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Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

- Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)
- All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form
- The organization may have to use a copy of this return to satisfy state reporting requirements

2010

Open to Public
Inspection

A For the 2010 calendar year, or tax year beginning

, and ending

B Check if applicable

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

C Name of organization

MAINE ASSOCIATION OF ASSESSING OFFICERS

Number and street (or P O box, if mail is not delivered to street address)

D Employer identification number

26-4569323

60 COMMUNITY DRIVE

Room/suite

City or town

state or country

ZIP + 4

(207) 623-8428

AUGUSTA

ME

04330-9486

E Telephone number

►

(207) 623-8428

F Group Exemption

Number ►

G Accounting Method Cash Accrual

Other (specify) ►

I Website: ► www.maineassessors.org

H Check ► if the organization is
not required to attach Schedule B
(Form 990, 990-EZ, or 990-PF)

J Tax-exempt status (check only one) — 501(c)(3) 501(c)(6) ◀ (insert no) 4947(a)(1) or 527K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000

A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are \$200,000 or more, or if total assets

(Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ

► \$

25,444

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)

Check if the organization used Schedule O to respond to any question in this Part I

X

1	Contributions, gifts, grants, and similar amounts received	1
2	Program service revenue including government fees and contracts	2 17,506
3	Membership dues and assessments	3 7,900
4	Investment income	4 38
5a	Gross amount from sale of assets other than inventory	5a
b	Less: cost or other basis and sales expenses	5b
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c 0
6	Gaming and fundraising events	
a	Gross income from gaming (attach Schedule G, if greater than \$15,000)	6a
b	Gross income from fundraising events (not including \$ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b
c	Less: direct expenses from gaming and fundraising events	6c
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d 0
7a	Gross sales of inventory, less returns and allowances	7a
b	Less: cost of goods sold	7b
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c 0
8	Other revenue (describe in Schedule O)	8
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 25,444
10	Grants and similar amounts paid (list in Schedule O)	10
11	Benefits paid to or for members	11
12	Salaries, other compensation, and employee benefits	12
13	Professional fees and other payments to independent contractors	13 5,580
14	Occupancy, rent, utilities, and maintenance	14
15	Printing, publications, postage, and shipping	15 2,585
16	Other expenses (describe in Schedule O)	16 15,214
17	Total expenses. Add lines 10 through 16	17 23,379
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18 2,065
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19 7,154
20	Other changes in net assets or fund balances (explain in Schedule O)	20
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21 9,219

Part V Other Information (Note the statement requirements in the instructions for Part V.)
 Check if the organization used Schedule O to respond to any question in this Part V.

33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)

35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T

a Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?

b If "Yes," has it filed a tax return on **Form 990-T** for this year (see instructions)?

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N

37 a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► **37a**

b Did the organization file **Form 1120-POL** for this year?

38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?

b If "Yes," complete Schedule L, Part II and enter the total amount involved ► **38b**

39 Section 501(c)(7) organizations Enter:

a Initiation fees and capital contributions included on line 9

b Gross receipts, included on line 9, for public use of club facilities ► **39a**

c Gross receipts, included on line 9, for private use of club facilities ► **39b**

40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► _____ ; section 4912 ► _____ ; section 4955 ► _____

b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I

c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► **40b**

d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ► **40c**

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.

41 List the states with which a copy of this return is filed. ► _____

42 a The organization's books are in care of ► **Maine Municipal Association** Telephone no. ► (207) 623-8428
 Located at ► **60 Community Drive** City **Augusta** ST. **ME** ZIP + 4 ► **04330**

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
 If "Yes," enter the name of the foreign country ► _____
 See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts**.

c At any time during the calendar year, did the organization maintain an office outside of the U.S.?
 If "Yes," enter the name of the foreign country ► _____

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ►
 and enter the amount of tax-exempt interest received or accrued during the tax year ► **43**

44 a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ

b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ

c Did the organization receive any payments for indoor tanning services during the year?

d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O

	Yes	No
33	X	
34	X	
35a	X	
35b	X	
36	X	
37b	X	
38a	X	
40b		
40c		X
40e		

	Yes	No
42b	X	
42c	X	

	Yes	No
44a	X	
44b	X	
44c	X	
44d		

		Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45	X
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ.	45a	X
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	46	X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

		Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II.	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.	48	
49 a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b	If "Yes," was the related organization a section 527 organization?	49b	
50	Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name None Str _____ City ST ZIP _____	Title Hr/WK .00			
Name Str _____ City ST ZIP _____	Title Hr/WK .00			
Name Str _____ City ST ZIP _____	Title Hr/WK .00			
Name Str _____ City ST ZIP _____	Title Hr/WK .00			
Name Str _____ City ST ZIP _____	Title Hr/WK .00			
f Total number of other employees paid over \$100,000 ►				

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Name None Str _____ City ST ZIP _____		
Name Str _____ City ST ZIP _____		
Name Str _____ City ST ZIP _____		
Name Str _____ City ST ZIP _____		
Name Str _____ City ST ZIP _____		
Name Str _____ City ST ZIP _____		
d Total number of other independent contractors each receiving over \$100,000 ►		

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A. ► Yes No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here	Tammy Brown, President		5/15/2011
	Signature of officer ► Tammy Brown	Type or print name and title	Date President
Paid Preparer's Use Only	Print/Type preparer's name	Preparer's signature SELF-PREPARED RETURN	Date
	Firm's name ►		Check if self-employed <input type="checkbox"/> PTIN
	Firm's address ►		Firm's EIN ►
		Phone no	

May the IRS discuss this return with the preparer shown above? See instructions ► Yes No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
► Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization

MAINE ASSOCIATION OF ASSESSING OFFICERS

Employer identification number

26-4569323

Form 990-EZ, Part I, Line 16, Other Expenses: Travel 150

Form 990-EZ, Part I, Line 16, Other Expenses: Meals and entertainment 133

Form 990-EZ, Part I, Line 16, Other Expenses: Conferences, conventions, and meetings 11,642

Form 990-EZ, Part I, Line 16, Other Expenses: Supplies 176

Form 990-EZ, Part I, Line 16, Other Expenses: Bank & Annual Fees 2,180

Form 990-EZ, Part I, Line 16, Other Expenses: Misc Expenses 335

Form 990-EZ, Part I, Line 16, Other Expenses: Liability Insurance 325

Form 990-EZ, Part I, Line 16, Other Expenses: Scholarship Expense 273

Form 990-EZ, Part II, Line 24, Other Assets: Accounts Receivable Beginning of year 962, End of year 128

Form 990-EZ, Part II, Line 26, Liabilities: IAAO Beginning of year 2,000, End of year 0

Form 990-EZ, Part II, Line 26, Liabilities: Deferred Revenue: Beginning of year 0, End of year 5,510

Name of the organization

MAINE ASSOCIATION OF ASSESSING OFFICERS

Employer identification number

26-4569323

Part I, Line 4 (990-EZ) - Investment Income

1	Interest on savings and temporary cash investments	1	38
2	Dividends and interest from securities	2	_____
3	Gross rents	3	_____
4	Other investment income	4	_____
5	Total	5	38

Part I, Line 16 (990-EZ) - Other Expenses

		15,214
1 Travel	1	150
2 Meals and entertainment	2	133
3 Fundraising	3	
4 Amortization	4	0
5 Conferences, conventions, and meetings	5	11,642
6 Depreciation	6	0
7 Depletion	7	
8 Equipment rental and maintenance	8	
9 Interest	9	
10 Supplies	10	176
11 Telephone	11	
12 Unrelated business income taxes	12	0
13 Bank & Annual Fees	13	2,180
14 Misc. Expenses	14	335
15 Liability Insurance	15	325
16 Scholarship Expense	16	273
17	17	
18	18	
19	19	
20	20	
21	21	
22	22	
23	23	
24	24	
25	25	
26	26	
27	27	
28	28	

Part II, Line 24 (990-EZ) - Other Assets

	Description	962	128
1	Beginning	End	
1	Accounts Receivable	962	128
2			
3			
4			
5			
6			
7			
8			
9			
10			

Part II, Line 26 (990-EZ) - Liabilities

	Description	2,000	5,510
		Beginning	End
1	IAAO	2,000	0
2	Deferred Revenue	0	5,510
3			
4			
5			
6			
7			
8			
9			
10			

**MAINE ASSOCIATION OF ASSESSING OFFICERS
2010 BOARD OF DIRECTORS**

PRESIDENT

Tammy Brown
Town of North Haven
P.O. Box 400
North Haven, ME 04853
Phone: 867-4433
E-mail: tammybrown4139@aol.com

VICE PRESIDENT

Darryl McKenney
Town of Waldoboro
P.O. Box J
Waldoboro, ME 04572
Phone: 832-5369 Fax: 832-6061
E-mail: assessor@waldoboromaine.org

SECRETARY/TREASURER

Martine Painchaud
Town of Eliot
1010 Burnt Mill Road
Wells, ME 04090
Phone: 439-1813 Fax: 439-1415
E-mail: mpainchaud@chotmc.org

FIRST PAST PRESIDENT

Anne Gregory
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Phone: 781-5253 Fax: 781-8677
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SECOND PAST PRESIDENT

William Healey, Jr.
Town of Cumberland
290 Tuttle Road
Cumberland, ME 04021
Phone: 829-2204 Fax: 829-2214
E-mail: bhealcy@cumberlandmaine.com

**MAINE ASSOCIATION OF ASSESSING OFFICERS
BOARD OF DIRECTORS**

2009 & 2010 Directors

Joe Grube
City of Lewiston
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Lewiston, ME 04240
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E-mail: jgrube@ci.lewiston.me.us

Mark Caldwell
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Roger Hoy
23 Maplerock Lane
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Lisa Morin
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Augusta, ME 04330
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2010 & 2011 Directors

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**MAINE ASSOCIATION OF ASSESSING OFFICERS
2009 COMMITTEES**

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AUDIT/FINANCE COMMITTEE

Mark Caldwell, Chair

CALENDAR & ADVERTISERS COMMITTEE

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Darryl McKenney, Chair

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SCHOLARSHIP COMMITTEE

Martine Painchaud, Chair

MEMBERSHIP COMMITTEE

Roger Hoy, Chair

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Lona LalFrancis- North

Rick Mace- South

Mark Caldwell- West

Marion Anderson- East