Code Enforcement Officer, Local Plumbing Inspector, Deputy Local Health Officer, and 911 Addressing Officer for the City of Calais, as she discusses the principles that every assessor should know. This course will begin with a general view on the permitting process, before delving into more detail on topics such as shoreland zoning and subdivision laws. Plus, get a sneak peek at a new software the City of Calais has recently started using called iWorQ.

Instructor: Andrea Walton, CMA-3 (3.5 CMA CE hours / 3.25 CLE hours)

PT219: Friday Morning Forum on a Thursday Afternoon... (Thursday - afternoon)

Back once again, except this year our Open Forum discussion is happening on Thursday afternoon. This course is your chance to hear and be heard. Representatives from the Property Tax Division will be on hand to field your specific questions, lead group discussions, and listen to feedback. This interactive program is open to everyone and is designed to give attendees a relaxed, informal opportunity to address just about anything on their mind, so come with questions and topics you'd like addressed. The collective knowledge gathered with each attendee bringing their own personal expertise and experiences to the table is always beneficial to the entire group.

Led by: Lisa Whynot, CMA, Deputy Director of MRS Property Tax. (3.5 CMA CE hours / 3.25 CLE hours)

CERTIFICATION EXAMINATION (Friday – all day)

On Friday, the Certified Maine Assessor exam will begin promptly at 8:00 a.m. and end at 4:45 p.m., with a 45-minute lunch break from 12:00 noon - 12:45 p.m. Lunch will be provided.

The exam consists of five parts. A minimum score of 70 on each part is required to pass. If you don't pass all parts, you will only have to retake the parts on which you scored less than 70. For more information, see MRS Rule 205 on the Property Tax Division website, <u>www.maine.gov/revenue/taxes/property-tax</u>.

Part I of the exam will be handed out at 8:00 a.m. and must be completed within four hours. Part I covers Maine property tax law with 25 mostly multiple-part questions. Reference materials are provided for this open book part. Parts II-V will be given to the candidate once Part I is completed and the reference materials are turned in. Parts II-V each contain 50 multiple choice questions of a general information/problem solving nature. These parts do not have a specific time limit, but all parts, including Part I, must be completed by 4:45 p.m. No time adjustment will be made for late arrivals.

Only pencils and calculators will be permitted in the testing room. The calculator feature on a cell phone is not allowed. All other material necessary for the exam will be provided.

Anyone who does not register for the full week at the Maine Property Tax School may register for this exam for a fee of \$60, which includes a catered lunch.

FEES & REGISTRATION

Please complete the enclosed registration form and return it to the Property Tax Division by Wednesday, July 17, 2024.

Check-in will be held in Jewett Hall from 7:00 to 8:30 a.m. on Monday, July 29, and from 7:30 - 8:30 a.m. Tuesday through Thursday. Individuals attending only the CMA exam on Friday can follow the signs in Jewett Hall to report directly to the testing room no earlier than 7:45 a.m.

PAYMENT

Full payment is expected with submission of the registration form. If paying by credit card, complete the related information on the registration form and email it to cma.mrs@maine.gov. Checks or money orders are made payable to: Treasurer, State of Maine and note that the payment is for the 2024 Maine Property Tax School. Please note, if you are paying by check please email your registration to cma.mrs@maine.gov and include a copy of your registration form with your mailed check.

FULL-WEEK TUITION

\$300 includes course costs (except PT211 and PT216, which apply surcharges), snacks at breaks and catered lunches Monday through Thursday, the Monday evening Kickoff Reception, and the CMA exam, if applicable.

DAILY TUITION

\$85 per day, includes course costs (except PT211 and PT216, which apply surcharges), catered lunch, and snacks at breaks. The Monday evening Kickoff Reception is not included with daily tuition but may be purchased separately for \$25 per person.

CONTINUING LEGAL EDUCATION (CLE) CREDIT

New for 2024, some subjects have been approved for continuing education credits by the Maine Board of Overseers of the Bar. To be eligible to receive CLE credit, you must include your Bar number on the attached registration form.

MENTION THE PROPERTY TAX SCHOOL AND SAVE!

The Fairfield Inn and the Maine Evergreen Hotel are both offering a discounted rate to Property Tax School attendees.

The Fairfield Inn has a limited number of rooms available for Property Tax School attendees at \$199/night starting July 29. Reserve your room no later than July 6th by calling (207) 623-2200. Let them know you are attending the 2024 Maine Property Tax School.

The Maine Evergreen Hotel is offering a 15% discount off their lowest available rate at the time of booking. Reserve your room by calling (207) 622-3776 and tell them you are attending the Property Tax school.

CONFIRMATION

As soon as your registration has been received and processed, we will send a confirmation email. If there is a problem with your registration, we will contact you as soon as possible. If your registration and payment are not received by the Property Tax Division by the Wednesday, July 17 deadline, we may not be able to verify your registration before school starts. Please include a phone number & email address with your registration, in case we need to call you.

REGISTRATION FORM 77TH ANNUAL MAINE **PROPERTY TAX SCHOOL**

JULY 29 – AUGUST 2, 2024

Please complete this registration form and return it to cma.mrs@maine.gov. If paying by check, please email your registration to **cma.mrs**@**maine.gov** in addition to mailing a copy of the registration form with your payment.

CMA #:

Phone:

Address:

Name:

Email:

Municipality/Business Affiliation:

BAR #:

* Bar Number must be provided to be eligible for CLE credit approved by the Maine Board of Overseers of the Bar.

INTRODUCTORY COURSES

PT101 and PT104 each run 8:30 a.m. - 4:30 p.m. all week (approx. 9:00 a.m. start on Monday & Wednesday), and include the Certified Maine Assessor (CMA) exam on Friday, 8:00 a.m. - 4:45 p.m. You can only take one of these courses at a time.

PT101: Intro to Property Tax Assessment

PT102 and PT103 run 8:30 a.m. - 4:30 p.m. (approx. 9:00 a.m. start on Monday/Wednesday). These courses have been redesigned this year to be only two days each. It is now possible to sign up for both courses.

PT102: Maine Property Tax Law (Wed/Thurs)

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CLASS FULL

If you do not attend the full week, the cost to sit for the CMA exam is \$60, which includes a catered lunch on exam day.

____ I plan to sit for the CMA exam on Friday

GENERAL COURSES

PT203, PT206, PT211, PT212, and PT216 qualify for Advanced Assessor Training credit

Check the boxes of the courses you plan to attend:

PT211 (Wednesday all day, \$110 surcharge) 🕿

PT212 (Wednesday morning) 🕿

PT213 (Wednesday morning)

PT214 (Wednesday afternoon)

-PT215 (Wednesday afternoon) CLASS FULL

PT216 (Thursday all day, \$60 surcharge)

PT217 (Thursday morning)

PT218 (Thursday morning)

PT219 (Thursday afternoon)

PT210 (Tuesday afternoon)

PT209 (Tuesday afternoon)

PT201(Monday morning)

PT202 (Monday morning)

PT203 (Monday morning)

PT204 (Monday afternoon)

PT206 (Tuesday all day)

PT207 (Tuesday morning)

PT208 (Tuesday morning)

PT205 (Tuesday all day)

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PT103: Valuation of Real Estate (Mon/Tues)

PT104: Comprehensive Review Course

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TUITION/RESERVATIONS 77TH ANNUAL MAINE PROPERTY TAX SCHOOL

JULY 29 – AUGUST 2, 2024

Check all appropriate boxes	and enter tuition ar	nount:				
Option #1: I will a	ttend the full week	(\$300)				· -
I plan to att	end the Monday Ev	ening Welcome F	Reception:		Yes	No
Option #2: I will a	ttend certain days o	only (\$85/day, in	cludes lunch))		
Days attend	ing: Mond	ay Tuesda	ay W	ednesday	Thursday	
		БУЛЪ				

EXTRAS

Monday Evening Welcome	Reception at White Duck Brew Pub
(If you are electing Option #2 a	bove or you plan to bring guests)
	I wish to reserve tickets (\$25/ticket)
Class surcharges	PT211 \$110
	PT216 \$60
Certified Maine Assessor Ex	am
	nding the full week, \$60 if not, lunch included)

TOTAL TUITION AMOUNT:

Payment will be submitted by check. Note: If paying by check, please email a copy of your registration to cma.mrs@maine.gov in addition to mailing a copy of your registration form with the check to MRS Property Tax Division, P.O. Box 9106, Augusta, ME 04332-9106. Make the check payable to: Treasurer, State of Maine, and note the payment is for the 2024 Maine Property Tax School.

CREDIT CARD PAYMENT

	dit card, complete the lines below and ema processing, Maine Revenue Services will redact credit ca		s 0	
Name on card:			Expiration Date:	/
Card number:		Visa	Mastercard	Discover
Phone number:			American Express not accepted.	
Billing address (if dif	ferent):			
Email address (for re	ecceipt):			
1 0	ration, with check or credit card informat and payment to <u>cma.mrs@maine.gov</u> or n		e received by July 17, 2024	
THE PROPERTY I	Maine Revenue Services Property Tax Division		PRIN	JT



Maine Revenue Services Property Tax Division Attn: Chief of Training and Certification P.O. Box 9106 Augusta, ME 04332-9106

CLEAR FORM

Questions? Call 207-624-5601 or email cma.mrs@maine.gov