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Short Form

Return of Organization Exempt From Income Tax

2012

Department of the Treasury
Internal Revenue ServiceUnder 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.

Open to Public
Inspection

A For the 2012 calendar year, or tax year beginning _____, and ending _____

- 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

AUGUSTA

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.orgJ 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 ► \$ 30,447

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

1	Contributions, gifts, grants, and similar amounts received	1	
2	Program service revenue including government fees and contracts	2	22,672
3	Membership dues and assessments	3	7,740
4	Investment income	4	35
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 \$ _____ 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	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	30,447
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	5,826
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	2,387
16	Other expenses (describe in Schedule O)	16	22,837
17	Total expenses. Add lines 10 through 16 ►	17	31,050
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-603
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	13,410
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	12,807

646

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MAY 6 2013
OGDENSCANNED
NON-ExemptNew
Assets

For Paperwork Reduction Act Notice, see the separate instructions.

HTA

Form 990-EZ (2012)

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 ►	40b	
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 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 only

All section 501(c)(3) organizations 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		
49a		
49b		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

b If "Yes," was the related organization a section 527 organization?

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 title of each employee paid more than \$100,000	(b) 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				
Title	Hr/WK	00		
Name				
Title	Hr/WK	00		
Name				
Title	Hr/WK	.00		
Name				
Title	Hr/WK	00		
Name				
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

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	Signature of officer Darryl McKenney	Type or print name and title	5-6-
			Date President

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature SELF-PREPARED RETURN	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	35
2 Dividends and interest from securities	2	
3 Gross rents	3	
4 Other investment income	4	
5 Total	5	35

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

	Description	Total: 22,837
		Amount
1	Travel	
2	Meals and entertainment	
3	Fundraising	
4	Conferences, conventions, and meetings	16,652
5	Depreciation	0
6	Equipment rental and maintenance	
7	Interest	
8	Supplies	225
9	Telephone	
10	Unrelated business income taxes	0
11	Amortization	0
12	Depletion	
13	Liability Insurance	375
14	General Misc	2,505
15	Association Fees	3,080
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		

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

	Description	Totals:	
		Beginning	End
1	Accounts Receivable	348	309
2			
3			
4			
5			
6			
7			
8			
9			
10			

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

	Description	Totals:	
		Beginning	End
1	Deferred Revenue	5,470	5,300
2		5,470	5,300
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

SECOND PAST PRESIDENT

Tammy Brown

Town of North Haven

P O. Box 400

North Haven, ME 04853

Phone: 867-4433

E-mail: tammybrown4139@aol.com

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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