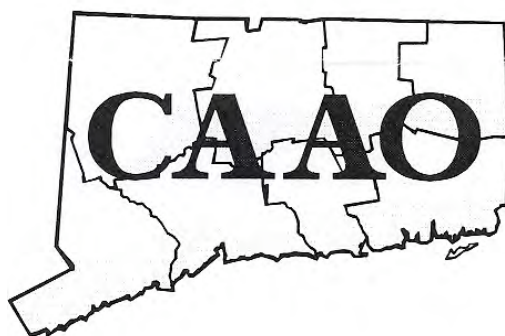


# **Connecticut Association of Assessing Officers**



**80<sup>th</sup>  
Anniversary**

**1935 to 2015**

**CAAO Research/ Historian Committee**

**November 2015**

## CAAO RESEARCH/HISTORIAN COMMITTEE

### COMMITTEE MEMBERS

Charles Agli, Jr. & Paul Slattery, Co-Chairperson

Vivian Bachteler      Patricia Hedwall      Walter Kent, Jr.

Peter Marsele      Robert Musson      Joan Paskewich

Joan Robinson

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# 80<sup>th</sup> Anniversary of CAAO 1935 to 2015

First in a series

2015 is the year that CAAO is celebrating its 80<sup>th</sup> Anniversary. Each issue of the Assessoreporter during 2015 took a look back at the history of CAAO and brought you some of the moments that led us to where we are today. (CAAO Research/Historian Committee)

## 1935

January 14, 1935 was the formal beginning of the Assessing Officials Association of Connecticut. This was the forerunner of the Connecticut Association of Assessing Officers. The meeting took place in the Senate Chambers in the State Capital in Hartford

## 1935

December 30, 1935 was the first annual meeting of the Assessing Officials Association of Connecticut. The meeting was held in the Hall of the House of Representatives in the State Capital in Hartford. Hartford Assessor George Kinsella was the first president of the association.

## 1944

August 21, 1944 was the first school for Connecticut assessors. It was held at the University of Connecticut at Storrs. Two individuals from the assessing profession that were instrumental in bringing about the school were Aldro Jenks and Herbert Shay. (pictured below)



1945 Assessors' School (second school)  
University of Connecticut



Left to right: Aldro Jenks and  
Herbert Shay.

### Parade of the CAAO Presidents 1935 to 1949

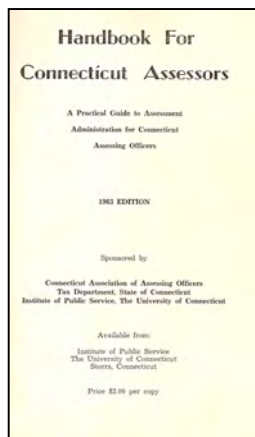
- |  |   |
|--|---|
| 1. George F. Kinsella, Hartford 1935-1936    | 4. Herbert K. Shay, Fairfield 1941-1946 |
| 2. William F. Connelly, Bridgeport 1937-1939 | 5. Philip McLean, New Haven 1947-1948   |
| 3. John J. Tynan, Middletown 1940            | 6. Norman Miller, New London 1949       |

## Other notable events

**1955 floods:** Probably one of Connecticut's most destructive natural disasters was the flood that occurred in August 1955. Communities in Connecticut that included downtown Winsted, the upper and lower Naugatuck Valley, the Putnam and the Farmington Valley area were all areas that suffered catastrophic flood damage. CAAO offered their assistance to the Connecticut State Tax Commissioner in estimating the amount of grand list loss that was incurred by the various communities. Bloomfield Assessor, Peter Marsele was the chairperson of the committee.

## 1950

The first *Handbook for Connecticut Assessors* was published in 1950. It was a joint undertaking by the State Tax Department, Connecticut Association of Assessing Officers and the Institute of Public Service



1950 Handbook  
\$2.00

## 1958

Catherine Pardee was the first female elected president of CAAO. Catherine was the assessor of Orange, Connecticut from 1959 to 1965. She was also the first female to receive the CCA from CAAO and the CAE from IAAO.



Catherine Pardee  
Orange assessor

## 1962

This was the start of the Certified Connecticut Assessors designation program. Some 51 Connecticut assessors were awarded the CCA designation from 1962 to 1981. M. Francis Heberger was the first CCA in Connecticut.



M. Francis Heberger  
Guilford assessor

### Parade of the CAAO Presidents 1950 to 1962

- |   |  |
|---|--|
| 7. Aldro Jenks, Waterbury 1950            | 13. Catherine E. Pardee, Orange 1958   |
| 8. Frederick T. Davis, Waterford 1951     | 14. Howard E. King, Farmington 1959    |
| 9. Charles Tremper, New Haven 1952        | 15. M. Francis Heberger, Guilford 1960 |
| 10. Evert A. Engstrom, Stonington 1953    | 16. Borden V. Mahoney, Hartford 1961   |
| 11. Henry Smalley, Wethersfield 1954-1956 | 17. Ralph Carter, Glastonbury 1962     |
| 12. Frederick Newton, Hartford 1957       |  |

# 80<sup>th</sup> Anniversary of CAAO 1935 to 2015 Second in a series

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## 1963

During the 1963 legislative session Public Act 490 was passed. It was a landmark piece of legislation that made radical changes in the way assessors value farm, forest and open space land. The law required assessors to value 490 land based on “Use Value” not fair market value.

## 1968

March 22, 1968 the Connecticut Association of Assessing Officers officially became incorporated. The signees of the incorporation papers included CAAO President C. Barton Smith, Torrington, Hamden Assessor Charles Sweeney and Asst. Assessor Francis Kirwin of East Hartford.

## 1970

October 1970: The first issue of the *Assessorreporter* was printed and distributed to Connecticut assessors. It was a 12-page multi-colored, glossy newsletter. The editor was Charles Sweeney of Hamden.



PA 490 Values on farm – forest – open space



First issue  
*Assessorreporter*

### Parade of the CAAO Presidents 1963 to 1970

- |                                       |   |
|---------------------------------------|---|
| 18. Robert C. Kemp, Wallingford 1963  | 22. C. Barton Smith, Torrington 1968      |
| 19. Walter Birck, Old Saybrook 1964   | 23. Charles J. Sweeney, Hamden 1969       |
| 20. Richard L. Prendergast, 1965-1966 | 24. Francis K. Kirwin, East Hartford 1970 |
| 21. John W. Killeen, Groton 1967      |   |

## Other notable events

Legislation passed during this period includes: The phasing out of personal property inventory in the 60s and 70s. In 1965 PA 65-461 & PA 69-630 started the phase out of the manufacturing inventory. 1969 mercantile inventory started to be phased out per PA 69-657. The elderly homeowners program started in 1967 per PA 67-755. 1972 started the conveyance tax on the sale of PA 490 land per PA 72-152. 1973 antique motor vehicles are now assessed at \$500 per PA 73-531. 1973 the elderly renters program started with PA 73-650 and PA 74-55.

## 1972

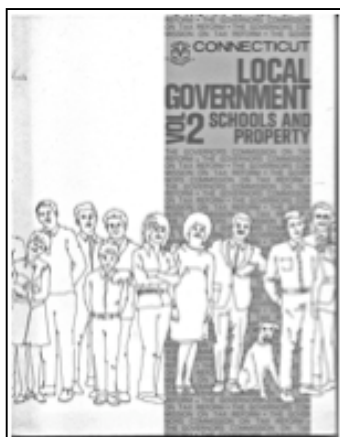
June 15, 1972, Governor Thomas J. Meskill's Executive Order 13, established the Governor's Commission of Tax Reform. Part of the reform package dealt with the way the property tax would be administered. The report was finalized on December 18, 1972 (CCMA, certification and more). Bloomfield Assessor Peter Marsele was a member of the commission.

## 1974

September 18, 1974, the *Assessorreporter* was the recipient of the IAAO Zangerle Award at the IAAO Conference held in San Francisco, California. The award was named in honor of IAAO's third president, John Zangerle, and is presented to an outstanding periodical publication of an assessors' association or IAAO chapter

## 1974

October 23, 1974 and December 19, 1974 were the first two groups of Connecticut assessors to receive their Certified Connecticut Municipal Assessor certification (CCMA). There were 35 assessors in the first group and 71 in the 2<sup>nd</sup> group for a total of 106 certified assessors.



1972 Report on Tax Reform



1974 Conference Issue



Photo by Bill Converse  
Orange assessor

### Parade of the CAAO Presidents 1971 to 1974

25. Francis J. Buckley Jr., East Lyme 1971

26. William H. Werfelman, Redding 1972

27. Edgar Belleville, Manchester 1973

28. Harry J. Cohen, New Haven 1974\*

28. Francis McTigue, Old Lyme 1974

\*Mr. Cohen was voted CAAO President for 1974 but passed away November 5, 1974. Voted president posthumously for 1974.



# 80<sup>th</sup> Anniversary of CAAO 1935 to 2015 Third in a series

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## 1975

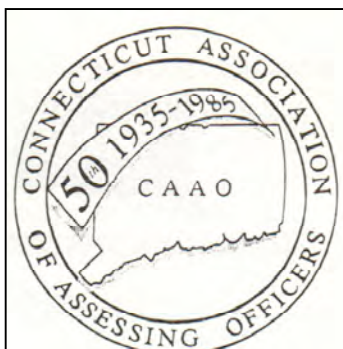
November 20, 1975: The State Board of Assessment Advisors was publicly announced at the CAAO fall meeting by State Tax Commissioner Gerald J. Heffernan. The six-member board was assembled during 1975, but it was not official until commissioner Heffernan announced it.



Board of Assessment Advisors

## 1985

January 14, 1985: 50<sup>th</sup> anniversary of the Connecticut Association of Assessing Officers, formerly known as the Assessing Officials Association of Connecticut. 50 years ago, most assessor's offices were staffed by boards of assessors.



CAAO 50<sup>th</sup> Anniversary  
1935 - 1985

## 1994

50<sup>th</sup> anniversary of the UConn Assessors School. One of the first, if not the first, assessing schools in the country to establish a strict 30-hour weekly school schedule for assessors. The success of the school is due to the dedication of assessors to improve their education.



50<sup>th</sup> Anniversary Brochure

### Parade of the CAAO Presidents 1975 to 1990

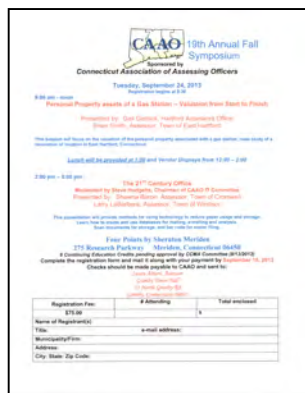
- |  |  |
|--|--|
| 29. John D. Killeen, Enfield 1975              | 37. S. Steven Juda, New Haven 1983         |
| 30. Joseph A. Cullen, Darien 1976              | 38. Gordon M. Donley, New Canaan 1984      |
| 31. Alexander F. Standish, Hartford 1977       | 39. Robert F. Coyne, Milford 1985          |
| 32. William Morgan, Jr., North Stonington 1978 | 40. Thomas F. Browne, Jr., Fairfield 1986  |
| 33. Francis G. Callahan, Stonington 1979       | 41. James G. Ramos, Waterford 1987         |
| 34. Thomas A. Fitzpatrick, Fairfield 1980      | 42. Catherine G. Daboll, East Lyme 1988    |
| 35. Edward F. Clifford, New Haven 1981         | 43. John J. Dagata, Wethersfield 1989      |
| 36. William J. Coughlin, Jr., Rocky Hill 1982  | 44. Charles G. Agli, Jr., New Britain 1990 |

## Other notable events

Legislation passed during this period includes: The supplemental motor vehicle tax started with the grand list of 1976 (PA 76-338). The first municipality to adopt the phase-in was the town of Manchester for their October 1, 1977 grand list (PA 78-256). Uniform assessment date of October 1, 1978 was established (PA 74-299). Boats became exempt effective on the October 1, 1981 grand list. (PA 81-430). Aircraft became exempt effective on the October 1, 1992 grand list (PA 93-433). The board of tax review name was changed to the board of assessment appeals effective for the October 1, 1995 grand list (PA 95-283). The October 1, 2000 was the first grand list that required a certified Connecticut Municipal Assessor to sign the list.

## 1995

September 13, 1995: The Connecticut Association of Assessing Officers sponsored their first Fall Symposium at the Ramada Inn in Meriden. The courses offered six hours of continuing education credits that can be applied toward recertification of the CCMA designation.



19<sup>th</sup> Annual Fall Symposium

## 1998

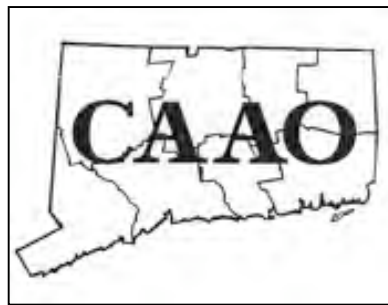
November 1998: The first CAAO online web page was established. Jane Grigsby, then assistant assessor in Vernon, developed the web site at her home under the Netscape Navigator program. In October 2001, Larry LaBarbera, then Hartford assessor assumed the duties as the web master.



Web master Larry LaBarbera  
2001 to Current

## 2003

March 19, 2003: The CAAO Executive Board accepted the new CAAO logo on this date. The logo is used on all CAAO letterhead and other official documents. East Hartford Assessor Brien Smith proposed the basic design.



CAAO Logo

## Parade of the CAAO Presidents 1991 to 2003

- |   |  |
|---|--|
| 45. Mary Lou Strom, Granby 1991             | 51. Melissa H. Bonin, Killingly 1998     |
| 46. Walter A. Lawrence, Tolland 1992        | 52. Steven Hodgetts, Meriden 1999        |
| 47. Anthony J. Homicki, Newington 1993-1994 | 53. Charles B. Feldman, West Haven 2000  |
| 48. Joan E. Paskewich, Windham 1995         | 54. John. J. Chaponis, Colchester 2001   |
| 49. Michael A. Bekech, Manchester 1996      | 55. Robin L. O'Loughlin, Deep River 2002 |
| 50. William H. Gaffney, III, Milford 1997   | 56. Joseph C. Ferraro, Berlin 2003       |



# 80<sup>th</sup> Anniversary of CAAO 1935 to 2015

**Last in a series**

2015 is the year that CAAO is celebrating its 80<sup>th</sup> Anniversary.

Each issue of the *Assessorreporter* during 2015 took a look back at the history of CAAO and brought you some of the moments that led us to where we are today. (CAAO Research/Historian Committee)

This was the last of a four part series on the history of the Connecticut Association of Assessing Officers. In the three previous parts we had summarized the various changes in the assessors' organization. In this part we will review some of the dramatic changes that have affected assessing, their position and the structure of assessing over the last 80 years.

## **The Office of the Assessor**

One of the most dramatic changes in the assessing field is the composition of the assessor's position itself. The history of Connecticut assessing jurisdictions began with an elected or appointed board of assessors consisting of three, four, or five citizens from the community who were entrusted with the statutory authority of running the local assessor's office. As time passed, the complexity of the assessor's office became more demanding and time consuming. The need for professionally trained assessors became apparent as many of the boards, most of which were part-time, were unable to handle the workload or the complex tasks.

In 1935, when the Assessing Officials of Connecticut started, there were just six municipalities that employed a single assessor. By 1950 that figure jumped to 23. In 1970 there were 80 municipalities with a single assessor and by 1990 there were 143 single assessors. As of this writing 2014, there are 13 towns that still maintain a board of assessors of which 10 of those towns hire a professional certified assessor to run the day-to-day operation. The remaining 156 towns had a single assessor as the person in charge. This is a major change.

## **Female Assessors**

The second major change in the assessing field was the dramatic increase in the number of female assessors. Have you ever looked at some of the early pictures of the UConn Assessors School? There is one predominant aspect of these pictures. The assessors at that time were mostly male. In some of the interviews that the CAAO Research/Historian Committee conducted of female assessors, they mentioned that when they first started in the assessing field and attended county meetings, they felt somewhat out of place due to the fact that there were so few females attending meetings.

In 1935 when the state assessors' association started, the structure of the assessor's office consisted mostly of boards of assessors. There were approximately 10 towns that had a female member as part of the board. It was not until the late 1950s that the first female single assessors were appointed. Since that time there has been a dramatic increase in the appointments of single female assessors in Connecticut Municipalities. As of this writing, June 2014, there were 96 female single assessors that head the assessors' offices in Connecticut.

## **80<sup>th</sup> Anniversary of CAAO 1935 to 2015 (continued)**

### **Technology Changes**

I don't know how many of today's assessors remember entering by hand, the data and the sketching on the old manual property record cards. And updating land splits on the linen assessors' maps. How about throwing a tantrum because that manual field card was misplaced, stolen or whatever? Now you had to go out into the field and do it all over again. Now fast forward to the 1990s when the CAMA (computer-assisted mass appraisal) and the GIS (geographic information systems) system started entering the assessors' domain. There were some assessors that felt the old way was better, but when you think of the marvel of the technology of both of these systems, there is little doubt that today's assessors could work in today's environment without these tools. The greatest benefit of these systems is that the data once entered can only get better by future verification and massaging of the data for your next general revaluation update. Note: Based on the findings listed in the publication *Abstract of the Single Assessors in Connecticut*, 64% of Connecticut municipalities installed CAMA systems between 1990 and 2000. 81% of Connecticut municipalities installed CAMA systems between 1986 and 2000.

### **Assessors Certification**

Connecticut assessors have been forerunners in the promoting of education and professionalism for many years. The establishment of the UConn Assessors School in 1944 was the start of such endeavors. In 1962, the CCA (Certified Connecticut Assessors) designation program challenged assessors to go above and beyond the normal educational training. The Governor's Commission on Tax Reform in 1972 made assessor's certification as part of the Commissions recommendations. In 1974, Public Act 74-255 spelled out the requirements for the training, examination and certification for Connecticut assessors. This certification requirement changed the way Connecticut assessors would be selected for employment. The CCMA I and II designations are now the gold standard that municipalities now require for their assessor's position. Unlike the early CCA program, the new certification program requires that certified assessors have to successfully complete 50 hours of approved assessor's training to maintain their current certification. Today's assessors can no longer sit back on their laurels if they plan to stay in the assessing field in Connecticut.

### **E-Mailing and Web Sites**

Prior to the introduction of e-mails and web sites, the standard form of communication was either by phone or writing. Not only did this take time and cost more in the case of writing, but there was a reluctance or lack of enthusiasm to initiate the action. With the introduction of web sites and e-mails that picture totally changed. The introduction of the CAAO web site in 1998 changed the way assessors receive notices of association activities, education opportunities and a place where current and historical data could be stored. The introduction of the CAAO hot line replaced the old telephone tree setup where one town would call the other in those situations that required a quick response. And speaking of quick and cost effective communication, e-mailing eliminated the hesitation of contacting your fellow assessors. No longer is there a reason not to contact an associate because the technology is at your fingertips. The introduction of a web site and e-mail has been a wonderful tool in the way we stay in touch with associates.

## **80<sup>th</sup> Anniversary of CAAO 1935 to 2015 (continued)**

*There have been some major administrative changes that have affected assessors and the way they do their job. Most of these new laws deal with fair and equitable administration of the assessing laws. The following are just some of the major changes.*

### **5-Year Revaluation**

Going back in the history of Connecticut revaluations, it was not uncommon for assessors whose careers spanned some 20 to 30 years to have only been involved in two or three general revaluations during their entire career. The 10-year revaluation cycle even produced some innovative legal opinions that permitted some towns to go 19 years without a general revaluation by using the first year of the first 10-year period and the last year of the second 10-year period. Although this loophole can be accomplished only once, it had been taken advantage of by several municipalities.

To create a more equitable environment and soften the blow of huge swings in property valuation under the 10-year revaluation cycle, Connecticut eventually went to a five-year revaluation plan. This change has definitely put more pressure on today's assessors who are dealing with the increase of administrative tasks along with diminishing staffs.

### **Proration of New Construction and Damaged Buildings**

Prior to the introduction of Public Act 71-788 that permitted the proration of new construction and Public Act 81-21 that permitted proration of damaged buildings, there was no authority that allowed assessors to make adjustments between assessment dates under these circumstances. When new construction was completed, say December, the assessor could not pick up that completed value until the next October. Likewise, if a building was destroyed by fire in December, the assessor could not lower the assessment until the next October list. In the interest of fair and equitable treatment, Public Act 71-788 and 81-21 permitted the assessor to adjust assessments under the provision of these public acts. Here again these were fair and equitable laws, but it did add an additional burden upon assessors in the administration of the laws.

### **Supplemental Motor Vehicle Law**

If there ever was a labor intense law that assessors had to administer, the supplemental motor vehicle law is it. For the non-assessor, the supplemental motor vehicle law eventually allowed for the monthly proration of motor vehicles to the local property tax list. The task of putting together a supplemental motor vehicle list on top of the regular list is mind-boggling to say the least. Prior to its enactment in 1976, you were assessed for the vehicle you owned on the October list. If you purchased a new vehicle or sold a vehicle between the assessment dates there would be no adjustment in the assessment, pure and simple. The logistics of dealing with the problems associated with motor vehicles is difficult by itself, adding the element of monthly proration to the law raises the level of difficulty. This is another fair and equitable law that places a great burden upon assessors dealing with limited resources and staff.

## **80<sup>th</sup> Anniversary of CAAO 1935 to 2015 (continued)**

### **Elderly Homeowners and Renters Programs**

The elderly homeowners and renters programs put an additional workload on assessors with the administration of a tax relief program that requires a means test for a person to qualify. The homeowners program started in 1967 and it provided tax relief from the local property tax for senior citizens. At first, the program provided a tax freeze on their property taxes if they qualified. That program was dropped in favor of a circuit breaker program. The renters program started in 1974 and that also required a means test. Assessors did receive some relief with the passage of PA 82-32 that allowed municipalities to transfer the renters program to the local social service agency. Both of these programs required a process of interviewing, verification of income and reporting to the state. These programs required additional help, but in some communities help was not forthcoming.

### **The Demise of the State Board of Assessment Advisors**

One of the sadder moments in the history for Connecticut assessors was the demise of the State Board of Assessment Advisors in 1991 with the passage of Public Act 91-343. Originally established in May 31, 1974, pursuant to Public Act 74-275, "An Act Concerning Uniform Municipal Assessment Procedures and the Establishment of a State Board of Assessment Advisors." The purpose of this Board was to assist in providing uniformity throughout the state in municipal assessment practices, procedures and administration. The irony of the whole situation was that the Board of Assessment Advisors got the job done. Assessors benefitted greatly with the board acting as a resource center and everybody got the same information all of the time. Its demise occurred due to fiscal restraints within state government and the fact that the Board of Advisors was a service-orientated division of government that produced no income. In the long run both the assessors and the taxpayers came out as losers as a result of the Board's elimination.

#### **Parade of the CAAO Presidents 2004 to 2015**

- |   |   |
|---|---|
| 57. James W. Clynes, Hamden 2004        | 62. Walter E. Topliff, Jr., Bloomfield 2011   |
| 58. Marsha L. Standish, Stonington 2005 | 63. Charles P. Danna, Jr., South Windsor 2012 |
| 59. Patricia G. Hedwall, Madison 2006   | 64. Stuart Topliff, Rocky Hill 2013-14        |
| 60. Carolyn Nadeau, Watertown 2007-08   | 65. John M. Rainaldi, Manchester 2015-16      |
| 61. David M. Dietsch, Waterbury 2009-10 |   |

#### **Epilogue**

The four part series on the history of the Connecticut Association of Assessors Officers (CAAO) is just a scratch in the history of the organization. The items presented were just some of the highlights of CAAO that had its beginning on January 14, 1935. Most of the laws and changes have been for the better. The theme of being fair and equitable resonates across many of these changes. One of the positive aspects of these changes is how Connecticut assessors have adopted to technological changes in the form of the CAMA and GIS systems. The acceptance of change is due to the efforts of the membership that have emphasized the importance of education of its members. The true history of the organization are the member's of CAAO, who over the years have contributed extensively their time and energy in making the Connecticut Association of Assessing Officers a respected organization with the highest level of standards.

## Summary of CAAO History 1935 to 2015

**January 14, 1935:** The formal beginning of the Assessing Officials Association of Connecticut. It was the forerunner of the Connecticut Association of Assessing Officers. The meeting took place in the Senate Chambers in the State Capital in Hartford. The first annual meeting of the Assessing Officials Association of Connecticut was held on December 30, 1935. The meeting was held in the Hall of the House of Representatives in the State Capital in Hartford. George Kinsella, Hartford assessor was the first president of the association.

**August 21, 1944:** The first school for Connecticut assessors was held at the University of Connecticut.

**1950:** The first *Handbook for Connecticut Assessors* was published in 1950. It was a joint undertaking by the State Tax Department, Connecticut Association of Assessing Officers and the Institute of Public Service.

**1958:** Catherine Pardee was the first female elected as president of CAAO. Catherine was the assessor of Orange, Connecticut.

**1962:** The start of the Certified Connecticut Assessors (CCA) designation program. Some 51 assessors were awarded CCA designations from 1962 to 1981.

**1963:** Public Act 490 was passed during the 1963 legislative session. It was a landmark piece of legislation that made a radical change in the way assessors value farm, forest and open space land.

**March 22, 1968:** The Connecticut Association of Assessing Officers officially became incorporated. Signees of the incorporation papers include C. Barton Smith CAAO president, Charles Sweeney and Francis Kirwin.

**October 1970:** The first issue of the *Assessoreporter* was printed and distributed to Connecticut assessors. It was a 12-page multi-colored, glossy newsletter. The editor was Charles Sweeney.

**June 15, 1972:** Governor Thomas J. Meskill's Executive Order 13 established the Governor's Commission on Tax Reform. Part of the reform package dealt with the way the property tax would be administered. The report was finalized on December 18, 1972.

**September 18, 1974:** The *Assessoreporter* was the recipient of the IAAO Zangerle Award at the IAAO Conference held in San Francisco, California. This award was named in honor of the IAAO's third president, John A. Zangerle, and is presented to outstanding periodical publications of an assessor's association, an IAAO chapter, or other similar organizations. Paul Slattery, editor at that time, accepted the award in behalf of the CAAO.

**October 23, 1974:** The first group of Connecticut assessors received their Certified Connecticut Municipal Assessors (CCMA) certification under the provisions of PA 74-255. The official presentation took place in the House of Representatives in Hartford at 10:00 a.m.



**November 20, 1975:** The State Board of Assessment Advisors were publicly announced at the CAAO fall meeting by State Tax Commissioner Gerald J. Heffernan. The six-member board was assembled during 1975, but it was not official until Commissioner Heffernan announced it.

**January 14, 1985:** 50th anniversary of the Connecticut Association of Assessing Officers formerly known as the Assessing Officials Association of Connecticut.

**June 5-10, 1994:** 50th anniversary of the Assessors School at the University of Connecticut; started August 21, 1944.

**September 13, 1995:** The Connecticut Association of Assessing Officers sponsored their first Fall Symposium at the Ramada Inn in Meriden. The courses offered six hours of continuing education credit that can be applied toward recertification of the CCMA designation.

**November 1998:** The first CAAO online web page was established. Jane Grigsby, then assistant assessor in Vernon, developed the web site at her home. It was developed under the Netscape Navigator program.

**March 19, 2003:** The Executive Board accepted the new CAAO logo on this date. The logo will be used on CAAO letterhead and other official documents. Brian Smith, of East Hartford, proposed the basic design.

**April 2010:** The April 2010 issue of the *Assessorreporter* was the last hard copy of the *Assessorreporter* mailed to all members. The July 2010 issue was the first electronic on-line issue.

**April 2010:** The Handbook for Connecticut Assessors is now only available on the CAAO web site, Members Only section. It is no longer printed and distributed in bulk, nor will the updates, which will be posted to the site, as they are available.

**October 1, 2010:** Public Act 10-84, "An Act Concerning the Appointment of Municipal Assessors" eliminates the elected assessor in Connecticut and assessors are appointed with no need for re-appointment.

**September 2011:** First electronic voting process for the election of CAAO officers was held.

**November 2012:** Change in the CAAO By-Laws that established a two-year term for the newly elected CAAO president. The first two-year term president under this by-law change was Stuart Topliff, CAAO president 2013-2014

**January 2014: *Assessorreporter*:** Retired assessors who have not been awarded Life Membership to CAAO will now have the benefit of a CAAO membership for \$25 as a result of a by-laws change. You must be at least 50 years of age and CAAO a member for 10 years.

**November 2014:** Newtown's Assessor Chris Kelsey was the first recipient of the CAAO Extraordinary Public Service Award for his work associated with the Newtown tragedy.

# **Public Documents of the**

## **State of Connecticut**

### **Volume I - Part 1**

**1935**

#### **Assessing Officials' Association of Connecticut**

**On January 14, 1935 members of boards of assessors and of relief met in the Senate Chamber in the State Capitol at Hartford and voted to organize an Assessing Officials' Association of Connecticut. At that time a constitution was adopted and officers were elected to serve until the next annual meeting. The constitution of the Assessing Officials' Association of Connecticut is as follows:**

#### **Constitution of the Assessing Officials' Association of Connecticut**

##### **ARTICLE I**

###### **NAME**

**The name of this organization shall be the Assessing Officials' Association of Connecticut.**

##### **ARTICLE II**

###### **OBJECTS**

**The objects of this Association are: The better acquaintance of the Assessing Officials of Connecticut; the more efficient and uniform administration of the tax laws of the State; the furnishing of an opportunity for discussion upon subjects relating to taxation; and the approval of desirable acts and the disapproval of hasty or ill-advised acts relating to the subject of taxation and duties of Assessing Officials.**

##### **ARTICLE III**

###### **MEMBERSHIP**

**All present and former Assessors and Members of Boards of Relief and Chief Clerks in the offices of Assessors and Boards of Relief of Connecticut shall be eligible to membership for one year upon sending their names to the Secretary.**

## **ARTICLE IV**

### **OFFICERS**

The officers of this Association shall consist of: (a) a President; (b) a Vice-President; and (c) a Secretary-Treasurer. Officers shall be chosen at the annual meeting and shall hold office until the close of the meeting in which their successors shall have been elected.

## **ARTICLE V**

### **COMMITTEES**

The Association shall have an Executive Committee; a Legislative Committee; a Nominating Committee; and such other Committees as may from time to time be chosen. The Executive Committee shall consist of eleven members. Three of the members of the Executive Committee shall be the Officers of the Association. The Other eight members of such Committee shall be chosen from each of the eight counties of the State. The Legislative Committee shall consist of five members, three of whom shall be the Officers of the Association. The other two members of the Legislative Committee shall be chosen by the Executive Committee. The Nominating Committee shall consist of three members and shall be chosen by the President,

## **ARTICLE VI**

### **DUTIES OF OFFICERS AND OF COMMITTEES**

The Officers and Committees shall perform the duties usually pertaining to their office and such other duties as may be prescribed. The Executive Committee shall have general charge of the business of the Association and of all matters not otherwise provided for. The Legislative Committee shall have charge of all matters pertaining to legislation; shall keep themselves informed upon all proposed changes in the statutes relating to local assessments; and recommend such action thereof as they may deem expedient but shall be without authority to represent the Association unless authorized to do so by its vote or by that of its Executive Committee.

## **ARTICLE VII**

### **MEETINGS**

The Executive Committee shall fix the time and place of the annual meeting. Special meetings may be called by the Executive Committee.

## **ARTICLE VIII**

### **AMENDMENTS**

**Amendments to this Constitution may be made at any meeting by a two-thirds vote of those present.**

**The Officers for the coming year elected at the organization meeting on January 14, 1935 are as follows:**

<b>Name</b>	<b>Address</b>
<b>President, George F. Kinsella</b>	<b>Hartford</b>
<b>Vice-President, Justin McCarthy</b>	<b>Stamford</b>
<b>Secretary and Treasurer, Ralph L. Bishop</b>	<b>New Haven</b>

**The Executive Committee of eleven members consists of the three officers, ex officio, and one representative of each of the eight counties as follows;**

<b>Name</b>	<b>Address</b>	<b>County</b>
<b>Crary, John H.</b>	<b>Waterbury</b>	<b>New Haven</b>
<b>Grant, Andrew M.</b>	<b>Mansfield</b>	<b>Tolland</b>
<b>Hull, Wm. P.</b>	<b>Clinton</b>	<b>Middlesex</b>
<b>Kelleher, James W.</b>	<b>East Hartford</b>	<b>Hartford</b>
<b>Manwaring, J. Hull</b>	<b>New London</b>	<b>New London</b>
<b>McGowan, John D.</b>	<b>Watertown</b>	<b>Litchfield</b>
<b>Palmer, Charles H.</b>	<b>Windham</b>	<b>Windham</b>
<b>Palmer, Frank I.</b>	<b>Greenwich</b>	<b>Fairfield</b>

**The Legislative Committee of five members consists of the officers, ex officio, and Mr. Wm. P. Hull of Clinton and Mr. J. Hull Manwaring of New London.**

**Mr. Andrew M. Grant and Mr. Charles H. Palmer represent boards of relief of the State; the others represent boards of assessors of the State.**

Reprinted from the September 1985 *Assessorreporter*, Volume 15, Number 5

(Editor's note: the following excerpts were taken from "The Proceedings of the First Regular Annual Meeting of the Assessing Officials Association of Connecticut", published by the Office of the State Tax Commissioner Feb. 15, 1936. That meeting was held in the Hall of the House of Representatives in the State Capitol in Hartford on December 30, 1935. It seems that some of the few things that have changed since then are the luncheon price and dues. The group's first luncheon was held in the Old English Room at Hartford's Hotel Bond (presently St. Francis Hospital's School of Nursing) for the inflationary sum of \$1.00. On the same day, the 72 or so members ratified by-laws which established annual dues of \$.50. Our thanks to Mr. Richard Prendergast of the State Department of Revenue Services and the Connecticut State Library for providing CAAO with the original manuscripts for this article.)

## **PROCEEDINGS OF THE FIRST REGULAR ANNUAL MEETING OF THE ASSESSING OFFICIALS' ASSOCIATION OF CONNECTICUT**

The meeting was called to order by George F. Kinsella, Assessor of the consolidated town and city of Hartford and President of the Assessing Officials' Association of Connecticut, at 10:30 A.M. on December 30, 1935.

### **ADDRESS OF WELCOME**

**George F. Kinsella, President of the Association:** It is with a great sense of pleasure that I welcome you to this, the first annual meeting of our association. Just a year ago, at the suggestion of Tax Commissioner Hackett, this organization was formed and I know that he is more than pleased at the progress made in bringing more closely together the assessors of Connecticut.

As you all know, the primary purpose of this association is that we meet and discuss the problems of the members of the organization. During the last year through the efforts of this association we have established a uniform basis for the assessment of various types of personal property and this basis has been recommended by the commissioner to all assessors throughout the State. The gratifying result of this work is a tribute to Commissioner Hackett and we deeply appreciate the co-operation of the members of the State Tax Department which have made this progress possible.

Four years ago a Special Tax Commission was appointed to study the tax statutes of Connecticut with a view to establishing an intelligent, sound, and equitable tax structure of this State.

Although we may not agree with all the findings and recommendations of that commission, we must agree with the fair and equitable distribution of the tax burden. It is a pleasure to present one who so sincerely hopes for this accomplishment, Governor Wilbur L. Cross.

### **ADDRESS**

**His Excellency, Wilbur L. Cross, Governor of Connecticut:** My friends, this is the first time, I think, that I have had an opportunity to address a large number of the assessors of the State of Connecticut along with members of relief boards. I am sorry that I have been unable to prepare a formal address for you here.



You know how greatly interested I have been in the whole subject of taxation, having in mind, of course, as Governor, first of all, the tax structure of the State and I appointed as good a committee as I could. I think no better could have been appointed in this State for the study of the whole problem.

Comparatively, not very much was accomplished in the way of tax legislation in the last session of the general assembly. That was to be expected because it takes time to convert the people of the State to any change that seems at all radical. So far as the State is concerned it seems to me that the report was admirable. How it strikes you in the municipalities I do not know. Certainly you cannot object to what was said there, that we must get the very best men that we can as assessors; that they must be properly paid, that their term of office should be extended from three to six years and that they should have proper and adequate office facilities, etc. We must all agree on these points.

You have the question as to whether we should abolish the group to whom taxpayers may appeal in case they think that the assessors have done them wrong.

The question of property tax is most important. It has been discussed here by governors and legislators for more than a hundred years, but we still make the property tax the basis of our taxation. Whether that is right or wrong, I will not try to discuss here.

## LEGISLATIVE PROPOSALS RESULTING FROM THE RECOMMENDATIONS OF THE SPECIAL TAX COMMISSION

**Justin A. McCarthy Assessor of Stamford.** Mr. President, Commissioner, Guests and Fellow Assessors: My subject today is "Legislative Proposals Resulting from the Recommendations of the Special Tax Commission." As Vice-President and member of the legislative committee of our association, it was my duty and pleasure to analyze the recommendations and legislative proposals of the Special Tax Commission.

This Commission devoted two years of study to our existing statutes and to new legislation that would strengthen our tax structure, and improve the administrative functions thereof.

Although two years is a comparatively short period of time to study and review all of the existing tax laws, and to recommend a complete revision of the existing statutes, it is my firm belief that the Special Tax Commission did accomplish considerable work in the time allotted to them,

Their recommendations were complete and published during the early part of the current year. The task of drafting these recommendations into the various bills which were to be submitted to the legislature was yet to be done.

Unfortunately, the proposed bills were available to the members of the legislative committee only a short while prior to the public hearings of the Finance Committee on the particular bills which pertained to local property taxation. This allowed very little time to properly study the possible effects of the proposed changes in our tax statutes.

Meetings of our legislative committee were called for ten o'clock in the forenoon of the day on which a public hearing was to be held on a particular bill. The public hearings were scheduled for 2:00 p.m.

Too great haste was apparent in the drafting of the legislative proposals. Entirely too little time was allowed your committee to properly review these proposals. No time was available for the legislative committee to prepare amendments for submission to the Finance Committee.

The only proposed act which the legislative committee reviewed thoroughly was the bill known as "Substitute for House Bill 308". This bill, as drafted, set forth in part that the Motor Vehicle Commissioner assess all motor vehicles, and collect the tax thereon and that all motor vehicles shall be assessed by said Commissioner, according to a definite schedule, and taxed at a uniform rate of twenty mills. Ninety-five percent of all collections for each town was to be returned to the respective town.

The purpose and intent of this bill were in accord with the hopeful desires of practically every assessor and tax collector and your legislative committee definitely favored this act.

However, it was necessary to have prepared three and one-half typewritten pages of suggested amendments to the act as originally drafted, and submit them to the Finance Committee of the Legislature,

These amendments were necessary because many important factors were seemingly overlooked. For example, no differentiation in the depreciation factor had been allowed for commercial vehicles as compared to pleasure vehicles. It was not definitely stated that the body cost should be added to the list price of trucks before depreciation was applied, and no provision was made for the Motor Vehicle Commissioner to report the total assessed value of motor vehicles for each town so that the total could be added to the grand list for borrowing purposes.

The last mentioned item would be of great importance to any town where the borrowing capacity was approaching the limit, and it would be a serious matter to any town that had reached the limit of its borrowing capacity.

One of the most important acts affecting assessment procedure was known as House Bill 1002, and was entitled "An Act Concerning Rules of Situs and Rules of Valuation Applicable to Property Subject to the General Property Tax". The important part of this act is the latter section which was designed to provide assessors with workable rules of valuation which should produce equitable results, and would supplant the inaccurate rules-of-thumb necessarily resorted to under existing law. This is the contention of the Special Tax Commission.

In accordance with a majority vote at the last meeting of this Association, your legislative committee definitely opposed the provision in House Bill 987, which proposed that the Board of Relief be abolished, and a State Board of Tax Appeals substituted.

If the members of the Finance Committee of the General Assembly could be informed, and made familiar with any proposed legislation long in advance of the date of the public hearings on the

proposed acts, and if they were aware that our Association had been granted an opportunity to assist in formulating the proposals, I feel that they would have little or no opposition to them.

#### ASSESSMENT LEGISLATION OF 1935

**Arthur F. Potter Director, Municipal Tax Division.** President Kinsella, Commissioner Hackett, Mr. Casey, Ladies and Gentlemen of the Connecticut Assessing Officials' Association: On June 5, 1935, the 1935 session of the general assembly adjourned sine die. In the five months of its existence it passed, with the possible exception of the 1915 session, more important tax legislation than perhaps any session of the general assembly in more than three-quarters of a century. With that possible exception, the 1935 session was the most important session, so far as tax legislation is concerned, since that of 1851. It changed the State tax structure to a very great extent. The same is true of the Connecticut local tax collection system. It is a curious fact that, with all of these alterations, the local assessment law of the State was practically unchanged. One reason for this is the fact that the assessing officials of the State are now doing a good job. As His Excellency, Governor Cross, said this morning, the assessing officials of Connecticut compare favorably with those of any other State in the Union. In fact, it is probable that Connecticut assessing officials are second to none. Another reason for the small amount of tax assessors' legislation in 1935 is the difficulty, because of the complexity of the subject, of making any substantial alterations without giving long and careful consideration to the feasibility of the proposed changes. The papers which have been presented here throughout the day testify to this. It will have been observed that in the papers so presented there has been considerable diversity of opinion as to the proper manner to assess certain types of property. No outsider could have sat here very long without knowing that the assessors' job was a complicated and technical one. Bills presented to the 1935 session which directly or indirectly concerned the assessing officials of the State were only sixty-one in number of which thirty-one became law. Of the thirty-one which became law only six were public acts; no less than twenty-five were special acts.

As Mr. McCarthy of Stamford said this morning, the 1933 special tax commission in its magnificent report which it gave to the Governor nearly a year ago spent a large part of its time on the local assessment law. It made many recommendations as to improvement in that law. Perhaps the most important action taken by the 1935 session of the general assembly was that taken on its last day when it continued seven of the bills written by the special tax commission and relating to local assessment and fiscal procedure to the 1937 session of the general assembly. Six of these seven bills were printed (together with sixteen others embodying recommended legislation of that commission) and occupied no less than 108 of the 228 pages of the published pamphlet containing all twenty-two bills.

Many changes proposed in these seven bills are major changes and would materially alter local tax procedure in many important respects. The seven bills so continued almost entirely concern themselves with local assessment, tax collection and municipal budgetary, accounting and borrowing procedure. As Mr. McCarthy has said, before the convening of the next regular session of the general assembly there should be a meeting of minds of the assessing officials, tax collectors, taxpayers, tax students and the general public so that, when the next session comes into being, intelligent action can be taken by the legislators of the State in regard to the many

important recommendations of the special tax commission which would change local tax and municipal fiscal procedure.

Of the six public acts concerning assessing officials which became law, three concern themselves entirely with local taxation.

One major change in the State tax structure has to do with the method of taxation of corporations inclusive of banks. An entirely new business tax on mercantile, manufacturing, banking and miscellaneous corporations was set up in place of several former taxes on such organizations. Under the new law banks will hereafter be taxed so far as may be in much the same manner as ordinary mercantile and manufacturing corporations.

#### OTHER CHANGES

Another major change in the State tax structure has to do with the method of taxation of common carrier motor bus companies. Under the new law all motor busses exclusively used in the common carrier transportation business of each applicable company are exempt from taxation.

Perhaps the most important action of the 1935 session of the general assembly came in special legislation. This State is unfortunate in that it does not have a uniform assessment calendar. It has, however, been growing toward uniformity as the years have passed. A few years ago there were fourteen towns in the State which had special assessment dates. Today there are only eight. One more town, Fairfield, which previously had a special assessment date, has by specific 1935 legislation decided to assess its property as of the first day of October annually. Such action by Fairfield has resulted in 161 of the 169 towns, consolidated towns and cities, and consolidated town and borough having one uniform assessment data, October 1.

The spirit of cooperation has been sounded here today. There was certain legislation passed by the 1935 session of the general assembly which, although it does not concern the assessors, will be very difficult of application if the assessors do not cooperate. The collectors' laws of the State were very materially changed. One of the changes had to do with the collection of taxes on motor vehicles. So far as taxes first entirely due after June 30, 1935, are concerned, the collector (as soon as sixty days shall have elapsed from the tax collection due date) is required to report to the motor vehicle commissioner a complete list of all persons who are delinquent in the payment of their taxes on their motor vehicles. The collectors have pointed out that this mandate is very difficult of application if there is no separation of the motor vehicle part of the tax from the part representing other property against each person on their rate books. Because of this, the assessors in some municipalities of the state have voluntarily agreed to cooperate, and, beginning this fall, will make a separation so as to show what part of the total valuation represents real estate, what part motor vehicles and what part all other personal property other than motor vehicles. Such a complete separation will be of great help to the collector when he is required to file his tax lien certificate with the town clerk on real estate alone as well as when he is carrying out many of the other duties of his office.

When in one session of the Connecticut General Assembly it is possible to pass twenty-five special acts concerning the assessing officials and only six acts of a general nature, the question

may be asked: Should there not be a strong assessing officials' association in the State, having a strong legislative committee which will have the opportunity of going over this special legislation and seeing if it is of a pattern which will conform with the tax assessment law of Connecticut? It should be pointed out that there were two or three provisions in special legislation of the 1935 session of the general assembly which are not intelligible. It would take something more than a Philadelphia lawyer to know what should be done about these particular statutes. They will probably cause all kinds of trouble until they are clarified at some succeeding session. It is probable that proposed legislation of this type would never have been enacted had there been some such organization as now exists in Massachusetts here where they could go and submit their proposed bills and see if they are in proper form.

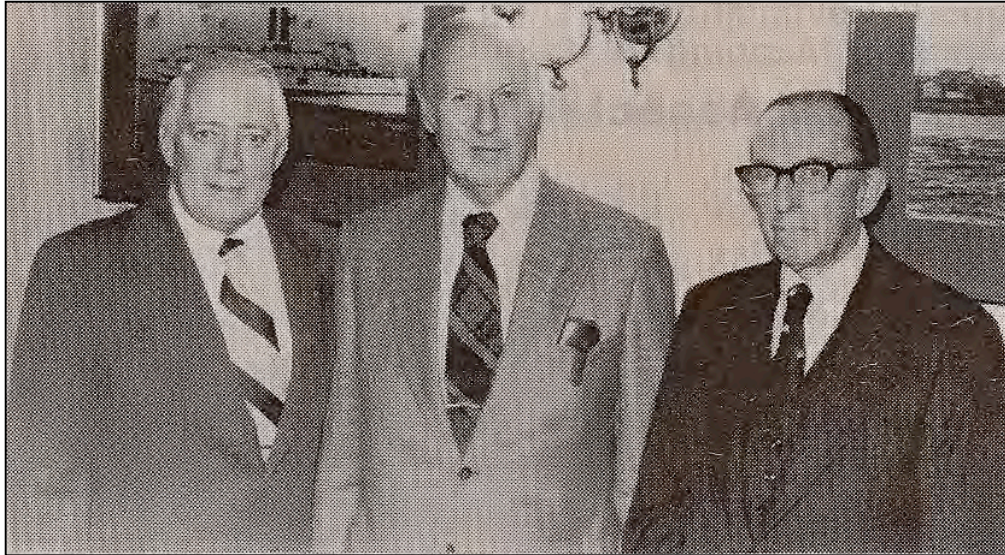
### **Third Annual Assessors School University of Connecticut 1946**





## **Past IAAO Presidents from Connecticut**

Pictured below at the 1977 CAAO annual fall meeting held at the Yankee Silversmith Inn in Wallingford are three Connecticut assessors who were past IAAO presidents. They include from left to right, Robert Flanagan, IAAO president 1979 and former New London assessor, Herbert Shay, IAAO president 1957 and former Fairfield assessor and William Connelly, IAAO president 1939 and former Bridgeport assessor. The 1977 fall meeting was a special meeting to honor all past CAAO presidents. (Frederick M. Chmura was IAAO president in 2004.)



## **1970's BOILER ROOM MOTOR VEHICLE PRICING SESSION**



## Comments of Herb Shay at the 35<sup>th</sup> Annual School for Connecticut Assessors University of Connecticut 1979

*(Herbert K. Shay was the former assessor for the town of Fairfield from 1940 to 1974. He was also the former president of IAAO in 1957. A more detail write-up on Mr. Shay's career can be found in Volume #2 on the History of Connecticut Assessors, page 61, caao.com, Archives section)*



“I wish to thank you for the cordial invitation to join you here this evening on the occasion of the 35<sup>th</sup> anniversary of the founding of the Connecticut School for Assessors. To me this occasion has many of the aspects of a typical college class reunion. I was privileged to have participated in the 25<sup>th</sup> school anniversary and now, in the roll of an old alumnus, I have come back for a 35<sup>th</sup> reunion of sorts.

Your Director, Ed Dowling, has suggested that I tell you something about the origin of the Assessors School back in 1944. Before I attempt to do this I would, with your permission, like to recall some of the earlier history of the

Association of the Connecticut Assessors and its activities prior to the founding of the Assessors School.

My first intimate contact with the assessing profession came early in 1934 when I assisted with Fairfield's first 'so-called scientific' revaluation and then officially joining the assessors office as of September 1, 1934, at the magnificent salary of \$2,500 – quite inexperienced but eager to learn all I could concerning the responsibilities of running an assessors office, I joined the Connecticut Assessors Association. The extent of the activities of the Association, at this point in time, was largely limited to conducting one or possibly two statewide meetings that convened in the legislative hall of the House at Hartford.

At these meetings, presided by the President of the Association, words of greeting were offered on some occasions by the Governor but more frequently by the Tax Commissioner. On some occasions the group was addressed by a guest speaker covering subjects in some way related to the assessing field. Arthur Potter, long-time research director in the municipal division of the State Commissioner's Office, a very dedicated and scholarly individual, quite regularly addressed the group on any new legislation or other aspects of existing assessing procedures that were particularly troublesome. Often a panel of three or more assessors was selected by the group to assist in answering questions propounded by the group and dealing with the full gamut of assessing. In addition to these statewide meetings, occasionally the municipal division of the Tax Commissioner's Office would hold regional meetings, pretty much on a county basis, at which time Arthur Potter again would confer with a small number of local assessors to try to assist them with their problems.

With full and sincere appreciation for these statewide and local meetings and the personal contributions made by such men as Arthur Potter, it must be said in full candor, that the

Connecticut assessor was not getting much help in the way of improving his ability to carry out the responsibilities of his office. On the other hand, it must be recognized that at this time in assessing annals there existed in Connecticut a very rapid turnover of assessors through annual or bi-annual elections. Except for a handful of municipalities most assessors' offices were manned by elected personnel and, understandably, with a very limited knowledge of assessment procedures. There were a few municipalities in which assessors' offices were directed by career people attempting to professionalize their work. Such people as our good friend Bill Connelly, former Tax Commissioner, then Assessor in Bridgeport; Fred Dawless – Stamford; Clarence Cook – West Hartford; Borden Mahoney and his predecessor in Hartford; Norman Mill – New London and perhaps a few others. Coincident with the routine activities of our Connecticut assessors during these years, there was a growing interest in the program of the new National Organization of Assessing Officials – organized in 1934. In the following ten years a few of our Connecticut assessors had joined the National Group and some had become actively interested. Our own Bill Connelly, and one of the founding fathers, was to serve as one of its early presidents.

It is my considered judgment that this association of this rather limited group of our Connecticut assessors with the National Organization, together with a gradual but very discernible movement in local government toward removing the assessor's office from politics by virtue of appointing rather than electing the assessor, acted as somewhat of a catalyst in awakening a greater need for more education in assessing.

To a rather small but very enthusiastic group of assessors it was becoming apparent that to improve the overall caliber of assessing in Connecticut was going to require an upgrading of standards and techniques through education and training. This need was clear but how was this need of education and training to be accomplished. Frankly, our State Tax Commissioner's Office though perhaps willing, was not equipped to undertake training local assessors and, further, a cursory check of the education institutes in the State indicated they really had no curricula designed to teach a comprehensive course in assessing procedures. As obvious and as urgent as this need for "In-Service Training", the solution at this point in time appeared insurmountable.

However, at about this point in history a man was to come out of the Middle West by way of Texas to join the Connecticut Tax Commissioner's Office in the capacity of Research Director. I believe, he eventually was to play a very important role in overcoming our apparent dilemma. This erudite, affable man with a background in teaching and some experience in State Tax Administration, in his rather brief association with the University of Texas at Austin, had conceived the idea of bringing the local assessor back to the college classroom to learn and to expand his knowledge of assessing principles and techniques. It is my understanding that this program conceived and directed by our late colleague and friend, Aldro Jenks, was the first successful attempt to establish a formal School for Assessors in the country.

Whomever or whatever enticed Aldro to come to Connecticut I never really knew. But, it was not long after his arrival that the presence of this gregarious person was being recognized in our State Assessors' Association. Once he had been aware of our need and desire for "on-the-job" training, Aldro with the full sanction of our group, immediately put out some feelers in the

academic field. It was in the fall of 1943 or early 1944 that he made contact with Larry Ackerman (I believe then Dean of Business Administration, University of Connecticut). Apparently Larry and the college officials thought well of Aldro's idea of some sort of a school for assessors at the University of Connecticut. Shortly thereafter, a meeting of the principals to further discuss possible plans for such school was convened. It is my recollecting that in addition to Aldro Jenks, from the Tax Commissioner's Office and Larry Ackerman Dean, University of Connecticut and the assistant to Larry Ackerman, a very amiable young man (assistant professor) named Sam Brown, I believe, and myself representing the Connecticut Assessors' Association as President, were present. It was a most successful meeting and many details of a proposed school including dates, housing, curriculum, teaching staff, tuition, etc. were discussed.

As far as the makeup of the curriculum was concerned, it seemed to be the consensus of opinion that for the first Assessors School the emphasis should be on the very basics of assessing procedures, first to teach the fundamentals and then to build on that base, i.e.:

1. Assessor's responsibilities – the law under Connecticut statutes.
2. Assessment Calendar – public notices, listing dates, filing abstract, etc.
3. Discovery of taxable property
4. Listing of taxable property
5. Pricing or evaluation of taxable property

With regard to the evaluation of property the course was patterned so as to acquaint the assessor with the three recognized approaches to value, i.e.

1. Comparison or Market Approach
2. Cost Approach (Reproduction less depreciation)
3. Income Approach (or Capitalization of Income)

NOTE: Appraisal terms such as "Coefficient of Dispersion" or Multiple Regression" were not yet in our Assessor's vocabulary.

A simple but comprehensive curriculum was put together; instructors were drawn largely from the ranks of the Assessors' Association, the Tax Commissioner's Office and the University staff. I am sure that the job of instructing, at least for the first school, represented a real challenge to the instructors. After a few meetings of the committee and discussions with the University heads and the Tax Commissioner's Office, plans were completed and finally in the summer of 1944, the first school for Connecticut assessors was held. As custodian of the archives, Ed Dowling, I am sure, has a record of the number of assessors attending the first session. My recollection is that there may have been as many as 50-60. We met in a single classroom in a lecture type of forum. The first school was proclaimed by all to have been successful. I recall vividly, as many others probably do, of some of the rather amusing but most effective techniques used by Aldro Jenks in his lectures – demonstrating the theory of values by reason of scarcity and desire of ownership – at this point held out a big red apple and then proceeded to demonstrate the loss in value by taking a big healthy bite out of it.

On another occasion Aldro was stressing the importance to the assessors of spreading the tax burden uniformly – for emphasis he used the analogy of likening the assessor to a manure spreader. He said, 'You know how the manure spreader spreads the stuff uniformly, that is precisely how the assessor should spread the tax burden.' To ensure that the lectures started on



schedule and the assessors returned to their seats on time, a victrola was played in the rear of the hall, monitored by a sergeant-at-arms in the person of Joe Wojciechowski. I don't recall the nature of the penalties for being tardy but you can probably imagine some of the comments and antics put forth by Joe Wojciechowski.

Attendance at and interest in the lectures by the assessors was excellent and assignments for after class work were occasionally also made. However it wasn't all study, work and no play for the attending assessors. We had some hectic baseball games. Cards, or I should say poker were played by others. Yes, and then there was the Assessors School outing. On one occasion we all drove out to a restaurant on Crystal Lake, I believe it was? At any rate we were to have our group dinner there. Directly upon arrival, Joe Wojciechowski, who carried a "bartenders card", jumped behind the bar to take over and ordered the owner to retire to the responsibility of working the cash register. You can visualize the proportions to which this party developed by the end of the evening. Suffice to say that when the story got back to the University front office, the assessors were promptly and politely censured.

In closing, let me suggest that whatever success has come to the Connecticut School for Assessors, and most surely it is very widely recognized, I believe great, great credit should go to Aldro Jenks its founder, and then to the Directors from the University of Connecticut Larry Ackerman, Joe Laughlin, Bel Schaffer and Ed Dowling which gentlemen have kept it moving forward these past 35 years."

#### ASSESSORS SCHOOL FACILITIES AT U-CONN



Merlin Bishop Center, Assessors Class Rooms 1971-1999



# CAAO Certificate of Incorporation March 22, 1968

Page 1 of 2

CERTIFICATE OF INCORPORATION  
NONSTOCK CORPORATION  
61-27 REV. 9-65

STATE OF CONNECTICUT  
SECRETARY OF THE STATE

VOL 6 331

ACCOUNT NO.
INITIALS <i>mf</i>

We, the incorporators, certify that we hereby associate ourselves as a body politic and corporate under the Nonstock Corporation Act of the State of Connecticut.

1. The name of the corporation is The Connecticut Association of Assessing Officers, Inc.

2. The nature of the activities to be conducted, or the purposes to be promoted or carried out by the corporation, are as follows:

To improve the standards of assessment practices in the State of Connecticut; to better acquaint the assing officials of the State with more efficient and uniform administration of the Tax Laws of Connecticut; to furnish an opportunity for discussion of subjects relating to general property taxation; to elevate the standards of assessment administration by promoting a study of legislation which will strengthen and make more workable and understandable the general property tax laws of this state.

3. The corporation is nonprofit and shall not have or issue shares of stock or pay dividends.

4. The classes, rights, privileges, qualifications, obligations, and the manner of election or appointment of members are as follows: (If the corporation is to have no members, or only members not entitled to vote, so state.)

There are four classes of membership; i.e. Regular members, Subscribing members, Honorary members, Associate members. All members have voting privileges except Subscribing members. Subscribing members are interested companies, corporations, or firms having an interest in assessing or related work.

5. (6.) - Other provisions:

Dated at Torrington, Connecticut this 18<sup>th</sup> day of March, 1968

We hereby declare, under the penalties of perjury, that the statements made in the foregoing certificate are true.

NAME OF INCORPORATOR (Print or Type) 1. C. Barton Smith	NAME OF INCORPORATOR (Print or Type) 2. Charles J. Sweeney	NAME OF INCORPORATOR (Print or Type) 3. Francis K. Kirwin				
SIGNED (Incorporator) <i>C. Barton Smith</i>	SIGNED (Incorporator) <i>Charles J. Sweeney</i>	SIGNED (Incorporator) <i>Francis K. Kirwin</i>				
<table border="1"> <tr> <td>FRANCHISE FEE \$ 30.</td> <td>FILING FEE \$ 4.</td> <td>CERTIFICATION FEE \$ 7.</td> <td>TOTAL FEES \$ 41</td> </tr> </table>			FRANCHISE FEE \$ 30.	FILING FEE \$ 4.	CERTIFICATION FEE \$ 7.	TOTAL FEES \$ 41
FRANCHISE FEE \$ 30.	FILING FEE \$ 4.	CERTIFICATION FEE \$ 7.	TOTAL FEES \$ 41			
SIGNED (For Secretary of the State) <i>P. Allen</i>						
CERTIFIED COPY SENT ON (Date) <i>TO: Hon. Wm. Macomber, Secretary of Council</i>						
INITIALS <i>Wm. Macomber</i>						
CARD <i>Wm. Macomber</i>	LIST <i>Wm. Macomber</i>	PROOF <i>Wm. Macomber</i>				

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FILED State of Connecticut

MAR 22 1968 10:50 AM

Ellis T. Grasso, Secretary of State By  
*Ellis T. Grasso*



# CAAO Certificate of Incorporation March 22, 1968

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## APPOINTMENT OF STATUTORY AGENT FOR SERVICE

DOMESTIC CORPORATION

61-4 REV. 6-66

**VOL 67 332**

TO: The Secretary of the State of Connecticut

For office use only	
ACCOUNT NO.	
INITIALS	

NAME OF CORPORATION

The Connecticut Association of Assessing Officers, Inc.

### APPOINTMENT

The above corporation appoints as its statutory agent for service, one of the following:

NAME OF NATURAL PERSON WHO IS RESIDENT OF CONNECTICUT	BUSINESS ADDRESS
Victor M. Muschell	Municipal Building, Torrington, Connecticut
	RESIDENCE ADDRESS
	324 West Pearl Road, Torrington, Connecticut
NAME OF CONNECTICUT CORPORATION	ADDRESS OF PRINCIPAL OFFICE IN CONN. (If none, enter address of appointee's statutory agent for service)
NAME OF CORPORATION not Organized Under the Laws of Conn.*	ADDRESS OF PRINCIPAL OFFICE IN CONN. (If none, enter "Secretary of the State of Connecticut".)

\*Which has procured a Certificate of Authority to transact business or conduct affairs in this state.

### AUTHORIZATION

ORIGINAL APPOINTMENT (Must be signed by a majority of incorporators.)	NAME OF INCORPORATOR (Print or type)	SIGNED (Incorporator)	DATE
	G. Barton Smith	<i>G. Barton Smith</i>	3/18/68
	NAME OF INCORPORATOR (Print or type)	SIGNED (Incorporator)	
	Charles J. Sweeney	<i>Charles J. Sweeney</i>	3/18/68
	NAME OF INCORPORATOR (Print or type)	SIGNED (Incorporator)	
	Francis K. Kirwin	<i>Francis K. Kirwin</i>	3/18/68
SUBSEQUENT APPOINTMENT	NAME OF PRESIDENT, VICE PRESIDENT, OR SEC.	SIGNED (President, or Vice President, or Secretary)	DATE

### ACCEPTANCE

Accepted:	NAME OF STATUTORY AGENT FOR SERVICE (Print or Type)	SIGNED (Statutory Agent for Service)
	Victor M. Muschell	<i>Victor M. Muschell</i>

For office use only	FILED State of Connecticut	FILING FEE \$	CERTIFICATION FEE \$	TOTAL FEES \$
	MAR 22 1968 10-50 AM	SIGNED (For Secretary of the State)		
	<i>Ella J. Gagliardi</i>	CERTIFIED COPY SENT ON (Date)	INITIALS	
		TO		
		LIST	PROOF	



## History of Connecticut Assessors Volume 1, 2, and 3 on CAAO web site

