

TOWN OF WINDHAM  
CONNECTICUT

REPORT TO THE BOARD OF SELECTMEN

by the

SPECIAL COMMITTEE TO SEARCH INTO THE  
ADVISABILITY OF REPLACING A THREE-MAN BOARD  
OF ASSESSORS WITH A PERMANENT FULL-TIME  
ASSESSOR

Report submitted February 14, 1964

MEMBERS OF  
SPECIAL COMMITTEE TO SEARCH INTO THE ADVISABILITY OF REPLACING A  
THREE-MAN BOARD OF ASSESSORS WITH A PERMANENT FULL-TIME ASSESSOR

Mrs. Marion Girard, Chairman  
Russell Catalano, Secretary  
Arthur Fowler  
Stanley Williams  
J. Homer Hawkins  
Kendall Anthony  
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Ralph R. Crosthwaite, First Selectman, ex officio

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Committee authorized by vote of Board of Selectmen on July 10, 1963

Excerpt from Minutes of the Board of Selectmen:

Voted, to act upon Resolution #4864 by Common Council of the City of Willimantic, and the Windham Board of Selectmen will accept the wishes of the Council in naming a Committee to study the feasibility of replacing the three-man elected Board of Assessors with a permanent full-time assessor. The Board also would entertain one suggested name from the Council to serve on the Committee.

Excerpt from Minutes of the Board of Selectmen, August 9, 1963:

VOTED, the following be and they hereby are appointed as members of the Committee authorized on July 10, 1963: Arthur Fowler, Stanley Williams, J. Homer Hawkins, Russell Catalano, Mrs. Marion Girard, and Kendall Anthony, the latter being suggested by the Council.

Resolution No. 4864 of the Common Council of the City of Willimantic, introduced by Alderman Kendall A. Anthony, adopted March 11, 1963, approved by Mayor John A. Wrana the same date:

Resolved by the Common Council of the City of Willimantic:

THAT Whereas recent court rulings have eliminated or reduced valuations on property within the City of Willimantic:

And whereas these values are, as the City Charter spells out, obtained from the Grand List developed by the Windham Town Board of Assessors;

And whereas these rulings have pointed up the increased demands on the technical skills of the Board of Assessors;

And whereas in an office where professional ability would seem more important than political representation and where the Science of Administration should be practiced separately from the Art of Politics;

It is therefore resolved that a letter be forwarded to the Town of Windham Board of Selectmen requesting a search into the advisability of replacing the three-man elected Board of Assessors with a permanent full-time assessor.

And it is further resolved that if a study group is appointed, the Common Council respectfully requests that the Board of Selectmen allow the Willimantic Common Council the opportunity of choosing one of its members to serve on this panel.

## WITNESSES WHO TESTIFIED BEFORE COMMITTEE

George Dobson, Valuation Associates, Inc., Danbury, Connecticut  
Arthur Brophy, Assessment Agent, State Tax Department, Hartford, Connecticut  
Lloyd W. Williams, Chairman, Board of Assessors, Town of Windham  
John J. Laboy, Member Board of Assessors, Town of Windham  
Roger W. Moran, Member Board of Assessors, Town of Windham  
Mrs. Marion Haling, Clerk, Board of Assessors, Town of Windham  
Mrs. Alice Darling, Assessor, Town of Mansfield, with 20 years of service  
Robert Loomis, Assessor, Town of Mansfield, with 5 years of service  
Kenneth V. Fryer, Chairman, Board of Tax Review, Town of Windham  
Thaddeus G. Kowalski, Member, Board of Tax Review, Town of Windham  
George W. Fraser, former Chairman, Board of Assessors, Town of Windham  
Albert Harvey, former Member, Board of Assessors, Town of Windham  
Richard Case, former Member, Board of Assessors, Town of Windham  
Bernard Dion, Assessor, Town of Coventry

The Committee takes this opportunity to express its sincere thanks to these witnesses for their helpful information and comments. The Committee expresses its gratitude also to the Connecticut Public Expenditure Council, Hartford, Connecticut, for its valuable contribution of information on procedures in all of the towns and cities of Connecticut and on the compensation of public officials in all towns and cities.

## REPORT OF COMMITTEE

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To the Board of Selectmen, Town of Windham:

In accordance with the instructions contained in the authority for our appointment, as voted by the Board of Selectmen of the Town of Windham on July 10, 1963, and on August 9, 1963, and proceeding with the Resolution No. 4864 adopted by the Common Council of the City of Willimantic as a guideline, your Committee has made a diligent and thorough inquiry into the advisability of replacing the present three-man elected Board of Assessors in the Town of Windham with a permanent full-time assessor, and we herewith respectfully submit our report.

The Committee has concluded, after spending upwards of 200 man-hours in examining qualified witnesses and with mature reflection carefully considering both the virtues and the faults of the present method of directing the assessment of property for taxation in the Town of Windham as well as the alternate method proposed, that substantive changes from the present method are neither required nor desirable.

In reporting this as our conclusion, we submit herewith a summary of the information developed in the course of our study concerning the relative advantages and disadvantages of each of the assessment methods considered: (1) the present elected three-man Board of Assessors, and (2) the appointed professional assessor.

It is evident, from the testimony of qualified experts in the field of municipal taxation, to which the Committee has given appropriate consideration, that in Windham, as in each of the other towns and cities of Connecticut or elsewhere, the system of assessment employed cannot, of itself, assure fair, complete and efficient valuation of real and personal property for the purpose of local taxation.

The results, whichever system may be used, must be directly dependent upon the capability, the integrity and the conscientious performance in office of the person or persons administering the system.

Also, the valuating of property for local taxing no longer can be a haphazard or individualistic procedure. State laws place local taxing officials quite restrictively under the supervision of the State Tax Department. The present procedures in the Windham Assessors' office are exactly in accord with the system by the State Tax Commissioner's office.

It was brought out in the Committee's inquiry, that even if Windham were to change to a one-man assessor, the system now used for assessing and record-keeping necessarily would be continued.

There could be only three things that would justify a change from the present assessment procedure used by the Town of Windham. A change perhaps should be made if (a) any inequality or inefficiency could be cited in the operations of the present Board of Assessors, or (b) if the work could be done by a single assessor at substantially less expense to the taxpayers than at present, or (c) if the work could be done better by one appointed official than by three elected officials, with the result that assessments would be more equitable, or that the Grand List of the Town would be substantially increased.

This Committee is satisfied that the condition cited under (a) does not exist, nor can it reasonably be shown that (b) or (c) would prevail as a result of a change.

The performance in office of the present Board of Assessors in Windham has been highly commended by representatives of the State Tax Department and by specialists in the field of municipal taxation who are in close touch with such activities in all of the towns of Connecticut.

Also, individual citizens of Windham have expressed their confidence that the Town and the City are getting good service at a moderate cost from the present Board of Assessors.

That such an attitude is general among the great majority of those who are most vitally concerned, the taxpayers themselves, who, of course, include not only home owners and merchants but commercial and industrial corporations with extensive holdings, is established by the fact that on the 1962 Grand List, all but 20 taxpayers, who exercised their right to appeal to the Board of Tax Review, were satisfied with the assessment levied by the Board of Assessors. Yet, the Assessors are alert and painstaking in applying the equitable basis of assessment to all property, a fact which is reflected by the recently completed 1963 Grand List, which shows a gross assessment of real and personal property as of October 1, 1963, to be \$49,157,333, which is an increase of \$1,684,622.

The present arrangement in Windham, with the election by the electors of the Town of three Assessors every two years, no more than two of whom shall be of the same political party, continues in practice in the vitally important taxing machinery of the Town the same democratic principle of minority representation that exists in other branches of local government, and which is traditional in Connecticut over the whole span of the state's life. The virtue of this principle and its continued espousal and acceptance by the people is affirmed by its durability. A change merely for the sake of change, which would require destroying this principle in the taxing functions of the Town would be a change for the worse.

When the relative merits or demerits of one official or board of three officials to evaluate property for taxation are being considered, an important fact to keep in mind is that in the courts of Connecticut, the practice of seeking the guidance of three appraisers, and not just one appraiser, always has been followed consistently. When property is being acquired by the State

or any of its sub-divisions, or by a public utility corporation or any other entity equipped with any power of eminent domain, it might be less expensive for the court to retain just one “scientific” appraiser. Yet, this never is done. Three appraisers are named, to assure not only the correctness but the fairness of the appraisal.

If the courts of Connecticut consider this procedure essential to help to assure justice, as they do, the practice of this principle in local appraising for taxation thereby is emphatically supported. It is significant that more than two-thirds of all of the towns of Connecticut accept this principle, and operate under it.

### **GUIDELINES FOR THE STUDY BY THE COMMITTEE**

The Committee met to organize on September 25, 1963, and elected Mrs. Marion S. Girard as Chairman and Russell Catalano as Secretary.

It was agreed at the first meeting that no publicity concerning the Committee’s activities would be given out until after the study has been completed. It was agreed also that the work of the Committee should be performed at no cost to the Town of Windham except for the cost of compiling and printing this report.

It was agreed that meetings of the Committee would be held at such time and place as determined by the Chairman, that minutes of all meetings would be kept by the Secretary, and that meetings might be called for either daytime or evening, as convenient.

The Committee also decided at its first meeting that its study should be directed into the following suggested channels, as well as others, in order to obtain all pertinent information for the completion of the report:



1. List of Towns having a full-time Assessor
  - a. Salaries of Assessor
  - b. Clerical help (full time and part time)
2. List of Towns retaining three-man Board of Assessors
  - a. Salaries of members of Board
  - b. Clerical help (full time and part time)
3. Study of present system in Windham, time and work involved vs. full-time assessor and cost comparison
4. Invite various authorities on the practices of assessing to meet with the Committee and present their views
  - a. Invite representative of State Tax Commissioner
5. Have Valuation Associates, Inc. check Windham records to determination implementation of last revaluation
6. Consider whether up-dating of present system is needed
7. Meet with present and former members of Board of Assessors and Board of Tax Review

The Connecticut Public Expenditure Council, Inc. of Hartford was helpful in supplying information concerning practices in other towns of Connecticut, particularly with reference to the number of towns having one assessor and the number having a board of three or other number, and also with reference to the compensation paid to officials in each town.

Analysis of this information shows that 54 towns employ one assessor, and in a few instances this official also has other duties in the town government. As of the latest report compiled by the Connecticut Public Expenditure Council, there are 115 towns which have a Board of Assessors, in most instances consisting of three members, but a few have two-member boards. In nearly all of the towns using this system, the members of the Board of Assessors are elected by the people.

This Committee sent questionnaires to each of the towns in Connecticut which are in the same population group as Windham—towns whose 1960 population ranged from 10,000 to 20,000.

Replies to the Committee's questionnaire were received from 22 of the 26 towns in this population group. From the replies, and through independent inquiry concerning those towns from which no reply was received, it was determined that 15 of the towns in this group function with one assessor. These respective assessors received varying salaries from \$8,500 for the highest, in Bloomfield, to \$5,382 for the lowest, in Naugatuck. In Farmington, there is a Board of Assessors, the members of which receive no compensation and the board retains the services of a part-time appraiser at \$3,888.

The eleven towns in the 10,000 – 20,000 population group which have boards of assessors have three-man boards, except for Shelton, Branford and Derby which have two members each on their boards of assessors. The range of compensation for this group of towns is more widespread. New Canaan pays the Chairman of the Board of Assessors \$8,314 and the other two members \$100 each. Berlin pays its Chairman a salary of \$6,700 and each of the other two members \$300 each. Branford has only two assessors and pays each of them \$250, and Derby has two, who receive \$500 each, while Shelton has two assessors, each of whom receives \$950 plus \$3.25 for each inspection after the first 150 inspections.

The towns in this population group which have three assessors who receive equal compensation are, besides Windham, which pays its assessors \$1,100 each; Windsor Locks, \$700 each; Seymour, \$500 each; and three which pay their assessors on an hourly basis: Mansfield, \$1.85 an hour; Simsbury, \$2.50 an hour; Killingly, \$2.20 an hour.

Of no less importance in making a comparison of the relative costs of assessing services in the various towns is the total budget for the assessors' office. The 26 towns in Windham's population group (10,000 – 20,000) were asked to indicate their respective budgets for the assessors' office. The average for the 17 towns from which replies were received was \$14,564, which is considerably higher than the present total cost of the assessors' office in Windham. Winchester (Winsted) has the highest budget for the assessors' office, with one assessor and his staff of clerks and the other expenses totaling \$22,145, followed by North Haven with a budget of \$21,316 including \$7,500 for its single assessor.

The Committee considered all of the data from towns which are comparable to Windham and determined that if this Town were to install a system with one full-time assessor, he should receive a salary of not less than \$7,000 a year. The total cost of the office under such a system, continuing substantially the same basis of clerk hire and other expense as at present, is estimated at between \$17,000 and \$18,000. This compares with the present budget of the Windham assessors' office of \$10,096.

#### **WINDHAM BOARD OF ASSESSORS DILIGENT AND EFFICIENT**

No system of administering the tax assessment functions of the local government is better than those who are chosen to operate it. From specialists who are in a position to know, and to make valid comparisons, the Committee learned the State Tax Department regards the present operation of the tax assessment procedure in Windham as satisfactory in all respects, and in conformity with the requirements of the Tax Department.

George Dobson of Valuation Associates, Inc., testified that he is involved every day with this and other towns in Connecticut, and that the assessors' office in Windham is a well-operated three-man organization, and as efficient as any in the state, including those towns which have

one assessor. There is nothing that one assessor could do that would be better than the present three-man Board of Assessors is doing, he testified.

Arthur Brophy, Assessment Agent of the State Tax Commissioner's office, testified that both the single assessor plan and the three-man board have their advantages and disadvantages, and that the people of Windham must decide which is best for them. Both systems must conform to the requirements of the statutes of the State of Connecticut. Whether assessments are made by one man or by a board of three, the decisions on the respective assessments are a matter of judgment. With a single assessor, the judgment in each case is that of one man only; with a three-man board, each member can contribute his own opinion.

The State Tax Department has worked with both types of assessing systems, and has found good and bad operations in each. The Windham operation is good, and as the service is good and the law is complied with, there is no reason to change unless an improvement can be made.

The present assessing system in Windham was instituted in 1954 by Valuation Associates, Inc., which was then headed by William F. Connelly, a former Tax Commissioner of the State of Connecticut. Since the installation of the system, at the time of the last revaluation of property, the records have been efficiently maintained and are up-to-date, Mr. Dobson testified.

Even if Windham should abandon its present elected Board of Assessors for the one Assessor plan, the Tax Commissioner would be unlikely to approve any change in the present method of handling and processing assessments, as the present method conforms to the requirements of the Tax Department.

The methods used in the Windham tax office are similar to those used in the largest cities of Connecticut. Due to the fact that Windham now meets all of the State's basic requirements for an efficiently-conducted Assessors' office, individual taxpayers no longer are required to declare their property by filing a list of their holdings each year with the Assessors. This results in a saving of time to each taxpayer, as well as to the staff in the Assessors' office.

The cost of operating the Assessors' office and the compiling of the correct and equitable data necessary for the assessment and collection of taxes for both the Town of Windham and the City of Willimantic is borne entirely by the taxpayers of the Town. The only cost to the City is approximately \$250 a year to re-write the Town abstract for the collection of the City taxes.

The Connecticut Public Expenditure Council has noted in its latest report: "One continuing trend (in municipal government in Connecticut) is the change from boards of assessors to single assessors. There were 33 single assessors reported in 1956, 39 in 1958, 45 in 1960, and 54 this year." Beyond reporting this fact, the Council had no comment, but it also noted that 11 towns or cities which are larger in population than Windham continue to have boards of assessors.

The Committee received valuable information and comments from representatives of two neighboring towns, one of which has a board of assessors of three members, and the other has one assessor.

Alice H. Darling, Chairman of the Board of Assessors for 20 years in Mansfield, and Robert Loomis, Member of the Board of Assessors in the same town for 5 years, appeared before the Committee to describe the operation of Mansfield's board of three members, and to compare the results with other towns in the State.

Mrs. Darling said: “After being an Assessor for 20 years, I have learned by my years of experience that a three-man board is an assurance to the Town that assessment values will be fairly applied.”

“Policies and problems are worked out in a democratic manner by three local citizens who know property and the people involved.”

“The opinions of one man and his methods used can be vastly different from that of a three-man board. I favor a three-man board.”

From Coventry, came Bernard Dion, who is the Assessor for the Town, in addition to duties as Zoning Agent and Building Inspector. Mr. Dion receives a salary of approximately \$2,500 for his services as Assessor, and serves a community of 6,700. He said that all of the decisions on assessments must be his alone, and that he sometimes wished that he had a board to consult. He was appointed as Assessor in Coventry by passing an examination after attending the assessors’ school at the Institute of Public Service at the University, and attended the course conducted by Mr. Jenks, the Assessor for the Town and City of Waterbury.

### **COMMON COUNCIL RESOLUTION BASED UPON FALSE PREMISES**

The study upon which this Committee herewith is reporting has sought to conform faithfully to the request contained in Resolution 4864 of the Common Council of the City of Willimantic to “search into the advisability of replacing the three-man elected Board of Assessors with a permanent full-time Assessor,” the exact text quoted here being contained in the vote of the Board of Selectmen authorizing this study and appointing this Committee to undertake it.

Nevertheless, in all fairness it must be pointed out in this report that the preamble to Resolution 4864 contains false premises. The preamble refers to “recent court rulings” which

have “eliminated or reduced valuations on property within the City of Willimantic,” and states that “these rulings have pointed up the increased demands on the technical skills of the Board of Assessors,” and implies that political preferment has a bearing upon the nomination and election of the Assessors and upon their performance in office.

The “recent court rulings” to which the preamble of Resolution 4864 referred obviously was a reference to one or more instances in the past year in which taxpayers, having exhausted the opportunity of relief from what they considered unreasonable or inequitable assessments by appealing to the Board of Tax Review, proceed in accordance with their rights under the state law, and appealed the assessments to the Superior Court.

A study of one case in particular, indicates that the reduction or abatement of the assessment was the result of the Court’s interpretation as to when certain property was taxable and to whom. The Court’s decision was not a reflection either upon the judgment or the performance of the Assessors, but was an interpretation of the law which will serve in the future to guide assessors, not only in this town, but in all towns in Connecticut.

During its examination of qualified witnesses who appeared before the Committee, we questioned one of the specialists on this case. He testified that the result could have been the same, no matter how many men had made the assessment, and he cited an actual case in a Connecticut town where a similar situation prevailed under a single assessor.

The Board of Tax Review is the first resort of taxpayers who consider that they are aggrieved by the work of the assessors, whether one man or three. In Windham, as elsewhere, the valuation imposed by a single assessor still would have to be appealed to the Board of Tax Review before the taxpayer could take it to court.

It was pointed out in the course of the testimony that Waterbury, which has had a one-man Assessor for the past 20 years, had 27 court cases this past year and lost every one, thus suffering a reduction of more than a million dollars in taxable property.

Your Committee does not consider that it has a responsibility implicit in its appointment to make recommendations other than the one contained in the foregoing, which is based upon its “search into the advisability of replacing the three-man elected Board of Assessors with a permanent full-time Assessor.”

As we have stated above, we do not consider that such a change is advisable, for the reasons stated.

In concluding this report, we pass on to the officials concerned, and to the electors of the Town of Windham and of the City of Willimantic, suggestions which have been received, which, it is felt would improve the administration of the tax assessment service of the Town of Windham. These are summarized herewith, without comment by this Committee, and not necessarily in the order of their importance:

1. Rotating 2-year, 4-year and 6-year terms for Board of Assessors members, provided present principle of minority representation is preserved.
2. Slightly higher salary for Chairman of Board of Assessors; Senior member of Board to be Chairman.
3. City to furnish to Assessors promptly copy of each building permit issued in City.
4. Earlier transmittal by Motor Vehicles Department of registration of motor vehicles.
5. Greater responsibility by political parties for nominating best qualified citizens for Assessors.

Your Committee has carried on its study and its deliberations before compiling this report, in eight meetings, and has pursued faithfully and diligently and without partisanship to



consider the facts and to render a judgment. We are proud to have had this opportunity to serve our fellow citizens, and we are grateful to all those who have made this report possible.

Respectfully submitted,

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Marion S. Girard, Chairman

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Russell Catalano, Secretary

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Arthur Fowler

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Stanley Williams

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J. Homer Hawkins

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Kendall A. Anthony