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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

OMB No 1545-1150

2011

Open to Public  
Inspection

A For the 2011 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 DRVIE

City or town

state or country

ZIP + 4

ME

04330

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](http://www.maineassessors.org)J Tax-exempt status (check only one) —  501(c)(3)  501(c) ( 6 ) ◀ (insert no)  4947(a)(1) or  527H 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 or a section 527 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

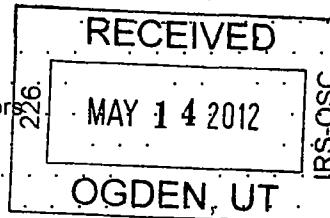
► \$

27,878

## 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 . . . . .	20,123
	3 Membership dues and assessments . . . . .	7,717
	4 Investment income . . . . .	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
	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 \$ . . . . . 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
	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
	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
	8 Other revenue (describe in Schedule O) . . . . .	8
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . .	9
Net Assets	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
	14 Occupancy, rent, utilities, and maintenance . . . . .	14
	15 Printing, publications, postage, and shipping . . . . .	15
	16 Other expenses (describe in Schedule O) . . . . .	16
	17 Total expenses. Add lines 10 through 16 . . . . .	17
	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18
	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
	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



**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	14,601	22
23	Land and buildings		23
24	Other assets (describe in Schedule O)	128	24
25	Total assets	14,729	25
26	Total liabilities (describe in Schedule O)	5,510	26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	9,219	27
			13,410

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

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

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

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	<b>Total program service expenses.</b> (add lines 28a through 31a) ► <input type="checkbox"/>	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) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) (d) Health benefits contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
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	

**Part V Other Information** (Note the Schedule A and personal benefit contract 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 significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O.	33	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).	34	X
35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	X
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III.	35c	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	36	X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a	37a	
b Did the organization file Form 1120-POL for this year?	37b	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?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter	39a	
a Initiation fees and capital contributions included on line 9	39b	
b Gross receipts, included on line 9, for public use of club facilities		
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. ► _____		
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.		
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.	42b	X
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ► _____	42c	X
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.	44a	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.	44b	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	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	44d	
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
b 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 (see instructions)	45b	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. Yes  No  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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II. Yes  No  47

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E. Yes  No  48

49 a Did the organization make any transfers to an exempt non-charitable related organization? Yes  No  49a

b If "Yes," was the related organization a section 527 organization? Yes  No  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"

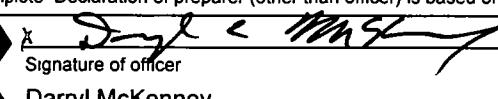
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
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		
f 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

<b>Sign Here</b>			5/15/2012		
	Signature of officer <u>Darryl McKenney</u>	Date President			
	Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature <b>SELF-PREPARED RETURN</b>	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►			
	Firm's address ►	Phone no			

May the IRS discuss this return with the preparer shown above? See instructions

►  Yes  No

**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	_____
<b>5 Total . . . . .</b>	<b>5</b>	<b>38</b>

**Part I, Line 10 (990-EZ) - Grants and Similar Amounts Paid**

Class of activity	Grantee's name	Address	City	State	Zip code	Foreign Country
1	Robert Geaghan	8 Ridge Road	Waterville	ME	04901	
2						
3						
4						
5						
6						
7						
8						
9						
10						



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

14,687

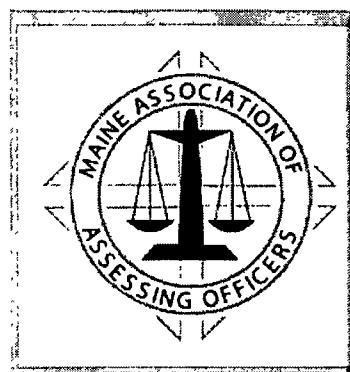
1	Travel	1	
2	Meals and entertainment	2	
3	Fundraising	3	
4	Amortization	4	0
5	Conferences, conventions, and meetings	5	10,984
6	Depreciation	6	0
7	Depletion	7	
8	Equipment rental and maintenance	8	
9	Interest	9	
10	Supplies	10	258
11	Telephone	11	
12	Unrelated business income taxes	12	0
13	Liability Insurance	13	325
14	General Misc.	14	760
15	Association Fees	15	2,360
16		16	
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	128	348
1	Beginning	End	
1	Accounts Receivable	128	348
2			
3			
4			
5			
6			
7			
8			
9			
10			

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

	Description	5,510	5,470
1	Deferred Revenue	5,510	5,470
2			
3			
4			
5			
6			
7			
8			
9			
10			



## Part IV

26-4569323

### 2012 Executive Board and Committees

#### PRESIDENT

Darryl McKenney  
Term: January 2012-December 2013  
Town of Waldoboro  
P.O. Box J  
Waldoboro, ME 04572  
Phone: 832-5369 Fax: 832-6061  
E-mail: assessor@waldoboromaine.org

#### VICE PRESIDENT

Rick Mace  
Term: January 2012-December 2013  
Town of York  
186 York Street  
York, ME 03909-1314  
Phone: 363-1005 Fax: 363-1009  
E-mail: rmace@yorkmaine.org

#### SECRETARY

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

#### 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

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

#### SECOND 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

#### BOARD OF DIRECTORS

##### 2011 & 2012 Directors

Marc Perry  
Town of Bar Harbor  
93 Cottage Street, Suite 1  
Bar Harbor, ME 04609  
Phone: 288-3320  
E-mail: marc@barharbormaine.gov

Roger Hoy  
23 Maplerock Lane  
West Gardiner, ME 04345  
Phone: 724-7475  
E-mail: mhoy5@roadrunner.com

Mark Caldwell  
Town of Farmington  
153 Farmington Falls Rd.

Lisa Morin  
City of Augusta  
16 Cony Street

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