

Short Form

Return of Organization Exempt From Income Tax

2016

Open to Public
InspectionDepartment 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.

A For the 2016 calendar year, or tax year beginning

, and ending

- Address change
- Name change
- Initial return
- Final 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**60 COMMUNITY DRIVE**

Room/suite

26-4569323

City or town

State

ZIP code

AUGUSTA**ME****04330**

Foreign country name

Foreign province/state/county

Foreign postal code

E Telephone number**(207) 623-8428****F Group Exemption
Number ►****G Accounting Method** Cash Accrual

Other (specify) ► _____

H Check ► if the organization is
not required to attach Schedule B
(Form 990, 990-EZ, or 990-PF)I Website: ► www.maineassessors.orgJ Tax-exempt status (check only one) — 501(c)(3) 501(c) (6) ◀ (insert no) 4947(a)(1) or 527K Form of organization: Corporation Trust Association 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

► \$

29,132**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	21,692
3	Membership dues and assessments	7,420
4	Investment income	20
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	MAY 13 2017 9 29,132
10	Grants and similar amounts paid (list in Schedule O)	10 593
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 7,034
14	Occupancy, rent, utilities, and maintenance	14
15	Printing, publications, postage, and shipping	15 2,686
16	Other expenses (describe in Schedule O)	16 16,603
17	Total expenses. Add lines 10 through 16	17 26,916
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18 2,216
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 10,922
20	Other changes in net assets or fund balances (explain in Schedule O)	20 -1,100
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21 12,038

For Paperwork Reduction Act Notice, see the separate instructions.

HTA

Form 990-EZ (2016)

Revenue JUN 07 2017

SCHEDULED Expenses

Net Assets

67

18

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	12,126	22 16,986
23 Land and buildings		23
24 Other assets (describe in Schedule O)	586	24 72
25 Total assets	12,712	25 17,058
26 Total liabilities (describe in Schedule O)	1,790	26 5,020
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	10,922	27 12,038

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, 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 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
	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 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

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 37b X

b Did the organization file Form 1120-POL for this year? 38a 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? 38b 39a 39b

b If "Yes," complete Schedule L, Part II and enter the total amount involved. 40a X

39 Section 501(c)(7) organizations Enter: 40b

a Initiation fees and capital contributions included on line 9. 40c

b Gross receipts, included on line 9, for public use of club facilities. 40d

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 ► 40e X

b Section 501(c)(3), 501(c)(4), and 501(c)(29) 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. 40f

c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. 40g

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization. 40h

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. 40i

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 42b X

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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 42c X

c At any time during the calendar year, did the organization maintain an office outside the United States? 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. 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 X

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 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 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 ►

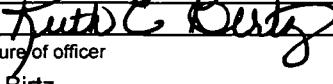
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(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 must attach a completed Schedule A. Yes No 52 X

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		Date <i>5/4/2017</i>
	Ruth Birtz	President
Type or print name and title		

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

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.
► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2016

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: Conferences, conventions, and meetings: 12,780

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

Form 990-EZ, Part I, Line 16, Other Expenses: Corporate Fees: 190

Form 990-EZ, Part I, Line 16, Other Expenses: Liability Insurance: 425

Form 990-EZ, Part I, Line 16, Other Expenses: Committee Expenses: 2,900

Form 990-EZ, Part I, Line 16, Other Expenses: General Miscellaneous: 35

Form 990-EZ, Part I, Line 20, Net Assets: Miscellaneous: -1,100

Form 990-EZ, Part II, Line 24, Other Assets: Accounts Receivable, Beginning of year: 586, End

of year: 72

Form 990-EZ, Part II, Line 26, Liabilities: Deferred Revenue: Beginning of year: 1,790, End of

year: 4,920

Form 990-EZ, Part II, Line 26, Liabilities: Over payment/refund due: Beginning of year: 0, End

of year: 100

Name of the organization

MAINE ASSOCIATION OF ASSESSING OFFICERS

Employer identification number

26-4569323