NRAAO NEWS

Northeastern Regional Association
of Assessing Officers

FALL 2026

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Welcome to Falmouth, Massachusetts

MAY 23-27, 2027

SEA CREST BEACH RESORT
FALMOUTH, MASSACHUSETTS

President's Message

ELLEN BRIDEAU, MAA

President
Northeastern Regional Association
of Assessing Officers



It is truly an honor to serve as President of the Northeastern Regional Association of Assessing Officers. NRAAO brings together assessing professionals from across the Northeast who share a commitment to our profession and a willingness to learn from one another, exchange ideas and build lasting friendships. I am incredibly proud to represent this organization and its members.

As I reflect on my nearly 20 years as a member of NRAAO, one of the greatest benefits has been the friendships and camaraderie I have built. Like many, I first became involved because of the educational opportunities. I wanted to learn, grow professionally and bring new ideas back to my community. What has kept me coming back, however, has been so much more than education. It has been the networking, relationships and friendships that have developed with colleagues throughout the Northeast.

Those connections make NRAAO special. Over the years, colleagues have become friends, creating a network of people I can reach out to for advice, ideas or simply to talk through an issue we may all face in our profession. I hope our newer members find those same connections and discover that NRAAO is not simply an organization you join or a conference you attend, but a professional community you become part of.

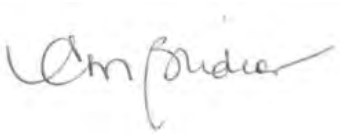
As we look ahead to 2027, I am especially excited to welcome everyone to Massachusetts and beautiful Falmouth on Cape Cod. We will gather at the Sea Crest Beach Resort, and I can think of few better places to come together for several days of education, networking and reconnecting with colleagues and friends.

Our Education Committee is developing three days of programming designed to offer something for everyone. Whether you are a new assessor, an experienced professional strengthening your knowledge or a seasoned assessor ready to tackle emerging topics, our goal is to provide education that is relevant and valuable at every level.

Some of the most valuable conversations happen outside the classroom, over coffee, during a break or while catching up at the end of the day. Bringing professionals together from different states and jurisdictions lets us share experiences, discuss common challenges and return home with new perspectives.

I look forward to welcoming each of you to Massachusetts and another memorable NRAAO conference. Please make plans to join us on Cape Cod, May 23-27, 2027.

Warm Regards,



“NRAAO is not simply an organization you join or a conference you attend, but a professional community you become part of.”

Portsmouth, New Hampshire | May 17-20, 2026

Waves of Knowledge, Mountains of Fun



The 2026 joint NRAAO and NHAAO Conference brought property assessment and appraisal professionals from across the Northeast and Canada to the Sheraton Portsmouth Harborside Hotel. The program combined specialized training, professional connection and plenty of coastal New Hampshire hospitality.

Education and conference highlights

Sunday's welcome reception gave attendees time to meet vendors and recognize NRAAO Past Presidents, with music by the Western New Hampshire duo Down Boy. Portsmouth Mayor Deaglan McEachern and Bill Weidacher of Keller Williams opened Monday's program.

Education included a simulated property tax appeal trial, sessions on artificial intelligence in mass appraisal, commercial valuation topics and the seven-hour USPAP update.

Outside the classroom, attendees gathered at the Portsmouth Gas Light Co. and closed the week with the awards banquet and music from Miles to Memphis.

Thank you to our partners

Corporate partners
Vexcel, Vision Government Solutions, DataScout, CAI Technologies, Municipal Finance Services, Tyler Technologies, IAAO, EagleView, Nearmap, Avitar Associates, Whitney Consulting Group and Fine Homes at Keller Williams.

Association champions
Loren and Dan Martin, NJIAAO, the state associations of New Jersey, Rhode Island, Maryland, Connecticut and Massachusetts, the Massachusetts IAAO Chapter and the Middlesex County Association.

Portsmouth brought education, hospitality and friendship together in one memorable week.

Submitted by Loren Martin, NRAAO Past President 2026

Celebrating the People Who Make NRAAO Strong

The People Behind Portsmouth

Conference chairs
Beth Hamilton and Darcy Freer

Publicity and President's Award
Tara Baker

Registration
Emily Goldstein, Jon Rice, Jessica Marchant and Tiffany Marchant

Hospitality
Kris McAllister and Jim Commerford

Golf tournament
Norm Pelletier and Jim Commerford

Audio and visual
Chris Kelsey and Chad Roberge

Education Committee
Adrienne Summers, Laura Keeley and Amy Furlong

Website and online payments
Doug Irvine

Mentors and advisers
Angelo and Karen Marino, and Norm Bernaiche

Thank you to everyone who gave their time and talent to make Portsmouth 2026 possible.

2027 MA Conference Scholarships

Christina Waldelm - Brick, New Jersey
Bruce Downing - Parsippany, New Jersey
Jadira Mercedes - Cumberland, Rhode Island
Jill Remick - Montpelier, Vermont
Jeff "Bo" Shockley - Sussex County, Delaware
Scott Scott - Portsmouth, New Hampshire
Mark Branchesi - Orange, Connecticut
Pamela Deziel - Middlefield, Connecticut
Angel Johnstone - Canterbury, Connecticut
Melissa Comita - Malden, Massachusetts

Celebrating Our Awards Recipients

One of the highlights of the NRAAO Annual Conference each year is recognizing the outstanding individuals whose service, leadership, and dedication strengthen both our profession and our organization. At our 2026 conference this past May, we were proud to celebrate another exceptional group of award recipients.

KAY PARDEE AWARD

The 2026 Kay Pardee Award was presented to Patricia "Patti" Moreau of Rhode Island, honoring more than 37 years of service to the assessing profession. Patti's career has included leadership at both the state and regional levels, including serving as the longest-tenured President of RIAAO, Chair of the 2019 NRAAO Conference, and most recently, NRAAO President during the 2025 conference in Newport. She was also a recipient of the Sherry Vermilya Award in 2016.

SHERRY VERMILYA AWARD

The Sherry Vermilya Award was presented to six outstanding professionals representing their respective states:

Connecticut - Jason Lawrence, recognized for more than 25 years of service, leadership in revaluation and assessment, and his commitment to mentoring and supporting fellow professionals.

Massachusetts - Kathleen Costello, recognized for her decades of service to the assessing profession and her lasting impact as a trusted resource, instructor, and mentor to assessors throughout Massachusetts.

Maryland - Diane Jump-Lyons, recognized for her commitment to the profession and leadership within the Maryland Association of Assessing Officers, where she currently serves as President.

New Hampshire - Adrienne Summers, recognized for her impressive professional growth, dedication to education, and leadership within NHAAO and NRAAO.

New Jersey - Patricia Marsh, recognized for more than 25 years of public service and her leadership and dedication to assessment administration and education throughout New Jersey.

Rhode Island - Albert A. Wylie IV, RICA, recognized for his commitment to professional growth, service to his fellow assessors, and active leadership within RIAAO and NRAAO.

SPECIAL PRESIDENT'S AWARDS

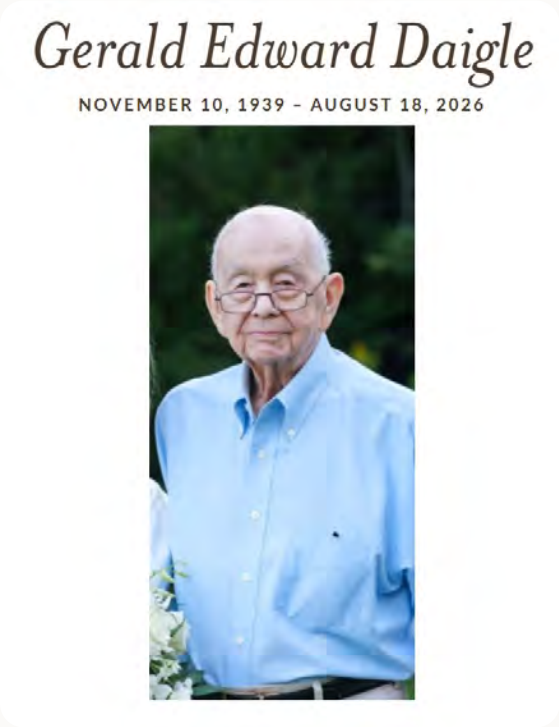
The conference also included Special President's Awards presented to Norm Bernaiche and Tara Baker in recognition of their contributions and service to the 2026 NRAAO New Hampshire Conference.

Congratulations to all our 2026 award recipients! On behalf of the NRAAO Awards Committee, thank you for your dedication to our organization, your state associations, and the assessing profession throughout the Northeast. It was a privilege to celebrate each of you in New Hampshire!

Megan Foster, MAA
NRAAO Awards Committee Chair

Remembering Jerry Daigle

November 10, 1939 - August 18, 2026



A life of service to assessing

Gerard “Jerry” Daigle dedicated much of his professional life to assessing and public service. After beginning as a field appraiser with Cole Layer Trumble Revaluation Company, now Tyler Technologies, he became Cape Elizabeth's Town Appraiser and Assessor in 1971. He served the community for 26 years.

After retiring in 1997, Jerry continued as a professional assessor consultant for municipalities across southern Maine. His final assignment assisted the Assessor on Chebeague Island in 2016.

Jerry remained active in IAAO and the Maine Association of Assessing Officers and served as NRAAO President in 1992. He also served on the City of Portland and Cumberland County Boards of Assessment Review.

Jerry is survived by his daughters, Laurie A. Daigle and Anne M. Daigle, and his grandchildren, Brit and Joe DiFiore. He was predeceased by his wife and high school sweetheart, Dolores, with whom he shared 52 years of marriage.

Thank you, Jerry, for your service, your dedication and your friendship.

PAST PRESIDENTS REMEMBER JERRY

"Gerry was a very good friend to all of NRAAO. You were a good man, a good father and grandfather, and a good friend."
Angelo Marino

"Rest in peace, Jerry. You were a class act."
Karen S. Beattie

"A gentleman's gentleman and mentor to many. Thanks for the smiles, Jerry."
Tony Homicki

"Jerry was the nicest person and a dear friend. You will be missed by many."
Viviane Valentine

"A true gentleman and a wonderful colleague, always supportive, kind and generous with his time. He will be missed and fondly remembered."
Robin O'Loughlin

Massachusetts

NEW LEADERSHIP FOR MAAO

The Massachusetts Association of Assessing Officers welcomed its FY2027 Executive Board this summer. Eric Josephson of Weston became President, Jessica Guerra of Springfield is President-Elect and William B. Mitchell of North Andover moved to Immediate Past President. Newly elected Board members include Megan Foster of Andover and Benjamin Styche of Sandwich.

LEGISLATIVE ACTIVITY

MAAO continues to monitor legislation affecting local assessing offices. The association has focused on S.3228, the Senate amendment to the economic development bill, and provisions affecting the property tax abatement filing period. MAAO has raised concerns about the potential administrative and budgetary effects on municipalities.

MAAO SUMMER CONFERENCE

Massachusetts assessors gathered in Plymouth in June. Sessions covered exemptions, commercial abatements, Division of Local Services updates, the income capitalization approach and AI-generated taxpayer appeals. The program also included MAAO's annual legislative update.

MEMBERS IN THE SPOTLIGHT

Past Presidents Award
Ashlie Brown, MAA

Wilson Award
Dennis Flis

Robert J. Ellia Award
Missy Couture-Rimbold, MAA

Philip Waterman Award
Ellen Brideau, MAA

Education across the Commonwealth

MAAO's Annual School took place in Southbridge in August. County associations continue to offer local education throughout the fall, including deed analysis, Chapter 61, 61A and 61B administration, MUNIS actual billing, abatements and other practical topics for assessing offices.

MAAO will also recognize regional Clerk of the Year recipients at upcoming clerks' meetings.

Education, advocacy and member recognition continue to define MAAO's year.

Submitted by Megan Foster, NRAAO Representative

New Hampshire and Rhode Island

NEW HAMPSHIRE

What's Happening in the Granite State

New Hampshire is still recovering from the honor, and perhaps the exhaustion, of hosting the 2026 NRAAO Annual Conference in Portsmouth. NHAAO is already back to work supporting education and professional development across the state.

Monthly NHAAO meetings include an educational session. Recordings make the training available to assessing personnel who cannot attend live. Two people earned the Certified New Hampshire Assessor designation this year, bringing the statewide total to 71 CNHAs.

NHAAO is also working with the New Hampshire Department of Revenue Administration to review and update the state's Assessing Standards so the guidance reflects current practices and statutory requirements.

Submitted by Adrienne Summers, NRAAO Representative

71 CNHAs statewide **Monthly education** **Assessing Standards update** **Portsmouth 2026**

RHODE ISLAND

The Non-Owner Occupied Property Tax

Rhode Island's Non-Owner Occupied Property Tax took effect July 1, 2026. The state tax applies to qualifying residential property over $1 million when the property does not meet the primary residence or rental occupancy tests. The tax rate equals $5 per $1,000 of value above the first $1 million. The Rhode Island submission also notes a pending court challenge by more than 40 property owners.

$1 MILLION+
qualifying assessed value

183 DAYS
occupancy test

$5 PER $1,000

Submitted by Christine Brochu, NRAAO Representative

IAAO Course 500 | Assessment of Personal Property

March 1-2 and 8-9, 2027 | Virtual | Lisa Hobart, CAE, PPS, FIAAO, ASA

New Jersey

AMANJ's Board of Directors meets quarterly to keep county, Tri-County and affiliate organizations informed about issues affecting assessors. Representatives from the New Jersey Division of Taxation participate in those meetings.

Graduated Percent Fee

New Jersey revised the fee for certain real estate transfers over $1 million beginning July 10, 2025. The obligation shifted from buyer to seller, and the former flat rate became a graduated schedule. The fee applies to qualifying residential property and most commercial property, including Class 4A transfers, subject to statutory rules and exemptions.

1%	2%	2.5%	3%	3.5%
$1M-$2M	$2M-$2.5M	$2.5M-$3M	$3M-$3.5M	Over $3.5M

Data centers

Assessors continue to address real versus personal property, economic obsolescence and valuation costs. The submission also notes bills involving water, energy, sewer and power usage.

Legislative watch

Issues under review include disabled-veteran exemptions and deductions, shared services legislation and statewide implementation of an online farmland application portal.

Ken Beck Scholarship

AMANJ awarded two $1,000 scholarships for the 2026 school year. The scholarship honors longtime Dover Township Assessor and former AMANJ Secretary Kenneth H. Beck.

Submitted by Liz Simpkins NRAAO Representative

SAVE THE DATES

AMANJ Conference: May 19-21, 2027
NRAAO Massachusetts Conference: May 23-27, 2027
NJACTB Conference: August 23-26, 2027

Connecticut and Vermont

CONNECTICUT

Homestead Exemption Options Expand



Connecticut's 2024 legislative session created enabling legislation allowing municipalities to adopt a Homestead exemption for primary residences. Beginning with the October 1, 2024 Grand List, a municipality may, with approval of its legislative body, exempt between 5% and 35% of the assessed value of an owner-occupied dwelling, including condominiums and residences of no more than two units.

Public Act 26-68 modifies the statute effective for the October 1, 2027 Grand List, allowing a municipality to instead exempt $50,000 of assessed value of a primary residence owned or held in trust. A municipality may not apply both exemptions in the same year.

5%-35% CURRENT OPTION **$50,000 OPTION EFFECTIVE OCT. 1, 2027** **ONE EXEMPTION PER YEAR**

Submitted by Stuart Topliff, Assessor, Rocky Hill, Connecticut

VERMONT

Reappraisal and Assessment Changes

Recent legislative sessions have brought several changes to Vermont's property assessment system. A six-year reappraisal cycle was enacted previously. Additional changes now create the potential for Reappraisal Assessment Districts, along with efforts to standardize assessment data and implement a new property classification system for Homestead and non-Homestead properties.

SIX-YEAR	REAPPRAISAL	STANDARDIZED	NEW PROPERTY
reappraisal cycle	assessment districts	assessment data	classification system

Submitted by Edgar Clodfelter, VMPA | NRAAO Representative

Help Grow NRAAO

One of the most rewarding things about being an assessor is that we are not in competition with one another. We share ideas, answer questions and exchange experience. That spirit of cooperation makes the assessing profession, and NRAAO, special.

Think back to when you were a new assessor. Chances are, someone answered your questions, introduced you to colleagues or encouraged you to attend a class or conference. One of the best things we can do for a new assessor is help them become involved in NRAAO.

NRAAO provides education, professional development and connections with assessors across the Northeast. Those connections often begin as professional resources and grow into friendships that last throughout a career.

As current members, we are NRAAO's best ambassadors. Look around your office, community and state. Is there a new assessor, staff member or colleague who would benefit? Reach out, invite them to a meeting and introduce them to other members.



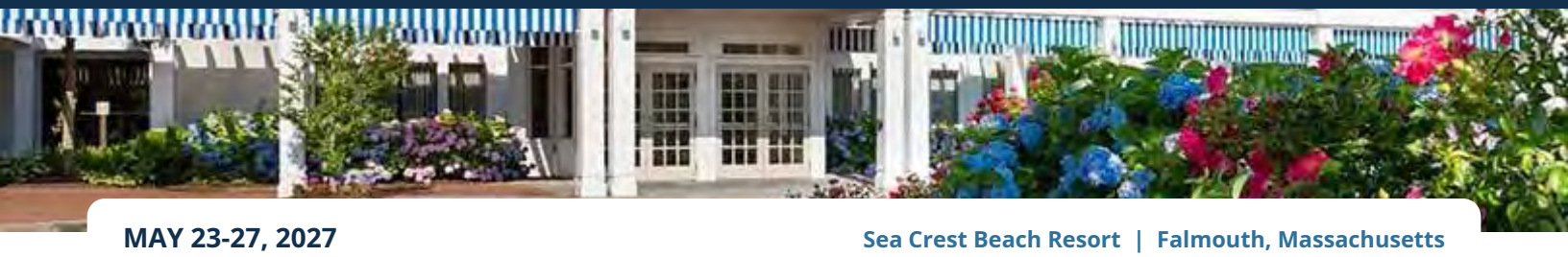


“Sometimes all it takes is one invitation.”

NRAAO Representatives

Connecticut: Chris Kelsey
Maine: Bill Healey
Maryland: Mortisha Howell
Massachusetts: Megan Foster
New Hampshire: Adrienne Summers
New Jersey: Liz Simpkins
New York: Edie McCarthy
Pennsylvania: Bruce Wilt
Rhode Island: Christine Brochu
Vermont: Ed Clodfelter
Canadian Provinces: Ejona Balashi

Welcome to Massachusetts



MAY 23-27, 2027

Sea Crest Beach Resort | Falmouth, Massachusetts

NRAAO/MAAO 2027: Education, Connections & Cape Cod

Anchored in Tradition, Sailing Toward the Future

Mark your calendar—NRAAO/MAAO 2027 is heading to Falmouth, Massachusetts!

With our 2027 conference theme, "Anchored in Tradition, Sailing Toward the Future," NRAAO and MAAO will celebrate the strong foundation of the assessing profession while looking ahead to the ideas, technology, and valuation challenges shaping our future.

The 2027 conference promises to bring together the very best of NRAAO: outstanding education, professional connections, memorable activities, and the opportunity to experience one of New England's most beautiful coastal communities.

Education for Every Stage of Your Career

Whether you are brand new to assessing, looking to strengthen your skills, or ready to tackle more advanced valuation challenges, the 2027 education program is being designed with something for everyone.

Attendees can look forward to three educational tracks, giving you the flexibility to build a conference experience around your own professional needs.

Back to Basics will focus on the fundamentals—the building blocks every assessor needs for a strong foundation. These sessions will be especially valuable for those newer to the profession, while also providing an excellent refresher for experienced staff.

Building Your Toolkit will take those fundamentals further with practical sessions designed to strengthen day-to-day assessing skills. Topics will explore valuation techniques, market analysis, technology, taxpayer communication, and the real-world challenges facing assessing offices today.

A Roadmap to a Successful Revaluation a practical, hands-on look at the revaluation process from start to finish. This interactive workshop will explore ratio studies, data quality, model specification, calibration, and the "Big Three" components of mass appraisal—land tables, base rates, and depreciation tables.

Using real-world scenarios, participants will learn how to identify model weaknesses, diagnose performance issues, test results against industry standards, and make meaningful improvements. Attendees will leave with practical tools and strategies they can apply to their own revaluation projects.

Take a practical, hands-on look at the revaluation process from start to finish. This interactive workshop will explore ratio studies, data quality, model specification, calibration, and the "Big Three" components of mass appraisal—land tables, base rates, and depreciation tables.

Using real-world scenarios, participants will learn how to identify model weaknesses, diagnose performance issues, test results against industry standards, and make meaningful improvements. Attendees will leave with practical tools and strategies they can apply to their own revaluation projects.

From mastering the fundamentals that have long been the foundation of our profession to exploring the tools and techniques that will shape assessing in the years ahead, the education program truly reflects our theme: Anchored in Tradition, Sailing Toward the Future.

Whether you have been in assessing for two years or twenty years, our goal is for you to leave Falmouth with new ideas, useful tools, and information you can bring home and put to work.

Tuesday on the Links

Looking to add a little friendly competition to your conference week?

Be sure to plan for the Tuesday Golf Tournament, an opportunity to get outside, enjoy the Cape Cod scenery, and spend time with fellow attendees away from the classroom.

Whether you are playing to win or simply joining us for the camaraderie, the tournament is sure to be a fun addition to the NRAAO/MAAO 2027 experience.

Discover Falmouth

When the educational sessions end, Falmouth and Cape Cod are waiting.

One of the highlights of Falmouth is its vibrant and eclectic downtown. Main Street is made for strolling, with an inviting mix of locally owned boutiques, specialty shops, galleries, cafés, restaurants, pubs, and sweet treats along the way.

Whether you are looking for a unique Cape Cod souvenir, browsing local shops, meeting friends for cocktails, enjoying fresh seafood, or settling in for dinner after a full day of education, downtown Falmouth offers plenty to explore—all with the relaxed coastal atmosphere that makes the Cape so special.

There is even more to discover throughout the area. Walk or bike along the beautiful Shining Sea Bikeway, take in the views from Nobska Lighthouse, or spend some time along the beach.

There will be no shortage of ways to turn your conference trip into a true Cape Cod getaway.

More Than a Conference

NRAAO has always been about more than what happens in the classroom.

It is about reconnecting with colleagues, meeting assessors from across the region, exchanging ideas, and building the professional friendships that make our organization special.

In 2027, you can start the day learning something new, spend Tuesday on the golf course, stroll downtown Falmouth for shopping and dinner, and end the evening catching up with friends from throughout the NRAAO region.

Come for the education. Stay for the networking, the golf, the shopping, the dining, the friendships, and the Cape Cod experience.

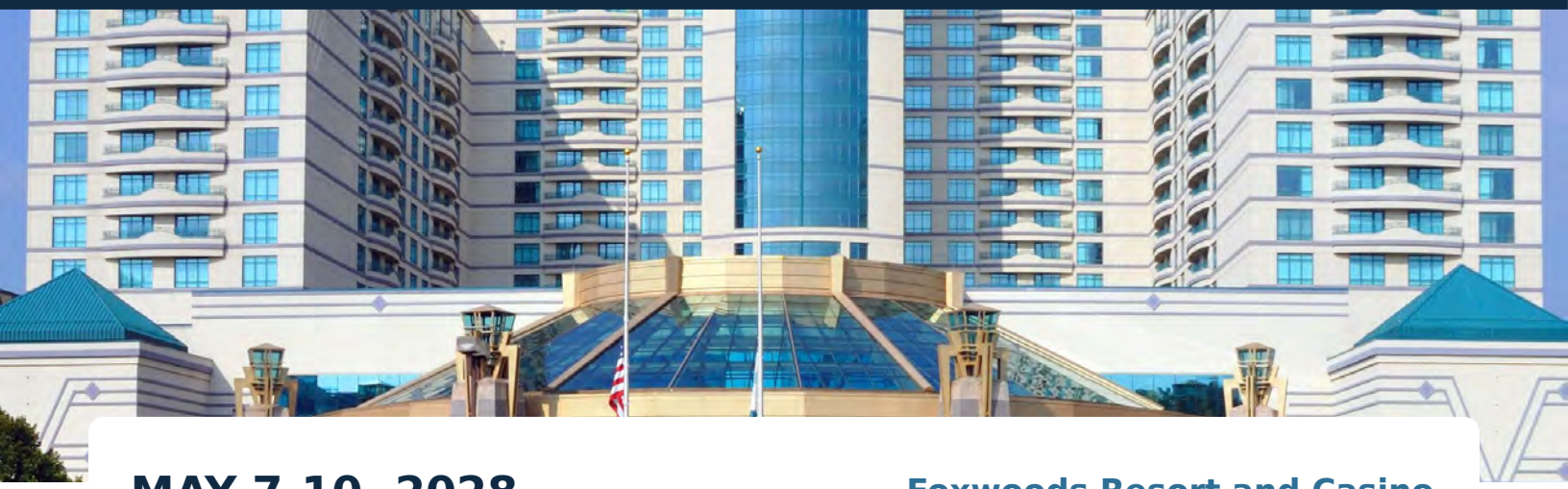
Anchored in Tradition. Sailing Toward the Future.

We can't wait to welcome you to Massachusetts for NRAAO/MAAO 2027. Falmouth is waiting!

More information to follow

Submitted by Ellen Brideau, NRAAO President 2027

Connecticut 2028



MAY 7-10, 2028

Foxwoods Resort and Casino

CONNECTICUT 2028… IT WILL BE HERE BEFORE YOU KNOW IT!

Article by Betsy Quist – President-Elect 2028

We made WAVES in 2022 with an outstanding educational lineup, and in 2028, we're DOUBLING DOWN!

Mark your calendars for May 7–10, 2028, as Connecticut welcomes you to what promises to be an unforgettable NRAAO conference!

We have secured an AMAZING room rate of just $119 per night! Want to arrive early? We've got you covered! Saturday night will be available at a special rate of $299, you can also extend your stay at the $119 rate for an additional night.

THREE DAYS OF EXCEPTIONAL EDUCATION

We're putting together three full days of outstanding educational opportunities, with a lineup designed to inform, inspire, and give you plenty of opportunities to take what you learn back to the office.

And we haven't forgotten about your companions! Bring them along—while you're busy "getting smart," they'll have a complete schedule of activities and events to enjoy.

MORE THAN JUST EDUCATION

Foxwoods Resort & Casino is a destination all by itself, offering retail shops, fantastic restaurants, entertainment, and, if you're feeling lucky, plenty of casino action.

And don't forget about nearby Mystic, just 10 miles away! Mystic was the destination of Connecticut's 2017 conference and continues to offer wonderful shopping, sightseeing, attractions, and restaurants.

VENDORS, NETWORKING & FUN!

We'll kick things off with an evening with our vendors, giving them a special opportunity to showcase their newest technology, products, services—and, of course, plenty of SWAG!

Monday morning will feature our traditional morning meeting, and we're working hard to secure a keynote speaker who will make a lasting impression on your NRAAO experience.

Of course, no Connecticut conference would be complete without golf and additional evening activities, giving everyone plenty of opportunities to relax, reconnect with old friends, make new ones, and have some fun outside of the classroom.

STAY TUNED! We'll be working diligently over the coming months to put together a memorable Connecticut Conference that combines exceptional education, great networking, and plenty of fun. So save the dates, start making your plans, and stay tuned for more details at the Massachusetts Conference this spring!

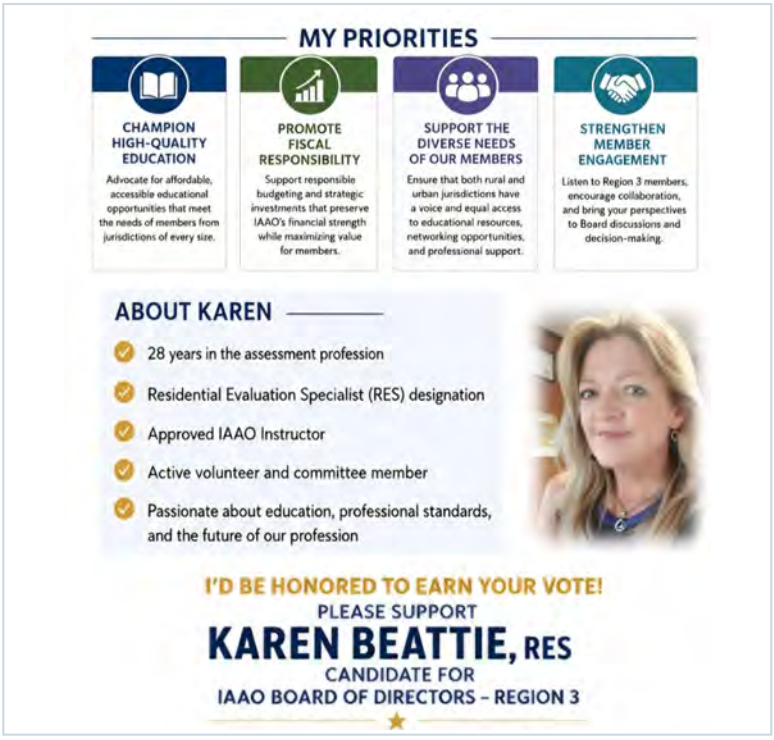
CONNECTICUT 2028 — WE'RE DOUBLING DOWN!

Betsy Quist – President-Elect 2028

Support One of Our Own

Karen Beattie, RES | Region 3





Karen Beattie for IAAO Region 3

NRAAO is proud to support one of our own as Karen Beattie, RES, of Rhode Island seeks election to the IAAO Executive Board for Region 3.

Karen brings 28 years of experience in the assessment profession along with a strong record of service, leadership, and commitment to the profession. As an approved IAAO instructor, active volunteer, and committee member, Karen has demonstrated a deep dedication to education, professional standards, and member engagement.

Her campaign priorities reflect issues that matter across the region, including high-quality education, fiscal responsibility, support for the diverse needs of members, and stronger member engagement.

We encourage NRAAO members to show their support and help elect Karen Beattie to represent Region 3.

LET'S GET KAREN ELECTED

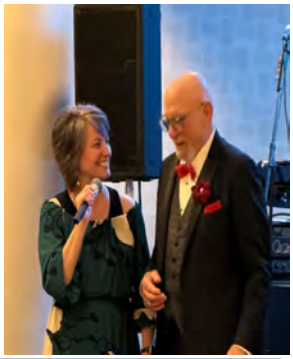
TO REPRESENT REGION 3!

PHOTO HIGHLIGHTS









































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