



76th Annual Maine Property Tax School 2023

Monday, July 31 - Friday, August 4, 2023



Summer school is in session!

REGISTRATION PACKET

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

ATTENDANCE IS LIMITED THIS YEAR, SO RESERVE YOUR SPOT EARLY!

**76th ANNUAL MAINE PROPERTY TAX SCHOOL
UMAINE HUTCHINSON CENTER
80 BELMONT AVE (ROUTE 3) BELFAST, MAINE
JULY 31 - AUGUST 4, 2023**

What could be better than spending a few days on the coast of Maine in the summer? Join us for a week of learning, lobster, and location, location, location as we host the annual Maine Property Tax School in Belfast from Monday, July 31 - Friday, August 4.

The 76th Annual Maine Property Tax School will once again be held at the University of Maine Hutchinson Center in Belfast, and will run from Monday, July 31 through Friday, August 4, 2023. The Property Tax School provides training for Maine assessing professionals, but is open to anyone with an interest in property tax 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 \$50 per day which covers courses, course materials, snacks at break, and lunch. A weekly rate of \$200 covers all the above plus the traditional lobster bake on Monday evening. Certain courses impose an additional surcharge.

Complete the registration form in this brochure and return it along with payment to the Property Tax Division no later than **Wednesday, July 19, 2023**. Please Note, if paying by check please email your registration to cma.mrs@maine.gov and include a copy of your registration form with your mailed check.

**ATTENDANCE IS LIMITED THIS YEAR, SO
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Check-in will be held at the Hutchinson Center from 7:00 a.m. to 8:30 a.m. on Monday, July 31. A Property Tax staffer will also be available Tuesday through Friday from 7:30 a.m. – 9:00 a.m. in the reception area of the Hutchinson Center. For anyone wishing to avoid the lines on Monday morning, you may pick up your registration packet on Sunday, July 30th. On that day, a member of the Property Tax Division will be at the Belfast Harbor Inn from 5:00 p.m. - 5:30 p.m.

Lodging: The Belfast Harbor Inn and the Yankee Clipper Motel are both offering a discounted rate to Property Tax School attendees **for reservations made before July 1st**. Reserve your room by calling (207) 338-2740, or visit their website www.belfastharborinn.com and enter the group promotional code: *Tax School 2023*.

For those preferring a little less formal option, call Searsport Shores Campground at (207) 548-6059 and tell them you are attending Property Tax School.

For more information about the Property Tax School, visit our website at www.maine.gov/revenue/taxes/property-tax, 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 during check-in. Then, at 8:30, we welcome you to meet us in the Auditorium for some opening remarks by Meg Hodgkins, Acting Director of the Property Tax Division, to kick off the week of learning. Classes will begin immediately following the address.

WEDNESDAY MORNING KEY NOTE SPEAKER

Come join us Wednesday morning in the Auditorium from 08:30 a.m. - 09:00 a.m. Classes will begin immediately following this event.

State Economist for Maine, Amanda Rector, will speak about an economic perspective on property taxes. She will give a brief overview of the current state of things, some historical perspective, and an estimate of the future.

Amanda Rector is the State Economist for Maine. In this capacity, she conducts ongoing analysis of Maine's economic and demographic conditions to help inform policy decisions. She joined Maine state government in 2004 and has served as State Economist since 2011. She earned a BA in Economics from Wellesley College and a Master's in Public Policy and Management from the Muskie School of Public Service at the University of Southern Maine.

Amanda holds membership on the State of Maine's Revenue Forecasting Committee, the advisory board for the New England Public Policy Center at the Federal Reserve Bank of Boston, and the Board of Visitors at the Muskie School of Public Service. She also serves as the Governor's liaison to the U.S. Census Bureau.

Amanda is originally from mid-coast Maine and now lives in Union with her family.

MONDAY EVENING : NEW ENGLAND LOBSTER BAKE

A Property Tax School tradition, the good folks at Young's Lobster Pound on the Belfast waterfront will once again be serving up a feast. This year we have added even more delicious options that include a choice of lobster, fried chicken, steak tips, haddock, or a vegetarian platter (Demi salad), complete with all the fixings. No cash bar is available, but patrons are welcomed to bring along their beverages of choice. No early take out will be allowed but any food served in the group setting will be boxed up "to go" upon request. Also, the Young's have requested that attendees carpool as much as possible as their facility has limited parking availability. Thank you in advance for your cooperation! Enjoy the fine food and good company on the shore of Belfast Bay.

Social hour begins when classes end, and they'll begin serving meals around 5:30 p.m.

Additional tickets for guests may be purchased in advance for just \$30 each.

COURSE DESCRIPTIONS

INTRODUCTORY COURSES

Each of the introductory courses runs for four days, Monday through Thursday, 8:30 – 4:30 (with an approximately 9:15 a.m. estimated start on Monday & Wednesday). Each course concludes with a class exam on Thursday afternoon. The Certified Maine Assessor exam will be held on Friday, August 4, from 8:00 to 4:30, with a half hour break for lunch.

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. ANYONE WHO IS ATTENDING THE SCHOOL FOR THE FIRST TIME IS ENCOURAGED TO ENROLL IN THIS COURSE. A calculator, an engineer's scale, and a 360-degree protractor are recommended.

Instructor: Justin McMann, CMA with the Property Tax Division, & Josh Bragan, CMA of Maine Assessment & Appraisal. (28 CE hours)

PT102: Maine Property Tax Law (Monday - 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.

Instructors: Garnett Robinson, CMA, appraiser, and contract assessor, of Maine Assessment & Appraisal; and Nancy Weeks, CMA, Property Tax Division. (28 CE hours)

PT103: Valuation of Real Estate (Monday - Thursday)

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.

Instructors: Lisa Whynot, CMA and Steve Sullivan, CMA-4; both with the Property Tax Division. (28 CE hours)

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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; and Mike Rogers, CMA, formerly with the Property Tax Division. (28 CE hours)

PT105: The Assessor's Practice will return new & improved in 2024

GENERAL COURSES

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

The morning sessions of the general courses run from 8:30 a.m. – 12:00 p.m. Monday through Thursday, (with an approximately 9:15 a.m. estimated start on Monday & Wednesday) The afternoon sessions run from 1:00 p.m. – 4:30 p.m. Monday through Thursday. The day-long sessions run from 9:15 a.m. – 4:30 p.m. on Monday and Wednesday, and 8:30 a.m. – 4:30 p.m. on Tuesday and Thursday.

PT201: Navigating Legislative Updates (Monday – morning)

Are all the new legislative updates making your head spin? Need some help making sense of it all? You could sift through hours of testimony and legislative hearings, but why not let the experts guide you through it instead. Most of the class will be spent helping you navigate the ins and outs of the most recent legislative changes. The class will also spend some time reviewing recent court cases of importance to Maine Assessors.

Instructors: Sally J. Daggett, Esq. & Peter W. Lacy, Esq., both of the Jensen Baird law firm in Portland. (3.5 CE hours)



PT202: Back of the Napkin Income Approach (Monday - morning)

The textbooks stay on the bookshelf for this informal look at the income approach to value! Jim Thomas will share his back-of-the-napkin take on applying the approach to properties more typical of what we encounter in Maine. This discussion course will be led from the assessor's perspective rather than that of the fee appraiser. Topics will include why we would use the approach; when the approach is most useful and when it isn't; how to correctly apply it and to what kind of properties is it most applicable; what is the basic information needed and how do we get it; what are capitalization rates and how are they developed; and how can the Income Approach be used to inform the other approaches. We'll use real-world examples and do a few in-class exercises. If you have a financial calculator, bring it along, but do not buy one for the class. This may be as practical a class on the subject as you've ever taken!

Instructor: Jim Thomas, CMA (3.5 CE hours)

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PT203: Just When You Thought You Had Heard It All... (Monday - afternoon)

This will be another practical potpourri of ideas for thinking outside the usual assessing box. Some of the most experienced assessors have agreed to share their expertise on a variety of assessing related topics in a 20-30-minute talk format with time for questions and discussion. They will regale you with stories of taxpayers who have some wild reasoning for why their taxes are too high or why they aren't taxable at all, as well as share their passion and ideas on topics that the speakers feel would be of interest to you. This fun, fast-paced presentation is guaranteed to raise your knowledge as an assessor!

Organized by: Jim Thomas, CMA (3.5 CE hours)



PT204: Introduction to Power BI! (Tuesday - all day)

Power BI is a game changer in truly understanding your data! Power BI lets you connect to multiple data sources, transform the data, and visualize the data to gain actionable insights. This hands-on course starts with foundational exercises of how to connect to and transform data to create a data model. Next, we will develop visualization dashboards. *Difficulty level: As this is an introductory class, no Power BI experience is required. However, one should be at least an intermediate computer user. Laptops are required.*

Instructor: Presented and created by David Cornell, Certified Microsoft Trainer, Certified Excel Expert, MAI, and CAE **LIMIT 30 STUDENTS** (7 ACE hours) **A \$50 surcharge applies to this class.**

PT205: Revals: Are We Having Fun Yet? (Tuesday - morning)

As sales prices have soared, many towns have watched their certified ratios plummet. Are you wondering whether to wait it out or just take the plunge? Revaluations and statistical updates are big deals, expensive big deals. How do you know when it's time to start the Revaluation process and what's the best way to get started? The process begins with obtaining funding from your selectboard or council (and sometimes convincing a hesitant Selectboard etc. that it needs to be done), and ends with hearings (and, usually and unfortunately, a sizable chunk of unhappy taxpayers). Prepping your data and your property owners for the process is as important as the Reval itself. If you have experiences to share or questions to ask, bring them. In this half-day class, we'll have a conversation about everything reval, and walk you through the steps: what to do before, after and during the process.

Instructor: Kerry Leichtman, CMA, Assessor for Camden, Rockland, & Rockport (3.5 CE hours)

PT206: How Forestry Laws Affect Municipalities (Tuesday - morning)

Local District Foresters will discuss forestry laws in Maine that most impact municipalities and intersect with local ordinances. Topics include but are not limited to: Statewide Standards for Timber Harvesting and Related Activities in Shoreland Areas; the Forest Operations Notifications and Forest Practices Act; Liquidation Harvesting; Tree Growth Tax Law and how the Maine Forest Service is involved. This course is co-sponsored by the Maine Forest Service.

Instructors: Allyssa Gregory & Shane Duigan, District Foresters. (3.5 CE hours)

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PT207: The Maine Tax Portal & the Impact on Municipal Assessors (Tuesday - afternoon)

Have you heard of the Maine Tax Portal yet? Want to know what it is? More importantly, do you want to know how this new system is going to affect you? Come get an overview of the program including key terms, important dates, changes to the forms that you must file, and more. This course will include navigating within the different screens, a demonstration on how to file the Certified Ratio Declaration, MVR, and Tax Deferral Report through the Maine Tax Portal, as well as how to view past issued reimbursements and reply to a request for information. Program developers will also be on hand during the class to answer questions and help you navigate.

Instructors: Rachael Stetson, CMA, & Linda Lucas, CMA-2, both of the Property Tax Division.
(3.5 CE hours)



PT208: Analyzing Contributory Valuation of Components to Improve Assessment Quality (Tuesday – afternoon)

This session will give a unique perspective of ways to analyze your municipality's biggest contributory value components with the goal of improving your overall assessment quality. We will focus on breaking down sales of properties that are comparable in all the biggest contributory value factors except for one which we will solve for to determine the contributory factor for that one component. Furthermore, based on our findings we will need to examine our cost tables to analyze where we will need to adjust to reflect the market conditions. Lastly, applying the new assessed values to reflect the work we did in our sales analysis study which as a result will improve our overall quality of assessments!

Instructor: Nicholas Desjardins, CMA-2, Assessor for the City of Biddeford (3.5 CE hours)

***DON'T MISS OUR KEYNOTE SPEAKER, AMANDA RECTOR, STATE ECONOMIST,
WEDNESDAY MORNING AT 08:30 A.M. IN THE AUDITORIUM***



PT209: Intermediate Power BI! (Wednesday – all day)

Intermediate Power BI gives you the tools to take Power BI to the next level! Power BI lets you connect to multiple data sources, transform the data, and visualize the data to gain actionable insights. Intermediate Power BI shows how to leverage the DAX language, create relationships, and create advanced queries. We will review the CALCULATE function, one of the most powerful tools in DAX. This hands-on course utilizes active learning. *Difficulty level: As this is an intermediate class. It assumes you have a basic knowledge of Power BI. Laptops are required.*

Instructor: Presented and created by David Cornell, Certified Microsoft Trainer, Certified Excel Expert, MAI, and CAE **LIMIT 30 STUDENTS** (7 ACE hours) **A \$50 surcharge applies to this class.**

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***In your spare time, take a stroll along the waterfront
or sit down with your favorite beverage
at one of Belfast's outdoor venues.***



**PT210: Horseshoes & Solar Panels: The Art of Getting Close Enough
(Wednesday – morning)**

These days it seems like large scale solar farms are sprouting up everywhere. Come join us after the keynote speaker and let our panelists shine a light on this recent, but rapidly growing, industry. We will discuss various aspects of the challenge that is large-scale solar valuation, including the legal aspects of these properties, personal property and cost approach considerations, and discounted cash flow.

Instructor: Zachary Brandwein, Attorney from Bernstein-Shur; Joseph St. Peter, CMA-4, Deputy Assessor for the City of Auburn & Stephen Sullivan, CMA-4 of Maine Revenue Services. (3.5 ACE hours)

**PT211: Market Based Adjustments – Where, When, and Why
(Wednesday - afternoon)**

This course will present a discussion of market analysis, state valuation, and review of different types of market adjustments used by assessors to maintain equitable assessments. Attendees are welcome to present examples or questions that can be discussed among the group if time allows.

Instructor: Garnett Robinson, owner of Maine Assessment & Appraisal Services, Inc., and the Assessor or Assessors' Agent for 24 Maine communities. (3.5 CE hours)

**PT212: It's Not All in Your Head: Recognizing & Dealing with Stress
(Wednesday - afternoon)**

Mental health includes our emotional, psychological, and social well-being. It impacts how we think, feel, and act. Further, mental health helps determine how we handle stress, relate to others, and make healthy choices. It may also impact our physical health by contributing to disease such as hypertension and diabetes. In this training, we will discuss the danger of prolonged stress and offer strategies for stress management and work/life balance.

Presenters: Chad White, LCSW, LADC, CCS (Licensed Clinical Social Worker, Licensed Alcohol and Drug Counselor, Certified Clinical Supervisor), Executive Director for Maine Behavioral Health Organization; and Sylvie Boisvert, Clinical Intern, University of Maine at Farmington (3.5 CE hours)

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PT213: Tax Map Quandaries and Curiosities (Thursday – all day)

Anyone working on tax maps knows that irregularities crop up from time to time and these can raise questions for the municipal assessor. Conflicted legal descriptions, strange geometry, slivers along the shore, paper streets, and town line issues can present problems for the assessor and the solutions are not always clear. What to do or not to do and determining where the assessor's responsibility ends is a common quandary. This class will present real life examples from the mapping world and will allow time for participants to share their experience and expertise in an open forum format. Bring your questions or stories and see what your peers have to say. This year's expanded format, including both a morning and afternoon session, will allow time for a review of metes and bounds terminology and distance and area conversions.

Instructor: Robert Rogers, CMA, has twenty-six years of experience reading property deeds and working on both traditional tax maps and GIS-format parcel data sets. (7 ACE hours)

PT214: Process of Assessing New Construction (Thursday - morning)

One of the primary duties of a Maine Assessor is to ascertain and list all taxable property within their municipality as of April 1 each year. But when it's new construction, how do you get started? Come join us as we review techniques for assessing new construction, from sending Section 706-A requests, scheduling and making inspections, to data entry and valuation of new buildings.

Instructor: Kyle Avila, CMA, Tax Assessor/IT Coordinator/E911 Addressing Officer for the Town of Mt. Desert (3.5 CE hours)



PT215: There Goes the Neighborhood (Thursday - morning)

This interactive class will look at the factors that form and influence neighborhoods and why that is of importance to the Assessor. We will explore neighborhood analysis as a part of the appraisal process and consider the relationship between neighborhood, markets, and property value; define boundaries and study the history and related economic principles of neighborhoods; review types of neighborhoods from around Maine communities and discuss the lifecycle of a neighborhood; and examine ways to identify neighborhood characteristics and boundaries as well as use some basic mapping tools to identify neighborhood boundaries and changes. Participants will learn strategies and use tools to analyze neighborhoods in their own jurisdictions. This course is co-sponsored by the Maine Chapter of the IAAO.

Instructor: Joseph St Peter, CMA-4, Deputy Assessor for the City of Auburn (3.5 ACE hours)

PT216: Safety Awareness for the Assessor (Thursday - afternoon)

Jon Richards of the Maine DEA is back again this year, this time to teach us about safety awareness. This class will provide a basic understanding of the nature of what is going on in today's drug culture and how to be "safe" around various environments that Assessors may find themselves in. It will include an audience participation Q & A and a well-rounded discussion.

Instructor: Jon Richards, Maine DEA. (3.5 CE hours)

ATTENDANCE IS LIMITED THIS YEAR, SO RESERVE YOUR SPOT EARLY!

**PT217: Ins & Outs of Maine Personal Property Assessment
(Thursday - afternoon)**

This half day class will be a discussion of the Maine Personal Property Tax Laws and the IAAO Standard for Valuation of Personal Property. It will include what is and what is not personal property, including items commonly missed by assessors. We will discuss the use of the three approaches to value in personal property assessment, and what can be done when a taxpayer does not declare after a request for a true and perfect list.

Instructor: Valerie Moon, CMA-3, the Assessor for the City of Brewer as well as an IAAO Junior Instructor.
(3.5 CE hours)

**PT218: A Funny Thing Happened on the Way to the Forum...
(Friday - morning)**

This year we are bringing back an old favorite, the Friday morning Open Forum discussion. 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 students 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; Steve Sullivan, CMA-4; and Tony Pinette, CMA, all of MRS. (3.5 CE hours)

**CERTIFICATION EXAMINATION
(Friday - morning)**

On Friday, the Certified Maine Assessor exam will begin promptly at 8:00 am and end at 4:30 pm, with a 1/2-hour lunch break from 12:00 p.m. - 12:30 p.m.

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, www.maine.gov/revenue/taxes/property-tax.

Part I of the exam will be passed out at 8:00 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 4:30 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 \$50, which includes a catered lunch.

2023 Maine Property Tax School
FEES & REGISTRATION

Please complete the enclosed registration form and return it to the Property Tax Division by Wednesday, July 19, 2023. Final check-in will be held at the Hutchinson Center from 7:00 a.m. to 8:30 a.m. on Monday, July 31. We will also have a Property Tax staff member available mornings during the rest of the week from 7:30 a.m. – 9:00 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 2023 Maine Property Tax School. Please Note, if you are paying by check please email your registration to cma.mrs@maine.gov and also include a copy of your registration form with your mailed check

Due to attendance limitations, if your payment is not received by July 19th, your spot may be released to those on the waiting list.

FULL-WEEK TUITION: \$200, includes course costs (except PT204 and PT209, which apply surcharges), catered lunch, and snacks at breaks Monday through Friday, the Monday evening lobster bake, and the CMA exam, if applicable.

DAILY TUITION: \$50 per day, includes course costs (except PT204 and PT209, which apply surcharges), catered lunch, and snacks at breaks. *The Monday evening lobster bake is not included with daily tuition, but may be purchased separately for \$30 per person.*

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MENTION THE PROPERTY TAX SCHOOL AND SAVE!

For those attending the 2023 Property Tax School, the Belfast Harbor Inn and the Yankee Clipper Motel are both offering a discounted rate to Property Tax School attendees for reservations made by **July 1st**. Reserve your room by calling (207) 338-2740, or visit their website, www.belfastharborinn.com, and enter the group promotional code: Tax School 2023.

For those preferring a little less formal option, call Searsport Shores Campground at (207) 548-6059 and tell them you are attending 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 19 deadline, we may not be able to verify your registration before School starts. Please include a phone number with your registration, in case we need to call you.

REGISTRATION FORM

76th Annual Maine Property Tax School

JULY 31 - AUGUST 4

Please complete this registration form and return to cma.mrs@maine.gov. If paying by check, you should also **email your registration to cma.mrs@maine.gov** and mail a copy of the registration with your payment to MRS Property Tax Division, P.O. Box 9106, Augusta, ME 04332-9106.

Name: _____

Municipality/Business Affiliation: _____

Address (street/city/state/zip): _____


Telephone: _____ Cell: _____ Email: _____

INTRODUCTORY COURSES

PT101, PT102, PT103, and PT104 run from Monday-Thursday, 8:30-4:30 (Approx. 9:15 start on Monday & Wednesday), and include the Certified Maine Assessor (CMA) exam on Friday, 8:00-4:30. You can take only one of these courses at a time. Indicate whether you plan to sit for the exam on Friday.

- | | |
|---|--|
| <input type="checkbox"/> PT101 (Intro to Property Tax Assessment) | <input type="checkbox"/> PT103 (Valuation of Real Estate) |
| <input type="checkbox"/> PT102 (Maine Property Tax Law) | <input type="checkbox"/> PT104 (Comprehensive Review Course) |
| <input type="checkbox"/> I plan to sit for the CMA exam on Friday | |

GENERAL COURSES

(PT202, PT204, PT208, PT209, PT210, PT213, PT215 qualify for Advanced Assessor Training credit )

- | | |
|--|--|
| <input type="checkbox"/> PT201 (Monday morning) | <input type="checkbox"/> PT210 (Wednesday morning) |
| <input type="checkbox"/> PT202 (Monday morning) | <input type="checkbox"/> PT211 (Wednesday afternoon) |
| <input type="checkbox"/> PT203 (Monday afternoon) | <input type="checkbox"/> PT212 (Wednesday afternoon) |
| <input type="checkbox"/> PT204 (Tuesday all day, \$50 surcharge) | <input type="checkbox"/> PT213 (Thursday all day) |
| <input type="checkbox"/> PT205 (Tuesday morning) | <input type="checkbox"/> PT214 (Thursday morning) |
| <input type="checkbox"/> PT206 (Tuesday morning) | <input type="checkbox"/> PT215 (Thursday morning) |
| <input type="checkbox"/> PT207 (Tuesday afternoon) | <input type="checkbox"/> PT216 (Thursday afternoon) |
| <input type="checkbox"/> PT208 (Tuesday afternoon) | <input type="checkbox"/> PT217 (Thursday afternoon) |
| <input type="checkbox"/> PT209 (Wednesday all day, \$50 surcharge) | <input type="checkbox"/> PT218 (Friday morning) |

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TUITION/RESERVATIONS
76th Annual Maine Property Tax School, 2023

Check all appropriate boxes and enter tuition amount:

- ☐ **Option #1:** I will attend for the full week (\$200) \$ _____
(includes lunches and the Monday lobster bake)
Lobster Bake menu choice:
☐ Lobster ☐ Fried Chicken ☐ Steak Tips ☐ Haddock ☐ Vegetarian (Demi salad)
- ☐ **Option #2:** I will attend certain days only (\$50/day, includes lunch) \$ _____
Days attending: ☐ Mon ☐ Tues ☐ Wed ☐ Thurs ☐ Fri

EXTRAS

- ☐ Monday Evening Lobster Bake at Young's Lobster Pound
(If you are electing Option #2 above or you are bringing guests)
I wish to reserve _____ Lobster Bake tickets (\$30/ticket) \$ _____
Specify number of each Lobster Bake menu choice:
☐ Lobster ☐ Fried Chicken ☐ Steak Tips ☐ Haddock ☐ Vegetarian (Demi salad)

Class surcharges (\$50 each for courses PT204 & PT209) \$ _____

- ☐ Certified Maine Assessor Exam \$ _____
(Exam fee is included if you are attending the full week, \$50 if not, lunch included)

Property Tax T & C Bucks Coupon (must include coupon) (\$ _____)

TOTAL TUITION AMOUNT: \$ _____

CREDIT CARD PAYMENT

Name on card: _____ Expiration date: _____

Card number: _____ ☐ Visa ☐ MasterCard ☐ Discover
American Express not accepted

Billing address (street/city/state/zip): _____

Mail/email address for receipt: _____

Phone number: _____

Send this registration form with credit card payments to *cma.mrs@maine.gov*.

If paying by check, please **email your registration to cma.mrs@maine.gov** and mail a copy of your registration with your payment to MRS Property Tax Division, P.O. Box 9106, Augusta, ME 04332-9106.
Make the check payable to: Treasurer, State of Maine.

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