A scenic photograph of a mountain range in Maine, with green forested slopes and rocky peaks under a blue sky with scattered white clouds. The text is overlaid on this background.

2ND ANNUAL MAINE PROPERTY TAX ACADEMY

**Virtual Program presented by
The Property Tax Division of Maine Revenue Services**

**Wednesday, December 10, 2025
9:00 am – 3:30 pm**

REGISTRATION PACKET

December 10, 2025 - Online - Cost: \$ 25

Education Credits

6 hours of continuing education hours for Certified Maine Assessors.

Agenda

9:00-9:05 am	Introduction Michael Fortin, Division Director, MRS Compliance Division
9:05-10:05 am	Deed Refresher and Parcel Boundary Issues (1 CE) Judy Mathiau, CMA, Business Analyst, MRS Property Tax Division
10:05-10:15 am	Break
10:15 am-12:00 pm	Assessing Commercial Marijuana Facilities (2 CE) Bryan Shuck, Manager of the Personal Property Department, Cleveland County (Oklahoma) Assessor's Office
12:00-12:30 pm	Lunch
12:30-2:30 pm	Aerial Imagery in Disaster Assessment and Recovery (2 CE) Tim Horak, Director of Government Marketing, EagleView
2:30-2:40 pm	Break
2:40-3:30 pm	Bio-based 3D Printed Homes (1 CE) Dr. Habib Joseph Dagher, Professor of Civil/Structural Engineering and Executive Director of the University of Maine's Advanced Structures and Composites Center (ASCC), University of Maine
3:30 pm	Final Evaluation and Remarks Michael Fortin, Division Director, MRS Compliance Division

Attendees do not need to attend the entire day. Attendees will earn CE hours for each completed session of the program. **To qualify, each attendee must be logged in and respond to all applicable poll questions for that session.**



Session Descriptions

DEED REFRESHER AND PARCEL BOUNDARY ISSUES (1 CE)

Presenter: Judy Mathiau

This session includes an overview of common and not-so-common deeds as well as parcel boundary issues. Starting with a refresher and ending with examples of "problem deeds" and guidance on merging parcels.

ASSESSING COMMERCIAL MARIJUANA FACILITIES (2 CE)

Presenter: Bryan Shuck

A real-world approach to assessing commercial marijuana facilities, this session will get into the "weeds" of each type of facility and breakdown each of the three major facility types (grower, processor and dispensary) to show what you would expect to see in a typical facility including equipment, furniture and fixtures, and inventories, and the values associated with each of them. At the conclusion of this presentation, the participant will have a working knowledge of assets involved in the marijuana industry, what to expect on a marijuana business personal property return, and how to assess the three common types of businesses in the marijuana industry.

AERIAL IMAGERY IN DISASTER ASSESSMENT AND RECOVERY (2 CE)

Presenter: Tim Horak

Natural disasters wreak havoc on properties and tax rolls. Learn how using high-resolution aerial imagery along with historical imagery can benefit assessors in post-disaster valuation, compliance, and recovery through case studies from recent disasters.

BIO-BASED 3-D PRINTED HOMES (1 CE)

Presenter: Dr. Habib Joseph Dagher

BioHome3D is the World's first bio-based 3D printed home. It is printed using wood sawmill residuals and bio resins. The presentation will describe the design, production and assembly, and next steps to help address the housing crisis.



Meet Our Presenters

MICHAEL FORTIN

Michael Fortin has worked at Maine Revenue Services for 24 years. He has worked in various leadership roles within the Compliance Division, including Division Director of the Tax Compliance Unit and Criminal Investigation Unit. Michael is the Director of Promotion for the Maine Tax Portal and serves as emcee and organizer for the annual State Tax Symposium. He is a graduate of Thomas College.

JUDY MATHIAU

Judy Mathiau is the former assessor for the town of Winslow. A Certified Maine Assessor, she has worked in the assessing industry since the late 1980s, mostly in Mid-coast Maine. Early in her career, Judy spent three years working with David Ledew and other professional colleagues at Maine Revenue Services, which contributed to her enthusiasm and desire to mentor new assessors. Now semi-retired, she has returned to Maine Revenue Services as a Business Analyst and continues to pass along the practical knowledge she has learned during her career through education and dialogue.

BRYAN SHUCK

Bryan Shuck has made a name for himself as one of the leading experts in assessing marijuana facilities across the state of Oklahoma. Bryan has worked in the assessment industry for over 13 years. He is currently the manager of the Personal Property Department for the Cleveland County Assessor's office in Oklahoma. Bryan and his team are responsible for appraising business personal property, manufactured housing and farm personal property. Prior to working for Cleveland County, Bryan worked as a Personal Property Specialist for the Oklahoma Tax Commission, where he was tasked with educating and training the county assessors and their staff across the state. He has traveled the state of Oklahoma inspecting marijuana businesses, educating business owners and making presentations at local, state, and national conferences to help educate the assessor's offices staff on appraising and assessing the marijuana businesses in their jurisdictions. Bryan has been married to his wife for over 20 years and enjoys working on his cattle ranch and spending time with his grandchildren.

Meet Our Presenters (cont.)

TIM HORAK

Tim Horak is the Director of Government Marketing at EagleView, a leading provider of high-resolution aerial imagery and data analytics for government and commercial markets. In this role, Horak leads product marketing, demand generation, and go-to-market strategy, with a focus on helping local governments modernize workflows. Since joining EagleView in 2021, Horak has led award-winning campaigns, launched thought leadership initiatives across the geospatial and assessment industries, and developed educational content in collaboration with organizations such as IAAO, NSGIC, NACo, and GPN. A frequent contributor to government technology publications, Horak specializes in translating complex technical advancements into actionable strategies for public sector professionals. He holds a bachelor's degree in television and film from Syracuse University and a Master of Business Administration from Ohio State University.

DR HABIB JOSEPH DAGHER

Dr. Habib Joseph Dagher is Professor of Civil/Structural Engineering at the University of Maine, Bath Iron Works Professor of Structural Engineering, and founding Executive Director of the University of Maine's Advanced Structures and Composites Center (ASCC). Under his leadership, the Center has grown from 4 to over 400 personnel and is now housed in a 100,000 square foot laboratory, the largest university-based research center in Maine. Dr. Dagher is a world-leading advocate for developing sustainable infrastructure and energy systems that simultaneously optimize structures, materials, manufacturing, construction, and maintenance. Dr. Dagher initiated a number of major research programs which have gained ASCC national and international recognition, such as large-scale bio-based additive manufacturing, floating offshore wind technology research, the Transportation Infrastructure Durability Center, and the Modular Ballistic Protection System.

Dr. Dagher received his B.S in Civil Engineering from the University of Dayton-Ohio, Ph.D. in Civil/Structural Engineering from the University of Wisconsin-Madison, M.S. in Engineering Mechanics from the University of Wisconsin-Madison, and a M.S. in Civil/Structural Engineering from the University of Wisconsin-Madison.

Frequently Asked Questions

When will I receive my Certificate of Completion?

After MRS has verified attendance and confirmed attendee responses to poll questions, attendees will receive a Certificate of Completion via email within 30 days, which will reflect the credit earned based on the sessions completed.

IMPORTANT: Please enter your complete and accurate first and last name and email address in Zoom, as this will be used to verify your attendance and issue credits. If you are a regular Zoom user, you may not be prompted to enter your name. Please confirm your name in Zoom by clicking on the “Participants” button at the top of the Zoom window. Next, locate your name and confirm your first and last name have been entered correctly. If you need to change it, hover your mouse over your name in the participants list on the right side of the Zoom window, then click on “Rename” to make corrections and click “OK.”

I cannot attend the entire day. Can I receive partial credit?

Yes. Credits will be earned for each individual session that was completed, dependent on your responses to poll questions. **Credits will not be issued if you log out before a session is complete, which includes entering responses to the poll questions.** In the event of technical difficulties with your device, please note that short unforeseen technical difficulties will not impact your credits in most cases. After the event has concluded, if you do not receive a certificate within 30 days, or have questions about your credits, you may email us at cma.mrs@maine.gov and we will assist you.

How do I access the event from my device?

After your registration has been processed, you will receive a confirmation email with a link to access the Property Tax Academy. Please save this email. Do not share your link with anyone, as it is specific to each attendee. Sharing the link will invalidate your credits. Upon entering the webinar, you will be asked to enter (or confirm) your name.

IMPORTANT: Please enter your complete and accurate first and last name in Zoom, as this will be used to verify your attendance for continuing education hours.

May I ask questions during the sessions?

Yes. During the Academy, attendees may type questions to the presenters by using the Q/A tab at the bottom of the Zoom page. If there is time, the presenter will field as many questions as possible. The “Raise Hand” feature in Zoom will not be utilized at the Property Tax Academy.

Does this event require any prerequisites or advanced preparation?

No.

How can I prepare in advance for this event?

- Confirm your web browser and Zoom software has been updated to the latest version.
- Reboot your device if you have not done so recently.
- Test your speakers to ensure your audio works properly and the volume level is set to a comfortable level.
- Locate the brochure and agenda at:
www.maine.gov/revenue/taxes/property-tax/training-certification
- Locate the confirmation email with your zoom link. Do not share this link, as it is specific to each attendee, and sharing the link with another attendee will invalidate your credits.
- Although MRS is unable to provide technical support for your device, if the event link isn't working, email cmr.mrs@maine.gov.

What happens if the poll question does not show on my screen?

During the event, attendees will be asked to respond to random poll questions several times each hour, throughout the entire day. Zoom users who are using an outdated web browser or have the pop-up blocker in their web browser turned on may not see the poll question. Prior to the event, check your web browser application to make sure it has been updated with the latest version and that the pop-up blocker feature has been turned off. Infrequently, some users reported that keeping the Question-and-Answer Window (Q/A window) open throughout the event can affect the polling question; therefore, please keep the Q/A window closed, unless you are asking the panelist a question. You may also try using a different web browser if you cannot see the poll question. For example, if you normally use Chrome, try switching your browser to Edge or vice versa. If you inadvertently miss one question due to a technical difficulty, this will not impact your Certificate of Completion.

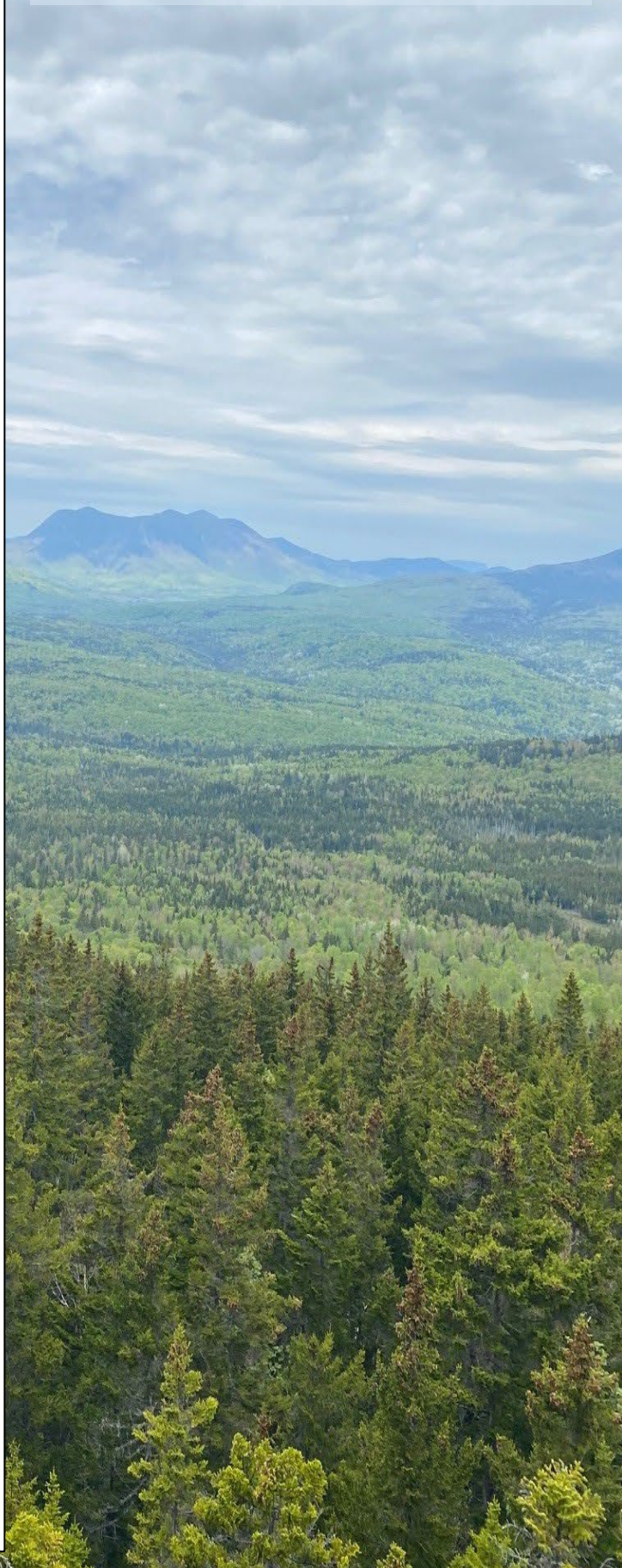
Can I call into the Property Tax Academy from my analog phone?

No. Attendees must use an internet-enabled device with sound, such as a tablet, smart phone, or computer to participate in the Property Tax Academy. Attendees do not need a microphone or camera to attend. Attendees are required to use the Zoom app to respond to poll questions throughout the training.

What happens if my device is having a technical issue, or I lose Internet - will I still get credit?

If you have any technical difficulties, please reboot your device and try to re-establish a connection as soon as possible. If you change devices or reboot, make sure you log in using the same link, and confirm you are using your correct full name and email address. A short interruption with your device will not impact your Certificate of Completion. Please note that MRS is unable to provide technical support; however, we can help with registration questions. Call 207-624-5601 for assistance.

Technical Considerations for a Successful MPTA Virtual Program



Maine Property Tax Academy 2025

December 10, 2025 - 9:00 am - 3:30 pm

Name: _____ CMA #: _____

Address: _____
_____, _____

Email: _____ Phone: _____

Municipality/Business Affiliation: _____

Course Registration:	\$ 25.00
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☐ I will submit my payment by check.

Note: If paying by check, please send a copy of this registration form to cma.mrs@maine.gov in addition to mailing with the check, to ensure timely registration.

*Checks should be made payable to: **Treasurer, State of Maine** and mailed to the address below.*

☐ I prefer to pay by credit card.

Note: You will receive the payment link by email once your registration form has been received.

Completed registration and payment, must be received by Friday, December 5, 2025. Send registration and payment information to cma.mrs@maine.gov or mail to:

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



Save Form

Clear Form

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