

# **3<sup>RD</sup> ANNUAL MAINE PROPERTY TAX ACADEMY**

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

Wednesday, December 16, 2026  
9:00 am - 3:30 pm



## **REGISTRATION PACKET**

December 16, 2026 – Online – Cost: \$ 25

**Education Credits:** 6 hours of continuing education hours for Certified Maine Assessors.

## Agenda

|                   |                                                                                                                                                                                              |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9:00-9:05 am      | <b>Introduction</b><br>Michael Fortin, Division Director, MRS Compliance Division                                                                                                            |
| 9:05-10:30 am     | <b>Cell Tower Valuation (1.5 CE)</b><br>Gregory P. Popham, Founder and Principal of CRED Cell Tower Valuation                                                                                |
| 10:30-10:40 am    | <b>Break</b>                                                                                                                                                                                 |
| 10:40 am-12:00 pm | <b>The Outlook for Demographic, Economic, and Real Estate Changes in Maine (1.5 CE)</b><br>Amanda Rector, Maine State Economist                                                              |
| 12:00-12:30 pm    | <b>Lunch</b>                                                                                                                                                                                 |
| 12:30-2:20 pm     | <b>Let's Be C.L.E.A.R.™: A Communication Framework for Building Public Trust in Mass Appraisal (2 CE)</b><br>Erika L. Cowling, MBA, City Assessor for the City of Colonial Heights, Virginia |
| 2:20-2:30 pm      | <b>Break</b>                                                                                                                                                                                 |
| 2:30-3:30 pm      | <b>Property Tax Policy Review (1 CE)</b><br>Ron Rakow, Fellow at the Lincoln Institute of Land Policy, Cambridge, Massachusetts; and Principal at Pleasant Lake Consulting, LLC              |
| 3:30 pm           | <b>Final Evaluation and Remarks</b><br>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

## **CELL TOWER VALUATION (1.5 CE)**

Presenter: Gregory P. Popham

Have you ever looked up at the cell towers in your jurisdiction and wondered what exactly was up there, and how to determine its value? This session will show you examples of the types of equipment found at cell tower sites as well as recent technological advancements. Participants will learn how to interpret taxpayer-provided equipment listings and identify critical components during field inspections.

## **THE OUTLOOK FOR DEMOGRAPHIC, ECONOMIC, & REAL ESTATE CHANGES IN MAINE (1.5 CE)**

Presenter: Amanda Rector

Maine's population, economy, and housing markets have seen significant changes in the past five years. What will the next five years bring? This session will cover the latest population projections and economic forecast for Maine in the context of national economic trends.

## **LET'S BE C.L.E.A.R.<sup>™</sup>: A COMMUNICATION FRAMEWORK FOR BUILDING PUBLIC TRUST IN MASS APPRAISAL (2 CE)**

Presenter: Erika L. Cowling

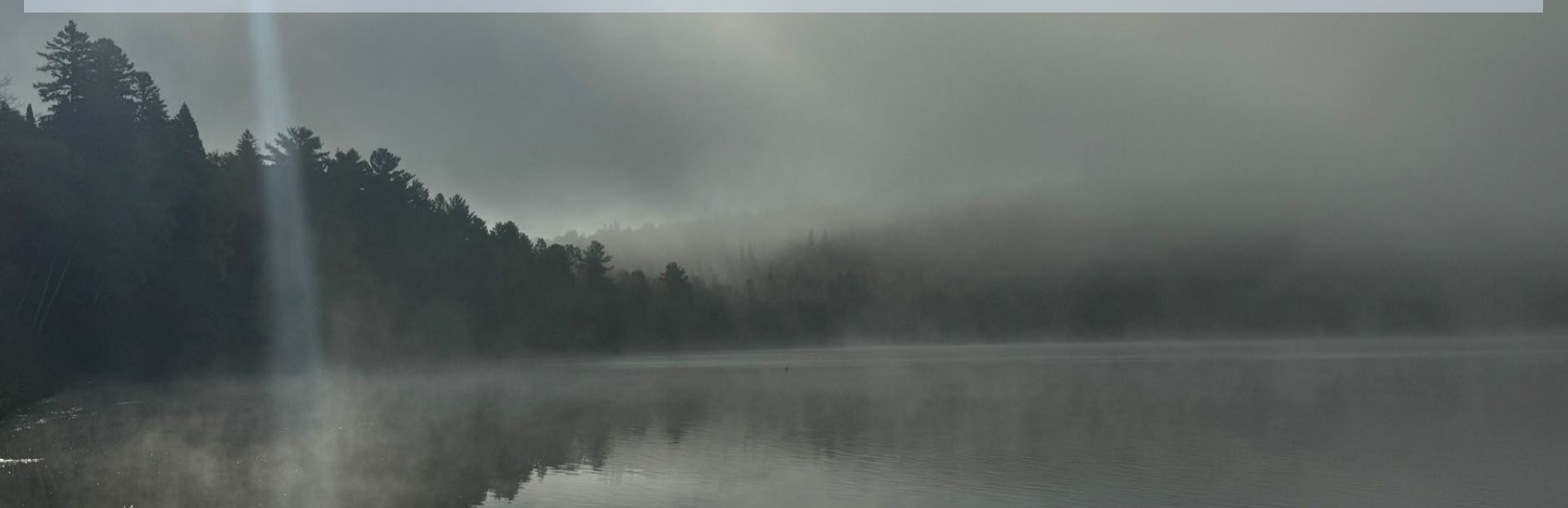
This session will give participants an understanding of how communication shapes public trust, and why this is especially important to assessors. Participants will learn how to explain assessment concepts using plain language and apply the C.L.E.A.R. Framework to taxpayer interactions, as well as gain the skills to strengthen communication and messaging consistency throughout the assessment office.

## **PROPERTY TAX POLICY REVIEW (1 CE)**

Presenter: Ron Rakow

This session will discuss best policy practices for state and local governments with respect to the property tax. The presentation will include a discussion on property tax policies in Maine and how they compare nationally and with other New England states. An overview of policy research materials and tools offered by the Lincoln Institute and other sources will also be provided.

# Meet Our Presenters



## **MICHAEL FORTIN**

Michael Fortin has worked at Maine Revenue Services for 25 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.

## **GREGORY P. POPHAM**

Gregory P. Popham, Founder and Principal of CRED Cell Tower Valuation, is a former City and County Manager with expertise in finance, budgeting, and local government taxation. He also has direct electrical engineering experience in both Public and Private Electrical Utility Systems with distribution, fault, and grounding system designs. With over 30 years of practical work experience, Mr. Popham founded CRED Cell Tower Valuation in 2009 to provide professional consulting and estimating services to local government Property Appraisers and Tax Assessors for complex tangible personal properties (cell tower structures, site improvements, and wireless carrier equipment).

## **AMANDA RECTOR**

Amanda Rector has served as the Maine State Economist since 2011, providing policymakers, businesses, and people across the state with data and analysis on Maine's economic and demographic conditions. Amanda has spent over twenty years in public service, joining Maine state government in 2004 as an economic research analyst in the Department of Labor. 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 is a member of the State of Maine's Revenue Forecasting Committee and serves as the Governor's liaison to the U.S. Census Bureau. She holds membership on the advisory board for the New England Public Policy Center at the Federal Reserve Bank of Boston and is the chair of the Board of Visitors at the Muskie School of Public Service.

# Meet Our Presenters (cont.)

## **ERIKA L. COWLING**

Erika L. Cowling, MBA, is the City Assessor for the City of Colonial Heights, Virginia, with more than 16 years of experience in mass appraisal and local government administration. Erika is an active member of the International Association of Assessing Officers (IAAO) and the Virginia Association of Assessing Officers (VAAO), where she currently serves as Secretary and Chair of the VAAO Alumni Committee. She is also an IAAO designation candidate, working toward her AAS designation. Passionate about strengthening communication within the assessment profession, Erika developed the C.L.E.A.R.<sup>TM</sup> Framework, a practical communication model designed to promote transparency, enhance stakeholder engagement, and build public trust in property assessment. She is collaborating with colleagues across the United States and Canada to establish a Community of Practice focused on assessment communication. Erika is dedicated to equipping assessment professionals with practical communication strategies that foster understanding, fairness, and confidence in the assessment process.

## **RON RAKOW**

Ron Rakow is a Fellow at the Lincoln Institute of Land Policy in Cambridge, MA. He is also a Principal at Pleasant Lake Consulting, LLC, a Property Tax and Municipal Finance consulting practice. Prior to these roles, Ron was the Commissioner of the City of Boston Assessing Department, where he served for over 25 years. Ron was the Chair of the Research Committee and Property Tax Policy Task Force of the International Association of Assessing Officers (IAAO) and was awarded that organization's Donehoo Essay Award in 2013 and named an IAAO Fellow in 2025. Mr. Rakow holds a degree in economics from Boston University as well as a certificate in administration and management from Harvard University.

## 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](mailto: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](http://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 [cma.mrs@maine.gov](mailto:cma.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.

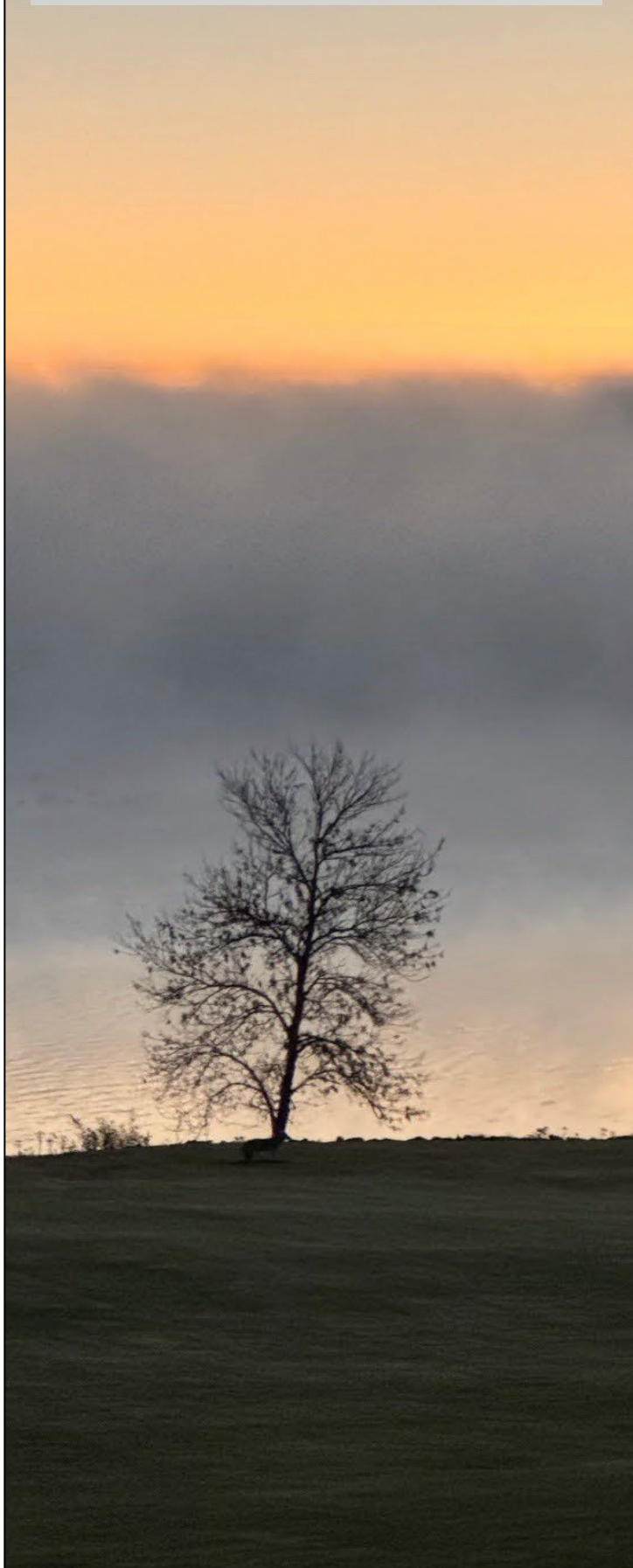
### Can I call into the Property Tax Academy from my analog phone?

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. Email [cma.mrs@maine.gov](mailto:cma.mrs@maine.gov) or call 207-624-5601 for assistance.

## Technical Considerations for a Successful MPTA Virtual Program



# Maine Property Tax Academy 2026

December 16, 2026 - 9:00 am - 3:30 pm

Name: \_\_\_\_\_ CMA #: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Email: \_\_\_\_\_ Phone: \_\_\_\_\_

Municipality/Business Affiliation: \_\_\_\_\_

|                      |          |
|----------------------|----------|
| Course Registration: | \$ 25.00 |
|----------------------|----------|

☐ 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](mailto: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 11, 2026. Send registration and payment information to [cma.mrs@maine.gov](mailto: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](mailto:cma.mrs@maine.gov)

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