



# \$ Dollars & Sense

Maine Municipal Tax Collectors' & Treasurers' Association

December 2006

## Executive Board

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Gayle Doyon  
284-9326

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562-4627

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327-1284

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667-2242

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794-3372

Audrey Goucher  
685-4983

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784-2951

Teresa Shaw  
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Linda Cyr  
728-6351

Carlo Puiia  
364-2859

Tracy Hodgon-Hyson  
633-2051

Marilyn Curtis  
924-7351

## President's Message

What a Year!!! TABOR is over for now and hopefully our legislators heard the message to enact major tax relief for our citizens. Tax relief will still take time and nothing will happen overnight, so we're still going to have to work and think outside the box to help our citizens with property taxes. That said; I'd like to congratulate all new tax collectors and treasurers elected this past November 7th. The Executive Board hopes that you'll take advantage of all the courses offered by our association.

I want to thank all that were able to attend the MMA Convention and hope that you found the subjects informative and useful. Also, thanks to MMA and the staff for putting on the Convention, what a great job. If there's a subject you'd like more information on or would like covered in more detail at our next conference, please contact me with your ideas.

The board is working on some new courses to be offered. One of the classes is for new tax collectors/trea-

surers. This is a general introduction of the responsibilities of the position and what you've gotten yourself into. We're hoping to be able to offer this sometime next year; we'll update you as things progress. Others are still in the logistics

phase.

In closing, the Board and I would like to extend a Happy Holiday to everyone.

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

## 2007 Board of Directors Meeting Dates

February 13 – 1:00pm – MMA

April 10 – 1:00pm – MMA

June 12 – 10:00am – MMA

August – TBD – Audrey's Camp

September 11 – 1:00pm – MMA

December 11 – 1:00pm – MMA

### RICHARD J. RANAGHAN JR.

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

## WELCOME New Members

Rani Allard, Sabattus  
Joan Archer, Great Pond  
Lianne Bedard, Hartford  
Carol Belanger, Chelsea  
Marianne Benedict, North Berwick  
Cynthia Bourgeois, Washington  
Ann Briggs, Steuben  
Betty Burgess, Windsor  
Jill Caldwell, Harpswell  
Pamela Cline, Yarmouth  
Nancy Conary, Nobleboro  
Beth Connor, Washington  
Linda Cote, Waterville  
Theresa Dane, Ellsworth  
Angelina Davis, Industry  
Debbie Dawson, Pittston  
Joel E Downs, Kennebunk  
Barbara Fagnant, Scarborough  
Cheryl L Finley, Belfast  
Dana M Fischer, Standish  
April Frank, Harrison  
Terri L Gantnier, Hersey  
Sarah Gilbert, Bar Harbor  
Julie T Giles, Waterboro  
Pamela Grimshaw, Wayne  
Kelly M Grotton, China  
Yvonne Hall, Belfast  
Brenda L Harvey, South Berwick  
Theresa Haskell, Windsor  
John Hawley, Mechanic Falls  
Michael Heavener, Winslow  
Diane T Hines, Hammond  
Donna Johnston, Saco  
Kathy Keen, Cooper  
Marguerite Kelly, Harpswell  
Alex Kimball, Cumberland  
Jennifer Lord, Kennebunkport  
Christine P Mallett, Lee  
Nancy J Marble, Wells  
Sharon A Matthews, Otisfield  
Maureen McGuire-Ames, Bowerbank  
Rebecca McLaughlin, Belfast  
Kathryn Miller Jacques, North Berwick  
Newburgh Assoc Municipal  
Advanta, Newburgh Assoc  
Municipal Advanta  
Debbie Niles, Detroit  
Carl E Pease, Windsor  
Ruth Peters, Milford  
Natasha Pinette, Woodland  
Rayleen Pinkham, Standish  
Cynthia C Preston, Roque Bluffs  
Sharon Reed, Waterboro  
Marjorie M Risica, Paris  
Anne Robishaw, Buxton  
Andrew Seaman, Bureau of  
Motor Vehicles  
Kathy Selfridge, Winterport  
Heidi Sherburne, Carrabassett Valley  
Sharon Siegel, Wales  
Christine V Smith, Eddington  
Sandra Stoll, Machiasport  
Shaun Strobel, Portland  
Michael T Swenson, Old Town  
Maureen Tabor, Sebago  
Janet Torrey, Blue Hill  
Keith M Trefethen, Berwick

## Current Issues

by Gilberte Mayo

### MOTOR VEHICLE EXCISE TAX MONRONEY LABEL or WINDOW STICKER

**What do the above-mentioned terms mean to me as excise tax collector for my town?**

As a new tax collector or veteran tax collector, the Monroney label or window sticker is a key piece of documentation that you need in order to calculate and collect excise tax on motor vehicles.

LD#1011 was passed by the Maine House of Representatives and Maine Senate and became law on September 19, 1997. From that date forward, all purchasers and lessees of new automobiles, vans, pickup trucks and utility vehicles were required by law to present the Monroney label or window sticker to the excise tax collector at the time of excise tax payment and registration. It was also required that the MSRP (manufactured suggested retail price) be reported on the title application by the dealers who sold new vehicles. Therefore, as of September 19, 1997, all new car dealers were required to insert the MSRP in Box # 5 of the title application. It is our responsibility as tax collectors to confirm that the MSRP, as shown on the title application, is the same price as reported on the Monroney Label / window sticker. If they are different, it is suggested that a copy of the title application with the corrected MSRP in Box#5 be sent to the Bureau of Motor Vehicles with the paperwork normally submitted for that vehicle.

This information is all well and good, but we are now in 2006. What does this mean now for the excise tax collector going forward? The MSRP has been recorded on the permanent titles by the State all along. As the tax collector that has been involved with the process right along, you should be rejoicing. The process of looking up

the MSRP from our price source manuals has always been a very cumbersome and unstructured process. Not all tax collectors were using the same price source manuals and not everyone was calculating the excise tax including options. By having the MSRP recorded on the title application from the actual window sticker, our jobs were made much easier. That should also continue to this day. You should now be looking for the MSRP on the permanent titles as people are buying used vehicles. That was the intent of the legislation and the reason it was passed by the State Legislature. This legislation has resulted in a much higher level of uniformity in the calculation of excise tax on vehicles.

If you are not using the MSRP that is listed on the permanent title, it is highly recommended that you do so. The most accurate method for calculating excise tax in the State of Maine is to always ask for the Monroney Label or window sticker for all new vehicles and to use the MSRP that is listed on the permanent title for used vehicles that were registered after 9/19/97.

As previously mentioned, if there is a discrepancy in the price that is recorded on the title application in Box #5 and the actual window sticker MSRP, the Bureau of Motor Vehicles has a procedure for reporting that information so that the MSRP is accurately recorded on the title before it gets printed. Please refer to the BMV reference manual for the specific details on this procedure.

You may also review the process of what price to use from the Monroney Label or window sticker by referring to the Maine Municipal Tax Collectors Excise Tax Manual which is available for "free" by downloading from our website at [www.mmtcta.org](http://www.mmtcta.org).

Questions or comments can be directed to any of the Executive Board members of the MMTCTA or directly to the author of this article.

# Frequently Asked Questions

**Q:** I have just changed municipalities. What do I need to do to maintain membership?

**A:** In this instance, membership stays with the member not the municipality. You would need to notify the MMTCTA headquarters at MMA, 1-800-452-8786 and provide the Affiliate Group department with your change of address.

**Q:** How do I become a member of the MMTCTA Board of Directors?

**A:** Members of the Association are invited and encouraged to apply. You can email or call the MMA Affiliate Group department with your request. They will give it to the Nomination Committee. Board of Directors are selected at every MMTCTA Annual Conference.

**Q:** Where do I obtain Certification Applications?

**A:** Certification Applications are available at workshops/courses and on the MMTCTA website: [www.mmtcta.org](http://www.mmtcta.org).

**Q:** How do I make sure I am calculating the correct Excise Tax on a vehicle registration?

**A:** The Excise Tax Manual is available online at: [www.mmtcta.org](http://www.mmtcta.org) or you can contact the MMA Affiliate Group department to purchase an Excise Tax Manual or Disk for \$25.00. There is an annual Basic Excise Tax Workshop that provides knowledge and manuals/disks are available for purchase at the workshops.

**Q:** What is the Time Line for collecting on a Municipal Lien?

**A:** You can access: [www.memun.org](http://www.memun.org) to download a PDF file of the Tax Collection Time Line (See the time line in your Liens Manual). Questions or assistance on the MMA website-call Jeri Holt, Re-

source Center Manager at 1-800-452-8786 ext. 210 or email her at: [jholt@memun.org](mailto:jholt@memun.org).

## Upcoming Events

Training Schedule to be posted on the MMTCTA website: [www.mmtcta.org](http://www.mmtcta.org) by January 1, 2007! Upcoming classes for 2007: Cash Management, Tax Liens, Basic Excise, Governmental Accounting I, Governmental Accounting II, MMA Convention, Municipal Law for Tax Collectors & Treasurers.

The Board will be drafting a preliminary agenda for the 2007 Maine Municipal Tax Collectors' and Treasurers' Association Annual Conference. Please contact anyone on the board or Joan Kiszely ([jkiszely@memun.org](mailto:jkiszely@memun.org)) with any suggestions or ideas that you may have for the upcoming 2007 Annual Conference.

## 2006 Certification Program

Barbara Cox	Certification	Town of Dedham
Janet Muise	Certification	Town of Trenton
Richard Lagarde	Certification	City of Portland
Jane Gerrish	Certification	Town of Lebanon
Pauline Paradis	Re-certification	Town of Durham
Laurie Boucher	Re-certification	Town of Richmond
Tina Theberge	Re-certification	City of Augusta
Suzanne Cole	Certification	Town of Levant
Paul Labrecque	Life Certification	City of Lewiston
Judith Yates	Certification	Town of Ogunquit

## WELCOME New Members (cont'd)

Jennifer Vachon, Chester  
Teresa Viselli, Cooper  
Heidi Warren, Beaver Cove  
Michael E Whalen, Old Town  
Denise Williams, Readfield  
Carl R Young, Orrington  
Mike Young, Phippsburg



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# MARK YOUR CALENDARS!

## Maine Municipal Tax Collectors' & Treasurers' Association 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 2006 Annual Conference.

### WE OWE SPECIAL THANKS TO:

Bangor Savings Bank, Data National Corporation, First American Real Estate Tax Service, Harris Computer Systems, LSI Tax Services, Newburgh Associates-Municipal Advantage, TD Banknorth NA, TRIO Software and Verizon Wireless



*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.*

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