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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)

OMB No 1545-1150

2010**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

- ▶ 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.

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) Room/suite
60 COMMUNITY DRIVE
 City or town state or country ZIP + 4
AUGUSTA ME 04330-9486

D Employer identification number
26-4569323

E Telephone number
(207) 623-8428

F Group Exemption Number ▶

G Accounting Method ☒ Cash ☐ Accrual Other (specify) ▶

I Website: ▶ **www.maineassessors.org**

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (6) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

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

K 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 ☒

Revenue	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	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
6c	Less: direct expenses from gaming and fundraising events	6c		
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0	
Revenue	7a	Gross sales of inventory, less returns and allowances	7a	
	7b	Less: cost of goods sold	7b	
	7c	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
Expenses	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
Net Assets	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

SCANNED MAY 24 2011
RevenueRECEIVED
MAY 24 2011
OFFICE OF THE ATTORNEY GENERAL
STATE OF MAINE

2

Part II Balance Sheets. (see the instructions for Part II.)

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

☒

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	8,192	22 14,601
23 Land and buildings		23
24 Other assets (describe in Schedule O)	962	24 128
25 Total assets	9,154	25 14,729
26 Total liabilities (describe in Schedule O)	2,000	26 5,510
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	7,154	27 9,219

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

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

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

What is the organization's primary exempt purpose? Promoting proper real and personal property assessment

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28		
(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	28a
29		
(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	29a
30		
(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	30a
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	31a
32 Total program service expenses. (add lines 28a through 31a)		32 0

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (see the instructions for Part IV.)

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

☐

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Please see attached:	Title			
	Hr/WK .00	0		
	Title			
	Hr/WK .00	0		
	Title			
	Hr/WK .00	0		
	Title			
	Hr/WK .00	0		
	Title			
	Hr/WK .00	0		
	Title			
	Hr/WK .00	0		
	Title			
	Hr/WK .00	0		
	Title			
	Hr/WK .00	0		
	Title			
	Hr/WK .00	0		
	Title			
	Hr/WK .00	0		

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. ☐

	Yes	No
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		X
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)		X
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?		X
b If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?		X
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		X
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?		X
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?		X
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. 39a		
b Gross receipts, included on line 9, for public 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 4911 ; section 4912 4912 ; section 4955 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.		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization.		
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.		X
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)?		X
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.?		X
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 <input type="checkbox"/> 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.		X
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.		X
c Did the organization receive any payments for indoor tanning services during the year?		X
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
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	
49a 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 <u>None</u> Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK _____	.00		
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK _____	.00		
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK _____	.00		
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK _____	.00		
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	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 <u>None</u> 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	<u>Tammy L Brown, President</u>	5/15/2011
	Signature of officer	Date
	<u>Tammy Brown</u>	President
	Type or print name and title	

Paid Preparer's Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name ▶	SELF-PREPARED RETURN			Firm's EIN ▶
	Firm's address ▶				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
Name of the organization

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**

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

Employer Identification number

MAINE ASSOCIATION OF ASSESSING OFFICERS

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

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

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

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

2,0005,510

Description		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@eliotme.org

FIRST PAST PRESIDENT

Anne Gregory
Town of Falmouth
271 Falmouth Road
Falmouth, ME 04105
Phone: 781-5253 Fax: 781-8677
E-mail: agregory@town.falmouth.me.us

SECOND PAST PRESIDENT

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

MAINE ASSOCIATION OF ASSESSING OFFICERS BOARD OF DIRECTORS

2009 & 2010 Directors

Joe Grube
City of Lewiston
27 Pine Street
Lewiston, ME 04240
Phone: 713-3122 x3206
E-mail: jgrube@ci.lewiston.me.us

Roger Hoy
23 Maplerock Lane
West Gardiner, ME 04345
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E-mail: mhoy5@roadrunner.com

Mark Caldwell
Town of Farmington
153 Farmington Falls Rd.
Farmington, ME 04938
Phone: 778-6530 Fax: 778-5871
E-mail: assessor@farmington-maine.org

Lisa Morin
City of Augusta
16 Cony Street
Augusta, ME 04330
Phone: 626-2320 Fax: 626-2304
E-mail: lisa.morin@augustamaine.gov

2010 & 2011 Directors

Lona LaFrancis
City of Presque Isle
12 Second Street
Presque Isle, ME 04769
Phone: 764-2514 Fax: 764-2521
E-mail: llafrancis@presqueisleme.us

Rick Mace
Town of York
186 York Street
York, ME 03909-1314
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Marian Anderson
Town of Richmond
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Richmond, ME 04537
Phone: 737-4305 Fax: 737-4306
E-mail: townmanager@richmondmaine.com

Sue Varney
Town of Wiscasset
51 Bath Road
Wiscasset, ME 04578-4105
Phone: 882-8200 Fax: 882-8228
E-mail: assessor@wiscasset.org

Ruth Birtz
Town of Lincoln
63 Main Street
Lincoln, ME 04457-1496
Phone: 794-3372 Fax: 794-2606
E-mail: assessor@lincolnmaine.org

**MAINE ASSOCIATION OF ASSESSING OFFICERS
2009 COMMITTEES**

EDUCATION COMMITTEE

Bill Healey, Chair

AUDIT/FINANCE COMMITTEE

Mark Caldwell, Chair

CALENDAR & ADVERTISERS COMMITTEE

Lisa Morin, Chair

ETHICS COMMITTEE

Joe Grube, Chair

LEGISLATIVE COMMITTEE

Rick Mace, Chair

NEWSLETTER

Darryl McKenney, Chair

TECHNOLOGY COMMITTEE

Martine Painchaud, Chair

SCHOLARSHIP COMMITTEE

Martine Painchaud, Chair

MEMBERSHIP COMMITTEE

Roger Hoy, Chair

AREA DISTRICT REPRESENTATIVES

Lona Lal'francis- North

Rick Mace- South

Mark Caldwell- West

Marion Anderson- East