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# Short Form

## Return of Organization Exempt From Income Tax

2013

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- Do not enter Social Security numbers on this form as it may be made public.
- Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Open to Public  
Inspection

A For the 2013 calendar year, or tax year beginning		, and ending	
<input type="checkbox"/> B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		<input type="checkbox"/> C Name of organization <b>MAINE ASSOCIATION OF ASSESSING OFFICERS</b> Number and street (or P O box, if mail is not delivered to street address) <b>60 COMMUNITY DRIVE</b> Room/suite City or town <b>AUGUSTA</b> State <b>ME</b> ZIP code Foreign country name Foreign province/state/county Foreign postal code	
		<input type="checkbox"/> D Employer identification number <b>26-4569323</b> <input type="checkbox"/> E Telephone number <b>(207) 623-8428</b>	
		<input type="checkbox"/> F Group Exemption Number ►	

<input type="checkbox"/> G Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual		Other (specify) ► _____	
<input type="checkbox"/> I Website: ► <a href="http://www.maineassessors.org">www.maineassessors.org</a>			
<input type="checkbox"/> J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(6) ► (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			

<input type="checkbox"/> K Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other	
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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ   ► \$ <b>29,764</b>	

### 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 2 Program service revenue including government fees and contracts 3 Membership dues and assessments 4 Investment income 5a Gross amount from sale of assets other than inventory b Less cost or other basis and sales expenses c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) 6 Gaming and fundraising events a Gross income from gaming (attach Schedule G if greater than \$15,000) 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) c Less direct expenses from gaming and fundraising events d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) 7a Gross sales of inventory, less returns and allowances b Less cost of goods sold c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 8 Other revenue (describe in Schedule O) 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	1 2 3 4 5a 5b 5c  6a  6b 6c 6d 7a 7b 7c 8 9 <b>29,764</b>
Expenses	10 Grants and similar amounts paid (list in Schedule O) 11 Benefits paid to or for members 12 Salaries, other compensation, and employee benefits 13 Professional fees and other payments to independent contractors 14 Occupancy, rent, utilities, and maintenance 15 Printing, publications, postage, and shipping 16 Other expenses (describe in Schedule O) 17 Total expenses. Add lines 10 through 16	10 11 12 13 14 15 16 17 <b>25,217</b>
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9) 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) 20 Other changes in net assets or fund balances (explain in Schedule O) 21 Net assets or fund balances at end of year. Combine lines 18 through 20	18 19 20 21 <b>17,354</b>

For Paperwork Reduction Act Notice, see the separate instructions.

HTA

Form 990-EZ (2013)

23

**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	17,798	22 22,368
23 Land and buildings		23
24 Other assets (describe in Schedule O)	309	24 506
25 Total assets	18,107	25 22,874
26 Total liabilities (describe in Schedule O)	5,300	26 5,520
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	12,807	27 17,354

**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 ► 

28a

29

(Grants \$ ) If this amount includes foreign grants, check here ► 

29a

30

(Grants \$ ) If this amount includes foreign grants, check here ► 

30a

31 Other program services (describe in Schedule O)

(Grants \$ ) If this amount includes foreign grants, check here ► 

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 title	(b) 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	Hr/WK			
	Hr/WK			

**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

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  Yes  No

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  Yes  No

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  Yes  No  
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  Yes  No  
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  Yes  No

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  Yes  No

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? 37b  Yes  No

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  Yes  No  
b If "Yes," complete Schedule L, Part II and enter the total amount involved. 38b

39 Section 501(c)(7) organizations Enter 39a  Yes  No  
a Initiation fees and capital contributions included on line 9 39b   
b Gross receipts, included on line 9, for public use of club facilities 39c

40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 ► 40a , section 4912 ► 40b ; section 4955 ► 40c   
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 40d   
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 40e  Yes  No  
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 40f   
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 40g

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

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 42a  Yes  No

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 ► 42b  Yes  No  
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 the U.S.? If "Yes," enter the name of the foreign country: ► 42c  Yes  No

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  Yes  No  
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  Yes  No  
c Did the organization receive any payments for indoor tanning services during the year? 44c  Yes  No  
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  Yes  No

45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a  Yes  No  
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  Yes  No

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

49 a 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	(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 business address of each independent contractor	(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 ► Rick Mace	5/15/2014
		Date President
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	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

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

1	Interest on savings and temporary cash investments . . . . .	1	25
2	Dividends and interest from securities . . . . .	2	_____
3	Gross rents . . . . .	3	_____
4	Other investment income . . . . .	4	_____
5	Total . . . . .	5	25

**Part I, Line 16 (990-EZ) - Other Expenses****Total:** 17,027

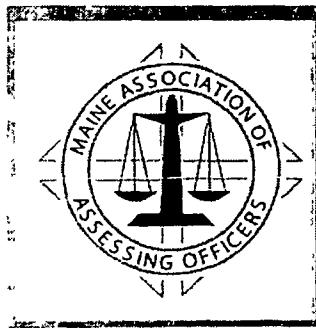
	Description	Amount
1	Travel	
2	Meals and entertainment	
3	Fundraising	
4	Conferences, conventions, and meetings	13,691
5	Depletion	
6	Equipment rental and maintenance	
7	Interest	
8	Supplies	149
9	Telephone	
10	Unrelated business income taxes	0
11	Amortization	0
12	Depreciation	0
13	Liability Insurance	375
14	General Miscellaneous	212
15	Committee Expense	2,600

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

		<b>Totals:</b>	309	506
	Description	Beginning	End	
1	Accounts Receivable	309	506	

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

		Totals:	5,300	5,520
			Beginning	End
1	Deferred Revenue		5,300	5,520



## Part IV

26-4369323

### MAINE ASSOCIATION OF ASSESSING OFFICERS

#### 2014 Board of Directors

##### PRESIDENT

Rick Mace

Term Jan 2014-Dec 2015

Town of York

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York, ME 03909-1314

Phone 363-1005 Fax 363-1009

E-mail [rmace@yorkmaine.org](mailto:rmace@yorkmaine.org)

##### **VICE PRESIDENT**

Ruth Birtz

Term January 2014-2015

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##### **SECRETARY**

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Phone 867-4433

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##### **TREASURER**

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Wells, ME 04090

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##### **FIRST PAST PRESIDENT**

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