



# \$&C Dollars & Sense

Maine Municipal Tax Collectors' & Treasurers' Association

Summer 2007

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633-2051

Marilyn Curtis  
924-7351

## President's Message

Again another year has come and gone and I want to thank all of you for a great job.

The challenges of today will become greater in the future for all who work in municipal government. The responsibilities of our positions influence our patrons on how they perceive the operations of the towns and cities. Now more than ever we will need to continue to show the public our work ethics, take pride in what we do and look for better ways we can assist them.

The demand for lower taxes throughout the state finally caught the ears of the Legislature this past session and an unsuccessful attempt was made. We need to continue our efforts to contact our legislative representatives to push for tax reform, with encouragement towards assisting our elderly.

For those that attended our conferences, thank you! The Executive Board has worked hard this year trying to satisfy all your needs. We're working on some new ideas in hopes that we can attract more participants in

the coming years. We're also looking at presenting a new class for those "new tax collectors and treasurers"; hopefully this will be offered next year. If you have any suggestions and/or ideas for future subjects you'd like to see covered,

please e-mail any of the board members or myself. Have a safe and happy summer.

Gayle F. Doyon, Biddeford  
Tax Collector, President,  
MMTCTA

## 2007 Board of Directors Meeting Dates

September 11 – 1:00pm – MMA

December 11 – 1:00pm – TBD

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Mike McFadden - Data Procurement - [mmcfadden@firstam.com](mailto:mmcfadden@firstam.com)

## WELCOME New Members

Cynthia Arroyo, Lebanon  
Beth Bartlett, Ocean National Bank  
Susan J Bellerose, Dayton  
Fred Berg, Cushing  
Jeanne Bernard, Woolwich  
Shelly Blaisdell, East Millinocket  
Karen Broughan, Wells  
Tammy A Calderwood, South Thomaston  
Kylee A Calnan, Parkman  
Harry Childs, Greene  
Angela M Cushman, Dayton  
Kristy R Cyr, Biddeford  
Margaret Elliott, Millinocket  
Robin Fisher, Hermon  
Thomas A Fortier, Richmond  
Jane Gibbons, Sweden  
David R Giroux, Hallowell  
Sheryl L Gray, Bingham  
Deanne Greenlaw, Alexander  
Carol Hall, Magalloway Plantation  
Wanda Harvey, Rockland  
Hannah Hatfield, Montville  
Michael Heavener, Winslow  
Marilee Johnson, Woodland  
Katharine Johnston, Gorham  
Billie Jo Judd, Bingham  
Sharon LaFlamme, Cumberland  
Deborah Lee, Clifton  
Laura Lowell, Newry  
Kathryn Mahar, East Machias  
Joella R McBreaity, Wallagrass  
Rebecca Merry, Millinocket  
Amanda L Morrill, Embden  
Sharlene F Myers, New Gloucester  
Bob O'Neale, Fidelity National Tax Service  
Kim L Reed, Lyman  
Janet H Richards, Lake View Plantation  
Vicki Ridlon, Acton  
Wendy A Russell, Carrabasset Valley  
Lee Ann Shand, Raymond  
Pamela Smiley, Winslow  
Theresa Stauss, Rangeley  
haun Strobel, Portland

# Questions & Comments

by Bill Swan, Licensing & Registration Director

## MTCCA and MMTCTA IF&W Working Group

### Topics & Comments from Agents:

**1)** "Some praise for Bill Swan and Sue Connors - they attended the MTCCA Licensing workshop in May and presented the IF&W licensing section. Bill spoke for about 1 1/2 hours and was very well received. He was a very good speaker and the evals were great. We appreciate them taking the time to be able to provide this direct training to Clerks."

**Thanks ! (Bill Swan)**

**2)** "I am so pleased with this program; it has made my job a lot easier. They have been very good about addressing our concerns and doing what they can to make it better for us. I find that if you match your daily work with the daily report in the program it makes the end of the month report so much easier to reconcile. Thank you all for your help with all of this."

**Your welcome! (Bill Swan)**

**3)** "I really like the MOSES program. I find it easy to use and I am learning to think like the programmers."

**We are happy to hear that most of our MOSES users are happy with the system! (Bill Swan)**

**4)** "The ability to void milfoil sticker in MOSES."

**For next year (2008), the milfoil sticker will be combined with the boat registration sticker so this will no longer be an issue. (Bill Swan)**

**5)** "Is there any way we can get two names on a registration? Lot of times we have to copy from Moses the screen that shows the second name because they need it for insurance purposes or if they get stopped out on the water and their name is not on the actual registration."

**This is on our list of items for our programming group to work on. (Bill Swan)**

**6)** "I would suggest that on the monthly reports the receipt # for a voided transaction (not the void) be listed somewhere. Possibly next to the adj #."

**We are starting work now on a series of**

**MOSES report enhancements and we will consider this as part of that work. (Bill Swan)**

**7)** "A change to show MOSES adjustments done in Augusta on the Daily Sales Report, with an explanation of why the adjustment was processed."

**We are starting work now on a series of MOSES report enhancements and we will consider this as part of that work. (Bill Swan)**

**8)** "We use MOSES for registrations and licenses and are pleased to do so. However, with our current receipting system, we would appreciate having some means of matching the registration/license to the receipt. If by chance the registration/license is separated from the receipt, the only identifier is the name and MOSES ID. The receipt transaction # does not appear on the registration/license. Any suggestions?"

**We are starting work now on a series of MOSES report enhancements and we will consider this as part of that work. (Bill Swan)**

**9)** "I hope that they are rethinking the report system. I don't even try to reconcile to their summary - can't figure it out". "I just reconcile with our GL."

**We are starting work now on a series of MOSES report enhancements and we will consider this as part of that work. (Bill Swan)**

**10)** "a detailed report (that includes all transaction activity including names and type) should be made available"

**We are starting work now on a series of MOSES report enhancements and we will consider this as part of that work. (Bill Swan)**

**11)** "The ability to know the quantity sold for each authority and registration type each month."

**We are starting work now on a series of MOSES report enhancements and we will consider this as part of that work. (Bill Swan)**

**12)** "the time out feature should be removed or at least increased again"

**Our programming group is currently working on extending the time out period to one hour. (Bill Swan)**

## Questions & Comments (cont'd)

**13)** "excise tax not provided when processing transfer, would be helpful to clerks if this information was brought forward for calculation."

We will add this to the list of things to be worked on. Since registration transfers are relatively few in number, this will not be a high priority item. (Bill Swan)

**14)** "We should not have to choose the IF&W fees based on horsepower for boats. The program should be made to look at the horsepower field to determine the fee, thus eliminating the chance of error and streamlining the process."

In most cases, the MOSES system does base the fees on horsepower. However, we recognize that this could be improved and we have added this to our list of things to be worked on. (Bill Swan)

**15)** "We should not have to look at the State of Maine's static chart to determine excise tax. A program to use length, year, use and horsepower to determine excise tax would not be difficult and again would eliminate the chance of error and streamline the process."

This is not as easy as one would think at first glance. However, we will add this to our list of things to be worked on. (Bill Swan)

**16)** "A flag if or when a person is on the Revocation List"

We will be changing our method of dealing with people under revocation in the very near future. Basically, we will be doing away with the revocation list completely. We will be checking MOSES sales data against the revocation list and dealing with anyone who has purchased a license while under revocation on our end. The agents will no longer have the deal with revocations in any way. (Bill Swan)

**17)** "A flag if a license has already been sold (similar to the new flag for currently registered vehicles)"

The system already does this. For example, if a customer already has a fishing license, the MOSES system will not offer to sell that customer a fishing license. If you still have questions on this, please call the MOSES help line. (Bill Swan)

**18)** Boat excise tax does not print on a "reprint".

We will add this to our list of things to work on. (Bill Swan)

**19)** "After a free Disable Veteran license is issued in Augusta, the ability for Agents to issue additional authorities via MOSES."

This question is dealing with any free permits that a disabled veteran may be eligible for. We are not sure about the resolution to this problem but we will look into it. (Bill Swan)

**20)** "If an Agent sells a resident license to a non-resident, will the Agency be responsible to pay the difference? If the answer is yes, Agents need to be reminded of this annually. Could the law books and other info issued by IF&W remind those wishing to purchase licenses that they present a drivers license at the time of purchase and work on educating the public to present their drivers license automatically."

Yes, if an agency sells a resident license to a non-resident, the agency will be responsible to pay the difference. We will certainly remind agents of this annually and will put the info you suggest here into our law books. (Bill Swan)

**21)** "TRIO cash receipts interfacing with MOSES update"

The TRIO interface to MOSES is available and all reports are that it is working well. (Bill Swan)

### 22) Legislative Update

**a) Elimination of Temporary Snowmobile Registration** – The law to eliminate temporary snowmobile registrations passed this year. Snowmobiles will no longer need to display registrations numbers. Instead, we will issue a larger set of stickers like we now do with ATVs. There will no longer be any temporary snowmobile registrations. This will make things easier for agents, customers, and IF&W. This will be implemented with snowmobile registrations this coming fall.

**b) Superpack to Include Expanded Archery Permits** – The Superpack license will include expanded archery permits starting in 2008 (sales starting Dec 1,

2007). This should make our customers happy and will also be easier for agents and IF&W.

**c) Combining Milfoil and Boat Registration Stickers** – The law to combine the resident milfoil and boat registration stickers passed this year. The milfoil sticker will be combined with the boat registration sticker and the price of the combined item will be increased by \$10. If a boat is to be used on tidal waters only, the agent will clip the milfoil portion of the sticker off and charge the customer \$10 less. For MOSES agents, the two choices (with or without milfoil) will be available as part of the normal boat registration process. The non-resident milfoil sticker will remain the same as it is now. This will be implemented for 2008 boat registrations (sales starting Dec 1, 2007).

**d) Other items** – There were a number of other laws impacting smaller items that passed. No fee increases. We will make sure all agents are made aware of all changes well in advance of the sales start dates for those items.

**23)** "The ability to do a void in house in the same day period. Like for example, if you do a license and find out almost immediately that it is not the correct one, it would be good to be able to void it out and do the correct registration or license."

You can void a license or registration in the same day period. If you have questions on this, please consult your manual or call the MOSES help line. (Bill Swan)

**24)** "Also the ability to delete something in the shopping cart before you are done without having to do it all over again."

You can delete just one item in the shopping cart and keep the rest of the items. If you have questions on this, please consult your manual or call the MOSES help line. (Bill Swan)

**25)** "What about a flag for a stolen boat."

The MOSES system does have a flag for a stolen vehicle (boat, ATV, or snowmobile). If you have questions on this, please consult your manual or call the MOSES help line. (Bill Swan)

# Website Article

by Stu Marckoon, Webmaster

The Maine Municipal Tax Collectors' & Treasurers' Association website ([www.mmtcta.org](http://www.mmtcta.org)) continues to grow in content, thanks often to your contributions. I use it fairly often, especially for the watercraft excise tax table in the excise tax manual.

When you utilize the list serve, the inquiry and responses are posted to the website. That can prove quite helpful on questions that don't come up every day.

So what's new on the website? The Bureau of Motor Vehicles is now supplying us with their memos which we post. This will eliminate the need for you to keep a paper copy somewhere in the office, and the memos are organized by their general topic and date.

The Inland Fisheries and Wildlife working group spearheaded by John Myers of Buxton sends us their meeting notices and minutes and you can keep abreast of MOSES issues and how our organization is working with IF&W.

Recently a tax collector asked for a tax lien form in which the blanks can be filled in. I took ours, put in form fields on everything that could change, and if you click on it, it will open up in Microsoft Word, and you can create your very own tax lien!

Are you getting those ads asking you to buy the new, updated required posters for \$65 or more? Save your money - you can get the required employment posters on our website and print them off - we try to keep them right up to date.

A few towns have asked to post job listings, and this has been accomplished. If you have an opening or are looking, click on the job listings button. Our training and conference schedule is posted on line. If provided, training materials are also posted. We hope to expand that over the next couple of years.

Ever wonder who the tax collector is in the next county over? Our complete

membership list is also posted.

I thank the MMTCTA for hiring me to keep the website current. If you have comments or find problems, please let me know at: [rabbitrunsb@adelphia.net](mailto:rabbitrunsb@adelphia.net)

## Upcoming Events

MMTCTA Municipal Law Workshop, November 14, 2007, Augusta Civic Center.  
MMA Convention, October 3 & 4, 2007, Augusta Civic Center.

## WELCOME New Members (cont'd)

Michael T Swenson, Old Town  
Michelle Timberlake, Canton  
Mary Tuttle, Dexter  
Carol Varin, Beddington  
Heather Wheeler, Mount Vernon  
Irene L Wickett, Alton  
Chris Wolfe, Dresden

## LEGISLATIVE UPDATES:

by **Paul Labrecque**

During the first regular session of the 123rd Maine Legislature, there were no less than 2,300 bills submitted. Tax relief was the common theme of the 150 or so bills which had municipal consequences regarding taxes assessed and collected at the municipal level. Members of the Legislature submitted bills which dealt with various methods of tax relief, the improvement of the tax and rent refund program, amending the Homestead Exemption program and recommending all sorts of changes to the municipal excise tax program. There were no less than 13 bills which dealt with municipal excise taxes. Some of the bills dealt with the actual rates being charged. A couple of bills addressed the amounts of excise tax credits given when a vehicle is being transferred. However, there was one common theme and that was.....LOWER EXCISE TAXES....resulting in lower municipal excise tax revenue. Among the submitted excise tax related bills was the annual request to base the excise tax on the purchase price instead of the MSRP. LD#1905 was this year's version of an annual bill which has been submitted in every session since 1997 when the Window Sticker (Monroney Label) requirement became law. The good news is that the repeal of the window sticker law died once again. However, it will be back again in 2009 and will need to be defeated once again. LD#79 would have completely exempted new motor vehicles from the excise tax in the first year of registration. A survey conducted by MMA indicated that the municipal excise tax revenue loss would have been in the \$46 million range if this bill became law. Again.....good news because this bill also DIED at the Taxation Committee level. LD#459 would have required the tax collector to reduce the MSRP taken from the Monroney Label (window sticker) by \$3,000. This would have resulted in a \$72.00 decrease in excise tax on every new vehicle being registered. The statewide excise tax loss was estimated to be \$6million on this bill. The Maine Auto Dealers Association testified that \$3,000 was a reasonable number to use when determining the difference between MSRP and the purchase price. In the end, this bill was voted "ought not to pass" and DIED at committee level. LD#460 was a bill submitted by the Bureau of Motor Vehicles. This bill would have limited the municipal excise tax reimbursement between the MSRP and purchase price for trucks registered for more than 26,000 gw. The reimbursement would have been limited to the first 6 years of registration. BMV argued that the administrative costs for this program was high and that the reimbursement should be eliminated after the 6th year. This bill also DIED. LD#558 was a bill introduced by the Secretary of State's Office for the purpose of implementing the recommendations of the Secretary of State's Task Force on Registration Fees which was undertaken in 2002 as a directive of the Legislature in 2001. The recommendations of the taskforce would have reduced all excise tax rates resulting in a multi million \$\$\$ loss in municipal excise taxes. This bill was also killed at the Taxation Committee level.

# Roundtables

by Susanne Pilgrim, Staff Attorney, MMA

## Tax Acquired Property & Bankruptcy Roundtable

MMA Legal Services facilitated a roundtable at the Saco & Orono locations dealing with tax-acquired property, and bankruptcy issues. Summarized below are a few of the topics covered at the roundtable sessions:

**Waiver of Foreclosure.** During the lien process, treasurers should be aware of situations in which the town may not want to tax acquire property at all. For example, a property may contain a dangerous building or have environmental issues. Maine law provides a means to waive foreclosure at 36 M.R.S.A. § 944. Waiving foreclosure takes some time, however, as it requires a town meeting (or city/town council) vote, and then the treasurer must record a waiver in the registry of deeds. This must all be accomplished before the automatic foreclosure date. Thus, before sending the Notice of Impending Foreclosure, treasurers may want to alert the municipal officers to properties that are scheduled to foreclose, so that the municipal officers will have time to take any necessary action. A Maine Townsman Legal Note with more information is available online at: [www.memun.org/members/legalnts/1990-1993/waivforeclosure.htm](http://www.memun.org/members/legalnts/1990-1993/waivforeclosure.htm).

**Military Service.** The timeline to tax acquire property will be extended if the taxpayer is on active military duty during the 18-month redemption period. A federal law, the Soldiers and Sailors Relief Act of 1940, effectively bars the automatic foreclosure of a tax lien if the taxpayer is an active member of the military (or a reserve member called into active duty) until 6 months after the person leaves the service or active duty. It is permissible to record the

tax lien, but federal law suspends running of the redemption period. For more information on this issue, see chapter 2 of MMA’s Liens Manual.

**Bankruptcy.** If the town receives notice that a taxpayer has filed for bankruptcy, a Proof of Claim form should always be filed with the bankruptcy court if the taxpayer has unpaid taxes. Real estate taxes are considered “secured” claims and each tax year should be listed as a sepa-

rate claim. Taxes due for the current tax year should also be listed. A sample Proof of Claim form and directions are located in Appendix 13 of MMA’s Liens Manual.

The roundtable handouts are available online at MMA’s website: Tax Acquired Property Information Packet: [www.memun.org/members/infopks/Legal/taxacq.htm](http://www.memun.org/members/infopks/Legal/taxacq.htm) and **Liens Manual, Ch.6, Bankruptcy:** [www.memun.org/members/finance/liens/liens\\_manual/cpt/cpt6.pdf](http://www.memun.org/members/finance/liens/liens_manual/cpt/cpt6.pdf).

2007 Certification Program			
Darlene Beaulieu	Certification	Treasurer	Town of Manchester
Darlene Beaulieu	Certification	Tax Collector	Town of Manchester
Tammy Murray	Certification	Tax Collector	Town of Madison
Kathy Estes	Certification	Treasurer	Town of Madison
Scott Gesualdi	Certification	Tax Collector	Town of Rangley
Scott Gesualdi	Certification	Treasurer	Town of Rangley
Marscella Ireland	Re-cert.	Tax Collector	Town of Lincoln
Nancy Yates	Re-cert.	Treasurer	Town of Raymond
Marilyn A. Curtis	Re-cert.	Treasurer	Town of Dexter
Marilyn A. Curtis	Re-cert.	Tax Collector	Town of Dexter
Gilberte Mayo	Certification	Lifetime as Associate Tax Collector	Town of Lincoln
Gilberte Mayo	Certification	Lifetime as Treasurer	Town of Lincoln

## Retirement for Audrey

This past June marked the Retirement for Audrey Goucher Town Clerk and Tax Collector for the Town of Wayne. Audrey started in the Town of Wayne in 1974. She became Treasurer in 1978 and was elected as the Tax Collector in 1980. She was elected Town Clerk in June 1998. She was Certified as Tax Collector and Treasurer. Audrey become a member of the MMTCTA in 1977 and was the President of the MMTCTA from May 2001 thru May 2003 and has served on the Executive Board for approximately 10 years. Audrey has lived in Wayne since she was 8

years old. She is an active member of her community. She has been a member of the Archival Board four years. She is an Alternate on the Town of Wayne’s Planning Board, a position she has held for 6 years. Audrey has been a Passport agent and has served on the Home and School Association and is also a Trustee of the North Wayne Baptist Church. This incredible lady has been a very valuable member of the MMTCTA, looking out for our members and always being a very staunch supporter of all Tax Collector and Treasurers and what we do every day.

# Thank you for a successful 2007 Annual Conference

May 10, 2007 – Saco Holiday Inn Express • May 17, 2007 – Orono Black Bear Inn  
MMTCTA's Board of Directors wish to thank the attendees, vendors and speakers for a very successful 2007 Annual Conference.

Orono: 105 total (includes speakers, exhibitors and attendees)  
Saco: 96 total (includes speakers, exhibitors and attendees)

## WE OWE SPECIAL THANKS TO:

First American Real Estate Tax Service, Harris Computer Systems,  
Newburgh Associates-Municipal Advantage, TD Banknorth NA,  
Wells Fargo Real Estate Tax Services

*The goal of the MMTCTA is to provide leadership, direction and guidance to all members achieving professionalism, unity and camaraderie for all tax collectors and treasurers in this State.*

### Inside:

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