

CAAO RESEARCH/HISTORIAN COMMITTEE

History of Connecticut

Assessors

Volume #1

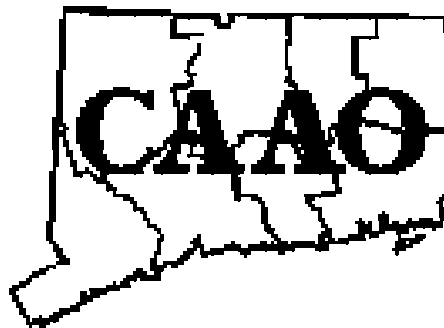


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CAAO RESEARCH - HISTORIAN COMMITTEE

HISTORY OF CONNECTICUT ASSESSORS

VOLUME #1



Connecticut Association of Assessing Officers

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DEDICATION



Alexander F. Standish

This *History of Connecticut Assessors, Volume One*, is dedicated to Alexander F. Standish for his vision, enthusiasm, devotion and guidance during his chairmanship, and as a Committee member of the CAAO Research and Historian Committee, in being the driving force in accomplishing the publication of the Committee's first research book.

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FORWARD

FORMATION OF CAAO RESEARCH AND HISTORIAN COMMITTEE

Writing the history of any organization is by no means an easy task. Writing the history of the Connecticut Association of Assessing Officers presented some difficult and challenging assignments. Some of the major challenges we had to deal with not only centered on the proper direction of our efforts, but also the ability to keep a positive attitude about the eventual outcome of our assignment. This article will give the readers a brief background on how the CAAO Research and Historian Committee was formed, the problems that were encountered and a brief outline of the history of the organization. When the committee was established, the members had to look deep inside themselves and answer the following questions.

1. Is the history of the CAAO and the assessing functions worth examining, studying or even doing?
2. Who would be interested in the history of the Connecticut Association of Assessing Officers?
3. Is there enough information filed at our State Libraries, colleges and universities?
4. Does the committee have the resources to gather the history of our organization?
5. Who should be appointed to the committee that would fulfill this goal?

The answers to the first three questions were somewhat easy, in the affirmative. With the long and distinguished history of both the CAAO and the Assessors School at the University of Connecticut, the committee felt that there was enough information out there to start. The Assessing Officials Association of Connecticut, the forerunner to CAAO, started January 14, 1935. The first annual meeting was December 30, 1935 in the House of Representatives in the State Capital, Hartford, Connecticut. The first Assessors School at the University of Connecticut was August 21-25, 1944. The Assessors School and the Board of Tax Review sessions at the University of Connecticut have come to enjoy the distinction of being the longest continuously running school of its kind in the nation.

With these facts before us, you would think that there should be documentation waiting to be retrieved from all the right places. This was not the case. The only extensive documentation of the history of the Connecticut Association of Assessing Officers or the Annual Assessors School at the University of Connecticut was written in three separate articles. The first article was written by Edward T. Dowling, Extension Professor and Assistant Director of the Institute of Public Service at the University of Connecticut. Ed's paper was on the History of the Connecticut Association of Assessing Officers that covered the period from 1935 to 1985. The paper was presented on behalf of the 50th anniversary of the Connecticut Association of Assessing Officers at the 41st Assessors School on June 9-14, 1985. The second article appeared in the September 1985 issue of the *Assessorreporter* in which excerpts taken from "The Proceedings of the First Regular Meeting of the Assessing Officials Association of Connecticut", held in the Hall of the House of Representatives in the State Capital in Hartford on December 30, 1935. The third article was written by Edward Sember, Assistant Extension Professor at the University of Connecticut's Institute of Public Service. The article was entitled, "50 years of Assessor Training in Connecticut: An Evolutionary History". This paper was about the first fifty

years of the Assessors School and it was presented at the 50th anniversary of the Assessors School, June 6-11, 1993 and also appeared in the March 1994 issue of the *Assessoreporter*.

CAAO first effort to write the history of its organization began sometime in 1976 when Al Standish, Hartford's Acting Assessor, called Fran Callahan, then Stonington Assessor to come over Al's house and organize some material that Al had collected on CAAO. They met at various times to sort through the papers, articles and other material to create some form of organized plan. At the February 2, 1977 CAAO executive Board meeting, the Board voted to establish a committee to write the history of our association. Al Standish, President of CAAO at that time, appointed Robert Kemp, Assessor of Wallingford, as Chairman with John McDermott, Hartford Assessor serving as co-chairman.

The committee as we know it today, the CAAO Research and Historian Committee was established December 21, 1994 when the CAAO Executive Board approved the naming of the committee as the Research and Historian Committee. CAAO President Joan Paskewich appointed Richard Feegel, Berlin Assessor, as its chairman. The following assessors have served as chairman of this committee.

- 1994-1995 Richard Feegel , Berlin Assessor
- 1996 Walter Kent, Old Lyme Assessor
- 1997 Edward Clifford, New Haven Assessor retired
- 1998 A committee, but no chairman
- 1999 - 2006 Alexander Standish, Hartford Assessor retired
- 2007 - 2008 Charles Agli & Paul Slattery, New Britain Assessor retired and Milford Deputy Assessor retired

The existing Research and Historian Committee really started to come together about 1999. The committee met every month except August. The meeting would start promptly at 9:15 a.m. with an outlined agenda and end at 11:00 a.m. It seemed that the committee was well balanced, with both seasoned assessors and assessors who were actively engaged in the assessing process and were interested in gathering facts about CAAO. Another factor that might have given this committee the ability to gather information was the fact that a number of the committee members were retired or about to retire. They had time on their hands and were ready for work. The decision was made not to write a word-for-word documentation of the past history of CAAO, but to first concentrate on the gathering of historical facts, documents, conduct surveys, write on selected historical events and find a place to store the gathered material so it could be reviewed.

At the June 2000 Assessors School at The University of Connecticut, the Research and Historian Committee members put on a short light hearted skit, produced by committee member Bob Kemp, about the history of CAAO. In the spring of 2002, Al Standish proposed that the committee start doing oral interviews on prominent Assessors who have contributed to the building of CAAO. The interviews began in the fall of 2002 and to date the committee has interviewed or discussed 21 individuals. At the spring 2004 meeting of CAAO, the Research and Historian Committee set up a three panel display showing various old photos of Assessors School classes and memorabilia pertinent to the history of CAAO. Charles Agli presented the

first detailed report by the Research and Historian Committee at the 2006 annual fall meeting of CAAO.

One of the more significant events that the committee was able to accomplish was to find a place where all of our gathered material would be filed for future generations to view. Due to the efforts of committee member Edward Dowling and Betsy Pittman, University Archivist, for the Dodd Center at the University of Connecticut, the CAAO depository of historical information now has a home at this most prestigious location. The committee members were treated to a rare behind the scene tour of the Thomas J. Dodd Research Center on March 7, 2006. The CAAO collection to date has been catalogued and listed on the Dodd Center website. (<http://doddcenter.uconn.edu>)

Some of the information that has been filed with the Dodd Center to date includes, all *Assessoreporter* news letters from Volume #1 thru October 2002; Henry Smalley's books from 1954 to 1967; copies of the Assessors Handbooks 1950, 1957, 1963, 1970 and 1978; Volumes 1, 2 and 3 of the Report of the Governors Commission on Property Tax (1972); Hartford Auto Pricing schedule 1954 to 1961; 1945 cost schedule developed for the City of Waterbury; plus various appraisal manuals, and articles written by Connecticut Assessors.

Projects that have recently been completed and will be filed at the Dodd Center include: Additional copies of the *Assessoreporter*; complete listing of all Connecticut CAEs and CCAs; surveys of the 169 towns and cities listing when they completed their first revaluations, mapping, CAMA systems and when they switched to a full time Assessor; file on the history of the *Assessoreporter*; original file on the 1955 floods where assessors volunteered to help the municipalities that suffered flood damage; copies of the Assessors School Rosters and Educational Programs from the first School to the most recent; photos of most of the pictures taken at the Assessors School; all of the oral interviews of assessors completed to date; listing of the CAAO Table of Organization and committee makeup for the past thirty years; and listing of related Connecticut assessment personnel.

Future projects that are planned include: assessing statutes that have made a major impact on assessing functions; listing of revaluation companies that have worked in Connecticut; history of the CAAO website and of the Motor Vehicle Committee. A meeting at the Dodd Center on December 21, 2006 generated additional material by way of storage boxes from the former Institute of Public Service. The material in these boxes will eventually be combined with material already gathered by the committee and will be filed in the Dodd Center archive files.

The Research and Historian Committee has accomplished a great deal since 1999. The accomplishments of this committee will never be completed because the events of today will be the history of tomorrow. The present committee and those that will follow on this committee have a responsibility to record the current events of our organization for future generations of assessment personal.

(Dated January 1, 2008). Current committee members include: Charles Agli, Francis Callahan, Edward Clifford, Robert Coyne, Catherine Daboll, Edward Dowling, Walter Kent, Peter Marsele, Paul Slattery and Al Standish. Robert Kemp, a member of this committee, passed away January 8, 2004.

PREFACE

In 1994, the CAAO Executive Board established a new committee entitled the Research and Historian Committee to search out, develop and otherwise examine anything and everything having to do with the history of CAAO. It was a broad mandate and open-ended.

Early on the committee decided that it would be useful and desirable to encourage the senior members of CAAO, most of whom were life members, to participate in oral discussions of their life experiences with CAAO, municipal government in Connecticut and elsewhere, including private companies, i.e. revaluation companies, etc.

The technique of ORAL INTERVIEWS is not new in an era in which every person has a story. This publication has 21 examples.

Unfortunately, many outstanding members of CAAO had passed away by the beginning of this effort. For some of these, we have tried to present a brief summary of their life and their contributions to CAAO and to the assessor professional movement in the United States.

Background on deceased CAAO members

(Date of employment taken from the Connecticut State Register Manual. The dates could be off by one year due to reporting period)

George Kinsella

First President of CAAO (1935-1936), Hartford Assessor's Office: Board of Assessors 1928 to 1948, single Assessor from 1948 to 1952 followed by Fred Newton.



George F. Kinsella

William Connelly

Second President of CAAO (1937-1939). One of the founders of IAAO and President of IAAO (1938-1939). Assessor of Bridgeport from 1925 to 1948 followed by Lawrence McKeon. He was the owner of the revaluation company, Valuation Associates. He was appointed Connecticut State Tax Commissioner October 15, 1948 to fill the unexpired term of then Tax Commissioner Walter Walsh through July 1, 1949. He was reappointed Tax Commissioner March 1, 1951 to March 1, 1955.

John Tynan

Third President of CAAO (1940). Assessor of Middletown 1931 to 1954 followed by Edward Opalacz. The office of assessor was sometimes called Office of the Tax Commissioner. Mr. Tynan was Motor Vehicle Commissioner for the State of Connecticut from March 1955 to 1971.

Herbert Shay

Fourth President of CAAO (1941-1946). President of IAAO 1956-1957, CAE #2, CCA. Assessor of Fairfield. Died April 22, 2005 at age 97. In 1934 was appointed Assistant Assessor under the late Edgar Banks and appointed Chief Assessor in 1940, retired September 1, 1974. He was a member of the committee that organized the first Assessors School in 1944. He was an instructor at the Assessors School for 25 years. He was a graduate of Cornell University in 1929 with an engineering degree. He worked for Valuation Associates prior to his assessing career.

Phil McLean

Fifth President of CAAO (1947-1948). Member of the Board of Assessors City of New Haven from 1940 to 1948. He was President of the Board of Assessors from 1941 to 1946. Following his assessing career, he operated a real estate business called McLean & Tiernan.

Aldro Jenks

Seventh President of CAAO (1950). President of IAAO 1947-1948, CAE #1. CCA. He was the Assessor of Waterbury from 1944 to 1966 followed by Arthur X. Brophy. Mr. Jenks was a mid-westerner. He served in the General Property Tax Division of the Wisconsin Tax Commission before he was hired as an Instructor in the Bureau of Municipal Research of the University of Texas. In 1941 Aldro Jenks authored the "Manual for Texas Assessors". A copy of this book may be found in the Dodd Center Library at the University of Connecticut. Prior to being appointed Assessor of Waterbury, Mr. Jenks was the Acting Research Director in the Office of the Connecticut State Tax Commissioner. He was a member of the committee that organized the first Assessors School in 1944. He was an instructor at the School for over 20 years.

Charles Tremper

Ninth President of CAAO (1952). Member of the Board of Assessors in the City of New Haven 1941 to 1961. The Board of Assessors was dissolved in 1961 with the appointment of Richard Nesser as single assessor. Mr. Tremper taught motor vehicle pricing at the University of Connecticut Assessors School. A copy of his motor vehicle lecture given at the Assessors School can be found at the State Library in Hartford.

Catherine Pardee

First female President of CAAO (1958). CAE, CCA. Assessor of Orange from 1948 to 1965. Member of the Board of Assessors 1948 to 1953, became Chairperson of the Board in 1954, and single Assessor from 1960 to 1965 followed by William Converse. Catherine Pardee was the first woman to attain the CAE designation from the then National Association of Assessing Officers. She also served on the Board of Governors of the Northeast Regional Association of Assessing Officers (NRAAO) for many years. Ms. Pardee has an award named after her by the Northeast Regional Association of Assessing Officers called the "Catherine E. Pardee Award". It is given to a person at their annual conference who has contributed the most to that organization in the past year.

Henry Smalley

President of CAAO (1954-1956). CAE #56, CCA. Assessor of Wethersfield from 1950 to 1979 followed by John Dagata. Henry for many years wrote a news bulletin for the Hartford Area Assessors' Association. He conducted one of the first in-house revaluations in 1954 with the help of seven area assessors. Henry was President of CAAO in 1955 when Connecticut experienced two major floods. With the assistance of other Connecticut assessors, they helped calculate the loss in property values of those effected towns and cities.

Walter Birck.

President of CAAO (1964). CAE #426, CCA. Assessor of Old Saybrook from 1961 to 1984 and Assessor of Essex from 1969 to 1983. First CAAO Assessor of the Year (1971). A member of the IAAO executive board in 1978. Instructor at the Assessors School. While a member of CAAO, Walter was Chairman of the In-service Training Committee, Legislative Committee, Awards Committee and first CCMA Committee Chairman. CAAO created the Walter Birck Education Fund in honor of Walter's efforts on behalf of assessor education and certification. The fund supports sessions annually in the Connecticut Assessment Administration Workshop at the Assessors School.



Aldro Jenks (left) and Herb Shay (right) at 1947 Assessors School
at the University of Connecticut

The Connecticut Association of Assessing Officers:

A retrospective look at the assessment function in Connecticut over the past 50 years

by

Edward T. Dowling

Extension Professor, Institute of Public Service, The University of Connecticut

Edward T. Dowling, Extension Professor, Institute of Public Service has been associated with assessment training and education developments in Connecticut since 1961. His activities in property tax administration includes management of the Annual School for Connecticut Assessors and Boards of Tax Review, the oldest, continuous assessors training program in the United States; editorial responsibility for Institute publications dealing with assessment administration and property tax review; and educational assistance to the Connecticut Association of Assessing Officers and the Tax Collectors Association of Connecticut. He holds degrees from the College of the Holy Cross and The University of Connecticut.

"On January 14, 1935 in the Senate Chambers of the State Capitol, assessors and boards of relief present voted to organize *The Assessing Officials Association of Connecticut*." These words mark the formal beginning of what became the Connecticut Association of Assessing Officers, which celebrates its 50th Anniversary this year.

This paper is intended to be a retrospective examination of the Association's growth and development over the 50 years as reflected in the historical development of the profession of municipal assessor.

A number of historical phenomena came together in the early thirties which must be considered major factors in the growth and development of the assessment profession and, ultimately, the Connecticut Association of Assessing Officers. These include:

- Creation of the National Association of Assessing Officers - 1934,
- Report of the Connecticut Temporary Commission to Study the Tax Laws of the State and To Make Recommendations Concerning Their Revision, 1933-34*. (S.A. - 1933-474).
- Series of Actions/Comments by Connecticut Tax Commissioners in the Twenties and Thirties.
- Increased interest in professionalization of the assessor.

1. The National Association of Assessing Officers was established in 1934 in Philadelphia with the purpose of "taking assessors out of politics and establishing training and education for assessing officers." This fledgling group was fortunate indeed to be invited into an expanding group of municipal professional organizations housed on the campus at the University of Chicago in facilities at 1313 East 60th Street which would ultimately be identified as the 1313 groups. These included: International Association City Managers Association, Municipal Finance Officers Association, American Public Works Association, American Public Welfare Association, American Planning Association, Council of State Governments, Public Administration Service, Public Personnel Association and others. One early example of the likely influence of this kind of organization can be seen in the remarks of its Executive Director, Albert Noonan at the Third Regular Meeting of the Assessing Officials Association of Connecticut in December, 1937. It illustrates the leadership role of the national organization and its early concern for increased professionalism in assessing administration:

"...it is increasingly realized by citizens and officials that the best administrative organization should be headed by a single person rather than a board. Boards of assessors are common in states in the New England area...They are not common in the west, or southwest. A single assessor results in centralized responsibility, while the board system results in a diffusion of responsibility. The weight of opinion is very much in favor of the single assessor against the board of assessors if the work is desired to be performed at the highest level of efficiency. A number will disagree with that contention. I am not alarmed with that. I would like to discuss it privately or publicly, but I think it is safe to say that the trend is definitely against the retention of the board of assessors and is in favor of the creation of the single-headed administrative organization."¹

Connecticut's linkages to the national assessing association have been continuous over the past 50 years. More on that relationship later.

2. A second historic phenomenon must be considered the remarkable, prophetic and analytical report of the Temporary Commission of 1933 which reported to the General Assembly in 1935. The analysis and conclusions of this Commission as they related to municipal accounting, auditing, assessment administration, and tax collection should be in the library of every municipal and state official concerned with these matters. The Commission laid out a series of recommendations so detailed and so accurate and prophetic in their directness that they have formed the agenda of local governmental reform in these areas for the last fifty years. I might add that even after 50 years we have not achieved all of them. The following brief excerpt from the Commission Report dealing with the property tax and assessment administration is indicative of the tone and thrust of the Commission's thinking:

"There is no more important cog in the assessment machinery than the assessor, and, if real property is to be uniformly and equitably assessed, qualified assessors must be selected, adequate compensation must be paid, sufficient time must be allowed, and adequate office facilities must be provided. The Commission proposes that assessors be appointed by the budget-making authority of each town for six-year terms, that they be removable from office by the budget-making authority for cause after hearing, that their compensation be fixed by the budget-making authority, and that they be allowed sufficient time and provided with the necessary equipment and assistance to discharge their duties effectively."²

This Commission was so comprehensive and candid in its analysis and recommendations that it set the standard and identified the direction that local governmental reform would, ultimately, take for the next fifty years. A truly, remarkable research effort with great clarity and understanding of the issues it confronted. Would that more recent studies exhibit comparable qualities.

3. For many years, but unfortunately stopped about 1950, Connecticut Tax Commissioners wrote a narrative report as part of their Annual Report. These narratives are very interesting for the light they shed on various matters of law and administration during a particular period. Throughout the 20th century and with increasing frequency, especially during the thirties, these Reports urged changes in assessment administration designed to improve the process i.e. annual election of assessors was changed to three year terms with one member elected each year. Chastisement by the Commissioner is also found in various Reports i.e. "in some towns there is too little actual viewing of property, and altogether too much copying of the previous years' lists,

and guessing at valuations in the town clerk's office."³ It was noted that "Connecticut is one of five states in the Union which prescribes no definite form for the return of taxable property in general; neither is specific authority given to any board or person in this State to prepare such a form for general adoption."⁴ Finally, on the subject of revaluations, "in several states, the statutes require a complete revaluation of all the real estate at stated intervals. It would seem very desirable therefore for Connecticut to have a similar statute requiring the assessors personally to view and value all the taxable real estate in the town at intervals of from five to eight years."⁵

4. It is always difficult to pinpoint both the origins and the early impacts of an idea such as professionalization of the assessment function, but the kinds of things which happened in Connecticut and elsewhere during the thirties all contributed to the greater acceptability of the idea. Whether it was the U.S. Chamber of Commerce Report of 1930 which called for a modern assessing system, the activities of the National Association of Assessing Officers, the Connecticut Commission of 1933, Tax Commissioner Reports, etc., all contributed to greater acceptance of the notion that the assessment function should/could be professionalized. That this would be no small task in Connecticut is demonstrated by the fact that it has taken us 50 years to get to the stage we are at now.

This paper is not intended to be the definitive study/history of the Connecticut Association of Assessing Officers or the assessment function in Connecticut. It is intended to highlight the more significant events/situations associated with the past 50 years.

1935-1945 We have mentioned a series of events and situations earlier in this paper which characterize this first decade. But history is that combination of people and their times and three individuals stand out during this formative period: William Connelly of Bridgeport, Aldro Jenks of Waterbury and the State of Connecticut, and Herbert Shay of Fairfield. William Connelly's career spans most of the past 50 years and covers several facets. He was one of the five members of the Connecticut Commission in 1933. He was assessor in Bridgeport, one of the founders of the National Association of Assessing Officers, President of the National Association 1938-39, and President of Connecticut Association of Assessing Officers in 1937-39. He would become Tax Commissioner of Connecticut in the late forties.

The second individual impacting on this first decade of CAAO is Herbert K. Shay of Fairfield. After assisting with the first "scientific" revaluation of Fairfield in 1934, Herb joined the Fairfield assessing office in September, 1934. Herb's career will also span most of the 50 years of Connecticut Association of Assessing Officers. His early impact relates to the roles he played as an early active member of the Connecticut Association and its President for the longest period 1941-1946. Herb would later become International Association of Assessing Officers President in 1956-57.

Our third individual was not a Connecticut native, having come to Connecticut from the middle west via Texas to take on the Research Director position with the State Tax Department. The particular role Aldro Jenks would play best be described by Herb Shay:

"It is my considered judgment that this association of this rather limited group of Connecticut assessors with the National organization, together with a gradual but very discernible movement in local government toward removing the assessors' offices 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?"⁶

The answer as Herb indicated "was an erudite, affable man with a background in teaching and some experience in State Tax Administration...who 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 United States."⁷

Jenks and Herbert Shay as President of the Connecticut Association of Assessing Officers approached officials in the School of Business at The University of Connecticut in late 1943 and early 1944 regarding a school for assessors. The response was favorable and the first School was held on the campus of the University on August 21-25, 1944. Consecutive Schools have been held at the University every year since 1944.

On a personal note, it seems most appropriate that the Connecticut Association through its members is identified with education and training. Surely, that has been a hallmark of Connecticut assessors over the years since.

Incidentally, it might be noted that at the 1946 School eight other states and the District of Columbia sent representatives to observe/attend the classes. Aldro gave a presentation on the School at the 1944 Conference of the National Association of Assessing Officers in Des Moines, Iowa. Assessment education was, indeed, on its way.

1945-1955 This second full decade in the life of The Connecticut Association of Assessing Officers commences and coincides with the end of World War II. CAAO is impacted by post-war phenomena just as all institutions in Connecticut and the Nation. Many veterans accept employment opportunities in municipal government; others with revaluation companies. As a result, this group of "battle-hardened" veterans will constitute the backbone of the emerging profession of municipal assessor for the next generation and more in Connecticut and across the country.

The pressure of population growth and post-war activity fuel significant changes to Connecticut communities especially those characterized as suburbs. Growth and development pressures stimulate many suburban communities to consider organizational change for the first time. The Connecticut Association of Assessing Officers taking its lead from the full time, professionally oriented members of the Association and the International Association commits itself to the goal of "single, full time, professional personnel" as the preferred organizational pattern in Connecticut local government. This commitment to professionalism and full time, appointed personnel rather than the traditional elected pattern prevalent in Connecticut's 169 jurisdictions will prove to be one of the most significant decisions made by CAAO in this immediate postwar

period. By the close of the decade, thirty-two communities have single assessors rather than a board of assessors.

In 1947-48, Aldro Jenks, Waterbury assessor, serves as International Association President-the second Connecticut member so honored-and President of the Connecticut Association in 1950. William Connelly of Bridgeport serves as Tax Commissioner of Connecticut in 1947-48 and again in 1951-55. In his 1948 Annual Report, he urges:

"A special unit be organized in the Municipal Division to help localities in the matter of setting up improved techniques for the assessment of tangible personalty of business and to advise in the matter of revaluations."

For the first time since the 1930s, a report of the Connecticut Tax Survey Committee in 1948 comments:

"That provision be made for a comprehensive study of local property tax assessment methods and results, and that facilities be provided in the Office of the State Tax Commissioner to provide advice and assistance to local assessors, particularly in the assessment of personal property so long as such property remains subject to local assessment."

It will be 1959 before such a study takes place. The decade will close with quiet progress in Connecticut assessment administration as a few more communities change to single assessors; the Assessors School completes its first decade; two county associations are established-Hartford in 1953 and New Haven in 1955; and assessors have an understanding friend and associate as Tax Commissioner.

1955-1965 In the "land of steady habits," one should not expect dramatic, unexpected events to affect institutions so traditional as municipalities. Nevertheless, this decade marks continued development of single, full time professionally oriented assessment personnel.

The events and phenomena set in motion after the Second World War continue and mature during the 50s and 60s. Connecticut's population increases from 2,000,000 to 3,000,000 between 1950-1960. Towns which have growing pains, now have control over their town government through the Home Rule Act of 1957. As they examine their traditional town governmental structures systematically for the first time, many choose full time assessment administration.

The Connecticut Association of Assessing Officers marks the decade with its first and only female President in 1958 with Catherine Pardee of Orange while Herbert K. Shay serves as International Association President in 1956-57 - the third Connecticut Association member so honored. It also establishes the Certified Connecticut Assessor designation program in 1962. Patterned after the Certified Assessment Evaluator program of the International Association and revised in 1969, this Connecticut Association program conferred designations on 33 assessment personnel.

The State marks the period with another study of the property tax. Noteworthy recommendations include:

1. That Connecticut establish within the office of the State Tax Commissioner a local property tax unit properly staffed and equipped to interpret statutory assessment requirements, to assist local assessors in the application of such requirements and to compile, regularly, statistical information sufficient to measure assessment results obtained within each local taxing jurisdiction.
2. That Connecticut develop minimum professional standards to be required of all future assessors; such standards to be promulgated and enforced by the State Tax Commissioner in cooperation with a State Board of Assessors, comparable with professional Boards in other fields.⁸

Another 15 years will pass before these proposals are substantially adopted.

In 1963, the General Assembly departs from the market value standard as it adopts P.A. 490 providing use value criteria for land valuation and open space provisions. Assessors will bitterly argue the merits of this law until the end of the 1960s.

The 1963 session of the General Assembly also establishes the procedure for gradually phasing out manufacturers inventory.

As the national spotlight shifts to municipal concerns in the 60s, the property tax and its administration comes under greater scrutiny with more detailed recommendations for reform and improvements in the assessment process. The Advisory Commission on Intergovernmental Relation study, *The Role of the States in Strengthening the Property Tax* in 1963 sets much of the reform agenda for the next decade and more. This period will close with increased legislative activity by the Connecticut Association of Assessing Officers, but "it's time will not have come yet." The work and experience with the legislative process during this decade by Association Committees will start to pay off during the next period.

1965-1975 By 1965, the Connecticut Association of Assessing Officers is 30 years old. It is one of the most significant municipal organizations in the State and the professionalization of the assessment function is recognized throughout the State as the most appropriate way to handle the function. Yet, in a State which prides itself on its home rule tradition, communities will move to single, full time, professional assessors at their leisure. A few will begin to experiment with contractual arrangements for assessment administration by hiring full time persons from other communities. Old Saybrook and Essex will be among the first to try this approach.

Reapportionment of the General Assembly insures greater recognition to urban and sub-urban interests but it will not be until the Republicans capture both Houses of the General Assembly in 1972 as well as control the Governor's office that the most significant reforms/changes come to Connecticut's property tax administration and law.

Governor Thomas Meskill, by executive order; creates a Governor's Commission on Tax Reform in 1972 which devotes Volume II to Local Government - Schools and Property. Among its recommendations were:

1. Creates State Board of Assessment Supervision with responsibility for all property assessment functions throughout the State.
2. Establish a uniform assessment date and a uniform fiscal year.

3. Establish a uniform percent assessment.
4. Establish a system of certification of local assessors.
5. Establish a system of supervision of revaluation companies.
6. Establish uniform operating procedures for initial assessment and revaluation of property.
7. Establish a system of computer-assisted reassessments.
8. Establish a system of assessment sales ratio studies.
9. Establish a "circuit breaker" to grant relief to property owners/renters over 65.
10. Several other technical changes to property tax law.⁹

Most of these recommendations were incorporated into laws passed by the 1974 General Assembly. That a number of these recommendations had been made in 1933 says something about Connecticut's attitudes towards governmental reform/change.

While most of these recommendations were endorsed and supported by the Connecticut Association of Assessing Officers, the certification proposal was most enthusiastically received. CAAO had sought some kind of certification endorsement at least since the late 50s. To have legislative approval and endorsement of certification even on a voluntary basis was great news. Assessors would respond immediately and with enthusiasm to the training program and examination process established by the Certified Connecticut Municipal Assessor Committee. It was only fitting that leadership of this Committee would fall to Walter Birck since he had lobbied for it since his Presidency in 1964.

Thus, this period would end with renewed drive in the training/education of Connecticut assessment personnel and implementation of the Meskill Commission's recommendations. Appropriate for a State with the oldest, continuous assessing school - having celebrated its 25th Anniversary in June, 1969.

1975-1985 As an association and a profession approach its fiftieth anniversary, it should be assumed that it exercise a level of maturity and judgment appropriate to the knowledge and experience gained over those years. Today, CAAO is a mature organization of 600+ members, which publishes its own award winning Newsletter and *Handbook for Assessors*, has major committees devoted to Legislation, In-Service Training, Motor Vehicles, Personal Property, Ethics, Certification and Revaluation. Its opinions are sought on legislative matters. It is able to deal with business and industry groups re assessment matters as well as the Office of Policy and Management and other State agencies.

Today, fewer and fewer communities rely on the elected Board of Assessors. Many of the smaller towns have opted to contract out assessment services to more experienced, full time persons from other communities. The county organizations are more active and helpful to assessors in their respective areas. The growth and maturing of the assessment advisors, sales ratio staff, and others associated with the Office of Policy and Management have contributed to increased State assistance/counsel to local assessors. The Institute of Public Service at The University of Connecticut maintains its connections with CAAO and the CCMA Committee on assessment training.

This last ten year period has seen all of these phenomena and more. It has been a time of Proposition 13 i.e. tax limitations, freezes, tickerings, economic incentive plans, tax agreements, legislative changes, and assorted other actions designed to freeze, shift, add, subtract, modify, etc., the tax burden from one group to another.

Connecticut sent its 4th member to be International Association President in 1978-79 with Robert J. Flanagan of New London. Walter Birck of Old Saybrook-Essex and John McDermott of Hartford also served on the International Association Executive Board.

As in so many other fields, women have begun to be appointed senior assessors by several jurisdictions as well as assessment advisors in the Office of Policy and Management. More than 90 women have attended each of the last two Assessor Schools.

The Certified Connecticut Municipal Assessor program has certified over 280 persons since 1974. The designation itself, while voluntary, has become essentially universally accepted and required by communities as they go about recruiting new assessment personnel.

And so we close this brief, retrospective look at the Connecticut Association of Assessing Officers and the assessment function over the past fifty years. If the Past is Prologue to the Future, we should be optimistic concerning the ability of the Connecticut Association of Assessing Officers and Connecticut's assessors to serve well the municipalities and citizens of Connecticut. Happy Fiftieth Anniversary.

NOTES

1. State of Connecticut, *Proceedings of the Third Regular Annual Meeting of the Assessing Officials Association of Connecticut*. December 17, 1937. p. 37.
2. State of Connecticut, *Report of the Connecticut Temporary Commission To Study The Tax Laws of the State and To Make Recommendations Concerning Their Revision*. November, 1934. p. 298.
3. State of Connecticut, *Connecticut Reports*, Office of the Tax Commissioner, 1909-1950.
4. Ibid.
5. Ibid.
6. Herbert K. Shay. *Remarks Prepared for the 35th Annual School for Connecticut Assessors and Boards of Tax Review*. 1979. p. 4-5.
7. Ibid. p. 5.
8. State of Connecticut, *Report of the Connecticut Tax Study Commission - Property Taxes in Connecticut*, 1959.
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Ed Sembor (left) and Ed Dowling (right) in 1994

50 YEARS OF ASSESSOR TRAINING IN CONNECTICUT: AN EVOLUTIONARY HISTORY

by

Ed Sember

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coordinator of the Annual School for Connecticut Assessors from 1991 to 2003

Fifty Years Ago...

One needs only to look up some old newspapers to step back in time 50 years ago to get a glance of what people were thinking about in Connecticut in late August, 1944. Veronica Lake was starring in a film called, The Hour Before Dawn. The Boston Red Sox were four and one-half games out of first place behind St. Louis in the American League. Albert Einstein was rescued from a sail boat mishap on Saranac Lake in New York. Perhaps most significantly, the Allied Forces were liberating Paris from Nazi occupation.

On a much more subtle, but yet significant basis, an event was occurring which would affect a whole profession of public service officials in Connecticut. On August 21, 1944 the very first School for Connecticut Assessors was held at the University of Connecticut. To mark the event, the National Association of Assessing Officers Assessors' Newsletter reported the following: "In many respects, the School for assessors held on August 21-25 at the University of Connecticut was one of the outstanding events in the history of the profession. To our knowledge, it was the first time assessors have put in 30 hours of serious classroom work in one week. It was the first time a school for assessors was operated under a strict school discipline." (Assessors' Newsletter, Vol. 10, no.9, Sept. 1944)

Ever since that year, the assessors of Connecticut have come back to the University of Connecticut every summer to enhance and upgrade their professional skills and learn from some of the top people in the assessment field. The Assessors School at the University of Connecticut has come to enjoy the distinction of being the longest continuously running school of its kind in the nation. What follows is a brief history of the Annual School for Connecticut Assessors and Boards of Tax Review. It will show that the School has continuously evolved in the level of professional training it has offered to individuals in the assessing profession. It will also reveal the commitment of more than a few dedicated individuals whose tireless efforts helped to build the reputation of excellence the School has enjoyed throughout the years.

In The Beginning

In the property assessment field, perhaps reflecting what is referred to historically as the scientific-management period of public administration, the decade previous to 1944 witnessed the development of a movement to bring greater objectivity and rational methods to appraisal practices. On the national level, there was the creation of the National Association of Assessing Officers. In Connecticut, there was the publication of a report by the Connecticut Temporary Commission which studied State tax laws, and a growing interest in professionalizing the assessment function, (see Dowling: 1986) The stage was thus set for the institutionalization of assessor training in the State.

Two individuals from the assessment profession stand out for their efforts in bringing about the first School in Connecticut. They are Herbert Shay and Aldro Jenks. Herbert Shay, Assessor of Fairfield, was President of the Connecticut Association of Assessing Officers from 1941-46. He served as one of the instructors at the first School and later served as President of IAAO in 1956-1957. Recalling the time just prior to the first School, Shay remarked in 1979, "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" (see Dowling, 1986).

The individual who conceived the idea of bringing the assessors to college for training was Aldro Jenks. Jenks had a background in teaching and experience in State Tax Administration serving as Research Tax Director, State Tax Department. Later, in 1950, he would become President of CAAO (see Dowling: 1986). To describe the purposes of the first Assessors School in Connecticut to his audience at the Eleventh National Conference on Assessment Administration, Jenks quoted the Book of Proverbs: "Wisdom is the principle thing; therefore get wisdom; and with all thy getting, get understanding... Wisdom is better than rubies". (Jenks, Remarks at 11th Conference, 1944). For Jenks, no less lofty a goal for the assessors of Connecticut was to acquire wisdom.

Professor Edward Dowling, Extension Professor Emeritus and long time Director of the Assessors School at the University wrote in 1986 that these two men approached officials at the School of Business at the University of Connecticut in late 1943 and early 1944 with the idea of a School for assessors (Dowling, 1986). Laurence J. Ackerman, who was Dean of the School of Business at the time and who had contacts in the real estate field was receptive to the idea. The plans were formalized and the first School became a reality on August 21, 1944.

As reported in the NAAO Newsletter, the School was jointly sponsored by the School of Business Administration at the University of Connecticut, the State Tax Department, the Connecticut Association of Assessing Officers and the National Association of Assessing Officers. The School ran five days, with classes starting at 9:00 a.m. with a two hour recess at noon for lunch, and ending at 5:00 p.m. Instruction focused upon fundamentals of law, theory and practice (see NAAO Assessor Newsletter vol.10, no.9, Sept. 1944). Records show that over 80 students were enrolled and included among the assessors, some realtors, bankers, private appraisers and appraisers employed by the Connecticut State Highway Department (Jenks, Remarks at Eleventh National Conference on Assessment Administration, Des Moines, Iowa, October 4, 1944).

The NAAO prepared the bibliographies which were used for required reading. Albert W. Noonan, Executive Director of the NAAO served as one of the instructors. William F. Connelly, a past President of the NAAO and CAAO also served as an instructor. While the historical records about the early years of the School at the University of Connecticut are not totally complete, many records have survived the past fifty years and can help to convey the atmosphere of what some of the earlier Schools were like. In 1945, the second year of the School, two Schools were offered, one basic and one advanced, in successive weeks in August. On the inside cover of the 1945 descriptive brochure a statement of purpose for the School is found. It is restated here to demonstrate what some of the expectations were for those who attended.

"Purposes of the School

Taxable property cannot be properly assessed without a sound method of procedure. In the absence of a reliable system enabling comparisons to be made, the values placed by the assessor may be no more dependable than those arrived at by an uninformed person. This School aims to furnish assessors in Connecticut with well defined scientific procedures for making assessments.

The program of study will help the assessor build a foundation for a practical approach to the assessing process. It will give him training in assembling and analyzing field data. It will give him practice in the mechanics of valuation.

This School is being held on the campus of our State University for several reasons:

1. The atmosphere of study associated with the campus should stimulate the person's thinking and working habits.
2. Concentrated study is an effective antidote to the casual, unorganized effort of the assessor to improve his knowledge and skill. During his sojourn on the campus, the assessor will spend every working hour in study and consultation with other assessors and outstanding authorities in the field.
3. Concentrated school effort should stimulate the formation of thorough study habits, so necessary to the successful professional man."

School Moves to the Institute of Public Service

In 1946 a quiet but critical change occurred in the sponsorship of the School. The administration of the Assessors School was transferred to the relatively new Institute of Public Service, established in 1944 within the Division of University Extension. The mission of the Institute of Public Service was to meet the education and information needs of state and local government officials in Connecticut and to help citizens understand how government works. It was ultimately decided that this new Institute of the University would be the most appropriate institutional home for the Assessors School. Over the years, with the assistance of the Institute of Public Service, the Assessors School curriculum would undergo a continuous process of improvement, modification and refinement; all for the betterment of the profession in Connecticut.

A Brief History

The first year of the School only offered a basic course, which according to Jenks, "increased the knowledge and appreciation of the scientific principles of the assessor." In 1945 and 1946 in addition to a course in fundamentals, an advanced course was offered with two simultaneous tracks: one in advanced building appraisal, the other in advanced land appraisal. In general, those who had attended the previous year's School, took the advanced course the next. According to Peter Marsele, Assessor of Bloomfield, Connecticut for the last 42 years and who was an Assessors School student in 1946 and later an Instructor in the School, the first Schools were experimental by nature. At that time, there were only 7 full-time professional assessors in the entire State of Connecticut. The organizers were not sure what the response of Connecticut assessors would be. Field work was considered an essential component of these early Schools. However, supported by the large numbers of returning service men and women, the volume of students rapidly increased. By the Fifth Annual School, the course of study was formally divided into two sections; one in Assessment Procedure designed for persons attending School

for the first time and Advanced Assessment Procedure, designed for those who had attended previous Schools. That year the School Director, Professor Joseph M. Loughlin, Director of the Institute of Public Service, and former Director of the State Office of Finance and Control, reserved the right to require that those attending for the first time register for the basic section. This basic format remained through the 9th School held in 1953.

In the brochure for the 9th School, a new statement of purpose appeared. It stated: "The School for Connecticut assessing officers has a two-fold purpose: 1) to assist those attending for the first time to build a foundation for a practical approach to assessment procedures and practices, 2) to serve as a laboratory at which experienced assessors can present and work out solutions to their problems. Lectures, demonstrations, and accepted methods of handling problems will be used by instructors and there will be ample time for questions and discussions." Clearly, with this statement, the inclusion of an advanced section to meet the ongoing needs of experienced assessors was recognized and established as a critical part of assessor training.

The 10th School is noteworthy because it took the form of a refresher course with all enrolled participating in the same sessions. Also noted in the 10th School's brochure, was the announcement that it had been approved by the NAAO for partial fulfillment of the requirements necessary to be designated a Certified Assessment Evaluator, a designation in which Aldro Jenks had played the key role in developing.

The 11th School resumed the old format of offering basic and advanced schools which continued through the 15th School. In 1960 for the 16th School, the program was reorganized into a two year certificate course. The completion of the two year course was now required of all students who were required to attend the basic course in Assessment Principles and Procedures as a prerequisite to the mandatory Assessment Principles and Procedures II.

As a prelude to a voluntary certification program which was established in 1962, in 1961 the School was formally divided into a Assessment Principles and Procedures I, Assessment Principles and Procedures II and an Advanced course. (Dowling, 1983) The Advanced course was open to only those persons who had received a certificate indicating successful completion of courses I and II. In this year, a special session was also offered for members of Boards of Tax Review. This revised format continued into 1964. In 1965, the School offered the revised format with the addition of a special course in CAE-CCA preparation.

In 1968, the advanced course was dropped, but the CAE-CCA preparation course remained. This development reflected a reorganization of resources at the Institute of Public Service which lasted only one year. In 1969 and 1970 the advanced course was again offered.

The Time for Certification

The voluntary certification program which began in the early 1960s increasingly became a critical issue as the Connecticut assessor's tasks became more administratively complex. Writing in late 1968, Walter Birck, past President of the CAAO stated that, "Connecticut's present training efforts are not capable of producing a source of new, trained recruits fast enough to replace experienced personnel retiring from the field. A form of "crash" program, aimed at

training young persons to become assessors combined with a long term program designed to promote continued study and professionalization in the field is necessary." (Birck, 1968)

The Schools of the early 1970s reflected an effort to meet more closely the growing training needs and circumstances of the assessors of Connecticut. Special optional courses were offered along with the more basic requirements. In 1971, a major revision in the curriculum occurred. For the first time a course called, Introduction to Connecticut Assessment Administration was offered as a required course for those entering the School for the first time. In place of Assessment Principles and Procedures I and II, there were now two new courses; Appraisal Techniques I, which was open to those who would have taken the APP II course and Appraisal Techniques II which would be open to all advanced students. A special Capitalization of Income Seminar, patterned after IAAO presentations was offered for the second consecutive year. Courses in Land valuation and various IAAO offerings were found within the Connecticut School.

A long awaited development for assessor training occurred in 1974 with the passage of the Certified Connecticut Municipal Assessor Program by the State legislature. This was the culmination of a 1972 recommendation by Governor Thomas Meskill, that State sponsored certification be developed and constitute the minimum requirements for being certified to assume assessment responsibilities. Although certification was not made mandatory, this program reflected a new and much welcomed level of professionalization. In late 1974, 106 assessing officers were given the CCMA designation by State Tax Commissioner F. George Brown. Reflecting the training now required for certification, the Assessors School again, in 1975, featured a revised curriculum which shaped up as follows: CCMA I Introduction to Connecticut Assessment Administration and Law, CCMA II Introduction to Appraisal Principles, and CCMA III Introduction to the Income Approach. Also offered was an advanced workshop in Connecticut Real and Personal Property Administration. In 1975, 159 students were enrolled. The format of offering these three CCMA courses and an advanced workshop continued until 1987. Specialty courses for advanced students were occasionally offered along the way. In 1982, the Assessors School was extended to five days to more adequately cover the extensive materials and new learning that students were absorbing.

The School Today

In 1987, the curriculum was revised to its present form of 5 courses and an advanced workshop. That year enrollment in the School reached 233. The courses as they stand today are: CCMA IA Assessment Administration, CCMA IB Assessment Valuation, CCMA IIA Introduction to Appraisal Principles, CCMA IIB Application of Valuation Techniques and CCMA III Income Approach to Value.

Students must pass these courses satisfactorily before they are allowed to take the examination for Certified Connecticut Municipal Assessor. An Advanced workshop, offering presentations on contemporary issues in assessment is concurrently offered. Recent years have seen presentations from the Lincoln Institute and the Chairman of the Appraisal Standards Board offered in the advanced school. Occasional IAAO courses continue to be offered. Total School enrollments of recent years has consistently been in the area of 200 students.

At Fifty and Counting

Over the past 50 years, the hallmark of assessor training in Connecticut has been the dedication of assessors to improving their education and the willingness of those organizations responsible for their training to develop and extend educational programs to meet the needs of the professional assessor. The Connecticut Association of Assessing Officers, its In-Service Training Committee, and the Office of Policy and Management of the State of Connecticut have all been critical in supporting the efforts of the Institute of Public Service in providing the best training possible for Connecticut Assessors.

No history of a school would be complete without at least mentioning its teachers and the Assessors School at the University of Connecticut has had its share of excellent ones. Aldro Jenks, Herbert Shay, Walter Birck, Robert Flanagan and Edward Clifford represent only a few of the many talented professionals who have unselfishly served as School instructors over the years. Beginning in 1982, steps were taken by CAAO to structure a process of instructor training and selection. Currently, the Institute of Public Service offers an Instructors Academy for all present and prospective instructors.

Much has changed since 1944 and no doubt, as technology becomes more complex and new issues related to taxation and property arise, much will continue to change. The assessors of Connecticut though, hopefully will continue to meet these challenges as they have in the past, with professional dedication, expertise, and training that they have received at the Assessors School at the University of Connecticut. As Aldro Jenks knew, wisdom is better than rubies.



Assessors School - University of Connecticut - 1946



On October 23, 1974, a historical day came for Connecticut Assessors. That was the day 35 Connecticut Assessors received the first Assessor Certification under the provision of Public Act 74-255. Certified Connecticut Municipal Assessor (CCMA) certificates were presented to the following Connecticut assessors.

First row left to right: Harold Daley, Bristol; Robert Kemp, Wallingford; Robert Hallbach, Meriden; David MacArthur, Glastonbury; Gordon Donley, Madison; Thaddeus Carzasty, Bethel; James Hyland, Stamford; Walter Birck, Old Saybrook; Peter Marsele, Bloomfield; William Lobacz, Norwich; Henry Smalley, Wethersfield.

Second row left to right: Donald Gates, Southbury; Joseph Breault, Manchester; Donald Zimbouski, Waterbury; Thomas Fitzpatrick, Fairfield; Paul Slattery, New Haven; Francis Heberger, Guilford; Francis Buckley Jr., New London; Robert Flanagan, New London.

Third row left to right: Joseph Kane, New Britain; Joseph Cullen, Darien; William Converse, Orange; Charles Sweeney, Hamden; Walter Johnson Jr., Washington; Bohdan Bayus, Newington; Alexander Standish, Hartford; Arthur Brophy, Waterbury; Ruth Nytvedt, Wilton; Edgar Belleville, Manchester; John Gill, Killingly.

Missing when picture was taken: Evo Butera, Danbury; Nicholas Logiodice, Hartford; Francis McTigue, Old Lyme; Herbert Shay, Fairfield; Virginia Wilson, Easton.

CCMA CERTIFICATES AWARDED

(reprinted from the March 1975 edition of the *Assessorreporter*)

Seventy-one municipal assessment officials were given their official designations as Certified Connecticut Municipal Assessor (CCMA) December 19, 1974 by State Tax Commissioner F. George Brown. Their certificates were presented by Commissioner Brown in ceremonies at Merlin Bishop Hall at the University of Connecticut. Commissioner Brown described the certification as "the State's official recognition of the professional excellence of qualified municipal assessment personnel." He noted that the certifications were awarded only after the recipients had successfully passed a written examination.

The CCMA designation was established in a 1974 law that was part of a legislative package adopted to promote assessment reform. The law sets up a Connecticut Assessment Personnel Certification Committee to train, examine and certify qualified municipal assessors. The group given the CCMA designation was the second one to receive this recognition from the State. Another 35 assessing officers were designated CCMA's in October. "The whole purpose of this program," said Commissioner Brown, "is to professionalize the job of assessing officer. Eventually, we want all of our assessment personnel in Connecticut to be certified." The following received certification:

Albert T. Adams, Assessor, Southington
Anne T. Addis, Assessment Adm., Old Saybrook
Walter G. Albrecht, Assessor, Killingworth
Simon Arovas, Assessor, Seymour
Donald V. Bartlett, Assessor, East Haven
Edward W. Bilash, Assessor, Easton
Thomas J. Buchan, Assessor, North Haven
Francis G. Callahan, Assessor, Stonington
Charles F. Carlin, Deputy Assessor, Hamden
Kenneth C. Carvell, Deputy Assessor, Enfield
Frederick M. Chmura, Assessor, Putnam
Clifton R. Clark, Assessor, Avon
Edward F. Clifford, Assessor, New Haven
William J. Coughlin, Jr., Assessor, Rocky Hill
Robert F. Coyne, Assessor, Milford
Catherine G. Daboll, Assessment Adm., East Lyme
Kenneth A. Dimmock, Assessor, Waterford
Alan J. Fabrizio, Assessor's Office, Norwalk
Donald L. Frazer, Assessor's Office, Fairfield
Raymond A. Goshdigian, Assessor, New Milford
D. Richard Guglielmo, Dpty. Assr., North Haven
Robert A. Haas, Dept. of Assmt., Hartford
Joseph Haddad, State Bd. of Assmt. Advisors
John E. Hill, Assessor, Windsor
Thomas J. Hogan, Deputy Assessor, Stamford
Helen W. Humeston, Assessor's Office, Sharon
Calvin Hutchinson, Assessor, Bolton
James P. Janz, Assessor, Branford
Leon J. Jendrzeczyk, Assessor, Mansfield
Walter F. Johnson, Dept. of Assmt., New Haven
S. Steven Juda, Assessor's Office, Vernon
Celia M. Kaleck, Assessor's Office, Shelton
Francis W. Kascak, Assessor, Monroe
Robert J. Kasinski, Assessor, Griswold
Walter E. Kent, Jr., Assessor's Office, Waterford

John D. Killeen, Assessor, Enfield
John W. Killeen, Assessor, Groton
Albert G. Kirk, Assessor's Office, Greenwich
Anne S. Kovall, Assessor, Harwinton
Gerard A. Lavoie, Assessor, Coventry
Walter A. Lawrence, Assessor, Tolland
Vivian V. Mayer, Assessor's Office, Newtown
Bertrand J. McNamara, Assessor, So. Windsor
Robert C. Mihacik, Assessor's Office, Stratford
Raymond I. Millar, Assr's Office, Voluntown
Robert J. Mulready, Assessor, Farmington
T. Emmet Murray, Assessor, Stratford
Philip R. Nedovich, Assessor, Guilford
Robert H. Newton, Assessor, North Branford
Richard C. O'Brien, Assr's Office, Greenwich
Robert B. O'Mahony, Deputy Assessor, Milford
Everett C. Paluska, State Tax Department
A. Walter Parsons, Assessor, Litchfield
Arthur W. Peterson, Dpty. Assr., Glastonbury
John W. Potter, Assessor, Suffield
Richard L. Prendergast, State Bd. of Asmt. Advr.
Thomas A. Roby, Assessor, Plainfield
Joseph F. Scheyd, Assessor, Berlin
William A. Schiebe, Assessor, Trumbull
William H. Schmidt III, Assmt. Dept., Hartford
Evelyn A. Schneider, Assessor, Chester
Harold H. Schramm, Assessor, Brookfield
William C. Shea, Deputy Assessor, Milford
Vernon E. Smith, Assessor, East Lyme
James H. Thorndell, Assessor's Office, Hamden
John O. Van Oudenhoove, Jr., Dpty. Assr., Vernon
Sherwood S. Vermilya, Assessor, East Hampton
A. Richard Viagrande, Assr's Office, Deep River
Richard K. Wandy, Dept. of Assmt., Hartford
William H. Werfelman, Assessor, Redding
Lawrence E. Zahnke, Assessor, Plainville

25 Years of CCMA

by

James W. Clynes CCMA II, Hamden Assessor

Chairman of the CCMA Committee from January 1990 to December 2007. He has been a member of this committee since 1988 and his term expires 2012.

In 1972 the Meskill commission's report on Tax Reform recommended the establishment of a State Certification Program for Assessors. That report was the impetus for the 1974 legislation that created the "Certified Connecticut Municipal Assessors Committee". The initial committee members were Walter Birck, Richard Prendergast, Bob Kemp, Joe Cullen, Bob Flanagan and Eddie Clifford. This committee approved the first formal guidelines for the "Training, Examination and Certification of Assessors". By the end of that first year, 1974, 106 assessing officers had received their "CCMA" designations.

Since the first CCMA test some twenty-five years ago things have changed. The test itself has changed. The test began as a 50-question test now it is 100 questions. It took 2 and a half hours to take, now it is a five-hour exam. The test was given twice a year, now it is given only once. One thing has not changed, there was and is a high failure and retake rate. Our schooling has also changed. School began as a 3 and a half days, now we have 4 and a half days plus exams. There was no recertification program 25 years ago, now there is. Our seminar hours count not only for our own education but also towards our recertification.

But there are many things that have changed in 25 years. Here's a little trip down memory lane. Remember when the two elderly programs were available to all new applicants (and did not include disabled persons)? The income levels for both were \$6,000 (not including social security). People on the Circuit Breaker only had to apply every 5 years. The first time applicants for the Freeze receive a \$1,000 exemption and their taxes were then frozen at the resulting amount basically giving them the value of one mill rate as a tax reduction. Assessors had to act as advisors to applicants trying to choose the two programs. Choose between Freeze's low first year tax reduction with possible huge benefits in the future or choose the higher immediate tax reduction from the Circuit Breaker. Although the Freeze has always been the Freeze, the Circuit Breaker has been H.E.A. R.T (Help for the Elderly Against Rising Taxes) and is now the Homeowner's Program.

Remember when motor vehicles were a one shot deal? If you owned it October 1st you were taxed for a full year, period. Then came the supplemental list for full or one-half year only. Then monthly supplemental list came along and with them prorating motor vehicles off monthly. Now some towns even do it on a daily basis.

How about the changes that have occurred in personal property? Remember when we assessed inventories for merchants and manufacturers? Then those inventories were exempted on a phase-out basis. How about the 7 month rule and 10% penalties? Do you remember the BUC book? For those of you who don't, we use to assess boats and it was BUC's boat book that many of us used.

Assessing real estate has changed also. Revaluations were 'once a decade'. This allowed some loose interpretations with some towns doing a revaluation in 1960 and not again until 1979. Every 'ten years' was written into the law and finally we are at a four-year cycle. We may have an October 1st assessment date and a 70% uniform percentage for assessment but that was not always the case. Towns choose their own assessment date and assessment ratio.

Remember when there were no additional veteran's exemptions or even local option exemptions? But most of all, do you remember when there was a 'slow period'? We caught-up on all the needed real estate reviews and planned the next cycle. We also did it without computers.

When I began as the Assessor in New Fairfield in January 1977, I entered to find every secretary in the Town Hall busy typing away on the abstract. The Assessor's Office was using a 'comptometer' to manually balance each section and the final totals. On the final day we held a press conference and toasted with champagne to celebrate the filing of the "Grand List".

Given the accomplishments of the CCMA certification and recertification program, along with CAAO's historic emphasis on the education of assessors, I am confident that both organizations will continue to meet the challenges of the millennium with the same enthusiasm and competency as exhibited in the past.



One of the first 35 CCMA designations given on October 23 1974.

**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:

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

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

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

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 first 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.



William Connelly
Second President of CAAO from 1937-1939

CONNECTICUT ASSESSORS AND THE 1955 FLOODS

(Information for this article was gathered from the files of Peter Marsele, Chairman of the Disaster Assistance Committee, viewing a video about the 1955 floods, and information from the internet on the tracking of hurricanes Connie and Diane.)

The CAAO Research/Historian Committee presents some historical documentation on one of the worst natural disasters in Connecticut's history and how CAAO and Connecticut assessors made a contribution in the massive recovery efforts.

In mid August of 1955, hurricanes Connie and Diane skirted Connecticut within two weeks of each other. Hurricane Connie went slightly west of Connecticut, up through New York State while hurricane Diane skirted along the southern edge of Long Island. Because it was a large system, Connie caused extensive flooding in the Mid-Atlantic States and New England. When Hurricane Diane struck 5 days later, the floods from Connie contributed to Diane's destruction and loss of life. Rivers and streams throughout Connecticut rapidly overflowed their banks. Downtown Winsted was half destroyed when the Mad River flooded. In Waterbury, the Naugatuck River carried away entire tenements. Both the upper and lower Naugatuck Valley, the Putnam area and the Farmington Valley area suffered catastrophic flood damage spawned by the record rainfall leaving 87 people dead, destruction of homes, factories, central business districts and thousands homeless.

By August 19th the storm broke, and Governor Abraham Ribicoff called up the National Guard. The Red Cross also brought in their staff and the entire State stood still while determining how to put the flood damaged communities back together.

Following is a copy of the report released on what was done by the CAAO Flood Disaster Committee. October 4, 1955

REPORT ON DISASTER COMMITTEE CAAO

"The flood of August 19, 1955, resulted in organizations of all types offering and giving assistance to stricken communities. It was heartwarming indeed to see such a tremendous number of people spending many hours, days and even weeks doing the many tasks necessary in such a disaster, and all of whom gave unselfishly of their time and efforts. Many were never paid for their services and were unconcerned about remuneration. Their only thought being to give aid in the best way possible to their fellow man.

One of these organizations was the Connecticut Association of Assessing Officers. Mr. Henry S. Smalley, President of the association, recognized the possible need for assistance to local assessors in disaster areas. On August 23, 1955 Tax Commissioner, John L. Sullivan, appointed Mr. Peter Marsele, Assessor of Bloomfield, as Chairman of the Disaster Assistance Committee. Letters were sent to all the town officials in those towns which were affected, offering the assistance of members of our association to local assessors.

State Tax Commissioner, John L. Sullivan, also was aware of the tax problems involved and called a meeting of the executive board of CAAO and other town officials to be held in his office on August 26, 1955. This meeting was held with more than twenty officials of various capacities

including the State Finance Commissioner, Joseph M. Loughlin attending. Commissioners Sullivan and Loughlin outlined some of the problems and surveys that had to be made. The most important of these were the assistance to local assessors in compiling their 1955 Grand List whose assessment dates fell on September 1, or October 1, and the estimating of the amount of Grand List loss to be incurred by the various communities.

Mr. Loughlin pointed out that there was a possibility of a special session of the Legislature being called by Governor Ribicoff to deal with matters concerning the flood and taxes would be one of these items.

CAAO offered their assistance to the Commissioners which was accepted. We immediately set the wheels in motion to accomplish what had to be done. Mr. Marsele, the Chairman, appointed captains to handle the various areas. These appointments were as follows: Fred Newton, Assessor in Hartford, upper Naugatuck Valley, Frederick Dawless, Assessor in Stamford and Catherine Pardee, Assessor in Orange, lower Naugatuck Valley, Frederick T. Davis, Assessor in Waterford and Ray W. Walz, Assessor in Glastonbury, Putnam area and Peter Marsele handled the Farmington Valley area in addition to supervising the entire project.

All of the captains visited their respective areas on August 27, 1955 to get a clearer picture of the problems to be met. Then they held a meeting in Orange with President Smalley, to establish the procedure to be followed. Various guideposts were set up so that assessment loss estimates would be uniform in all the areas covered. A schedule was adopted by the committee for personal property inventories and later approved by the Tax and Finance Commissioners.

In every town and city which CAAO members covered, we worked with the full cooperation and assistance of the local assessors. We made no final assessments, since under Connecticut law, only the assessor of a taxing jurisdiction can make an assessment. However, we made many recommendations to the local assessors and assisted them in arriving at values. In addition, three of the towns requested assistance in pricing their automobiles for the 1955 list, which is now being done by various members of our association.

The process followed in each town or city was first, a field inspection by a team together with the local assessor. On each property an estimate was made of the reduction in the assessment caused by the flood damage. These figures were then listed on forms set up by the committee, showing the breakdown assessment as shown on the 1954 tax list and the amount of loss that will show on the 1955 list.

A great deal of credit for the job done should go to the local assessors in the stricken communities. They were familiar with the devastated areas and without their help it would have been a much longer process to establish tax losses.

During the time our members were working, the committee met with the Tax Commissioner four times to report on the progress and problems we were encountering. Mr. Sullivan assisted the committee in many ways, helping with our problems and making appointments with town officials. In addition, Mr. Marsele gave the Commissioner daily reports. At the last meeting held at the Commissioners office on September 15, 1955, our committee turned over a report on all

towns as to the amount of tax loss except Waterbury. Waterbury was done by their own staff in their own way. Since that time, there have been some changes made in the figures and our committee will continue to report on changes until the final tax lists of the towns are complete for 1955. This must be done since our survey was done prior to October 1, the list date for most towns.

To date, there have been twenty-five members of CAAO who have worked a total of 110 days in twenty-six communities. There were several more towns we visited but whose damage was minor and needed no assistance.

This has been the first time that CAAO has been called upon to assist local assessors and the State Tax Commissioner for such a large scale. Even though it came during a busy period for all assessors, everyone gave their services unselfishly and we will continue to do so when called upon.”

As a result of the 1955 floods, a Special Session of the Connecticut General Assembly in November 1955 passed legislation with the enactment of Public Act 63 “An Act Concerning a Grant to Towns for Tax Losses Due to Reduction in Grand Lists Caused by the Floods”. The law placed upon Tax Commissioner, John L. Sullivan, the responsibility for allocating to the various municipalities the tax dollar amount lost. The law also stated that the local assessor must determine the amount lost and verified by the chief executive of the municipality. The bill appropriated approximately \$1,700,000 in tax dollars for flood relief.

There were 37 towns and cities, 3 fire districts and 5 towns from an October flood that received flood assistance for tax losses on real and personal property for the October 1st or September 1st 1955 Grand List. They are as follows: Ansonia, Avon, Barkhamsted, Beacon Falls, Bristol, Burlington, Canton, Colebrook, Derby, East Granby, East Windsor, Farmington, Granby, Killingly, Middletown, Naugatuck, New Hartford, New Milford, Norfolk, North Canaan, Plainfield, Putnam, Roxbury, Seymour, Shelton, Simsbury, Southbury, Stafford, Stafford Springs, Thomaston, Thompson, Torrington, Warren, Washington, Waterbury, Watertown and Winsted. **Fire Districts included:** Pine Meadow, Riverton, and Simsbury. **October Flood:** Danbury City, Danbury Town, Norwalk 1st District, Norwalk 5th District, Redding, Stamford and Wilton.

The following assessors volunteered a total of 110 days to assist their fellow assessors in determining the value lost in their communities. Listed are their names, the town they are from and the number of days they volunteered. Peter Marsele Bloomfield 15, Henry Smalley Wethersfield 13, Ray W. Walz Glastonbury 8, Catherine Pardee Orange 13, Fred Newton Hartford 7, Fred Dawless Stamford 7, Fred Davis Waterford 4, Madaleine Weingart Harwinton 9, Harold Bomba Berlin 5, Edson Herrick Bolton 3, Paul Smith Windsor 3, H. Muller Jr. Westbrook 2, Gilbert Martin Woodbridge 1, Howard King Darien 1, George Miller East Haven 2, Richard Brennon Jr. West Haven 1, Herbert Shay Fairfield 1, Albert H. Williams Fairfield 1, Jack Vaccavelli Danbury 2, Ted Carzasty Bethel 1, Bohdan R. Bayus Newington 3, Thomas King New Haven 1, Lucy Cozzocreo Orange 1, Seward B. Snell Simsbury 4, and Carl G. Feiler Woodstock 2.

On April 13, 1956, Chairman of the Disaster Assistance Committee Peter Marsele of Bloomfield, wrote a letter to Tax Commissioner Sullivan expressed his thanks and assistance during this ordeal, in behalf of the assessors that worked on the committee and also expressed the following comments.

“As a result of our work with the many communities affected by the flood, we feel there is an urgent need for more assistance to local assessors by the State Tax Commissioner. This could be accomplished by a man working out of the municipal tax division. He would have to be a person with wide experience in assessment and assessment law, particularly veteran exemptions. There are many problems that come up daily which the local assessor could call upon this man for assistance. Part of his duties should also be supervising revaluations in different communities. This position would in no way take away power or duties from the local assessor. The appointment would merely act in an advisory capacity on all matters.

We have found that the records and assessments in some communities are not in keeping with modern standards of procedure. This we feel is mainly caused by the lack of trained and not adequately paid, part time assessors. A step forward in the right direction to correct this situation would be for several small towns to get together and hire a full time trained person with the cost being split amongst the towns involved.

It is deplorable to see the lack of interest on the part of many governing bodies towards assessors and their offices. They just don't seem to realize that the operation of the assessor's office is the principle hub upon which the local government operates. A properly run assessor's office and an adequately paid assessor could more than pay for its cost to operate in additional tax revenue derived from more equitable assessments.

We sincerely hope that improvements can and will be undertaken in the very near future on the matters discussed above. Our opinions are based on what we observed in the thirty-five to forty towns we were in and in no way is to be taken as a criticism of individuals or any particular office.”

This is part of the history of Connecticut Assessors.



Chairman of the Disaster Assistance Committee
Peter Marsele, Assessor of Bloomfield,

HISTORY OF THE ASSESSOREPORTER (1970 thru 2006)

Prior to October 1970, the Connecticut Association of Assessing Officers did not have an official state wide publication. Henry Smalley, Assessor of Wethersfield, wrote a small news bulletin for the Hartford Area Assessors' Association and anyone who wanted a copy. Although Henry's bulletin was not organized like today's newsletters, Henry had the uncanny ability to fill enormous amounts of assessing news into a few pages. Henry was there to write about any news, laws or assessing procedures.

With the need to have a more formal and timely newsletter for all CAAO members, a committee was formed in 1970 to produce a state-wide assessing publishing. The first issue, October 1970, was a 12 page multi-colored, glossy newsletter, with pictures and very newsworthy, called the *Assessoreporter*. Chuck Sweeney, Hamden Assessor, was the first editor. Included in the first issue, featured on the first page, was a young CAAO President Francis Kirwin's picture together with the President's message, a picture of Editor Chuck Sweeney along with his column, "The Editor Speaks". Others pictures in the newsletter included newly appointed Hartford Assessor Ted Gwartney, Tax Commissioner John L. Sullivan and a full page of pictures from the CAAO's summer picnic at the Westbrook Elks Club. Unfortunately, the cost was prohibitive and the publication ceased.

The next issue was not really a newsletter, but a single sheet of paper which came out some months later. There was no date or volume number, so the exact mailing date is unknown. Another committee was formed to make plans for getting a newsletter out. In the early part of 1972, Paul Slattery of the New Haven Assessor's Office was chosen as the new editor. The next issue came out in March 1972 and with only a few minor interruptions, it has been published in a timely fashion ever since.

Newsletter facts include: From 1970 to 2006 there have been approximately 181 issues of the *Assessoreporter* with 9 different editors. (See summary below) The *Assessoreporter* won the IAAO "Zangerle Award" as the best state or provincial newsletter for 1974. The size of the *Assessoreporter* was 8½ X 11 on all issues except the single sheet issued after Volume 1 No. 1 which was 8½ X 14 and Volume 8 No. 1 which was 7½ X 10. Printing of the October 1970 issue was typed professionally by the printing company. Issues March 1972, Volume 2, No.1 thru January 1993, Volume 23 No. 1 were typed on an electric typewriter with a carbon ribbon and then photo copied by the printer. The March 1993, Volume 23 No.2 issue was the first issue typed and formatted with a computer. The CAAO Data Line column, which gathered sales of commercial and industrial properties that sold over a million dollars, started September 1992, Volume 22 No. 5 and ended January 2005 Volume 37 Issue 1. The Data Line column went by the wayside due to the availability of sales information on-line in today's computer systems. Starting with the December 2002 issue, Volume 35, No.1, the *Assessoreporter* was issued quarterly rather than bi-monthly, as voted on at the December 17, 2002 CAAO Executive Board meeting. This is partly a response to the wealth of information now available on the CAAO website and the speed with which any important information can be disseminated through the use of email and facsimile.

Newsletter Header: The newsletter header or title page of the newsletter, *Assessoreporter*, was always written as one word. The newsletter header from the first issue in October 1970 to 2006 stayed basically the same except for 8 minor changes. The issues and changes are as follows.

October 1970 Volume 1 No. 1: *Assessoreporter* written as one word, along with a small map of the State of Connecticut with CAAO inscribed inside of it. The header stayed the same from Volume 1 No. 1 thru November 1984, Volume 14, No.6.

January 1985 Volume 15 No. 1 through December 1987, Volume 17 No.6 for the 50th anniversary of CAAO, the newsletter header changed with a new map of the State of Connecticut with a crest showing the number 50 and the dates 1935 – 1985. The map and crest were encircled with the wording: Connecticut Association of Assessing Officers.

January 1988 Volume 18 No. 1 through July 1989 Volume 19 No. 4 changed the *Assessoreporter* header with a new outline of the State of Connecticut with the State of Connecticut seal inside.

September 1989 Volume 19 No. 5 through January 1993 Volume 23 No.1 issue changed the header of the *Assessoreporter* with a full border around the *Assessoreporter* and also a smaller border around the Volume and Date.

March 1993 Volume 23 No. 2 changed the header of the *Assessoreporter* to a more modern day design. Included in the border of the volume and issue number is written “The newsletter for and about Connecticut Assessors”.

May 1993 Volume 24 No. 3 through November 1995 Volume 26 No.6 printed across the entire page #1 a light silhouette of the State of Connecticut with the State seal inside.

March 1994 Volume 25 No. 2 was a 60 page special edition of the *Assessoreporter* in recognition of the 50th anniversary of the Assessors School 1944-1994.

March 1996 Volume 27 No. 1 Changed the upper and lower case spelling of the newsletter to *Assessoreporter*. Another change included the newsletter Number was changed to Issue. (Example: Volume 27 Issue 1.)

The following is a listing of the editors of the *Assessoreporter*

October 1970	Charles Sweeney	Hamden
March 1972 – November 1977	Paul Slattery	New Haven
March 1978 – October 1979	Charles Sweeney	Hamden
September 1980 – January 1984	Paul Slattery	New Haven
March 1984 – January 1989	Donald Ross, Jr.	Fairfield
March 1989 – March 1990	Edward Clifford	New Haven
May 1990 – January 1993	William Gaffney III	Fairfield
March 1993 - November 1994	Robert Dudek	New Britain
(Co-Editors)	Kathie Rubenbauer	OPM
January 1995 – November 1995	Robert Dudek	New Britain
March 1996 – December 2002	Melissa Bonin	Killingly
April 2003 – Present	Steve Hodgetts	Middlefield

CERTIFIED CONNECTICUT ASSESSORS (CCA) Past & Present				
The "CCA" designation was the forerunner to the mandatory CCMA certification program. In an effort to establish professional standards for all Connecticut Assessors, CAAO established the following guidelines for Assessors to qualify for the "CCA" designation: 1. Must be a member of CAAO and a State resident, 2. Must have three years actual experience in assessment work, 3. Must complete required courses at the Assessors School at UConn, 4. Must write a narrative appraisal report. The following Assessors have met these standards. Dated March 2, 2007.				
LAST NAME	FIRST NAME	TOWN	DATE	OTHER NOTES
Bayus	Boydan R.	Waterbury, New Haven, Newington	1963	"CAE"
Belleville	Edgar	Enfield, Vernon, Manchester	1973	CAAO President 1973, NRAAO President 1972
Birck	Walter L.	Old Saybrook, Essex	1966	CAAO President 1964, "CAE"
Breault	Joseph	Putnam, Manchester	1974	
Brophy	Arthur X.	Waterbury, State	1962	"CAE"
Buckley Jr.	Francis J.	Norwich, East Lyme, New London	1973	CAAO President 1971, NLCAA President 1962-66
Butera	Evo J.	Danbury	1974	
Carzasty	Thaddeus E.	Bethel	1973	FCAA President 1972
Converse	William F.	Milford, Orange	1973	"CAE", NHCAA Sec./Tres.
Corapinski	Edmund	Southbury, Middlebury, Guilford	1981	
Cullen	Joseph	Darien	1973	CAAO President 1976, FCAA President 1973
Daley	Harold F.	Bristol	1974	
Darling	Alice	Mansfield	1963	
Dawless	Frederick W.	Stamford	1962	"CAE"
Donley	Gordon M.	Fairfield, Madison, New Canaan	1973	President CAAO 1984, "CAE"
Engstrom	Evert A.	Stonington	1967	CAAO President 1953
Evarts	Donald P.	Meriden, Cheshire	1976	
Faski	Edward L.	Stamford	1975	FCAA President 1975
Fitzpatrick	Thomas A.	Fairfield	1972	CAAO President 1980, "CAE"
Flanagan	Robert J.	New London	1967	IAAO President 1978, "CAE"
Gates	Donald	Southbury	1974	President LAAO 1972
Gill	John J.	Milford, Griswold, Killingly	1974	"CAE"
Grady	Thomas F.	Waterbury	1976	
Green	Albert O.	Woodbury	1965	
Hallbach	Robert H.	Meriden	1964	"CAE"
Heberger	M. Francis	Milford, Guilford	1962	CAAO President 1960, NHCAA President 1954-61, "CAE"
Hedwall	Patricia	Lebanon, Madison	1996	CAAO President 2006, "CAE"
Hyland	James D.	Stamford	1965	

Jenks	Aldro	State, Waterbury	1962	CAAO President 1950, IAAO President, "CAE"
Johnson Jr.	Walter L.	Washington	1974	V.P. LAAA
Kane	Joseph E.	Cheshire, New Britain	1963	"CAE"
Kemp	Robert C.	Stamford, Wallingford, Cromwell	1962	CAAO President 1963, "CAE"
Lobacz	William	Norwich	1974	
Logiodice	Nicholas J.	Hartford	1963	
Loveski	George J	Waterbury, East Haddam, Kingston R.I.	1975	
MacArthur	David D.	Milford, Fairfield Glastonbury, Hebron, Concord NH	1973	"CAE"
Mahoney	Borden	Hartford	1962	CAAO President 1961, "CAE"
Marsele	Peter R.	Waterbury, Bloomfield	1962	"CAE", HCAA Chairman 25 years
McTigue	Francis P.	New London, Old Lyme	1972	CAAO President 1974, NLCAA President, "CAE"
Nytvedt	Ruth B.	Wilton	1974	Sec/VP FCAA 1970-72
Palmer	Steve	Branford	1964	"CAE"
Pardee	Catherine A.	Orange	1962	CAAO President 1958, "CAE"
Ross	Donald J., Jr.	Fairfield	1984	Editor <i>Assessoreporter</i> 1984-1989
Shay	Herbert K.	Fairfield	1962	CAAO President 1941-46, IAAO President 1956, "CAE"
Slattery	Paul W.	New Haven, North Branford, Milford	1974	CAAO Treasurer 1985-88, Editor <i>Assessoreporter</i> 1972-77 & 1980-84
Smalley	Henry S.	Wethersfield	1962	CAAO President, 1954-56, "CAE"
Standish	Alexander F.	East Haven, Hartford, Portsmouth N.H.	1967	CAAO President 1977, "CAE"
Sweeney	Charles J.	Hamden	1964	CAAO President 1969, NHCAA President, Editor <i>Assessoreporter</i> 1970 & 1978-1979
Weingart	Madaleine B.	Harwington	1963	
Wilson	Virginia	Easton	1974	Secretary. FCAA
Zimbouski	Donald W.	Waterbury, State, Warren	1973	NHCAA President 1974

CONNECTICUT'S CERTIFIED ASSESSMENT EVALUATORS (C.A.E.) Past & Present					
The "CAE" designation is the International Association of Assessing Officers demanding certification that recognizes professionalism and competency in a wide range of matters covering property valuation, property tax administration and property tax policy. The basic qualifications for the "CAE" designation include: 1. A member of IAAO. 2. Five years experience in property tax appraisal and administration. 3. Completion of six required education courses. 4. Do residential & commercial appraisal reports. 5. Take an eight hour comprehensive exam.					
Dated July 15, 2006					
LAST NAME	FIRST NAME	TOWN	DATE OF AWARD	C.A.E. #	OTHER NOTES
Bayus	Bohdan R.	Waterbury, New Haven, Newington	10/23/1962	#134	
Bernard	Anton	City of Norwalk	1978	#588	
Birck	Walter L.	Old Saybrook, Essex	1966	#426	CAAO President 1964
Brophy	Arthur X.	Waterbury, State of CT, Tax Agent	1963	#160	
Capuano	Donald M.	Providence R.I., Hartford, New London	1977		
Converse	William F.	Milford, Orange	9/17/1978	#582	
Dawless	Fred	Stamford	1956	#60	
Donley	Gordon M.	Fairfield, Madison, New Canaan	9/17/1978	#587	CAAO President 1984
FitzPatrick	Thomas A.	Fairfield	1974	#503	CAAO President 1980
Flanagan	Robert J.	New London	7/20/1967	#295	IAAO President 1978
Gill	John J.	Milford, Griswold, Killingly			
Hallback	Robert H.	Meriden	1957	#70	
Heberger	M. Francis	Milford, Guilford	1956±		CAAO President 1960, NHCAA President 1954-61
Hedwall	Patricia	Lebanon, Madison	1996	#1000	CAAO President 2006
Jenks	Aldro	State, Waterbury	1950	#1	CAAO President 1950 and IAAO President
Kane	Joseph E.	Cheshire, New Britain	1962	#135	
Kemp	Robert C	Stamford, Wallingford, Cromwell	1959-60±		CAAO President 1963
MacArthur	David D.	Milford, Fairfield, Glastonbury, Hebron, Concord, NH	7/14/1978	#581	
Mahoney	Borden V.	Hartford	1958±		CAAO President 1961
Marsele	Peter R.	Waterbury, Bloomfield	10/15/1955	#52	HCAA Chairman 25 years

McTigue	Francis P.	New London, Old Lyme	1970		CAAO President 1974, NLCAA President
Newton	Fred	Hartford	1959	#90	
Palmer	Steve	Branford	10/20/1963		
Pardee	Catherine A.	Orange	1957±		CAAO President 1958
Shay	Herbert K.	Fairfield	1950	#2	CAAO President 1941-46 and IAAO President 1956
Smalley	Henry S.	Wethersfield	1955	#56	CAAO President 1954-56
Standish	Alexander F.	East Haven, Hartford, Portsmouth N.H.	10/20/1963	#196	CAAO President 1977
Yasensky	Thomas	Wallingford, Hartford	1963±		



Assessors School University of Connecticut 1947

The History of the CAAO Website (www.caa.com)

There is hardly an industry that isn't undergoing an upheaval in how it deals with customers, regulations or the ability to project their message to the public. A public service organization such as The Connecticut Association of Assessing Officers is no different. Changing laws, increasing regulations (revaluations), limited time to perform duties, reductions in budgets and a difficulty of conveying your statutory duties, are what we have to deal with.

So, if someone offered you a business proposition where you could save time, money and improve your communication with your constituents, wouldn't you listen? The proposal outlines the benefits for an association created website. The benefits are: access to information 24 hours a day, 7 days a week; a resource library and information center that allows communication with its membership; greater exposure to all of your constituents in releasing time-sensitive material; ability to update quickly as often as you like, the most current information, cost efficient when comparing it with other forms of communication and the residual benefit of bringing your organization closer together by having a place where members can ask for help with solutions accessible to all.

The idea of Connecticut Assessors developing a website and communicating with one another was the interest of Bob Musson, Hebron Assessor and Darryl DelGrosso, North Stonington Assessor when they talked about trying to put forth a **chat room** where assessors could communicate with one another by way of a computer. Somehow the chat room never really got going. At the same time Jane Grigsby, then Assistant Assessor in Vernon, was taking college courses in computer technology and wanted to expand on their idea. Jane's idea came to fruition, with the first CAAO online web page in November 1998. It was developed under the Netscape Navigator program at Jane's home.

The first web page took about a month to develop, with graphics and all the "links". At that time there were no Federal, State or Local government licenses required, the only cost for development was \$75.00 for the domain name **caa.com**. The design of the first web page was very basic. Shown below is the approximate layout.

Beginning of web page November 1998

CONNECTICUT ASSOCIATION OF ASSESSING OFFICERS INC

Affiliated with the INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

CAAO OFFICERS

President – Melissa H. Bonin

1st Vice President – Steven Hodgetts

2nd Vice President – Donna Brodowski

Treasurer – Janice A. Steinmetz

Secretary – Vivian Bachteler

The assessment and collection of property taxes are an exclusive function of town and city governments in Connecticut; property taxes are not levied nor collected by the State government.

The State of Connecticut is divided into 169 contiguous towns and cities, which are the major units of local government. The entire area of the State is included with the boundaries of incorporated municipalities and these towns and cities provide all the services, which are common to local government. Special Charter establishes under the Connecticut General Statutes or their governmental organization.

The 169 towns in the State of Connecticut are creatures of the General Assembly of the State of Connecticut. Powers to govern are created by the General Assembly. However, financing local government is accomplished to a great degree from the local property tax. Out sources of revenue, such as federal and State grants and licenses and fees, provide a small portion of local government income.

The property tax in Connecticut is a budget balancing tax. After all other revenue has been deducted from the total projected budget expenditures of the town; the property tax rate is determined at a figure, which will produce the additional needed revenue to balance the annual budget.

The property tax rate is expressed in mills or thousandths of a dollar in Connecticut. A tax rate of 45 mills is equivalent to \$45.00 per \$1,000 of assessed value. The tax rate is determined by dividing the grand levy by the net taxable grand list. The grand levy is the amount of revenue, which must be raised by the property tax; the net taxable grand list is the total assessed value of all taxable property. The property is assessed in each town or city, as it existed on the assessment day. The assessment day for all towns and cities in the State is October 1. (§ 12-62a)

The grand list must be completed by the assessor and filed with the Town Clerk by January 31. All assessments made by the local assessor must be determined in accordance with provisions of the Connecticut General Statutes. The period of time prescribed by law for the completion of the duties of Assessors and Board of Assessment Appeals may be extended by the Secretary of the Office of Policy and Management for a period of one month.

“LINKS”

- TOWN OF THE MONTH
- SEE WHAT’S GOING ON AT OPM
- LEGISLATION
- IAAO
- DATALINE

End of Website

As you can see, with the first web page above, there were five links to other areas of interest. Some of the links at this point were still under construction and the data was not available. Many changes happened quickly in the first few months, as Jane learned what would work and what wouldn’t. Over the years that Jane was the Webmaster, there were five different web pages each one an improvement over the other. The third web page added links to Connecticut’s Chapter of IAAO, a message board link and a link to the State of Connecticut. On the fourth web page, links were added for a CAAO Calendar, and one for Job Opportunities. The fifth web page added links for Connecticut State Statutes and a link for classes for a workshop seminar.

From a historical prospective, the first assessing job opportunities appeared on the web in the year 2000. Assessment Revenue Clerk II, Greenwich, posted 3/12/2000, Assessor Town of Seymour posted 4/10/2000, Assessor Town of Weston posted 4/28/2000. These were just a few of the job opportunities that Jane had to dig out of local newspapers. Today, Human Resource Directors send the Webmaster job opportunities without asking. One of the first notices for an

educational seminar was for the Society of Professional Assessors' conference in Newport, Rhode Island in May 2000, and a notice for the Connecticut Chapter of IAAO at UConn on June 7, 2000. The Data Line column had postings of sales on the web starting late 1998 or early 1999. The CAAO website was on its way to becoming a valuable asset.

In October 2001, there was a change of the webmasters with Jane Grigsby stepping down and Larry LaBarbera, Hartford Assessor, assuming the responsibilities. Some of the initial changes that Larry made included switching to Microsoft Front Page as the web design software. He then created the "Assessors Calendar" with links to the activities right from the calendar itself. The county web page was added for county information and minutes. From there Larry went on to create the drop-down menus and all of the various pages that now exist. He added the "Assessor Form Page" for a variety of downloadable forms that assessors use each year. The Executive Board page was added showing committee lists and the minutes from the Board meetings. The "Membership and Town Directories" sites were added in the 2nd or 3rd year of Larry's tenure.

As far as site activity, site design and keeping current with the news, Larry said the "Town Directory" link is the most active. Most people want the website for job related information that can be found all in one place. The activity of the sites can be monitored through the web hosting company. Larry has experimented with various designs and backgrounds and has decided that the plainer the background, the easier it is to see the information. He has even reviewed other assessors' websites in New England and has tried to imitate the good things that he has seen. In the beginning, Larry changed the format around several times, which made it hard to find information. Now he is trying to keep the format and the look consistent. Minutes from various committees and counties are usually updated within a few days of the meeting. Job postings and the calendar are both current. One of the most beneficial additions to the site was the website search tool. This gives the user the ability to enter keywords and find all of the occurrences on the website. The site index is also a useful tool.

When asked about maintenance problems with the "links", Larry said that the only problem is with the links to outside websites. If they change the name of their pages, then the CAAO website link has to be redone. He is constantly checking the links. There are web search companies with computers that are automatically and constantly checking links. Larry gets emails from those companies informing him of a "broken link". As far as installing the links, most links are fairly easy to install. He can copy the link most of the time right off their website. Many times he can even copy the icon. As far as getting permission to use a link, Larry said that no permission is needed. However, copyright laws prohibit him from directly copying the data for the CAAO website and each link is supposed to be easily identified and not passed off as part of your site. As far as how big the CAAO website can get, Larry said it is limitless as far as links go. One of the main limitations is the size of the current file that he has to upload. If that begins to be a problem, then he would have to upgrade to another web hosting company. At the present time, CAAO pays \$36.00 per month to the company that hosts our website.

So what are the plans for the future? Maybe a member's only section with a password. Information that is valuable to us as Assessors may be better shown on a member's only page. Whatever the future is in store for the CAAO website, both Jane and Larry can be proud that their actions have made a significant contribution to the professional status of our organization.

REVALUATION COMPANIES THAT DID WORK IN CONNECTICUT OLD AND NEW Dated April 1, 2007	
Company Name	Address
Alternative Revaluation Services	21 Linderwoods Rd., Norwalk , CT 06851
Andrews & Galvin Appr. Services,LLC	16 Spring Lane, Farmington, CT 06032
Appraisal Consultant of CT, Inc	Chestnut Hill, Litchfield , CT 06759
Appraisal Resource Co	845 Main St, East Greenwich, RI 02818
Appraisal Resource Group, Inc.	135 Wall St., Coventry, CT 06238
Appraisal Resources of Connecticut, Inc.	104 Main St, Manchester CT 06040
Assessment Services	84 Hope St., P.O. Box135, Niantic, CT 06357
Associated Surveys	1350 Route 23, Wayne, NJ 07470
Automatic Valuation Services, Inc.	615 West Highland Ave.,Edensburg, PA 15931
Buckley Appraisal Services, Inc.	338 Main St., P.O. Box 460, Niantic, CT 06357
C & N Appraisal, Inc.	92 Valley Dr., Salem, CT 06420
CB Richard Ellis-NE Partners, LLC	185 Asylum St.,City Place 1, Hartford, CT 06103
Cleminshaw, J. M. Co.	1601 Brook Park Rd., Cleveland, Ohio 44109
Cole-Layer-Tumble Co.	3535 Salem Av., Dayton, Ohio 45406
Commercial Revaluation Specialists	211 State St, Bridgeport, CT 06604
Corcoran Consulting Assoc., Inc.	P.O. Box 1175, Wolfeboro, NH 03896
CTTFB, Inc.	P.O. Box , Botsford, CT 06404
Cushman & Wakefield of CT, Inc.	4 Stamford Plaza, 107 Elm St., Stamford, CT 06902
Elliott, Lauren J. & Assoc	1200 Converse St., Longmeadow, MA 01106
Finnegan, Robert J. Assoc., Inc.	403 Massachusetts Ave., Acton, MA 01720
Fishman Appraisal Services	508 Plain Hill Rd., No B-3, Norwich, CT 06360
General Appraisal Co	4018 Benjamin St., Cincinnati, Ohio 45245
G & K Associates	200 West Center St., Manchester CT 06040
H.J.M. Appraisal Co.	335 Waverly Rd, Huntington, CT 06484
Horan, George B. Co	151 Court St., New Haven, CT 06511
HUM Appraisal Co.	
Hunnicut & Associates, Inc.	P.O. Box 12049, St. Petersburg, FL 33711
Hunter Associates, LLC	772 Farmington Av., Farmington, CT 06032
IAS, Inc	2500 Hunt Rd., Tarpon Springs, FL 34688
Italia & Lemp, Inc.	Six Central Row - 3rd Fl.,Hartford, CT 06103
Juda, S. Steven & Associates	155 Windermere Ave., Unit 307, Ellington, CT 06029
K.V.S. Information Systems	821 Maple Rd.,Williamsville, NY 14221
LaBarbera, Lawrence	43 Maple St, Wilbraham, MA 01095
Leary Counseling & Valuation, Inc.	35 Elm St., New Haven, CT 06510
Leshner-Glending & Municipal Services	P.O. Box 402, Georgetown, CT 06829
Manatron, Inc.	9111 Springboro Pike, Miamisburg, OH 45342
Marsele , Peter	2 Cyrus Lane, Bloomfield, CT 06002
MMC	19 Alpha Rd., Chelmsfor, MA 01824
Municipal Appraisal Services Corp.	164 Bedford St, Fall River, MA 02722
Municipal Consultants & Appraisal Assoc.	
North American Appraisal Co.	
North American Revaluation Co.	East 200 Rte 4, Paramus, NJ 07652
Palmer, Roger	620 Arbutus St., Middletown, CT 06457
Patriot Properties, Inc.	5 Lakeland Park Dr., Peabody, MA
Patten Appraisal Assoc., Inc.	160 Fox St., Portland , Maine 04101

PBS Systems, LLC	750 Main St., Suite 606, Hartford, CT 06103
PRC Jacobs, Inc	7798 Old Springhouse Road, McLean, VA 22101
Prophecy One LLC	289 Fairfield Ave., Waterbury CT 06708
Real Estate Management Services	155 Pruett Place, Oakdale, CT 06327
Real Estate Lending Services, Inc	139 Country Club Rd., Avon, CT 06001
Real Estate Research Consultants, Inc.	1538 Turnpike St., North Andover, MA 01845
Ryan, J. F. Associates, Inc.	143 Merrimac St., Newburyport, MA 01950
S.L.F. Appraisal Services, Inc.	Miamisburg, OH 45342
Sabre Systems & Service	9111 Springboro Pike, Dauton, Ohio 45459
Standish, Alexander F.	8 Shore Dr, Stonington, CT 06378
Thomas, L.E. Co.	
Total Valuation Services, LLC	121 Mattatuck Heights Rd, Waterbury, CT 06708
Trumbull-McGuirk & Associates	3000 Clearview Ave., Atlanta, Georgia 30340
Tyler Technologies, Inc./CLT Division	12 Goose Lane, Tolland, CT 06084
United Appraisal	53 Connecticut Blvd., East Hartford, CT 06108
Valuation Associates, Inc.	434 North Elm St., Torrington, CT 06790
Vision Appraisal Technology	44 Bearfoot Rd., Northboro, MA 01532
Wenzlick, Roy & Co.	
Whipple Magane Darcy, Inc.	28 Florence St., Andover, MA 01810
Wilkins, E.T. Associates	
NOTE: The above listed companies and individuals either now or formerly offered their services in Connecticut. Addresses may not be current. The purpose of this report is to provide a report of those who are or who were involved in property valuation in Connecticut. To get an updated listing of the Certified Valuation Companies in Connecticut, contact the State Office of Policy and Management.	



Sherwood S. Vermilya
Co-founder of United Appraisal Company and former Assessor in the Town of East Hampton.

HISTORY OF THE MOTOR VEHICLE COMMITTEE

Contributors for this article included: Peter Marsele, Joseph Scheyd, Leon Jendrzeczyk and Charles Agli

The start of the motor vehicle pricing schedule coincides with the beginning of the Hartford Area Assessors' Association, both started in 1952. In April 1952, Bloomfield Assessor Peter Marsele submitted a proposal to four members of the Hartford Area Assessors regarding his idea in the preparation of the automobile schedule. The method proposed was to have each assessor take an equal number of automobile models to price. Each assessor would prepare values for their allocated automobiles by utilizing values from various automobile manuals. For each type of automobile they would go back eight years for values. After the initial method of pricing was completed, the values would be checked with automobile dealers for each type of vehicle. The group voted to proceed with this method. Each assessor was allocated their vehicles. They were to return their completed schedules to the group at the August 1952 meeting of the Hartford Area Assessors. At that meeting, all the work schedules were assembled. It was voted that the schedules should be typed out for the 1952 Grand List. It was further voted that the schedules would be used on a voluntary basis because it was still in the experimental stage. Eight Hartford area towns used the schedules in the first year and it proved to be very successful. This is how the motor vehicle pricing schedule was born.

After the schedules were used in 1952, Charles Tremper, President of CAAO in 1952, contested the use of the schedules. Mr. Tremper was a deputy assessor in the City of New Haven, and was responsible for pricing motor vehicles for the City of New Haven over many years, and had his own method of valuating motor vehicles. As early as the fourth Assessors School at the University of Connecticut in 1947, Charles Tremper taught the class on the assessment of motor vehicles. A copy of the lecture that he gave at the School can be found at the State Library in Hartford. Opposition from Mr. Tremper was significant. The Hartford Area Assessors went ahead with the preparation and use of the motor vehicle schedules for the 1953 Grand List as they did for 1952. The schedules were used by thirty-seven Hartford area towns for the 1953 Grand List. Before the 1954 schedule was produced, Charles Tremper was joined in his protest by Aldro Jenks (President of CAAO 1950), City of Waterbury Assessor, and Herbert Shay (President of CAAO 1941 - 1946), Town of Fairfield Assessor. They went to the State Tax Commissioner in an effort to get the Hartford Area Assessors' schedule abolished. The Commissioner refused to take any action because it was his opinion that the schedules represented a good advancement in automobile assessment uniformity. Mr. Tremper was never able to produce a competing method of pricing.

Starting in 1954, there were enough members of the Hartford Area Assessors, so that only one vehicle was assigned to each assessor for pricing. This gave each assessor more time to spend preparing values. It was interesting to note that from its inception, the automobile values from the Hartford Area schedules were accepted by the general public. Each year after 1954 the number of towns requesting use of the automobile schedule increased. If a town requested a copy of the schedule, one would be mailed, along with a bill for \$2.00. The preparation of the schedules continued in this manner until 1960, at which time Ralph Carter (President of CAAO 1962) Assessor of Berlin, and later the Assessor of Glastonbury became Chairman of the Automobile Committee for the Hartford Area Assessors. Under his leadership the automobile schedules were improved, first in the method of printing, from typing to IBM punched cards and

later in the method of pricing. The new method of pricing was for the automobile committee consisting of three assessors to prepare all of the pricing. The method of printing was to have a standard base for all models of automobiles and each year plug in a new value on the IBM punch cards. The cost of the schedule for each town rose to \$5.00 per copy. Payments for the motor vehicle schedule were made to the Hartford County Assessors' Association and not CAAO. At that time, Hartford County had a bigger budget than CAAO.

About 1963, the State Motor Vehicle Department became involved in the preparation of the automobile schedules. By this time about 80% of the towns were using the schedule. Ralph Carter worked with Tony Armentano of the State Motor Vehicle Department. This was a major undertaking because it was a completely new challenge for the Motor Vehicle Department. It took a full year to set up the program, which consisted of the Hartford Area Assessors' Automobile Committee submitting the values to the State Motor Vehicle Department, who in turn would put the values in their IBM punch cards and print a schedule which was sent to the Hartford Area Assessors' Committee for proof reading. After the proof reading, a final copy was printed and reproduced by the Motor Vehicle Department and distributed by the Hartford Area Assessors' Automobile Committee.

Joe Scheyd, Assessor of Berlin, took over the Chairmanship of the Hartford Area Assessors' Automobile Committee in 1966 from Ralph Carter. Joe was known as the auto expert as we will see later in this history. For years Joe carried on the work of producing the automobile schedule for the Hartford Area Assessors in conjunction with the Motor Vehicle Department, in the same manner as it was originally set up in 1964. In 1972 the punch cards were replaced with the early computers. Rick Beckius, data processing expert for the Town of West Hartford, who had more knowledge of using computers than anyone at the State Motor Vehicle Department assisted Joe Scheyd and Tony Armentano from the Motor Vehicle Department, in setting up the first computerized automobile schedule in 1972.

The committee functions in the early 1970s and early 1980s have consisted of three major objectives.

1. Compile a price manual for vehicles. Each July assessors from 25 to 30 municipalities mostly from Hartford, were assigned specific makes of vehicles and were given specific instructions on the price guides and price levels to use in establishing vehicle values. Some years the July book values were reduced by 2.5% to reflect October values. Other years the reduction of the July book was 7%. For trucks (pickups and vans), the committee used a pricing guide that covered July 1st through September 30th, so there was no reduction to the book values. When the assessors returned their assigned work to the Committee, it was typed and printed. For a number of years, Leon Jendrzeczyk, Glastonbury Assessor was responsible for this task.

2. Write the prices on print outs provided by DMV. The “boiler room” sessions in Rocky Hill were full day work sessions that pretty much involved the same assessors from 25 to 30 towns. The committee was provided two types of printouts from DMV. The first printout contained approximately 6,000 items to be priced that covered some 1,500,000 vehicles in the State. These vehicles were priced by the “key digits” in the vehicle identification number. The second printout was called the “all other run” and it had approximately 24,000 line items to price that accounted for approximately 500,000 vehicles. These 24,000 items were based on the non-

uniform information listed in the model column on the vehicle registration. Adding up the numbers, you can see that the assessors in Rocky Hill sessions were attempting to price some 30,000 listings on the DMV printouts. After the assessors placed a price on each listing in the printouts, the printouts were submitted to DMV. The “key punch operators” at DMV entered these prices into the DMV system. A draft of the key punchers' work was printed and given back to the Motor Vehicle Committee to proof read. The proof reading was done by some or all of the five members of the Motor Vehicle Committee. After any corrections were submitted to DMV, it was ready to go. The Chairman of the Motor Vehicle Committee, Joseph Scheyd, stated, although the “boiler room” sessions were tedious, the sessions created a camaraderie that couldn't be replaced. The only reward that committee members received was the hospitality room at UConn where all assessors were welcome.

In 1981 there was a major development that aided the process of pricing vehicles. Universally, for all vehicle manufacturers throughout the world, each manufacturer had to give its vehicles a 17 digit identification number. There were a number of digits that had required information. For example, the tenth digit was the year of manufacture and the model and vehicle characteristics were described in the 4th through 8th digits. Prior to 1981 there were no standards. Manufacturers did whatever they wanted. Especially the foreign made vehicles had ID numbers with no information about the model, year built or vehicle characteristics. From 1981 forward, it became easier to identify vehicles and to price them by the VIN (vehicle identification number). The Motor Vehicle Committee was able to improve the tables in its pricing manual and it was able to work with the DMV to improve the pricing of foreign vehicles and all pickups and vans. This enabled the Committee to price an even higher percentage of vehicles through DMV before assessors received their grand list data in late November.

3. Communication. Several times a year the motor vehicle committee met with the staff of DMV to discuss issues and to keep the lines of communication open. Joe Scheyd and others on the Committee kept CAAO and the county organizations informed on motor vehicle matters. Joe and others were heavily involved in helping assessors throughout the State with the supplemental list law in the late 1970s and the credit law in the early 1980s. The Motor Vehicle Committee created a rapport with the State Motor Vehicle Department that was very helpful to both parties and a joint effort was made to make the process run as smooth as possible.

In 1976, Public Act 76-338, the law requiring supplemental motor vehicle assessments went into effect. In addition to being assessed for your vehicle on October 1st of each year, now you were being assessed for any newly registered vehicle that was registered between October 2nd and June 30th. The tax was due in a single payment and when it first came out there was no prorating of the assessment. The prorating of motor vehicle assessments started in 1977 with PA 77-343 that allowed a 50% prorating for vehicles registered after February 15th. The full twelve month prorating did not start until 1979 with PA 79-595. This created a major logistical problem. Joe Scheyd was charged with this huge task. A team of Joe Scheyd, Rick Beckius, the data processing expert for the Town of West Hartford, Tony Armentano and Gil Edmonds from the State Motor Vehicle Department, came up with the system that could successfully implement the new law for assessing newly acquired automobiles on a prorated basis from October 2nd to June 30th of the following year, at either 100% or 50% as required by the law. Initially, nobody understood the system besides Joe, Rick, Tony and Gil. If there was ever a labor intense piece of legislation, the supplemental motor vehicle law was it. Chairman of the Motor Vehicle

Committee Joe Scheyd of Berlin and Rocky Hill Assessor Bill Coughlin, Jr. (President of CAAO in 1982), put on a state-wide road show to answer any questions assessors might have. The road show was a lot of fun as stated by Joe Scheyd, and well attended by Assessors in all jurisdictions and was appreciated by everyone involved. One of Bill Coughlin's favorite expressions in explaining the various components of the law was "trust me". The State Tax Department got involved by offering six informational sessions conducted by newly appointed Assessment Advisor, Leon Jendrzeczyk, and Assistant Director of the State Tax Department, Philomena Chiodo, along with Tony Armentano of the Motor Vehicle Department. An eight page handout with sample examples of the newly created law was also available at these sessions.

Joe's time as Assessor in Berlin ended with the municipal election in 1985. It was odd but that was about the same time that Public Act 85-386 went into effect. In 1985 Leon Jendrzeczyk, now the Assessor of Glastonbury, and Charles Agli, Deputy Assessor of New Britain were appointed co-chairmen of the Motor Vehicle Pricing Committee. When Public Act 85-386 was passed, Hartford County's responsibility for the motor vehicle pricing manual ended. The funds were shifted from Hartford County to CAAO. This law provided that the Office of Policy and Management was to annually recommend a schedule of motor vehicle values to be developed in cooperation with the Connecticut Association of Assessing Officers. The motor vehicle pricing committee became a function of CAAO rather than the Hartford Area Assessors' Association. CAAO changed its by-laws and the make-up of the Committee was changed to include a member from each county. The first county representatives of the newly created CAAO motor vehicle pricing committee were appointed for a two-year term, they were Barbara Johnson, Litchfield; Gordon Donley, Fairfield; James Clynes, New Haven; Rande Royal, Hartford; Walter Lawrence, Tolland; Robert Munson, Windham; Walter Kent, New London, and Richard Feegel, Middlesex. The first year that CAAO took over the pricing of motor vehicles, a one time cost increase was assessed due to the purchase of new I.D. books.

In 1987, Leon Jendrzeczyk was appointed as sole chairman of the Motor Vehicle Committee. During this period, there were a number of foreign cars coming onto the market that created a great deal of pricing research. Leon got deeply involved in the pricing schedule with these new foreign vehicles plus he was responsible for the re-checking of values once the Boiler Room pricing session came back for final review. It was decided by CAAO that Leon should be paid for his involvement with the pricing schedule and was awarded his first two-year contract on April 6, 1988. This contract covered the 1988 and 1989 regular grand lists and the supplemental grand lists. This was the end of the Boiler Room pricing sessions. Leon was now the person that developed all of the values for the CAAO pricing manual. At the time, Catherine Daboll was President of CAAO and Donna Brodowski was Chairperson of the Motor Vehicle Committee. In the beginning, each vehicle identification number, year, make and model was typed with a conventional typewriter. Around 1991, Leon worked with Frank DeLuca of the City of Hartford Computer Center to input all of the data in a computer format. Leon's second contract, signed in January 1990 covered the 1990, 1991 and 1992 grand lists and supplemental lists.

For the 1993 list, the Motor Vehicle Committee and its Chairperson, Donna Brodowski, faced another major change. Because of the law suit that was threatened by one national price guide, both Leon and CAAO believed a new system would be needed. CAAO released a "request for proposal" with bids to be returned by July 15, 1993, to all contractors who might have the ability

to provide a range of motor vehicle values to CAAO for the October 1, 1993 grand list. On August 9, 1993, Donna sent a letter to Anthony Homicki, President of CAAO. In the letter she stated that the Motor Vehicle Committee had reviewed the bids and was recommending that the contract be awarded to NADA to provide the motor vehicle pricing services. NADA not only supplied the values, but they also could provide the values in a computerized format that could be run against the Connecticut DMV file to place a price on all vehicles where there was a match. NADA also provided the price manuals that were requested by towns and cities. Thus NADA provided all of the services that Leon had formerly provided.

When the 1993 grand lists were being completed in Connecticut, there was a great deal of concern about the large number of vehicles that would have increased assessments from the 1992 grand list. With a complete change in systems, there were inevitably going to be price differences that would surface. There was a lot of media coverage about these increases. There were a number of assessors who did not use the values the first year. After the first year, the increases went away due to the usual annual depreciation of motor vehicles and the issue went away. This system has remained in place to the present day.



1982 CAAO Motor Vehicle Committee

Left to Right: Charlie Agli, Steve Juda, Joe Scheyd, Leon Jendrzeczyk, Bill Coughlin

Bohdan R. Bayus

**Awarded CAE (#134) in 1962
CAAO Distinguished Service Award in 1987**

*(Interviewed on November 19, 2002 with Al Standish, Paul Slattery, Walter Kent, Robert Kemp,
Catherine Daboll, Frank Kirwin and Peter Marsele in attendance)*

Mr. Bayus received his CAE #134 from IAAO on October 23, 1962; he received his CCA designation from CAAO on May 28, 1963 and his CCMA designation from the State of Connecticut with the first group of 35 assessors on October 23, 1974. He was the IAAO representative to Connecticut in 1960.

Yes, his name is Bohdan R. Bayus, but for everyone who has known him, his name is Buddy. Buddy has some 42 years of assessing and revaluation experience with three different municipalities.

Prior to his assessing career, Buddy worked as an apprentice machinist for Scoville Manufacturing Company in Waterbury from 1941 to 1942. Upon being discharged from the Army Air Force in July 1944, he had the choice of going to college or taking an "on the job training program" for \$20.00 per week plus \$20.00 per week paid by the employer. He went to work for the George B. Horan Revaluation Company which had their main office in New Haven. The first place of employment with the George B. Horan Company was Waterbury in September 1944. The job in the Waterbury office involved transferring property sketches from Waterbury's 1920s cards to the new George B. Horan Company cards. Working along side Buddy was future assessor, Peter Marsele, who was also an employee of the Horan Company. It was there that both Buddy and Peter got their opportunity to learn the basics of assessing from Edward Romberg who was George Horan's "right-hand man" and the daily administrator of the Waterbury revaluation. The Assessor of Waterbury at that time was Aldro Jenks. After the field work (measuring and listing) was completed, Buddy often drove Aldro Jenks and George Horan around town. They sat in the back seat and they reviewed and placed a value on each property in the City. The Waterbury revaluation was completed for the 1945 grand list. He also worked in New Canaan and Prospect while working with the George B. Horan Company.

In 1947, Buddy went to work for the City of New Haven as the assessor's field man and also had the opportunity to work on cut-ups on the assessors maps when owners transferred part of their property. New Haven had a five man, elected Board of Assessors. They did not know how to do everything that needed to be done in the Assessor's Office. Buddy got to be a "trouble shooter" doing all the things that they did not know how to do.

The Town of Newington had a Board of Assessors. They decided to go to a single appointed assessor. While still working in New Haven, Buddy took the exam and he got the job in Newington. On October 19, 1953, Buddy was sworn in as the first full time assessor for the Town of Newington for \$5,000 per year plus a car allowance. Buddy stayed in Newington for almost 34 years. He retired in 1987.

Buddy attended the second Assessors School. He said that he will always remember Aldro Jenks as the instructor, the only instructor, of the second Assessors School in August 1945 at the University of Connecticut. Buddy said Aldro Jenks was a great teacher. Many of the classes were held outdoors under the trees because of the heat. There was no air conditioning. The students ate their meals in one of the quonset huts on campus. Buddy recalled there were 22 students at the School. Not many were assessors. There were appraisers from the Department of Transportation. There was a man from Baltimore and another from Illinois. Over the years, the Assessors School became more demanding and diverse. Years ago, assessors were political and had to be voted upon for their position; there was seldom an exchange of ideas or information among assessors. Years later, assessors had to pass various courses and be certified. Buddy attributed this change to the various assessing organizations that promoted professionalism.

Buddy recalled the role of assessors after the 1955 floods. Twenty-four assessors were deputized and given ID passes by the State Police so they could enter areas closed off to the public. They also had to receive typhoid shots from the Red Cross. Buddy did his "flood" work in Winsted which was hit very hard. A dam holding a lake located above town gave way and washed away Main Street in Winsted. There was a hole twenty feet deep where Main Street used to be. Town Hall survived the flood. The assessors were able to use the town records to determine what property had been lost in the flood and what value was lost off the grand list. The State reimbursed the towns to "hold them harmless" for the tax loss due to the floods. The Assessors had the responsibility to certify to the State what was to be paid to the towns.

Buddy said the biggest change in his years in the assessment field was the use of computers. When he first started, computers were not invented for the day to day assessing operations. The clerks had to type the entire Grand List every year. They started to type in October and finished by January. Then assessors' offices used addressograph machines. Newington first used the services of the computer department Town of West Hartford to produce its grand list. Buddy recalled being one of a group of assessors invited to the Aetna Building in Hartford to view a computer system being used by four big companies. This was before computers were in use in cities and towns. The system was referred to by the name SPAN. SPAN was derived from the first letter of each of the involved companies: Security Insurance, Phoenix Insurance, Aetna Insurance and New England Mutual Bank. There was a test town and they wanted to show that while it took from October through January to type the grand list, they claimed that a computer could do the work in 5 or 6 hours. The second change of great significance was that revaluations had to be done no later than ten years after the last revaluation. Towns had started to take advantage of the law that said a town had to revalue once a decade. Some towns stretched the interval between revaluations to as much as 19 years.

With regard to recertification, many of the CAE designees objected to recertification. Their argument was that doctors, attorneys and other professionals etc. were not required to take future exams for recertification, so why should they.

Buddy spoke with pride about having served on the "Committee of Three" several times in the process of hiring assessors. As early as the 1950s towns relied on other assessors to form the examining panel to test candidates for assessing positions. Buddy was a very capable examiner.

Buddy was the assessor for three revaluations in Newington. For each revaluation, before its completion, Buddy reviewed every single card. He would find errors or issues and he would give it back to the company to do it right. He remembered the last revaluation. When the revaluation supervisor was leaving, he said to Buddy, "I've been in this business for 24 years, and you're the worst (expletive deleted) that I have ever worked for. Let me shake your hand. You got the best job that I ever did." How many times have assessors heard how important it is to be involved in, and on top of, the revaluation process?

There were two stories that stood out in Buddy's career, both dealing with the F.B.I. The first episode took place in Waterbury when he was working with the George B. Horan Company in 1945. It was near the end of World War II and Buddy was walking slowly in downtown Waterbury near a bank. He was reading the newspaper about the war when suddenly a gun was put in his back. It was the F.B.I. They took him to the police station for questioning. It seemed that Buddy looked like a German prisoner that had escaped. The F.B.I., with a picture in hand, thought Buddy was their man. One of the factors they were looking at, was that Buddy was wearing light colored brown socks similar to what many Germans wore. Buddy's socks were U.S. Army Air Force issued. The next story happened in New Canaan while Buddy was inspecting a house while working for the George B. Horan Company in 1946. The house was a rather large, cut-stone, mansion built on solid rock. It had a moat around it with an in ground swimming pool blasted out of the rock. When he got back to the office, the F.B. I. were waiting for him for questioning. They wanted to know why Buddy was there. It seemed that the owner of the house was a major rum distributor in the United States. His wife got nervous and called her husband in Puerto Rico. He called the F.B.I. and wanted to know if someone was inspecting his house in Connecticut and why. All issues were resolved very quickly and Buddy was again a free man.

Buddy Bayus was a professional assessor before assessors were recognized as professionals. He achieved all of the professional designations that a person could achieve in his time. His story goes back to the beginning of our Assessors School in Connecticut and it is touched by many of the early standouts in the Connecticut assessment community. Buddy Bayus left his mark on our history with his solid, professional performance of his assessment duties.



Buddy Bayus at the 1945 Assessors School

Peter R. Marsele

Awarded CAE #52 in 1955

(Interview started on November 19, 2002 with Al Standish, Paul Slattery, Walter Kent, Robert Kemp Catherine Daboll, Frank Kirwin, and Buddy Bayus in attendance.)

(Interview completed on October 12, 2005 with Al Standish, Paul Slattery, Walter Kent, Frank Callahan and Charles Agli in attendance.)

Peter's career in the assessment/appraisal field covers more than sixty years. He started on October 1, 1944 in the City of Waterbury.

Peter was born in Waterbury. He attended Waterbury public schools and graduated from Wilby High School at the age of 16. He was the youngest graduate in a class of 343. In August 1941, he went to work for the Southern New England Telephone Company as a cable splicer. In January 1942, he was stricken with tuberculosis. He spent two full years at Gaylord Sanatorium recovering from this bout with tuberculosis. He returned home in the spring of 1944. Peter's doctor advised him that he had to find "less strenuous" work after his illness. Peter saw an advertisement that the revaluation company in Waterbury was looking for someone to do property sketches. Peter thought, "that has to be a soft job". So Peter began his assessment career doing building sketches, for twenty-five cents per sketch, for the George B. Horan Company in October 1944. (Peter noted that Buddy Bayus, long time Assessor for the Town of Newington, started working with the Horan Company on the Waterbury revaluation one month earlier in September 1944.) Peter and Buddy both had to transfer property sketches from Waterbury's 1920s cards to the new George B. Horan Company cards. They got very good at it. Since Horan was paying them per card, he limited the number of cards that they could do each day. He didn't want to pay them too much too fast. Peter and Buddy typically finished their quota in a few hours each day. Then, Peter and Buddy got an opportunity to learn the basics of assessing from Edward Romberg who was George Horan's "right-hand man" and the daily administrator of this Waterbury revaluation. After they finished the sketches, Romberg would invite them to learn and to be part of other work on the project. Peter said Romberg was a very knowledgeable man, a cost estimator by profession and a very good teacher. Peter had previously given our committee a copy of the cost schedule used in the 1945 Waterbury revaluation. Edward Romberg was the author of that schedule.

The George B. Horan Company had its main office in New Haven. This Waterbury revaluation was completed for the 1945 grand list. Peter recalled that it was the first complete revaluation of its type for real estate and personal property prepared by a revaluation company in Connecticut. Every building was inspected inside and out. Cost schedules were developed and sales from the three years previous to the date of revaluation were used to estimate the new values for real estate. There was a team of auditors used to price the personal property. In those days personal property subject to assessment and taxation included furniture, fixtures, machinery, equipment, retailers' and manufacturers' inventories, household furniture and fixtures, and boats. Prior to this Waterbury revaluation, a revaluation company known as "Valuation Associates", owned by William Connelly, performed many revaluations by developing factors or multipliers to update old assessments to current value. (William Connelly was the long time Assessor of Bridgeport.

He was one of the founders of CAAO and served as its second President from 1937 through 1939. Connelly was President of the National Association of Assessing Officers, now IAAO, in 1938-1939.) Some time after 1945, Valuation Associates followed the valuation method used by the Horan Company. Peter also noted that after 1945, the Cleminshaw Company of Farmington also began to bid on revaluations in Connecticut. They continued doing revaluation work in Connecticut into the 1950s until Mr. Cleminshaw died and the company ended its operation.

In 1944 the Assessor in Waterbury was Aldro Jenks. Aldro Jenks was one of the most prominent assessors in the early years of CAAO. He was President of CAAO in 1950. He was President of IAAO and he was awarded CAE #1 by IAAO. Among other positions he held before coming to Waterbury, Aldro had been a professor at both the University of Michigan and the University of Texas. Peter recalled that Aldro Jenks, Herb Shay and George Horan were the three who got the Assessors School started. They believed that something had to be done to educate younger people in the assessment field. They approached Joseph Loughlin at the University of Connecticut. They were able to work out the use of the facilities at the University for the Assessor School. The School of Business Administration at the University of Connecticut, the State Tax Department, the National Association of Assessing Officers and the Connecticut Association of Assessing Officers sponsored the first Assessors School in August 1944. The first School was not only attended by assessors, but also realtors, bankers, private appraisers, and appraisers employed by the Connecticut State Highway Department. Peter and Buddy Bayus attended the second Assessors School in 1945. Peter recalled that Aldro Jenks was the primary teacher. As was stated earlier, Aldro had previous experience as a university professor. The Assessors School has continued at the University of Connecticut every year since. It is recognized as the oldest, continuous formal school for assessors in the United States.

When the revaluation was completed in 1945 in Waterbury, Peter stayed on with Aldro Jenks in Waterbury as a member of the Assessor's staff. Peter knew the revaluation system and Aldro knew he would be valuable to the Waterbury Assessor's Office.

In October 1951, the voters of Bloomfield eliminated their three member Board of Assessors at a town meeting. They wanted a single assessor. Peter Marsele and Joe Wojciechowski, Deputy Assessor in Norwich, were the two candidates for the position of Assessor for the Town of Bloomfield. The Assessor was to be appointed by the Town Council after every local election. It was not a permanent position. Peter got the position and started in Bloomfield on January 26, 1952 for the salary of \$3,000 per year, which was low even in those days. In those days the Town was still small. It was not going to take a full time schedule of 35 hours per week to get the Assessor's duties done. There was a population of about 6,000. There were nine dairy farms, three pig farms and one factory. As part of the agreement, Peter had an understanding with the Town that "his time was his own". He had the responsibility to perform all of the tasks required of the Assessor, but he could do other work. Peter had been doing a little private appraisal work in Waterbury prior to coming to Bloomfield. Peter was given the freedom to arrange his work day as he saw fit.

In the early years, it was Peter and one clerk in the Bloomfield Assessor's Office. In the 1980s another clerk was added to the staff. During the 1950s and 1960s, about 200 to 300 houses per year were built. It slowed down in the 1970s. In the 1980s the population was about 12,000 to

14,000. Today the population is about 20,000. Peter said the growth in Bloomfield and in Windsor has been similar. Both border to the north of Hartford. There was a natural spread from the City to the suburbs. This migration from Hartford has contributed to the diverse populations in Bloomfield and Windsor.

In the mid-1950s, Connecticut General Insurance was considering a move from Hartford to a new corporate headquarters. They had options on land in Bloomfield and Wethersfield, and they were considering locations in Delaware, West Virginia and Michigan. Connecticut General asked for meeting of officials from the Town of Bloomfield and officials from Connecticut General. The Town had about fifteen people including the Assessor, the Town Clerk, members of the Zoning Board and members of the Town Council. Connecticut General had about ten people, mostly attorneys. The head of Connecticut General, Frazar Wilde, was the primary speaker at the meeting. For about an hour and a half he described the company's national search for a new site for its corporate headquarters. He finished with Connecticut General's two primary concerns in Bloomfield: could they get the zoning changes they needed, and could they get the property tax treatment they wanted. The zoning officials said if Connecticut General provided a write up of what was needed, they would move to accommodate them. Peter Marsele told Mr. Wilde that he very much enjoyed his presentation of the company's national search, however, with regard to the assessment of their property, they would be treated just like everyone else. He couldn't treat them any differently. At that point Peter got a kick in the leg from the Chairman of the Town Council who was seated next to him. Mr. Wilde did not react to the comments of the zoning officials or to Peter's comments at the meeting. The next day Frazar Wilde met with the Chairman of the Town Council. Mr. Wilde told the Council Chairman that he had never heard such a brash young man as the Assessor, but he liked what had been said. Connecticut General was going to establish its headquarters in Bloomfield. Its new corporate headquarters in Bloomfield was considered to be in the vanguard of the development of office parks.

When Peter became the Assessor in Bloomfield, he immediately began to think about the state of affairs in assessment administration. The various cities and towns had similar duties, issues and challenges. Everyone gathered their own data and came up with their own solutions. He believed that there had to be some way to correlate the data and to come up with uniform answers and solutions. Peter contacted four other area assessors. In February 1952, one month after starting in Bloomfield, Peter met with four other assessors, Borden Mahoney (President of CAAO in 1961) of Hartford, Henry Smalley (President of CAAO in 1954-1956) of Wethersfield, Ray Walz of Glastonbury and Paul Smith of Windsor. At this meeting they discussed Peter's ideas and they voted to meet every month and to invite every assessor in Hartford County to join the group. This February 1952 meeting was the first meeting of the group that would become known as the Hartford Area Assessors' Association. Peter had previously given our committee a photograph of that meeting. For the March 1952 meeting they had about 15 present. At that meeting they agreed that the primary purpose of the organization would be to attempt to establish uniform valuation procedures in the various towns, especially for motor vehicles and personal property. The meetings would be conducted primarily as workshops. Peter was chosen to be Chairman. (Peter would serve as Chairman for the next 25 years.) He would prepare the agenda. There would be no officers or dues. The location of the meeting would be rotated throughout the county. The host town would provide the coffee and donuts.

At that same March 1952 meeting, they discussed whether they could prepare a schedule for the valuation of motor vehicles and what would be the best method for such a schedule. Peter told the group that he had some ideas about a motor vehicle schedule. The group voted to have Peter come to the next meeting with his ideas, and if feasible, the group would proceed to prepare a schedule to be used for the 1952 grand lists.

Peter made a presentation at the April 1952 meeting detailing his ideas regarding the preparation of an automobile schedule. The method proposed was that each assessor member of the Hartford area assessors would be given a number of automobiles equalized to the number for each member. Each assessor would prepare values for their allocated automobiles by utilizing values from the various automobile pricing manuals. For each type of automobile they were to go back eight years for values. After the initial method of pricing was complete, the values would be checked with automobile dealers for each type of vehicle. The group voted to proceed with this method. Each assessor was allocated their vehicles. They were to return their completed schedules to the group at the August 1952 meeting. At the August 1952 meeting, all the work schedules were assembled. It was voted that they should be typed out for use for the 1952 grand list. It was further voted that the schedule would be used on a voluntary basis because it was still in the experimental stage. Eight towns used the schedule in the first year and it proved to be very successful. That is how the motor vehicle pricing system was “born” that eventually was used by all 169 towns until the early 1990s when the current system of the Office of Policy and Management requiring certain published pricing guides came into effect. Peter noted that before the second year that the Hartford area assessors prepared the schedule, Charles Tremper (President of CAAO in 1952), a deputy assessor in New Haven, contested the schedule. Tremper had his own method for valuing automobiles. He had been responsible for assessing motor vehicles in New Haven for many years. As early as the fourth Assessors School at the University of Connecticut in 1947, Charles Tremper taught the assessment of motor vehicles. A copy of the lecture that he gave at that School can be found at the State Library in Hartford today. So opposition from Tremper was significant. The Hartford area assessors went ahead with the preparation and use of the automobile schedule for 1953 as they did for 1952. The schedule was used by an increased number of towns for the 1953 grand list. Before the 1954 schedule was produced, Charles Tremper was joined in his protest by Aldro Jenks and Herb Shay (President of CAAO in 1941-1946). They went to the State Tax Commissioner in an effort to get the Hartford area assessors’ schedule abolished. The Commissioner refused to take any action because it was his opinion that the schedule represented a good advancement in assessment uniformity. Ralph Carter, (President of CAAO in 1962) the Assessor of Berlin, and later the Assessor of Glastonbury, became the Chairman of the Automobile Committee for the Hartford Area Assessors’ Association. Under his leadership, the automobile schedule was improved and it was transmitted to the State Motor Vehicle Department for merging with their early computer systems for pricing before distribution of vehicle listings to assessors around the State.

During the 1950s and 1960s the Hartford Area Assessors' Association grew to a thirty-two town membership. The membership included several towns outside of Hartford County. That is the reason it was named “Hartford Area” rather than “Hartford County”. The group produced many personal property pricing schedules in addition to the motor vehicle schedule. There were separate committees within the Hartford Area Assessors' Association to study and produce these

schedules. These included natural gas line prices (which was a new industry to Connecticut at the time), a schedule for equipment leased by IBM, a schedule for gasoline service station equipment, a schedule for propane gas equipment, and a number of other schedules.

The first working assessor committee that Peter recalls was at about 1948 or 1949. There was a committee of assessors to organize the program at the Assessors School. Peter first taught at the Assessors School at the University of Connecticut in 1952. Peter taught at the Assessors School for about the next fifteen consecutive years. In addition, during his career, Peter taught and lectured at many forums both in Connecticut and in other states. In the 1950s, Peter held classes in the evening to give instruction to Litchfield County assessors. Through these evening sessions every several months, he was able to keep the Litchfield County assessors up to date with the knowledge and schedules that were being developed in Hartford County. In the early 1960s, Peter organized the Hartford County Clerk's Association. This enabled the clerical staff of the various assessors' offices to meet on a bi-monthly basis to learn more about assessment administration.

In August 1955, the State of Connecticut suffered historic, devastating floods. Vast areas of many cities and towns were ravaged and destroyed by flood waters. The State government had to respond to this calamity on a number of levels. Through State Tax Commissioner, John L. Sullivan, Peter was appointed as Chairman to a group of assessors. (Peter had gotten to know John L. Sullivan because Peter had spent time at the State legislature "lobbying" assessor issues as Chairman of the Hartford Area Assessors' Association.) This group of assessors was responsible for the distribution of approximately 1.7 million dollars in State aid to the cities and towns for the loss in revenue due to buildings destroyed by the flood. There were about 40 assessors in the group and about two-thirds of them came from the Hartford Area group. The assessors were to determine how much property that was on each town's grand list was destroyed by the flood and how much the revenue loss was to each town. The reimbursement could then be made to hold the towns harmless from the revenue loss. Peter's recollection is that they accomplished their mission and had about \$200,000 left over to return to the State.

In 1959, Peter was at the legislature waiting for a public hearing. He got into a discussion with George Simpson, Secretary of the Farm Bureau, and Irving Fellows, Professor of Economics at the University of Connecticut. They discussed the loss of farm land to development in the State of Connecticut. They agreed that some legislative action was needed to save Connecticut farms. In subsequent meetings they developed a bill to present to the 1959 legislature that called for assessing farms based on use value instead of market value. The legislation failed in great part due to opposition from a prominent attorney and state bond counsel. This attorney opposed preferential treatment for one class of property owner. Marsele, Simpson and Fellows continued to work on the concept. They presented a bill to the 1961 legislature that provided use value for farms and for forest land of more than 25 acres. The attorney again opposed the preferential treatment. As it happened, this attorney was a Bloomfield resident. Peter had a discussion with him in an effort to find a way to get his support. Finally, this attorney said he believed that a third section could be added to the bill that would make the bill acceptable. The attorney asked for a fee to write this section of the bill. George Simpson said that he could get approval from the Farm Bureau to pay the fee. He did. The attorney was retained to write the third section, the open space provision. The bill was presented to the 1963 legislature. This far reaching proposal

was passed as Public Act 63-490. We know it now as it has been referred to for many years, Public Act 490.

In 1972, Peter was one of nine people appointed by Governor Thomas J. Meskill to the Governor's Commission on Tax Reform. Peter was the only assessor in the group that included an attorney, the Dean of the Business School at the University of Connecticut, three State Commissioners (Tax Department, Insurance and Finance & Control) and the heads of three corporations. It was a major commission. It studied all State taxes in depth. It produced sweeping recommendations.

Among the Commission's findings was that Connecticut derives nearly 50% of all revenue, state and local, from the property tax. The spending rate of local governments has increased faster than the property tax base. Many assessors have not been properly trained to carry out the duties of their office. Some revaluation companies are not using qualified personnel or ideal procedures. The assessment percentage of value is not equal between classes of property. The assessed value of vacant land is grossly below the percentage of value for other real estate. Much special equipment is underassessed. Public utilities require special attention for assessment values. Local assessors need State assistance in the valuation of special properties. There is a need for revising some existing laws and enforcing other laws to insure equalized assessment values. There is substantial loss in tax revenues from owners of unregistered vehicles avoiding property tax.

Based on the work of the commission, the legislature passed laws to establish a uniform assessment date, a uniform fiscal year, a uniform percentage of assessment, a State Board of Assessment Supervision with responsibility for all property assessment functions throughout the State, a certification system for assessors and a system for the supervision of revaluation companies and the supplemental motor vehicle grand list. The Board of Assessment Supervision was to establish a system of assessment sales-ratio studies. The commission also recommended annual computer assisted revaluations, all towns were to assess by personal inspections one-fifth of its property each year and the entire town in a five year period and all towns were to convert to 100% valuation. These recommendations were not passed into law by the legislature. This commission had great impact on assessment administration in Connecticut. Peter Marsele was the assessor appointed to this select and critical commission.

Peter's professionalism and knowledge were recognized and utilized by his appointment to a number of commissions and boards. Among them, in 1975, Governor Meskill appointed him to serve on an existing board which supervised the acquisition of development rights of farms in Connecticut. Farms were rapidly disappearing in Connecticut as they were acquired for residential and commercial development. This board made recommendations to the governor on which individual farms in the State should be preserved for farming by the acquisition of the development rights of the farm. Peter served on this board from 1975 to 1991.

In 1985, Governor William O'Neill appointed Peter to serve on a new commission to review and make recommendations regarding eminent domain in the State of Connecticut. It was a fifteen member commission. There were fourteen lawyers and Peter. The Governor picked Peter because he had extensive experience in court on eminent domain cases. He had begun doing real estate appraisals for the Department of Transportation in 1961 and at the time he was appointed

to the commission, he had testified for over a 1,000 days in eminent domain cases in court. This commission met regularly for four years. The commission never made any recommendations for change. There were never a sufficient number of votes on the commission to recommend any of the changes that they had considered, studied and discussed.

The last hand written grand list in Bloomfield was Peter's first in 1952. Over time, Peter produced grand lists with an addressograph machine, a Burroughs bookkeeping machine, IBM cards, a batch service provided by the Town of West Hartford and finally an in-house computer system in the 1990s. Peter did the revaluations in Bloomfield in 1960, 1970, and 1980. In 1990 he conducted the revaluation together with Cole-Layer-Trumble Company and in 2004 Bloomfield had its first CAMA (computer assisted mass appraisal) revaluation.

In 1957, Peter did the revaluation in Harwinton. In 1958, he did the revaluation in Goshen. These were full revaluations. All properties were inspected. All field work was done for the towns. Price schedules were developed. All properties were revalued. Each town was a challenge because there were no maps of any kind. Peter had had a company do aerial maps for Bloomfield. He hired the same company to do aeriels of Harwinton and Goshen. These towns did not have great numbers of parcels. Many parcels were large farms. Peter asked farmers to come to the office to show their boundaries on the aeriels. It was very workable because of stonewalls and other features that were highly visible on the aeriels. In this way they were able to "map" the majority of both of the towns.

In 1961, he formed his own appraisal business, the Peter R. Marsele Company. Peter and his daughter are the appraisers in his company. He is no longer with the Town of Bloomfield (his tenure ended in 2005); he continues to do appraisal work with his company. When he worked as Assessor of Bloomfield and in his appraisal business, 70 hour work weeks were common.

Over a sixty year period of time, there will certainly be changes. Peter noted that the primary change has been the "professionalization" of the position of assessor. It got a big push with the foundation of the Assessors School in 1944, it was further moved along by the CAE designation of the International Association of Assessing Officers about 1953 (Peter was awarded CAE #52 on October 15, 1955) and it got an additional huge boost with certification of assessors by the State starting in 1974. (Peter was in the first group of 35 assessors to receive the CCMA designation on October 23, 1974.) A second noticeable change is the salaries paid to assessors. When Peter began the salaries were low in comparison to comparable work and responsibilities. Peter feels that today assessors are being paid salaries commensurate to the duties. Another difference that Peter observed is that he has noticed a change in "public relations". He sees the way that assessors relate to the public is not the same. In his early days, the assessor tended to be very patient, spent a good deal of time with a visitor to the office and was very accommodating. Today, assessors are somewhat "by the book". Less patience is shown and less time is spent. Also, today, there is much more "paperwork" including many State forms, motor vehicle corrections and the supplemental motor vehicle grand list. Peter said that when he began, an assessor would be able to spend the majority of his/her work week in the field doing real estate assessments. Peter noted that he remembers only two women assessors when he began, Alice Darling of Mansfield and Madaleine Weingart of Harwinton. Certainly today, there are many women who serve as assessors in the State of Connecticut.

Peter's career spans most of the important milestones for CAAO after its founding in the 1930s. Peter was not only there, but he was prominently there, for almost all of the key developments in the assessment field over the last sixty years. Peter has had a rich, very fruitful and truly amazing career. We in the assessment profession have greatly benefited from his contributions.



Photograph taken at the first meeting of the Hartford Area Assessors' Association in February 1952. Five assessors met. Lower seated at the table Paul Smith (left), Assessor of Windsor and Ray Walz (right), Assessor of Glastonbury. Upper portion of picture (left to right) are Peter Marsele, Assessor of Bloomfield; Borden Mahoney, Assessor of Hartford and Henry Smalley, Assessor of Wethersfield.

Robert C. Kemp

**President of CAAO in 1963
CAAO Assessor of the Year Award in 1979
Awarded CAE in 1959 or 1960**

(Interview completed on September 30, 2003 with Al Standish, Paul Slattery, Peter Marsele, Walter Kent, Catherine Daboll, Frank Callahan, and Edward Dowling in attendance.)

Bob's career in the assessment field covered revaluation company work, "tax rep" work and assessor's office work in three municipalities (Stamford, Wallingford and Cromwell) in fifty-three years from 1950 to 2003.

Bob began his recollections "way back" in the 1930s. Bob grew up in the Springdale section of Stamford. He lived across the street from the Crane family. Bob was the same age as his friend, Alfie Crane. Alfie had a brother who was two years younger, Bob Crane. (Bob Crane became the star of "Hogan's Heroes". "Hogan's Heroes" was a very popular TV comedy from 1965 to 1971. You still can catch reruns of the show today.) Bob Kemp recalled that whenever they were playing ball or any games, Bob Crane "would always have a tie and shirt on, hair slicked back and his shoes shined"; he seldom got involved in games.

Bob graduated from the University of New Hampshire with a BS degree in Hotel Engineering. He got out of the hotel business because the hours were terrible, sixteen hours a day, six or seven days a week. In 1950, he quit his job at a Bridgeport hotel on a Friday and began with Valuation Associates on the next Monday. William Connelly (one of the founders of CAAO and the second President of CAAO serving from 1937 through 1939) and Frank Gallagher were the two men Bob worked for at Valuation Associates. Bob worked directly with Frank Gallagher. Bob described Frank as a genius. Frank was an engineer. Bob had no related experience when he started. For Bob's first job, Frank had Bob go through all of the assessment cards in Stamford for houses (there were about 15,000 cards) and record on paper if the house was one or two story, the square footage and how much it sold for. When Bob finished, Frank analyzed the data that Bob had recorded, and developed factors or multipliers in order to update the old assessments in Stamford for the 1950 revaluation. For example, he would develop a factor for one story residential properties, for two story residential properties, etc. Bob stayed with Valuation Associates for five years. They used this revaluation system in every town they did. Bob said that there were almost no complaints. The revaluations went very well.

To go beyond his degree from the University of New Hampshire, Bob went to Columbia University and took some law courses. He would take the train in the evening to go to New York City. He also took vacation time to go to the Syracuse University to take MAI courses. These were courses that he would pay for himself and find time to take in order to get more knowledgeable in the revaluation/assessment field.

In 1955, Bob went to work in the Stamford Assessor's Office for about five thousand dollars a year. Bob got tired of traveling all over Connecticut doing revaluation work. The Assessor in Stamford at that time was Fred Dawless. Fred was Bob's father-in-law. Bob was in charge of all of the commercial and industrial properties and all of the personal property accounts.

Bob recalled the first time that he went to court in his work in Stamford in about 1958 or 1959. Interstate 95 was under construction in Stamford at the time. There was a construction company, Kero, from Darien working on the project. They had large earth moving equipment vehicles. Bob would go out, take pictures, record the date, and record the driver's names. Bob added the equipment to the Stamford grand list. A well known lawyer, Attorney Brennan, took Stamford to court on behalf of Kero. Bob said that he got torn apart in court. Bob had never gotten serial numbers or marker numbers. Also, Attorney Brennan produced witnesses for Kero who testified that the equipment was not kept in Stamford but was returned to Darien at night. Stamford had to remove the equipment from its grand list.

About 1959/1960, Bob got his designation from IAAO as a CAE. He said he worked hard to get it. You had to do a demonstration appraisal for both a residential and a commercial property and send them to IAAO headquarters in Chicago. Each appraisal had to be acceptable. He remembered studying every book he could get his hands on to prepare for the exam. These types of books, valuation books, were not as plentiful or available at that time. He took the exam in Herb Shay's (President of CAAO from 1941 to 1946) office in Fairfield. You could not use calculators. Herb Shay took the calculator out of the room and told Bob all he could have was pencil and paper. Herb Shay took Bob to lunch. Bob said it was a twenty minute lunch that Bob had to pay for. The exam was an eight hour exam in total. Bob passed.

In 1962, Bob became the Assessor for the Town of Wallingford. Bob recalled that the Town used an oral examination board to screen candidates. Buddy Bayus was one of the members of the board. Bob said he came out first in the board's ratings with a 98. Peter Marsele interjected that in the 1950s Hartford area assessors, a three member panel, were appointed to assist towns in examining the qualifications of assessor candidates. Catherine Daboll (President of CAAO in 1988) noted that CAAO continues that practice today. Many towns use this service of CAAO. Some do not.

In 1965, Bob received a very interesting offer from Texaco Corporation. They asked Bob to come to work for them in New York City as the "Tax Rep" for Texaco. His duties would be to take care of tax matters for Staten Island and all of New York City. They asked him how much he was making in Wallingford. When Bob said he was making \$12,000 per year, they said they would double it and pay him \$25,000 per year. Bob thought that was quite an increase. He said he was going to take it; he was going to New York. When he told the Mayor of Wallingford that he had accepted a position with Texaco, Bob received an unexpected response. The Mayor said to Bob, "You know you'll be back here. I'm going to keep your job open. You're not going to like the City". Bob said he thought about the Mayor's remarks. He dismissed them, thinking the Mayor didn't know what he was talking about. Bob went to New York City to work for Texaco. In six to eight months he concluded the Mayor of Wallingford was so right. Bob recalled, "The hustle, the bustle, the subways, the trains, the people, the martinis, I said this is not for me." He went back to Wallingford where the Mayor said, "Your job is still here for you". Bob was very happy to resume his career as Assessor for the Town of Wallingford.

In 1974, Bob was appointed as one of the initial members of the CCMA (Certified Connecticut Municipal Assessor) Committee. This committee had the responsibility for developing and

approving the first formal guidelines for the training, examination and certification of assessors. Bob was in the first group of 35 assessors who received CCMA designations on October 23, 1974.

In 1982, Bob became the Assessor for the Town of Cromwell. He served as Assessor in Cromwell for 21 years until his retirement on December 21, 2003.

Bob was a very active member of the CAAO. He taught at the Assessors School at the University of Connecticut. He served as President of CAAO in 1963. He was honored as the CAAO Assessor of the Year in 1979. Also, Bob was active in the Northeast Regional Association of Assessing Officers. He was President of NRAAO in 1983-1984.

Al Standish (President of CAAO in 1977) recalls that Bob “often demonstrated a resourcefulness and inclination to do that which was unconventional, novel in a positive manner”. One example was Bob’s introduction of the “little red wagon” to some earlier assessors’ conferences. Bob would load up his wagon with gifts and visit various seminars that were in progress and pass out the reward gifts. Of course, his main purpose was to extend the attention span of the conference attendees.

On the front page of the January 2004 edition of the *Assessorreporter*, the top of the page article stated, “It is with great sadness that we report the passing of Robert Kemp (died on January 8, 2004)....Bob was a gentleman assessor and well respected by everyone in the profession. He will be missed.”

Bob is greatly missed. He contributed much for so long to the Connecticut Association of Assessing Officers and to the assessment profession. He contributed much as a member of this Research and Historian Committee in its few years of existence. Bob’s striving for professionalism, his varied and complete assessment career and his accomplishments and service are quite a model for the assessment professional.



Bob Kemp (1988)

Richard L. Prendergast

President of CAAO in 1965-1966
CAAO Distinguished Service Award in 1989
President of NRAAO for 1965-1966
NRAAO Catherine E. Pardee Award in 1971

(Discussion held on November 14, 2006 with Al Standish, Paul Slattery, Peter Marsele, Walter Kent, Edward Clifford, Frank Callahan, Edward Dowling, Catherine Daboll and Charles Agli in attendance.)

Dick Prendergast had a remarkable assessment career as a local assessor, a State of Connecticut official with responsibility for municipal assessment affairs, as a member and an officer in the Connecticut Association of Assessing Officers and as the first President and as a moving force in the Northeastern Regional Association of Assessing Officers.

Dick was born and raised in the west end of Hartford where he learned street smarts and became acquainted with the real world of city politics (source NRAAO website). Dick attended Hartford High School, the University of Hartford and the University of Connecticut. After high school, Dick went into service as a Marine from 1951 to 1954. He had a distinguished career serving our country in Korea where he made a number of close friends including Ted Williams and Gerry Coleman, the reason he became a Red Sox fan (source NRAAO website).

At the time of his retirement, the September-October 1989 edition of the *Assessorreporter*, stated, "Dick Prendergast has been a part of the assessment community since 1954. He started his career as a lister for the City of Hartford (his title was Assessment Aide) and from 1957-1963 he was the Deputy Assessor of East Hartford. From 1963-1966 Dick was the Assessor of South Windsor. It was in 1967 that Dick became part of the State Tax Department and from that point forward was the 'oracle of information and guidance to the assessors pertaining to assessment administration and law'."

At our committee discussion of the career of Dick Prendergast, Pete Marsele recalled that he had made the recommendation to the First Selectman of South Windsor that the Town should hire Dick Prendergast for their Assessor position. Both Pete and Ed Dowling noted that they both were on the committee that recommended that the State Tax Department hire Dick in 1967 as the Municipal Assessment Agent. Dick was a man who showed promise and he did not disappoint.

Ed Clifford stated to the committee that Dick played several rolls in his significant career with the State. Dick had a talent for dealing with the political circles of State government; "he had the ability to know everyone that was important for him to succeed in whatever matter he was involved in". Dick excelled in the knowledge of the general statutes, legal rulings and precedent. Dick would go anywhere in any situation to help a town assessor; he was an excellent speaker and he could "romance" an audience. Dick could move organizations and people to do things that they might not have considered themselves.

Ed Clifford recalled serving with Dick on a variety of committees, but none was more important than the first CCMA (Certified Connecticut Municipal Assessor) Committee. Walter Birck (President of CAAO in 1964) was Chairman of the Committee. The other Committee members

were Dick Prendergast (President of CAAO in 1965 and 1966), Robert Kemp (President of CAAO in 1963), Joseph Cullen (President of CAAO in 1976), Bob Flanagan and Ed Clifford (President of CAAO in 1981). Walt Birck brought a solid knowledge of how to construct a professional certification program to the Committee. Dick Prendergast brought the political talent to help convince the legislature on the program. For a number of years, the assessors of the State had tried to attain this certification program in their effort to have the professional nature of the assessor position recognized. It was a real battle. The Governor's Commission on Tax Reform appointed by Governor Thomas Meskill in 1972 recommended a program for the certification of assessors in the State of Connecticut. The legislators from the smaller municipalities in the State, especially those with Boards of Assessors had long been against certification for assessors. Dick was able to convince the legislature of the benefits of certification while assuring the legislators from the smaller communities that it would be a voluntary certification. The proposal in the mid 1970s did not mandate that assessors had to be certified.

The March 1975 edition of the *Assessorreporter*, stated in the front page article, "Richard L. Prendergast, CCMA, Municipal Assessment Agent for the Connecticut State Tax Department for the past nine years, has been appointed supervisor of the new Board of Assessment Advisors. The Board of Assessment Advisors was established May 31, 1974 with the passage of Public Act 74-275, 'An Act Concerning Uniform Municipal Assessment Procedures and the Establishment of a State Board of Assessment Advisors.'....As Supervisor of the Board of Assessment Advisors, Mr. Prendergast's duties will consist of promoting uniformity throughout the State in municipal assessment practices, procedures and administration; to issue uniform guidelines pertaining to methods and techniques for property valuation, appraisal and assessments; to assist assessors by preparing manuals, handbooks of rules and regulations, and to develop standards and tests for certifying revaluation companies and their employees....The Board of Assessment Advisors which Mr. Prendergast will head, will also consist of six county assessment advisors. The advisors would each be responsible for a specific section of the State..."

Pete Marsele, who was the only assessor appointed by Governor Meskill to the Governor's Commission on Tax Reform, observed that Dick fulfilled his duties as the Supervisor of the Board of Assessment Advisors as the Commission had envisioned it. The Board had Advisors who were responsible for serving the assessors in certain geographic areas of the State. The Advisors attended county association meetings; they attended and participated in the Assessors School at the University of Connecticut. If an assessor had a problem or question, he/she could call an Advisor and get an answer. The Advisors produced manuals on assessment procedures and they issued uniform guidelines for the administration of assessment laws. Dick presided over the beginning of significant effort by State government to promote assessor education, certification and uniform assessment practice.

Ed Clifford recalled that Dick had an extraordinary mental collection of State statutes and legal opinions. Whenever asked a question, he could give you answers and cite legal precedent on an issue. In addition, he could often send you a written answer that he had previously sent to another assessor on the same subject at an earlier time. Paul Slattery added that when he was editor of the *Assessorreporter*, he would ask Dick to submit opinions that Dick had issued to assessors for publication in the *Assessorreporter*. Dick faithfully contributed to our newsletter

and Paul said that everyone faithfully read Dick's articles. Walt Kent stated he had been told by attorneys that they would call Dick at his State office because they knew they could get opinions that they could rely on in assessment matters from Dick.

Dick was widely known for his willingness to go to the cities and towns of the State to assist municipalities and their assessors. He did this a number of times for municipalities at the time of revaluation upheaval. Ed Clifford remembered one especially volatile revaluation in Hamden. Dick came to assist Hamden and its assessor, Chuck Sweeney (President of CAAO in 1969), at a public meeting on the revaluation. Ed said that Chuck "was in deep trouble" with the public and was wearing a bullet proof vest at the meeting. Chuck and the group from Hamden's town government were on stage defending the revaluation and the angry crowd of taxpayers was out in the audience vigorously protesting the revaluation. Dick Prendergast got in between; he walked into the middle of the conflict. Dick knew the laws. He had experience with revaluations. But probably as important, if not more important for these occasions, Dick could talk to all of the members of an audience. He could talk to academics; he could talk to professionals; he could talk to the ordinary man on the street. Ed said that he "mesmerized the crowd" that night and he bailed out Chuck Sweeney and the Town of Hamden.

Ed Dowling also stated that Dick was not afraid to go to a town no matter what was happening. Ed recalled that Dick went to Southington when the taxpayers of Southington "had a bad reaction to a revaluation". Again, he got up in front of the angry crowd and quieted them down. He gave them the knowledge about the revaluation that they were experiencing which he could articulate at any level. He had the ability to give them the facts that they could eventually grasp as angry as they might have been. Ed Clifford said Dick Prendergast was a crutch that assessors in the State of Connecticut could rely on.

Several in the group commented on Dick Prendergast the salesman. Ed Clifford said that Dick used his salesman talents to rebuild the Northeast Regional Association of Assessing Officers, NRAAO. Dick had a vision that the group could bring together the assessors of the region at the workshops of its conferences to improve assessment administration throughout the region. He sold the organization his vision and he sold individuals on their role in the organization and he led a revitalization of NRAAO. Dick was the 1965-1966 President of NRAAO. In 1971 NRAAO honored Dick with the "Catherine E. Pardee Memorial Award" for his outstanding and dedicated service.

The NRAAO Awards Committee recommended to the Board of Directors of NRAAO at its Executive Board meeting in October 2004 that there be an award given by NRAAO to one member for their life-time commitment to the assessing profession. At the NRAAO Executive Board meeting in April 2005, the NRAAO Executive Board recommended that such award be known as the "Richard L. Prendergast Life-time Achievement Award" for outstanding service to the assessment profession and in honor and memory of Dick Prendergast's creation of NRAAO and his untiring efforts to assist assessors throughout the entire country and in particular the northeast (source NRAAO website).

Dick served as the Connecticut State Chairman to the International Association of Assessing Officers. He served as a member on the Resolution Committee of IAAO.

Catherine Daboll (President of CAAO in 1988) recalled that it was Dick Prendergast who talked with her to convince her to become an officer in CAAO. She served as Secretary for two years. Dick talked to her about becoming Second Vice President in CAAO. Catherine was reluctant. She had no desire to become President of CAAO. But Dick explained that she was needed to be Second VP and that in the two years, before she would be in line to be President, someone would be found to step in to be President. Events moved faster than they anticipated. David Battistoni resigned as an officer because he went from being the Assessor of Winsted to the position of First Selectman. Before Catherine knew what happened she was President of CAAO for 1988. Dick Prendergast was the first person to speak to her after her election. He offered his help and convinced her she could do anything.

In a memorial article for Dick in the November/December 1995 edition of the *Assessoreporter*, Tony Homicki (President of CAAO in 1993 and 1994) wrote, "Richard 'Dick' L. Prendergast, a stalwart of the assessment community, died January 9, 1996. Many of us in the assessment community knew Dick as a friend, some of us knew of him only through our contacts with the State of Connecticut's Office of Policy and Management or the Department of Revenue; but all of us benefited from Dick's many years of service and dedication....Dick served intimately under governors John Dempsey, Ella Grasso, Thomas Meskill and William O'Neil. He maintained a close friendship with and true admiration for Governor O'Neil....In a time of crisis when someone needed help, Dick was there. He was an individual who knew State statutes better than law makers themselves and he was always willing and ready to help...Dick firmly believed that education took place in the classroom as well as after hours with camaraderie, good will and friendship....Dick, Richie, Richard has made an impact on all our lives. He will be missed."



Dick Prendergast

Joseph E. Kane

Earned CAE (#135) in 1962

(Interview completed on January 11, 2006 with Al Standish, Paul Slattery, Peter Marsele, Walter Kent, Edward Dowling and Charles Agli in attendance.)

In his early years, Joe went to Saint Thomas Seminary in Bloomfield. After two years of college at St. Thomas, he determined he was not going to be a priest. At that time he went into the Army. He spent twenty-seven months in the Army. He served time in Europe and was awarded three battle stars. He was never hit, but came close. He returned home safe and sound. Joe went to Saint Bonaventure University where he completed college and earned a degree in Business Administration in 1948. It was a difficult time to find a job. He worked for a time for International Silver and then as an insurance agent for John Hancock out of Waterbury. He did not like being an insurance agent. He was looking for something in the accounting field and was able to get a position at the United States Rubber Company, known then as Naugatuck Chemical. He was in accounts receivable and enjoyed the work.

Joe lived in Cheshire at that time. Cheshire did not have a full time assessor; they had an elected Board. Joe was not in politics, but his brother-in-law was. His brother-in-law asked if he would consider running. The Town was considering a full time assessor, but you would have to be nominated by the town committee to run for the Board. The Board would choose from its members who would be the full time assessor. There was a two year term available and a six year term available. There were 5 people who wanted to run for the six year term in the Republican Party. Joe was one of the people who wanted the six year term. The Town Committee had a lot of old "Connecticut Yankees" and Joe was not one of them. Joe got a call from the Chairman who told Joe the Committee could not endorse him. Joe was "young and cocky" and replied, "Fine. I'll beat anybody you put up there anyway." Joe got the Republican voter list. He found out where all the young Republicans were and he canvassed the whole south part of Cheshire door to door. The nomination was voted on at a caucus. Due to Joe's campaigning, he brought out enough supporters so that it was the largest attended caucus to that time, some three hundred or more. Before the vote, one of his opponents, Ed Weiss, came over to Joe and told him that he just gave up because Joe had all the votes. On the first ballot Joe got 270 of the 300 or so votes. So, Joe became the first full time assessor in Cheshire as a member of the Board of Assessors in 1955. No one else on the Board wanted to be full time; the Board elected Joe. Joe started at about \$6,500 a year including car expense money. That was a good salary at the time. Al Standish (President of CAAO in 1977) added that he was getting \$3,800 in East Haven about that time.

Starting as the first full time assessor in Cheshire, Joe knew nothing about assessing at all. He did quite a bit of studying. He read the General Statutes carefully and made sure he knew them. He reviewed the veterans' exemptions and found that a number of people were getting that exemption who were not qualified. Joe no longer granted them the exemption. One of the people Joe used to call on for help and opinions was Aldro Jenks (President of CAAO in 1950) in neighboring Waterbury. Joe found that the real estate assessments were kept on cards, but there was no uniform basis for the real estate assessments. He was aware that if you paid a

certain amount for your house, especially new houses, that became the basis of your assessment. A while before Joe ran for the Board of Assessors, he bought a new house for \$17,500 and that became the basis for his assessment. He went to the Board of Tax Review to question the system, because he brought in the example of a Doctor's house that was considerably superior to his but the assessment was only slightly higher. He said the Board of Tax Review was tough. They said they would go out and look at it, but they were afraid they might have to raise Joe's assessment after they reviewed the matter. Joe knew he was not getting any place with them.

When he became the assessor, he decided to get the real estate assessments uniform through a revaluation. Cheshire hired the L.E. Thomas Company which had Sherry Vermilya as its head. Sherry was a half owner of the company with L.E. Thomas. The Thomas name was well known in Ohio where they had a lot of work. A few years later Thomas died and Sherry fully took over the company and changed the name to United Appraisal Company. But at that time, around 1958, Joe did not know Sherry. Sherry was trying to get started in the State. On the day that he submitted his bid Sherry told Joe that he would see him in a month or so. Joe said, "How do you know?" Sherry replied, "Nobody is going to beat my bid. I've got to get into the State of Connecticut". This 1958 revaluation was the first professional revaluation in Cheshire.

In addition to the revaluation, Joe convinced the Town to get aerial maps about 1958. The parcels were delineated on the aerial maps. Joe hired Mount Vernon Mapping Company to provide the maps. Joe would delineate all changes on these maps afterward. Also, Joe had to hand-write the grand list in his first couple years as the assessor. He remembered staying up all night to finish his first grand list. He fell asleep in the morning while writing it out about a half hour before he finished because he never got to bed that night. A part-time clerk in the office had to wake him up. When he checked around with other towns, most of them had machines to produce the grand list. He had one machine in Cheshire, an adding machine. He went to the First Selectman to get a machine to produce the grand list. The First Selectman asked how much it cost. When Joe told him, he said no, it was too expensive. Joe asked if he could go to the Finance Board to get the funds for the machine. The First Selectman told him to go, but he would be there to speak against it. Joe went to the Finance Board. He made his case. A member of the Board named Davis motioned to approve the request. The First Selectman asked to speak against it. He spoke. The Board of Finance approved the request and Cheshire got its first grand list producing machine for the 1958 list to go along with the revaluation.

The new real estate assessments on the 1958 grand list "got the Town in an uproar". The farmers were especially unhappy. There were no use assessments at that time. Public Act 490 did not pass until 1963. Joe had done his homework and was very familiar with the values that other towns were using on farm land. He believes that in Cheshire farmland had been at about \$50 per acre and he believes that he put it in at about \$300 per acre. The farmers were very angry and wanted "to run Joe out of Town". They invited Joe to a meeting at the Grange Hall. They invited him for 9:00 p.m. Joe found out that the meeting was actually starting at 8:00 p.m., so Joe went for 8:00 p.m. to find out what was going on. For the early part of the meeting they had a man from the Agriculture Department of the State of Connecticut. He was telling them what they did in Bethel and how they got the assessment on farm land reduced in Bethel. When Joe was called up to the front, Joe said that he wanted to speak to the man over there and he pointed to the man from the Agriculture Department of the State of Connecticut. Joe asked the man what

the assessment ratio in Bethel was. It was 40%. The assessment ratio in Cheshire was 60%. Joe then told the group that based on the 40% ratio, the value of farm land in Bethel was \$350 per acre not \$300 per acre. Joe said he would be only too glad to take this suggestion for \$350 from this State official. A farmer named Bishop got up and said, "I make a motion to adjourn the meeting". Joe knew he had to be strong and hold the line on the new uniform assessments. The farmer issue did hit close to home. Joe's father-in-law was a farmer with more than 100 acres of land. Joe said he knew that his father-in-law was not happy with the new assessment but his father-in-law never said a word to him about it. With the professional revaluation in 1958, Joe now had complete field cards based on appropriate uniform land schedules and detailed cost manuals. He could now explain assessments to people when they came in. The new system had a basis. The cards that he had before the revaluation had no real meaning. Now, even if the property owner was unhappy, there was a basis for the assessment.

There was a vacancy in New Britain in 1959 because Silas J. Lynch, who had been the Assessor, passed away. The City of New Britain had a Board of Assessors. The Assessor worked "under" the Board of Assessors. It was a three member Board appointed by the Mayor. The Assessor met once a month with the Board. The Board signed the grand list. The Assessor was the department head and responsible for completely running the Assessor's Office. Joe recalled that he had to take both a written and an oral examination that was given to the candidates for the Assessor position in New Britain. Dick Lynch, the Assessor from East Hartford, Peter Marsele, the Bloomfield Assessor, and the Assistant Assessor from West Hartford, were the three members of the oral examination panel. To that time the Assessor in New Britain had had some "political" connection. In 1959, there was a man in real estate that was thought to be the favored candidate. He did not pass the examination. Joe did well on the examination. He had the knowledge, qualification and experience for the position. In 1959, Joe started in New Britain for a salary of about \$7,800 per year. (In Cheshire, Joe was to be succeeded by Board member Ed Weiss as the single Assessor, but Joe's vote on the Board was needed. Joe stayed on the Board as a member long enough to vote for Weiss to fill out Joe's term as single Assessor, then Joe resigned from the Cheshire Board of Assessors. The Town of Cheshire changed the Town Charter in 1961 to eliminate the elected Board. Ed Weiss continued on as the single Assessor but no longer as a member of a Board.)

Joe found that the real estate records of the City of New Britain were good. The J. M. Cleminshaw Company had done a complete revaluation for the 1956 grand list. The project supervisor was Richard Nesser. The cost manuals provided by the Cleminshaw Company were comprehensive and just what was needed to maintain an equitable assessment system into the future. (In 1959 Joe did not know that the future would extend to 1975 before the City would conduct another revaluation.) The maps were good and were produced by the City Engineer's Office.

Ed Dowling observed from Joe's comments on the Cheshire revaluation, and on the New Britain real estate records from a 1956 revaluation and on comments that previous interviewees had made, that in the latter 1940s into the 1960s, the revaluation companies were playing a crucial role in modernizing assessment methodology in Connecticut. With revaluation people like William Connelly, Sherry Vermilya, Richard Nesser and others, the "outside expert" was coming in and change was occurring that might only have come at a much later time. The State was not

playing any role. The work of these revaluation companies produced a key development in the assessment history of Connecticut.

Joe found that though the real estate records were good, there would be motor vehicle, personal property and other office administration issues that would need attention. It would take a while but Joe kept checking and looking and he would find problems. Sometimes the problems would just present themselves.

In 1959 the Assessor's Office in New Britain had eight people, the Assessor and the Deputy Assessor, a field person and five clerks. A short while after Joe started, one of the clerks came into Joe's Office to complain about the Deputy Assessor. Her complaint was that he was favoring some clerks over other clerks in assigning who prepared "affidavits" that were being requested. In the New Britain Assessor's Office there were frequent requests by property owners for "affidavits". New Britain property owners in the Italian community, in the Polish community and others were always sponsoring people coming into the United States. As part of the process these property owners were required to get "affidavits" attesting to the fact that they owned property and what the assessment of the property was. Joe was aware of the affidavits and he was aware that the property owner was being charged two dollars for the preparation of the document. Joe was not aware that the clerk got a portion of the two dollars. The complaint was that the Deputy Assessor was not spreading this "income" opportunity equally throughout the office. Joe went to the Deputy Assessor. The Deputy Assessor explained that for as long as anyone remembered, the practice in the office was the clerk that prepared the affidavit got one dollar and the City got the other dollar. Joe said, "It stops right now!" The City got all of the fee for affidavits after that.

The records of the Assessor's Office were kept in a vault in the Assessor's Office. Joe had been in New Britain about a year when someone talked to him about the people who had a key to the Assessor's Office. Joe asked, "Who has a key to the office?" Joe was told there are attorneys in New Britain who have a key to the Assessor's Office. He asked further, "Why do they have a key?" He was told they go in the vault after office hours to research the records. Joe asked, "How do they get in the vault?" He was told they all know the combination. Joe immediately called the company that maintained the vault and had the combination changed. The first night after the combination was changed Joe got a call at home. It was an attorney on the other end who said, "Hey Joe, I can't get into your vault." Joe said, "You're darn right, you're not ever going to get into it". The attorney asked, "What happened?" Joe told him that he had the combination changed and that no one had the right to be in the office when it was not open for business. The attorney responded that it had always been the practice. Joe replied that the practice was all over.

Early after Joe became the New Britain Assessor, he was invited by the major manufacturers in the City to a dinner meeting at Shuttlemeadow Country Club. That night they explained all of the things that they did for the City of New Britain. They went on to explain how they got together and figured out how much personal property each should declare to New Britain to contribute what they considered to be their "fair share" of the taxes. So after they gave their comprehensive explanation of their benevolence to the City and their method for declaring personal property, they said, "Now we will hear from Mr. Kane." Joe started with the words,

"Gentleman, those days are all over!" With Joe, personal property assessments were going to be based on the value of the property they had, not what they thought was "fair" for them to pay.

When Joe was checking the motor vehicle list, he noticed that there was a moving company in the City and all the vehicles were assessed at \$100. Joe asked the Deputy Assessor. It was explained that they had an agreement to assess one vehicle at full value and all the rest at \$100. That practice came to an end.

For his early years in New Britain the grand list was prepared on Burroughs bookkeeping machines. The City tried using the addressograph machines also but they got rid of them because they kept breaking down.

Joe went through two revaluations in New Britain, 1975 and 1985. There was a significant increase in value from 1956 to 1975. Joe had started in 1959 and they maintained the real estate system of valuation based on the 1956 cost manuals from 1956 to 1975. All values were in effect on a 1956 basis until the 1975 revaluation. There was a lot of anxiety about the new values in 1975. One property owner came in and wanted his new assessment before the revaluation notices were sent out. Joe told him the new assessments had not been sent out yet. The man said he wanted his new assessment. Joe told him the assessments had not been sent out yet. The man said he wanted his new assessment because it was completed. Joe told him the assessments had not been sent out yet. The man said he was demanding that he get his new assessment. Joe said he was not going to answer his demand. The man said he was going to go to the Freedom of Information Commission. Joe told him to go to FOI. The man got a hearing before Freedom of Information Commission. When FOI decided the case, the property owner won. Joe appealed the decision. By the time the appeal was heard and decided, (the property owner won again), Joe had mailed out the notices. The property owner was smart enough to come in to see Joe after the notices were sent and say to Joe, "You won didn't you!"

Joe taught for a number of years at the Assessors School at the University of Connecticut. He first taught at the School in July 1958 on a panel with Aldro Jenks and two other assessors. Over the years he taught sessions in cost schedules, personal property, appraising McDonald's and other topics. Joe earned his CAE designation from IAAO in 1962 and his CCA designation from CAAO in 1963. Joe was one of the first 35 assessors in Connecticut to receive his CCMA certification on October 23, 1974.

Joe's career in the assessment field covered the span of time from the days when there were more politics than professionalism, through the days of striving to professionalize the methods of assessment in Connecticut to the days of professional certification and computerization. He was one of the CAAO members working daily to promote sound assessment practice. The going was not always easy. There were more than a few in the assessment community who were capable of being strong when the going got hard. There were not many better at it than Joe Kane.

Alexander F. Standish

Awarded CAE (#196) in 1963

President of CAAO in 1977

CAAO Assessor of the Year Award in 1975

CAAO Essay Award in 1975 and 2001

CAAO Distinguished Service Award in 1987

*(Interview begun on April 13, 2005 with Paul Slattery, Peter Marsele, Frank Callahan,
Walter Kent and Charles Agli in attendance.)*

*(Interview completed on June 22, 2005 with Paul Slattery, Peter Marsele, Walter Kent,
Catherine Daboll, Ed Dowling and Charles Agli in attendance.)*

Al Standish began his story in the depression years of the 1930s. As Al expressed it, the story of how we got started tells a great deal of where we go later. Al's recollection of the depression years is there was not a choice of jobs. There were no jobs. During this period, Al traveled back and forth across the country a couple of times. Al said that he toured the country as a "hobo". He spent a period of time in Reno, Nevada with a friend from New Haven. During the time in Reno, his friend became a fairly successful fighter. Al left his friend behind in Reno to go solo in California. He worked on a prune ranch; he worked in a small diner; he tried but failed to get work on the construction of the Oakland-San Francisco Bay Bridge. However he got reunited with his New Haven friend in the San Francisco area. His friend got word from New Haven that his mother was not well and he should come home. Al made the trip with him from San Francisco to New Haven in seven days. This was record time. They rode freight or passenger trains that they knew were heading east. They did not ride as paying passengers. They rode however they could. On one train they rode on the "cow-catcher" in front of the engine. On another train they hung onto the rungs between passenger cars. In most cases they rode different kinds of freight cars. It was a chilling experience riding the cat-walk on top of a freight car and passing through a tunnel. In one case, they rode on top of a water tender and were soaked because the train took on water on the fly. Al said these travel experiences served him very well in preparing him to deal with people in later years. Certainly, he also learned to be resourceful and to cope with many different situations.

Al had six brothers and a sister. During World War II, Al served in the National Guard. Two of his brothers, Peter and Richard, served in the Army. His brothers, Frank and John, served in the Navy. His sister, Nell, was in the Women's Army Corp. There were no casualties among them. They all returned home after the war.

After the war, Al had his own business, a successful remodeling business. He was making \$12,000 to \$13,000 per year. He had about ten employees, two trucks, all types of ladders and scaffolding and he was familiar with all types of construction. In the early 1950s, Al also became a real estate broker. He was a member of the Democratic Town Committee in East Haven and was elected to the Board of Tax Review in 1953 or 1954. He resigned from the BTR to accept an appointment to the Board of Assessors in about 1956 and was subsequently elected to the Board of Assessors for another term. He then became the full time member of the Board for the salary of \$3,800 per year. During this time he was phasing out his remodeling business; he continued being a real estate broker and he worked as a representative for the Mount Vernon Mapping Company. He was looking for something less physical and less "employee-dependent"

than his remodeling business. When he was appointed to the Board of Assessors, although he had an extensive knowledge of construction and he was a real estate broker, he had no assessing experience. As he got acquainted with the work in the Assessor's Office, he came to believe that he needed to strengthen his educational background. He enrolled in Larson College (now Quinnipiac University). He decided to take specific courses in accounting, law, economics and real estate. He worked days and attended class at night. In one economics class, he attended with Chuck Sweeney (President of CAAO in 1969). One course that he remembers well was given by the Appraisal Institute at the University of Connecticut. It was a two week course, full time at the University. Al describes himself during this time as confident and as working hard to get ahead. He had been doing well in his course work. However, he found this course at the University to be especially challenging. It was attended by students who were experienced in the appraisal field and they too found it challenging. Some dropped out. Al worked and studied very hard. He spent the two weeks all over campus studying the material from his index cards. He passed.

While beginning his assessment career in East Haven, Al stated Fran Heberger (President of CAAO in 1960) and Walter Birck (President of CAAO in 1964) were his "mentors". Walt Birck was encouraging Al to become involved as an instructor and Fran Heberger was guiding him to become the Chairman of the New Haven County Assessors' Association. Both happened. Al especially recalled being part of the assessors' program at the University of Connecticut with many of the individuals who are so much a part of the early history of the Connecticut Association of Assessing Officers. Al has one School program from 1959 (the 15th Annual Assessors School) which lists among the instructors, William Connelly (President of CAAO from 1937-1939), Aldro Jenks, CAE (President of CAAO in 1950), Catherine Pardee (President of CAAO in 1958), Herbert Shay, CAE (President of CAAO from 1941-1946), Louis Abt (Assessor of New Haven), Frederick Dawless, CAE (Assessor of Stamford and father-in-law of Bob Kemp), Francis Heberger, Robert Kemp, CAE (President of CAAO in 1963), Peter Marsele, CAE (Assessor of Bloomfield), Fred Newton (President of CAAO in 1957), John Sullivan (State Tax Commissioner) and Al Standish (then, Assessor of East Haven). Not only because he was being pushed by others, but also because of self interest and with much self confidence, Al was constantly striving to achieve professional designations and credentials. On October 20, 1963 he was awarded CAE designation #196. Shortly thereafter, he was awarded the SRA (Senior Residential Appraiser) designation by the Society of Real Estate Appraisers. In addition, Al has obtained the CSA from the Columbia Society of Real Estate Appraisers, the CCA (Certified Connecticut Assessor) from CAAO, the CCMA II (Certified Connecticut Municipal Assessor II) from the State of Connecticut (Al was in the first group of 35 assessors to receive the CCMA designation on October 23, 1974), the SRPA (Senior Real Property Appraiser) from the Society of Real Estate Appraisers and he has been approved to do revaluations in Connecticut and New Hampshire.

Al said it did not feel right to him that the Assessor in East Haven had to be elected. It was obvious to him that the assessment function and the political process were not a good mix. The political pressures of a town and the requirements of assessment laws of the State were at odds from time to time. He asked the officials of the Town of East Haven to change the Town Charter to provide for an appointed assessor. At that time they did not do so. In the mean time other opportunities started to develop. Borden Mahoney (President of CAAO in 1961), a CAE and the

Assessor of Hartford, approached Al about becoming the Deputy Assessor in Hartford. Al was a leading candidate to become the first Assessment Agent for the State of Connecticut. Also, the Assessor's position in Portsmouth, New Hampshire was open. Al interviewed for the Hartford position but did not choose to go to Hartford in 1961. Thomas Yasensky, then Assessor of Wallingford, took the position. Art Brophy became the first Connecticut Assessment Agent for the State Tax Department under Emil Bsullak, Director.

In 1961, Al took the position of Assessor for Portsmouth, New Hampshire. (Another finalist for that position was Dick Prendergast, President of CAAO in 1965 and 1966.) In making the decision to take the Portsmouth position Al had first visited the City with Steve Palmer (Assessor of Branford) to check out Portsmouth and the Assessor's Office. They found it to be a beautiful city and that Assessor's Office had two very experienced and qualified clerks. In his original physical exam for the Portsmouth job, Al was found to have high blood pressure. With the blood pressure under control, and although he had just built a new house in East Haven and had tuition payments for a son in prep school, Al went to Portsmouth to become the Assessor. Al said, as was typical for him in those years, he bought a big, Elizabethan style house in the *Strawbery Banke* area. It had 200 feet of frontage and a three car garage. He bought it from the owner of the biggest department store in Portsmouth. He found the people of Portsmouth to be very respectful of public officials. He felt very good about the support of the City Manager. He recalled one incident in particular. A large public utility in New Hampshire wanted a certain assessment matter to go their way. At the meeting of very influential officials from the company with the City Manager and Al, the City Manager stated that Al was the Assessor for Portsmouth and Al was the one who would make the decisions. Al felt very good about that type of support. In Portsmouth, Al had a great staff. He was IAAO representative for New Hampshire. He instructed at the New Hampshire school for assessors and he was editor for the assessors' newsletter in New Hampshire. Everything was about as good as it could be. However, Al began to feel that the opportunities and challenges in New Hampshire were too few. He even felt like he was regressing in his professional development. He then got a second call from Borden Mahoney in Hartford.

Tom Yasensky had left the Hartford Assessor's Office to take the position of Director of the Office of Rights of Way with the State Department of Transportation. Yasensky went to DOT to help resolve a much publicized scandal involving real estate appraisers working for DOT. Borden Mahoney was trying to fill the Deputy Assessor position vacated by Yasensky. Al was in a different frame of mind about the Hartford office in 1963 than he was in 1961. He respected that Borden Mahoney was a CAE. He decided he could deal with other colorful aspects of Mahoney's persona. He accepted the position.

Before he could return to Hartford to begin as the Deputy Assessor, Al suffered a heart attack in Portsmouth. Hartford held the position for him while he recovered in Portsmouth. His 25 year career in Hartford was from 1963 to 1987. Al recalled that when he first began in Hartford, his impression was that the City was a maze of highways and was alive with new construction. Constitution Plaza was being constructed. Main Street, Asylum Street and Pearl Street still had some two story, frame buildings in the downtown area. Al recalled taking staff out to the site where the "Gold Building" was being constructed. It was essentially a hole in the ground at that point. The staff familiarized itself with what the underground of major buildings looked like. Under Al, the City of Hartford assessed improvements before the building actually started to rise.

The City would request design costs, surveys, engineering plans, and review site preparation including subsurface installations to determine appropriate valuations at this stage in any development. Ted Gwartney, an Assistant Assessor in Los Angeles County, became the Assessor of Hartford. Hartford undertook a revaluation using regression analysis. Gwartney was one of the first assessors with computer background. Al said that the regression process at the time was hard to understand and even harder to explain. Gwartney left and Al became Acting Assessor as occurred several times during his years in Hartford. He was asked not to implement the “regression” revaluation. Al requested that the City hire an expert to review the revaluation. The expert found that the revaluation could not be legally defended. Based on that finding, Al signed the documents to stop that revaluation. Under John McDermott and Al, the City of Hartford did an “in-house” revaluation. John left prior to the completion of the revaluation. Al, as Acting Assessor again, completed it with other office staff. That revaluation became the subject of a significant 17 day trial that challenged the validity of the work done on the revaluation. Peter Marsele was a witness for the plaintiffs. Peter said he was there under subpoena for 17 days. Al is proud to say that the City of Hartford prevailed and the work of the revaluation was accepted. Just prior to retirement as the Assessor of the City of Hartford, Al was selected by the Office of Policy and Management of the State of Connecticut to be the first Certified Assessor for Bradley International Airport. Public Act 84-358 had created this position to serve the towns of East Granby, Suffield, Windsor, and Windsor Locks to determine property at the airport that was taxable. The revenue was to be divided by statutory formula between the towns.

Al has had a long assessment career. He is a life member and regular member of the Appraisal Institute. He is a life member of the Connecticut Association of Assessing Officers. Al has been a member of the International Association of Assessing Officers for more than 50 years. At this time, Al continues to serve CAAO as a member of its Research and Historian Committee. May this career that ties to the founders of CAAO through to the present day, continue for years to come.



Al Standish (left) and IAAO President Marion Johnson (right)
Presentation of Award to Al for 50 Years of Continued Service
to the Assessment Profession and IAAO in 2007

Francis J. Buckley, Jr.

President of CAAO in 1971

(Interview completed on May 17, 2007 with Al Standish, Paul Slattery, Peter Marsele, Ed Dowling, Catherine Daboll, Walter Kent, and Charles Agli in attendance.)

Frank started work in the City of Norwich in the Engineering Department as a surveyor. He got tired of dressing for the field then having to stay in the office all day. Or, dressing for the office then having to go out in the field. An opening came up in the Assessor's Office. Joe Wojciechowski, the Assessor of Norwich, picked Frank out of the group of candidates to be the Assistant Assessor. Frank started with the Norwich Assessor's Office for \$3,750 a year in September of 1959. The week after Frank got married. Frank handled all of the map work, some property inspections and some personal property; a little of everything.

In April of 1962, Frank became the Assessor of East Lyme for \$6,500 per year. Things did not get off to a great start. Frank really did not know anything about the Town of East Lyme and he knew nothing about their Assessor's Office or its records. He had one full time clerk. On his second day as the Assessor, Frank went out to lunch. While he was gone, the clerk opened two draws of a filing cabinet; the cabinet tipped over on her. It ruptured a couple of discs in her back. Frank had to learn about the office and its records quickly. In six months Frank's salary was increased to \$6,800 per year. At that time, Joe Wojciechowski in Norwich, which was many times larger than East Lyme, was getting \$6,800 per year.

In June of 1971, Frank left East Lyme to become the Assessor in New London. In October 1977, he left New London to go to work for New England Savings Bank as head of the Appraisal Department. This quickly led into being head of the Commercial Mortgage Department. On September 23, 1983, he left New England Savings Bank to start his own appraisal business. He has been in his own business ever since.

When he considered the significant changes that he saw over time, Frank remembered the introduction of Public Act 490 in the early 1960s, the Soldier's, Sailor's Civil Relief Act and the elimination of the property tax on boats. The biggest change has been computers. There was a time when grand lists were typed. Then assessors or their staff used Burroughs machines and addressograph machines to produce the grand list. The addressograph made plates. Then the plates were use with a printer to print on your forms or envelopes. Everyone recalled that these machines made a great deal of noise, but it saved a lot of time. It was state of the art in those days. Computers provide so much capability to assessors today. The more that assessors can learn to fully utilize computers, the better.

Frank taught for CAAO at the Assessors School at UConn for many years both when he was an assessor and after he left to work as an appraiser. Frank served as CAAO President in 1971. One thing that stands out in Frank's mind was that at the State meeting, when he was sworn in as CAAO President, his acceptance remarks were directed to changes that he wanted at the Assessors School. He was not happy with the state of affairs at the School. It was becoming more of a "big party". Frank intended to change the structure of the School to include course

with examinations. Some assessors told him he was going to destroy the Assessors School. He scheduled an Executive Board meeting when two of the more vocal opponents were not going to be around. With the help of Ed Dowling, Extension Professor at the Institute of Public Service and the Director of the Assessors School, it was voted in that as of the 1971 Assessors School there would be exams with the classes. They were basic minimum exams, but it was another step toward the type of School we have today. Ed Dowling said that the State law for the certification of assessors did not pass until 1974, but this change at the 1971 School gave us a "running start" because exams would be necessary in a certification program. It turned out the opposition to exams was a minority view. Those attending the School with exams appreciated having an "indication that they had learned something" with the notification that they had passed the exam. They had something to show their administrators.

Frank was a senior staff instructor for IAAO. For IAAO he taught the basic course, a land valuation course and an income course. He traveled from Canada to Florida, and all over the country, teaching these courses. Frank was elected to the Executive Board of IAAO in 1976. In 1972, Frank was appointed to the IAAO Education Committee. Frank was able to get some IAAO courses for the Assessors School at UConn in the early 1970s. In 1975, IAAO increased the fees that it was charging for its courses. While Frank and others did not want to see it happen, the Assessors School stopped conducting IAAO courses and developed CCMA courses to serve the new program for certifying assessors.

Frank earned his CCA designation from CAAO in 1973. Frank was in the first group of 35 assessors to receive the CCMA designation on October 23, 1974. Even though he has not been an assessor since 1977, Frank has maintained his memberships in all of the assessment organizations.

Frank thinks that the legislation that created certification is the best thing that ever happened for the assessment profession. He said he not only believes strongly in certification, he believes in recertification. Frank compared it to appraisers who have to get recertified for the appraisal license. And, he compared it to certain appraisal designations from appraisal organizations. He said he has to get recertified to maintain his ASA designation, Accredited Senior Appraiser of the American Society of Appraisers. The American Society of Appraisers is a multi-discipline society. You can get your designation in a variety of specialties. They have urban real estate, personal property and ad valorem taxation among these specialties. Frank's designation is in ad valorem taxation. Frank has no doubt that in doing court work, it is a great plus to have professional designations to bolster your credibility. Frank only sees good things coming out of all solid certification and recertification requirements.

Frank thinks that in too many municipalities, too many chief officials do not have an understanding of what is involved for the Town Clerk, the Assessor and the Tax Collector. All of these positions should be full time, certified positions. Too often chief officials "do not have a clue" as to what is going on in the Assessor's Office. These chief officials have to come to realize that everything starts in the Assessor's Office for all municipal finances.

A concern that Frank has for assessors is that he believes that more needs to be done to prepare assessors on how to handle assessment appeals from day one. Speaking as an appraiser, Frank

said when he goes to an assessor for a property owner client, he wants to hear from the assessor what was the basis for the assessment. If the assessor's position is strong enough, he will advise the client to withdraw the appeal. If the assessor "beats around the bush", he will advise the client to go all the way. It is also important that assessor be able to digest appraisal reports. It would be helpful to have a course at the Assessors School for reading and comprehending narrative appraisal reports. When an assessor can talk about his/her assessment and explain where the number came from and when an assessor can understand the appraisal that was done for the taxpayer, there may be the opportunity to resolve an appeal early, way before it would go to trial. Those at the interview recalled that there was a time at the Assessors School from the late 1940s to the early 1960s when Attorney Frank Flood from New Haven taught at the Assessors School. From time to time he presented a course on tax appeals. Frank Buckley believes that assessment appeals do not have to be an all out war. Often an appeal simply involves a difference of opinion. Each side has a right to their opinion. It can be talked about. Maybe it can be resolved short of going to court. After discussion, if it cannot be resolved, you go to trial and a judge will decide.

Given the opportunity to do it all over again, would Frank become an assessor today? His answer was no. He could not stand the paperwork that is being required today. When he left New London in 1977, he felt he could not get out into the field to do the assessing he needed to do. There was too much paperwork and not enough staff to get the work done. Over the years, as laws have changed, more and more paperwork has been dumped on assessors.

Frank has served, and continues to serve, as a member of the State Appraisal Commission. The Commission has responsibility for licensing appraisers in Connecticut and reviewing complaints about licensed appraisers. They investigate complaints for violations of USPAP (Uniform Standards of Professional Appraisal Practice) standards and violations of State statutes. The Commission aims to insure that appraisers meet requirements, and the Commission intends to weed out appraisers who do not meet the standards and laws.

Frank has had a productive, full and fulfilling career that continues today. He has been asked when he is going to retire. Frank asks, "What would I want to retire for?" He enjoys what he is doing. He operates his own business and has a capable staff. He can work on the assignments that he chooses, when he chooses. He has time to enjoy his grandchildren, and he has time to enjoy his work. Frank is a man who has been able to give much, and he has been able to live life to the full in the journey along the way.



Frank Buckley

Paul W. Slattery

CAAO Assessor of the Year 1974

Editor ASSESSOREPORTER 1972-1977 & 1980-1984

IAAO Zangerle Award 1974

Data line writer 1992-1998

In-Service Training Instructor at Assessors School 1975-2005

Author Residential Data Collectors' Manual for Assessors School

(Interview completed on December 20, 2005 with Al Standish, Peter Marsele, Walter Kent, Edward Dowling and Charles Agli in attendance.)

Paul's career in the assessment field covered three municipalities (New Haven, North Branford and Milford) in forty-three years from 1960 to 2005. Paul was out of the assessing field for two years.

Paul's first job in municipal government began February 23, 1960, with the City of New Haven Engineering Department as a draftsman at the annual salary of \$4,800. Prior to beginning with the City of New Haven, Paul had studied architectural design and drafting at the Delahanty Institute in New York City.

At the same time in New Haven, the Assessor's Office was undergoing a political transformation in which they voted to disband the Board of Assessors and hire a single assessor to oversee the Assessor's Office. The Board of Assessors at that time consisted of Chairman Louis Abt, Thomas King, Mike Franco, Harry Cohen (elected President of CAAO for 1974 posthumously) and Charles Tremper (President of CAAO in 1952). The only person that was not retained in the reorganized office plan was Chairman Abt. The other Board members assumed new positions within the new office structure.

Within six months of employment with the city, Paul was asked if he wanted to go to the Assessor's Office and work full time as a Real Estate Data Collector. Paul accepted and began his work in the assessment field. At that time, there were assessment inequities throughout the city and the city administration wanted to get these inequities corrected. However, rather than having a complete city-wide revaluation, the administration decided that they would only revalue the areas that were substantially undervalued, such as Westville, the Whitney Avenue area, and the Morris Cove neighborhood. The firm that was hired to implement the partial revaluation was the J. M. Cleminshaw Company of Ohio. The project supervisor was Richard Nesser. The field personnel included Fletcher Johnson, Hank Philip (later Assessor of Southington, Durham and on the staff in Hartford), and Carl Thorell (later the Assessor in Middletown). For the next couple of years, Paul was assigned to work full time with the revaluation crew. He measured and listed properties in the designated areas. He reported to the revaluation supervisor. He went back to the Assessor's Office only on Friday to pick up his paycheck from the City of New Haven. The update was completed for the 1961 grand list. Notices were sent and then all hell broke loose. The constant question that was asked was, "Why my neighborhood"? There were threats, legal action and all the protests that revaluation can bring. Even with all of the noise, the assessments were implemented. However, it was decided that the city must do a complete city wide reassessment to comply with State law.

In 1961, Richard Nesser, the Cleminshaw supervisor, was hired as the first single Assessor for the City of New Haven. Along with Nesser came Fletcher Johnson who was appointed as Real Estate Assessor. With the assessor's staff in place, it was decided to hire the Cleminshaw Company to do a complete revaluation of all properties. It was the first revaluation of its kind for the city using sketches, data collection and the mass appraisal approach to valuation. Back to the field Paul went for the next two years under the guidance and supervision of Fletch Johnson. Paul gives full credit to Fletch Johnson for anything he knows about field procedures. Paul said Fletch was an expert in measuring, listing and grading. (Readers of this article should realize that this is no small praise coming from Paul. Paul Slattery has taught measuring and listing at the Assessors School at the University of Connecticut from 1993 to the present day. Paul Slattery is the author of the residential data collectors' manual used in these classes.)

Paul left the city October 1963 to work with the William H. Ball Appraisers. Also, Paul did some fee appraising and selling of real estate on his own. In the spring of 1965, he was contacted by City Comptroller, Kennedy Mitchell. Paul describes Mitchell as "Mr. Power" in the City of New Haven at that time. Mitchell asked Paul if he would consider coming back to the Assessor's Office. Paul said he would, but for a price. Paul gave him the price on a Friday and on the following Monday, Mitchell said, "You've got it". Paul said the funny thing is that Paul left because they would not pay him the same price in 1963. Paul asked himself, "Is this world of politics crazy?" Paul noted that the City Hall of Records in New Haven is now called the Kennedy Mitchell Hall of Records.

Paul returned to the New Haven Assessor's Office on March 29, 1965. He moved up through the ranks, and served as the Real Estate Assessor in his last 10 years in the office. In 1978, the City had another revaluation done by Cole Layer Trumble Company. Paul had the additional responsibility to serve as the secretary of the Board of Tax Review (a body which is now called the Board of Assessment Appeals in Connecticut municipalities). This Board handled 4800 hundred appeals during the 1978 revaluation. The city had published the assessments before revaluation and after revaluation for all properties in the city in the local newspaper. This contributed to the large number of appeals. To accommodate all of the taxpayers of the City of New Haven, the Board of Alderman passed a resolution that required the BTR to hold their appeal sessions in seven different areas of the city, which meant that Paul had to transport all of the field cards, appeal records and sometimes board members to each of the seven locations. It was an enormous task.

In the period of time that Paul worked for the City of New Haven, a couple of events occurred that Paul wanted to mention. In the early 1970s, during the trial of Black Panther leader Bobby Seale for the murder of Alex Rackley, there was a concern for the safety of public buildings in New Haven due to the presence of over 100,000 people assembling on the New Haven Green. (The Black Panther Party was founded by Bobby Seale with Huey Newton in 1966. They were an alternative to the nonviolent civil rights movement. They called on all blacks to arm themselves for the liberation struggle. They were involved in a series of violent confrontations with police throughout the country. Alex Rackley was an alleged informer on the Party. Bobby Seale was eventually acquitted on the murder charge.) The Governor at that time ordered the National Guard to stand by with loaded rifles in each of the city offices including the Assessor's

Office. For a period of time in the life of an assessor, no one gave the assessor grief (with an armed guard at the door). The second story involves about five or six Yale University secret societies. These societies requested an exemption on all of their buildings claiming that they were educational institutions. The fascinating thing about the three week assessment appeal trial was the list of world renowned people who were former members of the clubs testifying on how these societies were all educational. The bottom line, at the end of the trial, the judge concluded that they were taxable because they were “no more than rich, good-old boys’ clubs”; Paul’s words not the judge’s words. The last event concerned the nomination of Judge Robert Bork to the U.S. Supreme Court in 1987. Because Judge Bork had received a parking ticket in New Haven some years earlier while teaching at Yale University, the F.B.I., in doing a background check for the court position, interviewed each person in the Tag Office, the Assessor’s Office and the Tax Collector’s Office. No one in the Assessor’s Office knew Bork. They were amazed at the depth of the background check done on a Supreme Court nominee. Paul said it was not because of the Assessor’s Office, but Judge Bork did not make it to the Supreme Court.

During Paul’s tenure at the City of New Haven, he worked with Assessors, Richard Nesser, Thomas King, Edward Clifford (President of CAAO in 1981), Steve Juda (President of CAAO in 1983) and Gerry Sachs. While working with Ed Clifford, Paul learned a lot about land titles (Ed is an expert in title searching), mapping and the process of keeping exact records. Another trait he learned with Ed is the ability to handle different type of personalities in different situations. In the City of New Haven you encountered all types of personalities. Ed Clifford had the ability to handle all of them. Paul took an early retirement from the City of New Haven April 30, 1991.

Right after Paul left New Haven, Bob Coates, the North Haven Assessor at the time, was undergoing a revaluation and asked if Paul would review the new assessments on the commercial and industrial properties. Paul worked at that job until September 1991. In October of 1991, Paul took the position of Assessor in the town of North Branford. Paul found the transition from a large city assessor’s office to a small, rural community assessor’s office to be somewhat of a change with regard to a small staff (the assessor, full time clerk and one part time clerk) and the general pace of the day to day activity. Paul also was given an unusual responsibility in North Branford. At the end of every work day, it was Paul’s responsibility close up town hall each night.

In 1992, Bob Coyne (President of CAAO in 1985), the Assessor of Milford, called Paul about a Deputy Assessor position that was open and wanted to know if he would be interested in it. Paul took the exam for the Deputy position and a few days later, Bob Coyne called and said, “I have good news and I have bad news”. The good news was that Paul got the position as Deputy Assessor, the bad news was that Bob was leaving to become the Assessor in Danbury. So the day Paul arrived, which was August 3, 1992, was the same day Bob left. Within one month Bill Gaffney (President of CAAO in 1997) was appointed Assessor of Milford and for the next twelve years, Paul worked with Bill in Milford. It was at Milford that Paul got deeply involved in computers, the CAMA system, the GIS mapping system, digital photography and all the technology of a modern assessor’s office.

When Paul first arrived at Milford, there was a large northeaster storm named “Storm Beth”, which damaged a number of shore front properties. The City of Milford passed special

legislation that allowed damaged property owners to get a pro-rated assessment on the portion of the damaged dwelling. So, Bill Gaffney, Tom Biros and Paul walked the entire 13 miles of shore front inspecting every single house to determine what damage had occurred. While in Milford, the Assessor's Office undertook an in-house revaluation for October 2000. The revaluation went very well with Assessor Bill Gaffney, Tom Biros, and Revaluation Administrator, Roger Palmer, and Paul all deeply involved in the successful outcome of the revaluation. Paul retired from Milford on January 7, 2005. This time he really retired! The twelve years flew by.

While Paul has retired from the day to day activity of an assessor's office, Paul continues his active involvement in the Connecticut Association of Assessing Officers. He has been a member of CAAO and IAAO since 1963. He holds the CCMA II designation and the CCA designation. Paul received his CCMA designation in the very first group of assessors to receive CCMA designations on October 23, 1974. Paul served as Treasurer of CAAO from 1985 to 1988. He continues to serve on the Education Committee of CAAO. In June 2005, Paul continued to teach the measuring and listing of residential properties at the Assessors School at the University of Connecticut. He is a very active member of the Research/Historian Committee.

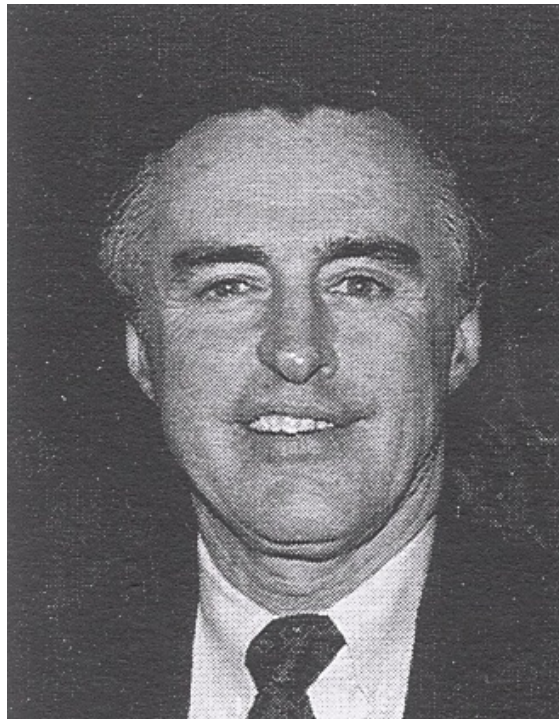
In answer to questions from the Research/Historian Committee, Paul shared some observations about two individuals who had prominent places in the history of CAAO. Both got started on the Board of Assessors in New Haven. Charles Tremper was a CAAO President (1952). He assessed motor vehicles in the New Haven Assessor's Office. In early Assessors Schools in the 1940s and early 1950s, he taught several sessions on assessing motor vehicles. Paul described Mr. Tremper as a quiet man. The other individual was Harry Cohen. Paul said Harry was a "nice guy". Harry was smiling all of the time. He did personal property assessing in New Haven. After the Board was abolished, New Haven went to a single full time Assessor. Harry was not the first single Assessor, but in the early years of single assessors, Harry did become the Assessor of New Haven. Paul recalled that Harry looked out for the interest of his staff. Harry supported education for his staff, attendance at Assessors School, conferences and county meetings. Harry Cohen was nominated for President of CAAO for 1974. He passed away during heart surgery on November 5, 1973. At the November 29, 1973 fall meeting of CAAO, Harry Cohen was voted President of CAAO posthumously.

In a career marked by many accomplishments, many in the Connecticut assessment community think of Paul when they think of the *Assessoreporter*. The *Assessoreporter* is the newsletter of the Connecticut Association of Assessing Officers. In 1970 a committee was appointed by CAAO to produce a timely newsletter for all CAAO members. Chuck Sweeney (President of CAAO in 1969), the Assessor of Hamden, was the first editor of the *Assessoreporter*. The first issue in October 1970 was a 12 page, multicolored, glossy newsletter. The front page featured a picture of CAAO's President, a young Frank Kirwin and the President's article. On the inside there was a picture of the editor and pictures of the State Tax Commissioner, John L. Sullivan, and a newly appointed City Assessor for Hartford, Ted Gwartney. There was also a picture of the CAAO summer picnic at the Westbrook Elk's Club. As it turned out the cost of publication was prohibitive and publication was ceased.

Paul said he was asked by Harry Cohen three times to become the editor of the *Assessoreporter* before he finally agreed. Paul produced his first issue as editor in March 1972. Paul served as

editor from March 1972 to November 1977 and from September 1980 to January 1984. As editor, Paul was responsible for and pretty much did everything but the typing. His wife did the typing. He solicited the advertising. He sent notices to the committee chairpersons and officers of CAAO for articles and input. He was the photographer. He hired the printer. It was quite an effort from the ground up. The product was impressive. It was so impressive that in 1974, Paul and CAAO were given the Zangerle Award by the International Association of Assessing Officers for the publication, the *Assessoreporter*. Paul was also given the Assessor of the Year Award by CAAO in 1974. After his years as editor, Paul continued to contribute as the Data Line writer for the *Assessoreporter*. As the Data Line writer, Paul gathered data on large dollar value property sales throughout the State. He organized the data by property class and reported it with each issue of the *Assessoreporter*. Paul contributed his complete collection of *Assessoreporters* to CAAO's collection which is now held at the Dodd Center Library on the campus of the University of Connecticut.

In a long career, Paul Slattery has set a high standard as a worker, achiever, producer and contributor. For an office or an organization to be successful, it must have achievers and producers; people who get the job done. Paul has gotten the job done for the assessment community of Connecticut and for the municipalities that he has served.



Paul Slattery

Edward T. Dowling

Extension Professor, Institute of Public Service at the University of Connecticut

CAAO Distinguished Service Award in 1989

(Interview completed on September 30, 2003 with Al Standish, Paul Slattery, Peter Marsele, Walter Kent, Catherine Daboll, Frank Callahan, and Robert Kemp in attendance.)

Ed began his career working in the field of educating public officials in 1958 at the University of Massachusetts. Ed holds degrees from the College of the Holy Cross and the University of Connecticut. He began working at the University of Connecticut at the Institute of Public Service in 1961. He retired from the University in 1989. The Institute of Public Service was established at the University in 1944 with the mission to meet the education and information needs of state and local government officials in Connecticut and to help citizens understand how government works. In 1946 the administration of the Assessors School was transferred to the Institute of Public Service from the School of Business.

Ed's earliest recollections with regard to the Assessors School were his activity with the In Service Training Committee of CAAO which was responsible for the planning of the program for the Assessors School. In those early days the Assessors School consisted of two courses, Appraisal Principles and Procedures I and Appraisal Principles and Procedures II and, in addition, there was an advanced program that was starting. In the planning of the School in the early 1960s, the emphasis tended to be on who was going to do the instruction in the two appraisal courses and how the courses would be done (modifications to the program). The so-called advanced program, which may not have had that title at the time, was left to select members of the committee and to the Institute of Public Service to formulate. Ed had the primary role for the Institute in this planning. His approach was that he had to be in touch with the assessment community on a broad basis throughout the State. He recalled that the first county meeting that he attended was a meeting of the Hartford Area Assessors' Association in the fall of 1961. He remembered being welcomed by the group "as a long lost brother". He said this was in sharp contrast with his experience at the University of Massachusetts. For his three years in Massachusetts, the assessor's were solidly under the direction of the State Tax Department. He found in Connecticut that assessment administration was much more of a "home-rule" process and the role of the State Tax Department was a limited role. It was a major difference for him to have the assessors so involved and so welcoming of his involvement in the education process. At the time in the early 1960s, most of the assessor's attending the Hartford Area meetings were full time assessors. A good number of them were CAE's or assessors with long experience. The group, even at that first meeting, would give Ed very concrete and specific suggestions for the advanced program at the Assessors School. That model for formulating the advanced program at the School continued for pretty much the whole period of time that Ed was at the Institute. Although he retired in 1989, Ed was asked to direct the 1990 School through a special contract. Ed looked not only to the In Service Training Committee (now the Education Committee), but also to the county groups or select members of the county groups for insight into what was needed in various areas of the State. He thought special note should be taken of this practice of broad participation in the planning for the Assessors School.

The Assessors School in the 1960s was all before any State of Connecticut certification process. The CAE (Certified Assessment Evaluator) program of the International Association of Assessing Officers was begun about 1953. The Connecticut Association of Assessing Officers began its own CCA (Certified Connecticut Assessor) designation in 1962. These preceded any certification of assessors by the State of Connecticut. Both the CAE and CCA programs were “going in the direction of certification”. The certification of public officials, in Ed’s view, was the most significant thing that occurred during his whole career from 1958 to 1989. The difference between when he came into the field of training and education for municipal public officials and the certification training programs that existed when he retired in 1989 is significant. The certification of office holders and staff in various departments in any municipalities is the primary change that occurred for municipal personnel in these years. Though collective bargaining was an important issue in these years, the idea of putting together a curriculum, putting together an organized body of knowledge, that needed to be taught and then tested on, was a major change. This occurred in Connecticut and most of the rest of the country during this time. Ed states that with regard to education, training and certification, the assessors as a group, both in Connecticut and on a national basis, may not have been the first but they were right at the top. There is a very important linkage between assessors and the progress that was made in training officials at the local level. Much of this occurred during Ed’s career, and he is pleased to have had the opportunity to play a role in the process.

In the Meskill Commission’s Report on Tax Reform in 1972, it was recommended that a State sponsored certification be developed for assessors and that it constitute “the minimum requirements for being certified to assume assessment responsibilities”. State certification of assessors, the CCMA (Certified Connecticut Municipal Assessor), began in 1974 through Public Act 255. In October 1974, 35 assessors who possessed either the CAE or CCA designation, or both, were given the CCMA designation. On December 19, 1974, 71 assessors who had successfully passed a written examination were the second group to be given State certification (CCMA).

The Institute of Public Service was involved with many local public officials. The assessors and the property tax were the subject of a great deal of its publications. These publications can be found in the State Library in Hartford or at the library at the University of Connecticut. The records and papers of the Institute are now part of the Archives & Special Collections at the Thomas J. Dodd Research Center at the University of Connecticut. One example was *The Property Tax in Connecticut, a Decade of Concern*. This was a series of articles concerned with property tax administration in the State of Connecticut. Authors of the articles were assessors, academics, State officials and others. Ed recalled for example that Peter Marsele, long time assessor for Bloomfield, wrote an article on Public Act 490 (farm, forest and open space assessment) and Walter Birck (President of CAAO in 1964 and in 1971 he was the first recipient of the CAAO “Assessor of the Year Award”), long time Assessor for both Old Saybrook and Essex, wrote an article on the need for assessor training which was a preamble to the need for certification. There were many other publications by the Institute during its years at the University. Ed was the author of many of them. Among these were *Certification of Local Public Officials: the Connecticut Experience* (1983), *The Connecticut Association of Assessing Officers; a retrospective look at the assessment function in Connecticut over the past fifty years* (1985), and *An Overview of Revaluation Developments in Connecticut* (1989).

The Assessors School was always a major activity of the Institute of Public Service. Beldon H. Schaffer hired Ed as the “assist person” especially for the Assessors School. Ed had had some experience with the assessors in Massachusetts. But Ed said Connecticut was a learning experience in a number of respects. As any assessor in any time frame knows the State legislature loves to “tinker” with the property tax laws. These changes in State law always made for a fruitful part of the School in any year. Ed’s view was that the Institute was the full time staff to assist the assessors and their committees to put on the Assessors School to address the broad range of issues and concerns that exist in the assessment community throughout the State. Ed stated that if one were to examine the content of the advanced course over the years, he or she would find that a wide body of material had been handled. While the subject matter was diverse and multifaceted, the human talent that instructed and presented was also diverse and drawn both from the ranks of Connecticut’s assessors as well as experts from within and outside the State. Ed was being interviewed in September 2003. It was only months after responsibility for the Assessors School was then transferred to the Department of Continuing Education at the University (spring of 2003). In this University reorganization, all of the functions of Institute of Public Service were assigned elsewhere in whole or in part, or abandoned. Ed believes that to continue the tradition of putting on a broad based program that addresses the needs of the assessors of the State, one would be mistaken to assume that it could be done mechanically in one or two meetings and it would be as successful. The model for planning that reached out to the various corners of the State cannot be easily replaced.

Individuals as professional, as capable and as dedicated as Ed Dowling do not come along very often. CAAO and the assessors of the State of Connecticut were fortunate to have Ed’s service at an important time in the course of the history of assessment administration and assessor education in Connecticut.



Ed Dowling

Edward F. Clifford

**President of CAAO in 1981
CAAO Assessor of the Year Award in 1978
CAAO Distinguished Service Award in 1988**

(Interview started on March 2, 2004 with Al Standish, Paul Slattery, Walt Kent, Edward Dowling and Peter Marsele in attendance)

(Interview completed on April 6, 2004 with Al Standish, Paul Slattery, Robert Coyne, Edward Dowling, Frank Callahan and Peter Marsele in attendance)

When Ed got out of the service, like all young guys who didn't know where they were going, he went to the Veteran Administration. They had a placement thing. Ed had a 50% disability when he left the service and they had a special program for Disabled Veterans. The man that he spoke to rattled off many, many occupations. Ed didn't know what they were. So, finally the man said how would you like to be a title searcher? Ed didn't know what a title searcher was. The man explained, it had a little bit of legal documenting and he saw, looking at Ed's resume, that Ed had about six months of duty on a Court Martial Board in Italy. He said that this might be the way to go, so Ed went and he was hired by a law firm and had four years of "on the job training". At the time Ed was getting his disability pension and about \$20 a week from the law firm, Cox & Passell, at 177 Church Street, in New Haven. Ed said it was one of the best parts of his "educational life". He had an attorney that was so thorough. He was the old fashioned type of title searcher that dots every "I" and crosses every "T". Ed was trained for four years in that fashion. Ed had a total of eight years with the law firm. But, like all law firms and banks, they didn't pay anything.

Then the City of New Haven Title Searcher position, the one that is hired for the Corporation Counsel, became vacant. So, Ed went over and applied. At that time the Mayor of the City of New Haven was Mayor Celantano. His Corporation Counsel was George Discenzo. It was 1953. Ed applied for the job as the City Title Searcher. When he met with George Discenzo, George looked at Ed and said, "You know Eddie, I'd love to hire you, you have the experience, but you're a Democrat". Of course this was a Republican regime. Ed said, "I know that. I know the ground rules. I'm for hire, and if you get me fine!" That's the way Ed left it. About a week later Discenzo called Ed and said, "Do you want the job?" Ed took the job for \$3,887 per year. Discenzo said at that time he could not find a Republican title searcher in the City of New Haven. Ed got the job by default.

Ed had about eight years doing all the title work for the City of New Haven, for the Corporation Counsel, for whatever department needed it. The great part of the experience was that it was an introduction to almost every department in City government. In his City Title Searcher duties he found himself in the Assessor's Office for many reasons. He would find who owns the property and what the assessment was on the Assessor's records. It gave him a kind of "intro" into the atmosphere of the Assessor's Office. Then the time came when the Mayor Richard C. Lee felt that the Assessor's Office in New Haven needed some reorganization.

In those days they had a politically appointed Board of Assessors. A gentleman, named Louis Abt, Chaired the Board of Assessors at that time. Some other members of the Board were Harry

Cohen (President of CAAO in 1974), Charles Tremper (President of CAAO in 1952) and Tom King. Tom King had been Executive Secretary for the Mayor before he came over and joined the Board of Assessors. Earlier, there was another prominent Board member, Philip McLean (President of CAAO in 1947 and 1948). Ed tried to explain the way the New Haven Assessor's Office operated under the Board of Assessors. Forget about the Assessor's Office today with field cards, computers, the electronic world and all that. Back when he started working as Title Searcher, the Board of Assessors used what they called a "field map book". It was a map book by sections of the City. The sections would go right up the street, 2, 4, 6, 8, 10, 12 Jones Street. Then it would go up the opposite side 1, 3, 5, 7, and so on. It had the name of the property owner and the assessment breakdown of land and building. That was the total record in the Assessor's Office in 1953 in New Haven. So, Louie Abt and his assistant would go out once a year and they'd go into certain sections, sections of their choice. They'd take a field map book. To us it would be a strange assessment process. They would take this book and go down the street. They would look at and review the assessments on the street. The local press questioned this assessment process. As a result the City of New Haven decided to change from a Board of Assessors to a single assessor administration. Two of the former Board members were retained on the staff of the Assessor's Office. They were Harry Cohen for personal property and Charles Tremper for automobiles. When they started with the single Assessor, there were problems regarding the administration of the assessment process within the Assessor's Office. The actual administration of the office staff and the departmental procedures were under the sole control of a chief clerk. The Mayor felt that the administration of the office, the morale of the staff and the public relations policy of the department needed a "new look".

Mayor Lee called Ed Clifford in. Ed thinks that he was considered because he was active in the community and he was active with all the city employees. Mayor Lee said that he needed somebody down in the Assessor's Office who could straighten out the paperwork and the administration of the Assessor's Office. Ed decided he might make a change in his career and went down to the Assessor's Office. His title was Assessment Administrator. It was an appointment by Mayor Richard Lee. As City Title Searcher, Ed was under the City Civil Service system. He was certified as Civil Service. Mayor Lee sent Ed down on an assignment to do some work. Ed remained certified as the City Title Searcher. It was later that Ed was certified as Civil Service in the Assessor's Office.

When Ed went to the Assessor's Office, it was like going into a battleground. The people in the Office were looking at Ed asking themselves, "What's he doing here?" You have to realize, Ed had no identity as part of the assessment community or profession. The people in the Office knew Ed because he was active with the city employees. Ed had started the City Employees Association. There were no unions then. Ed was President of the City Employees Association. Ed was involved. However when he went to the Assessor's Office, he had to learn the mechanics of assessment administration. It did not take long to see that there was no organization at all. Ed supervised the office paperwork and administration. The real estate data came in from the field staff, there were exemption clerks and counter staff. Ed supervised the inner office operation to get the work done and to get the grand list done. In the table of organization, Ed was like the office manager.

Louis Abt left as the last Board Chairman in 1961. Soon after, Richard Nesser from the J.M.

Cleminshaw Company became the first single Assessor in New Haven for about \$7,600 per year. Ed's desk was right outside of Nesser's office. Ed described Dick Nesser as a very punctual man. He had a "fabulous brain". He would write and write in his office all day. When he was on the phone or speaking with someone, explaining some matter, he sounded like a professor talking. He was strictly professional and very polite. He was a heavy smoker, a few packs a day. Nesser got into difficulty outside the office and was let go.

About the time Nesser was appointed Assessor, the City hired Walter "Fletch" Johnson and Paul Slattery to do the real estate work for the City. The City needed to move past the system of going up the street with a field map book. City of New Haven Finance Director/Comptroller, Kennedy Mitchell, was pushing for a more technical, professional assessment process. Also, the City had not followed State law for revaluations. For at least the 1940s into the 1960s, they had the map book routine. The emphasis had been on changing commercial property values over that time. Residential properties got much less attention. The City got Cole Laver Trumbull to do a revaluation in 1964. The result was that some commercial assessments, which had been pushed and pushed, went down. The residential properties had a significant increase, in general. Ed recalled that they had the hearings for the revaluation in the Hall of Records at City Hall, a large room. Mary Johnson, Fletch Johnson's mother, who also served in the Madison Assessor's Office, was the receptionist. She did a great job of directing the taxpayers who came in to hearing officers. Ed, Paul Slattery and Fletch Johnson circulated about the room to make sure things were going well.

Tom King, who had been a member of the Board of Assessors and had been around long before that in City government, became the single Assessor. When King left, Harry Cohen, who served on the Board of Assessors also, was appointed Assessor in February 1971. Ed Clifford's title had remained Assessment Administrator until that time. When Cohen became Assessor, Ed was appointed Deputy Assessor. Then the City eliminated the position of Assessment Administrator. Ed then did pretty much two jobs.

Ed described Harry Cohen as his "hero", his mentor and his dearest friend. Ed said that Harry was one of the finest guys that he ever worked with. In his years on the Board of Assessors and later on the staff of the single Assessor, Harry had gotten to be a good personal property person in the office. He would walk the business streets of New Haven keeping the records up to date and delivering declarations to the business owners. Harry had a terrific personality. While most of the time nobody wants the assessor to pay a visit, that was not a problem with Harry. He had a talent to be liked. Ed went to many a conference in his assessment years. Ed's wife would accompany him to a few of them. At one conference she remarked to Ed that every time she would see Harry Cohen at a conference, there would be a crowd around him. He had a special laugh. People loved him and he did attract a crowd. The staff in the Assessor's Office loved him. An assessor's office can be a difficult place to work. Harry's personality permeated the New Haven Assessor's Office. It was a great, very comfortable atmosphere; Harry made the workplace easier. Around 4:30 p.m., near the end of the work day (ended at 5:00 p.m.), Harry would come out to the work area in front of the staff, between the staff and the counter, and he would tell stories or tell jokes to the staff. At times Harry and Ed together would entertain the staff with light end of day banter. The staff loved it.

Harry was a CAAO officer, serving as First Vice-President in 1973. He was nominated for the office of President of CAAO in the fall of 1973. In the January 1974 edition of the *Assessorreporter*, there was an article of remembrance for Harry Cohen. Harry passed away on November 5, 1973 during heart surgery. The article stated in part. "To give you an idea as to what his fellow assessors thought of Harry, at the November 29th Annual Meeting, he was voted the Presidency of CAAO posthumously, and at the December Executive Board meeting, Harry was honored with the "Assessor of the Year" award being named after him, an award he himself received in 1972." Together with Dick Prendergast (President of CAAO in 1965-1966), Harry helped reignite to NRAAO (Northeast Regional Association of Assessing Officers). Harry served as NRAAO President for 1969-1970. Ed visited Harry together with another good friend, City Clerk Leon Medvidow, on the night before his surgery in November 1973. Harry was a little apprehensive, not too sure of what might happen. Ed and Leon stayed for a couple of hours. The three of them talked and talked. Harry totally relaxed. When Leon and Ed left, Harry was feeling positive about the surgery. He was having by-pass surgery when that type of surgery was just beginning. Ed got a call the following afternoon that Harry had passed away during surgery. The staff of the Assessor's Office was in shock; the City was in shock and the assessment community in Connecticut and in the northeast had suffered a heavy loss.

Ed Clifford was appointed the City Assessor. Ed figures the City leaders probably thought Ed could handle the job, especially with the staff New Haven had. And Ed did rely heavily on Fletch Johnson and Paul Slattery. Ed continued the 4:30 p.m. sessions with the staff and he tried to keep the Office atmosphere much the same as Harry had made it.

Ed was involved heavily in CAAO and NRAAO as well. Ed served as President of NRAAO in 1974-1975. Ed served as President of CAAO in 1981. Ed earned the CAAO Assessor of the Year Award in 1978 and the CAAO Distinguished Service Award in 1988. In 1974, Ed Clifford was appointed to the first CCMA (Certified Connecticut Municipal Assessor) Committee. Walter Birck (President of CAAO in 1964) was Chairman of the Committee. The other Committee members were Dick Prendergast, Robert Kemp (President of CAAO in 1963), Joseph Cullen (President of CAAO in 1976), and Bob Flanagan (President of IAAO in 1978-79). Walt Birck brought a solid knowledge of how to construct a professional certification program to the Committee. Dick Prendergast brought the political talent to help convince the legislature on the program. For a number of years, the assessors of the State had tried to attain this certification program in their effort to have the professional nature of the assessor position recognized. It was a real battle. The Governor's Commission on Tax Reform appointed by Governor Thomas Meskill in 1972 recommended a program for the certification of assessors in the State of Connecticut. The legislators from the smaller municipalities in the State, especially those with Boards of Assessors had long been against certification for assessors. The legislature was reluctant to infringe on the prerogative of towns to "elect" assessors. It was a big stumbling block. Finally in 1974, the legislature was sufficiently convinced of the benefits of certification and sufficiently assured that certification would be voluntary. The proposal in the mid 1970s did not mandate that assessors had to be certified.

Ed spent a moment on the general history of assessor salaries. The salaries for the New Haven Town Clerk, Tax Collector and Assessor were always on the low end of the range. He said he often had assessors come up to him and ask him about the salary level for the New Haven

Assessor. Their towns would do a salary survey and justify a lower salary for the Assessor position saying, "This is what New Haven is paying their Assessor. Why should we pay more?" New Haven was part of the salary problem for a long time.

In 1979 Ed was not "seeing eye to eye" with Mayor Frank Logue. Ed had enough years; he retired. The Madison Assessor's position opened up. Ed got the job in Madison. He said it was not a good fit. Ed was an administrator of an Assessor's Office in a City. As Ed would say the Assessor in a smaller municipality had to know that "490" was not a highway. Fletch Johnson served as Acting City Assessor in New Haven after Ed retired. When Mayor Ben DiLieto was elected in New Haven, he asked Ed to come back to New Haven. Ed came back from 1982 to 1984; then he retired a second time from New Haven. Post retirement, Ed served as a consultant on revaluations in Shelton and in Hamden. His role was to be a liaison between the assessor and the revaluation company. He made sure that attention was being given to the right tasks at the right time. When Chuck Sweeney (President of CAAO 1969), Assessor for Hamden, was ill and then passed away in the later 1980s, Ed filled in as the Acting Assessor in Hamden. Ed recalled the role that he played in filling the Assessor position in New Haven upon his second retirement and in Hamden when Chuck Sweeney passed away. In each case the Mayor came to him and asked if he could assist in getting a well qualified assessor to fill each vacancy. In each case Ed said he could find a qualified person for the opening and he expected the municipality to hire that person without complication. He advised New Haven to appoint Steven Juda (President of CAAO in 1983) as his successor in 1984 and he advised Hamden to appoint Jim Clynes (President of CAAO in 2004) as Chuck Sweeney's successor. Each did. Also, post retirement, Ed has had his own title search business.

Ed taught at the Assessors School at the University of Connecticut for many years. He said he initially got involved in a guest lecture role to speak for a session in the first class on title transfers, deeds and mapping. Later he became a course instructor. At the Assessors School in June 1975, Ed Clifford, Dick Prendergast and Dave MacArthur were the first instructors in the first CCMA 1 course ever offered. In June 1987, Ed Clifford and Marsha Standish were the first instructors in CCMA 1A the year that CCMA 1 was split into two courses, CCMA 1A and CCMA 1B. Ed remained an instructor in CCMA 1A through the 1994 Assessors School. You can see Ed remained very active in CAAO after his second retirement in New Haven in 1984. Ed loved to teach. He used humor to keep the students alert, especially when covering State statutes. There was always too much verbiage in the statutes. He would tell his students how the Sisters of Mercy used to teach diagramming sentences in Catholic school when he attended as a boy. He would then put on the board how they could "diagram" a statute to "pick out the meat" and get to the important part of the law.

Another CAAO activity that kept Ed very active was the Handbook Committee. Ed worked with Gloria Kovac to give the handbook a whole new look and feel. It went from a small bound book to the loose leaf format we are familiar with today. They relied on the expertise of various assessors throughout the State to rewrite sections of the handbook. He describes Gloria as an extraordinarily capable person. He describes himself as an "index nut" who wanted an index in the handbook that would capture all of the various language or terms that were used by assessors so they could find what they were looking for in the handbook.

At the end of the interview Paul Slattery commented that Ed Clifford was not only a very good administrator as the Assessor in New Haven, but he was the most "hands-on" person in administration going step to step to step. A hands-on person is a person who gets involved, a person who cares to do a good job. That is Ed. In the assessment community, Ed not only left his fingerprints on many tasks well done, he left his outlook and words of wisdom with many first time students at the Assessors School; he left us entertained with his performances at so many banquets and CAAO State meetings; he left us with the fine example of a professional who cared about his profession and passed along improved standards to those who followed.



Ed Clifford (1976)

Catherine G. Daboll

**President of CAAO in 1988
CAAO Presidential Award in 1995
CAAO Distinguished Service Award in 1997**

(Interview completed on July 20, 2005 with Al Standish, Paul Slattery, Peter Marsele, Walter Kent, Frank Callahan, Edward Dowling and Charles Agli in attendance.)

Catherine was born in Boston, Massachusetts. She was educated in Weymouth which is a suburb of Boston. She studied accounting at Boston University. This was a great asset later in her assessing career. Before becoming a wife and mother, Catherine worked for a while as a legal secretary and for a while as a secretary/teller in a savings bank.

She became involved in the assessment field in 1961 by accident. She stated that at the time she had no idea what an assessor was or did. Catherine had a friend who knew she had secretarial experience. Her friend told her that the Town of East Lyme was doing a revaluation and needed someone to type the revaluation cards. Catherine went for an interview. She was interviewed by Hank Phillip and Fletch Johnson. She was asked if she could type. She said yes. She was hired. She was told it would take 3 weeks to do the job. It took her 6 weeks. She thought she had “blown it”. But when they came to review the work, they were pleased and could not believe she had finished so soon.

At that time the Assessor in East Lyme was Ken Darcy. He was pleased with her work and asked if she could come back in the summer to help when he or his assistant took vacations. Also, the Tax Collector asked if she could help type out the tax bills. She also assisted the Board of Tax Review as a clerk. For this part time work she was paid \$1.50 per hour. Catherine said the work “was getting her out of the house” and she would have paid them to do it.

In February 1962, Ken Darcy left the Assessor’s position to become a partner in the firm of Whipple, McGane and Darcy. Frank Buckley (President of CAAO in 1971) became the Assessor in June 1962. Frank asked Catherine to stay on as a full time clerk. Catherine said no. Catherine “had little ones at home”. (Catherine now admits that this was her response whenever she was asked to work more hours than she wanted to work.) Frank hired another clerk. In September 1962, when her “little ones” went off to school, Catherine visited the Assessor’s Office. She found that the clerk was pregnant. Frank asked her to come to work until they found someone else. As time went on Catherine agreed to stay on for the time from September into June. She continued to work for \$1.50 an hour and she invoked “little ones at home” issue to keep the work hours to her preference. She enjoyed the work in the Assessor’s Office.

Frank Buckley was insisting that Catherine go to the Assessors School at the University of Connecticut. In 1971, although she believed she already knew everything, Catherine went off to attend the Assessors School in the old engineering building at the University of Connecticut. Her roommate was Evelyn Schneider of Chester. Catherine brought clothes to UConn. Evelyn came prepared. She brought a coffee maker, a radio and a fan (it was very hot). In class Catherine found that she didn’t know everything. She learned a lot. She was impressed with the legislative review taught by a female instructor, Pat Smith. One of her classmates in this course

was Paul Slattery. Her belief then, and today, is that education is very important. She thought she was going to hate the Assessors School. She thought it would be boring. She loved it. She wanted to go back every year.

Frank Buckley left in 1972 to become Bob Flanagan's assistant in New London. The Town of East Lyme interviewed a lot of assessors for the position. They hired Vern Smith from Putnam. Catherine found Vern to be very intense and rigid, with no sense of humor. He was an ex-marine. That explained what Catherine described as a "very military personality". He was very concerned about any mistakes being made. Vern did all of the map work and field work for the Assessor's Office.

When Vern came in April 1972, he spoke to Catherine about her September to June schedule. He asked her to work full time. Catherine said no. She "had little ones at home". He said he would have to look for someone else. Catherine was OK with that. When June came Vern asked Catherine if she would work 20 hours a week during the summer in addition to working full time from September to June. Catherine agreed. It was at that time that she got into the Town's pension plan. Vern allowed Catherine to continue to attend the Assessors School at UConn. Catherine credits Vern Smith with encouraging her to take the exam to become a "Certified Connecticut Municipal Assessor". The program started in 1974. Catherine passed the exam and on December 19, 1974, she was in the second group of Connecticut assessors to become certified. (Thirty-five assessors were in the first group in October 1974.) Catherine and Evelyn Schneider were two of the seven women in this group of 71 who were certified on that day.

East Lyme did a revaluation in the fall of 1981. Vern Smith's term ended at that time. (The Assessor in East Lyme serves in four year terms.) Also, Vern was having health issues. He did not seek another term. The Town asked Catherine to become the Assessor. They liked that Catherine lived in East Lyme and "knew everyone in town". With reluctance Catherine agreed to become the Assessor. She had to abandon the "little ones at home" (they had to be pretty old by then) and begin to work full time year round (no more summers at the beach). At this time the population in East Lyme was about 10,000 year round residents. It swelled to 35,000 in the summer.

Catherine recalled one incident that occurred a couple of years after the 1981 revaluation. A doctor's wife from New York State came to the Assessor's Office about a possible assessment problem. She and her husband owned a property at Old Black Point. She said to Catherine, "There's a mistake in our assessment". Catherine assured her that they could look into any possible problem. The lady persisted that there was a mistake and their property had been assessed twice and two bills were being sent. Catherine was at first skeptical about the claim, but upon investigation, the property owner was right. Catherine said the incident made the newspapers and the story read, "The tax man always comes twice". This is what happened. This single, large property had a main house and a guest house. The property had two streets on its boundaries. The main house was on the side of one of the streets; the guest house was on the other street. Listers for the revaluation company listed the whole property when they did the street the main house was on. Then, the whole property was listed a second time when they listed the street the guest house was on. Catherine asked the woman why they had not brought

this up in the first year of the revaluation. The response was that the bills went to New York and were paid by a trust and the owners had just become aware of the taxes that were being paid.

As Assessor, Catherine learned to do the map work with the help of her husband. The Town first got mylar maps through the Sewell Company in 1951. Sewell provided a new set in 1961. From 1961 to 2001 the mylars were updated annually by the Assessor.

Catherine was in charge of the 1991 revaluation for East Lyme. Catherine not only continued to faithfully attend the Assessors School at UConn, but she also attended assessors' conferences (IAAO and NRAAO). At the various conferences she had seen the new technological advances in the assessment field. She came to believe that East Lyme needed to commit to a greater use of computers in the assessment function. In order to get approval for her plans to commit to a greater use of computers, Catherine had to get approval from a number of boards and commissions in East Lyme. Catherine said that many engineers and scientists live in East Lyme. Pfizer and Electric Boat are major employers in that area of the State. With the help of, and the influence of, people in the Town familiar with the use of computers, Catherine was able to get a commitment to much of her proposal for computerization. There were several responses to the request for proposals for this CAMA (computer assisted mass appraisal) revaluation. The low bid was the company MMC. Catherine did not want to pick MMC. The recent revaluation in New London by MMC had problems. The Town was adamant about choosing the low bidder. MMC got the job and Catherine got Steve Ferriera as a supervisor on the revaluation project. The end of the story is that Steve and the other MMC staff did a great job. East Lyme had a very successful entry into the computer age.

Catherine gave a history of grand list preparation in East Lyme. When she began working part time in the Assessor's Office she was one of the people who would *type* the entire grand list on a Burroughs bookkeeping machine. It was a very laborious process. Later the names and addresses were typed on an addressograph machine and just the grand list assessment data was done on the Burroughs. Still very laborious. In the 1980s, East Lyme contracted with Ruedgen and Johnson to produce the grand list. It was done on a "batch system" basis. The Town would send batches of changes to Ruedgen and Johnson. Their staff would keypunch in the changes. A draft would be sent back to the Town. The Town would send batches of edits and corrections back to the company. They would keypunch in the changes and send a draft back to the Town. This continued until the grand list was completed. With the 1991 revaluation, all of the files were now on computers that were located in the Town Hall. The Assessor and the Assessor's staff had the "live files" at their disposal to make their own changes and produce assessments and the grand list. No more addressographs, Burroughs or batches.

In the 1980s the sewer system that had existed in the center of Town was extended to other areas. The result was more and more building. Today, the year round population is about 18,000.

Catherine had one more revaluation sneak up on her in 2001. (She thought she would retire before the 2001 revaluation.) MMC had changed its name to Vision Appraisal. They did another successful revaluation for East Lyme. There were very few appeals. The Assessor's Office and Vision "came out looking like heroes". With the revaluation Catherine convinced the

Town to get new maps to replace the 1961 maps. She was not able to convince the Town to install a GIS system at that time.

Catherine was active in the Connecticut Association of Assessing Officers. From the inception of CAAO in 1935 through 1987, only one woman, Kay Pardee (1958), served as President of the association. In 1988, Catherine Daboll became the second woman to serve as CAAO President. As Catherine explains it, it happened “by accident”. Originally, Dick Prendergast (President of CAAO in 1965 and 1966) approached her to consider being an officer. She agreed to become Secretary of CAAO. She was Secretary for a second year. Then one of the Vice Presidents, David Battistoni resigned because he had changed from being Assessor in Winsted to the position of First Selectman. Catherine was assured that if she moved to 2nd Vice President someone would be recruited to go in as President. Before she realized what had happened she wound up as President in 1988. Then the First Vice President, Ken Carvell resigned, but John Dagata (President of CAAO in 1989) filled the spot and Catherine recalled that a wonderful Executive Board helped her to have a successful year as President of CAAO. In 1995 Catherine received the CAAO Presidential Award. In 1997, Catherine was given the well-earned CAAO Distinguished Service Award.

As Catherine thought back, she recalled that there were so many who encouraged her, or were there for her, over the years. She gave special mention to lady assessors Evelyn Schneider, Gert Shanahan and the five women who have since followed her as President, Mary Lou Strom (1991), Joan Paskewich (1995), Melissa Bonin (1998), Robin O’Loughlin (2002) and Marsha Standish (2005). There were any number of gentlemen assessors that she considers mentors. She gives special mention to Frank Buckley, Bob Flanagan, Walter Birck (President of CAAO in 1964), Bill Coughlin (President of CAAO in 1982), Frank Callahan (President of CAAO in 1979) and Al Standish (President of CAAO in 1977). She said there are many other men and women assessors, too many to mention, who were friends and mentors over the years.

Catherine believes that women have been able to advance to more and more Assessor positions in recent years because Towns have paid women lower salaries than they would have had to have paid to men. This did not happen in East Lyme. Catherine was paid the same that Vern Smith was paid. (She began in 1982 at the salary of \$26,850.) Also, Catherine believes that there are more women in the assessment field today because these women have been able to achieve a higher level of education. Catherine also observed that at the time she was raising a family, there were not as many women in the work place. Catherine remembered that she asked her husband if she could go to work. It was expected that the woman would stay home to raise the children and take care of the home in those days. The woman had to be home with “the little ones”.

When she considers the matters of importance to her in the assessment profession, Catherine stresses the importance of education. Without the strong education programs and the strong certification program, the assessment profession would suffer in terms of credibility. It is Catherine’s belief that the Assessor’s Office is so important to each town. Without a soundly produced grand list, a town would not have the necessary revenue to fund services, to fund education, to do the things a town needs to do to have vitality. Her wish is to see assessors get the recognition deserved for a job well done.

Francis K. Kirwin

**President of CAAO in 1970
CAAO Assessor of the Year in 1989**

(Interviewed on November 19, 2002 with Al Standish, Paul Slattery, Walter Kent, Robert Kemp, Catherine Daboll, Buddy Bayus and Peter Marsele in attendance)

When he returned from the Korean War, Frank became a police officer in East Hartford. In 1962, Frank was appointed Assistant Assessor to Jim Lynch in East Hartford. It was a political appointment. Jim Lynch was an old "ward chief" and became the Democratic Party "boss" in East Hartford. It was through Jim Lynch that Frank got to meet Dick Prendergast (President of CAAO in 1965 and 1966). Frank and Dick were in Korea at the same time. Dick served with the Marines; Frank was with an MP battalion. Dick was a mechanic with pilots Ted Williams (Hall of Famer with the Red Sox) and Jerry Coleman (played with the New York Yankees).

Jim Lynch resigned after a couple of years and Frank became the full-time Assessor. Frank left East Hartford in 1973. Tony Barber replaced Frank in East Hartford. Frank then "free-lanced" for a couple of years. Frank was a part-time assessor in Portland and a part-time assessor in Middlefield for 14 years. It was Dick Prendergast who told Frank that a full-time assessor was needed in Cromwell. Frank applied for the job and became the Assessor in Cromwell for seven or eight years.

In East Hartford, his first assignment as the Assessor was to do a projection for the new plaza coming into town. Frank said that at that time he was lucky he knew his way to the office. So he sought assistance. He called Al Standish (President of CAAO in 1977) in the Hartford Assessor's Office. Al came over to East Hartford to see Frank. He did the projection for Frank. Frank did the presentation for the Chairman of the Board from Phoenix Insurance. Everyone thought Frank did a pretty good job. He wanted to give Al the credit he deserved.

When Jim Hyland was going to retire in Stamford in 1981, Jim contacted Frank and told him he should apply for the position of Assessor in Stamford. Stamford was a major City and Frank was a "small town boy". Frank sent in his resume and was called for an interview. He had to sit before a "big tribunal". They asked him if he knew the job description. Frank told them he didn't have to know the job description. He told them what an assessor does. Frank didn't care much about the job. They asked him if he took a look at the systems in the Stamford Assessor's Office. Frank replied "Yeah, well you don't have any systems. You don't have much of anything." A couple days later Frank got a call from the Mayor they wanted him to be the Assessor of Stamford. In Stamford the Assessor's Office is now merged with the Tax Collector's Office. There are 38 people. The office is departmentalized but the employees are cross trained. Frank has a personal property section, a motor vehicle section, a residential section and a commercial section. He has a manager in charge of each. He meets with the managers every Friday morning to solve any problems. Frank handles all of the court work and any negotiations.

When Henry Smalley (President of CAAO from 1954 through 1956), the Assessor of Wethersfield, passed away in 1980, Frank filled in as the Assessor for about a year. Frank served on the interview panel that was part of the process that chose John Dagata (President of

CAAO in 1989) to be the Assessor in Wethersfield.

Frank stated that automation was one of the most significant changes over his year in the assessment field. When Frank was in East Hartford, they had the company, Associated Surveys, put in a multiple regression system for them. Dick Nesser, who Frank thinks was one of the most brilliant men he has ever met, did the work for Associated Surveys. The system, with updates, remained in East Hartford for many years. The second change he noticed in the business is taxpayer awareness. When Frank went into Stamford, a young man came to the office one day and asked if he could plug in his computer. Frank had no idea of what he was talking about. Stamford was still a manual office. He recorded a good number of assessment cards, sales and documents. And a couple of weeks later he filed a tax appeal in court. Frank's office was still "hand searching" everything and the taxpayers were using computers. Taxpayers watch assessors more closely today than they did many years ago. When Frank started there were many assessors who were elected or politically appointed. Over the years, assessors were less and less involved in politics and the assessor has become a certified professional. Finally, Frank observed that, in his early days, there was a closeness and camaraderie among assessors. He senses that that is missing today. Assessors are more 9 to 5. The assessment field might be becoming more automated with less of the human touch.

Frank discussed the importance of the Assessors School and various available seminars. Experience in the assessment field is important, but even the experienced assessor must keep up with the changes in technology. Assessors need more technical training to acquire more knowledge to use today's technology. Frank sees the day of annual revaluations coming. Knowledge of, and capability with, the new technology will be a must for assessors in the future.

At this interview which took place in November 2002, Frank expressed some concern that Title 12 of the General Statutes of the State of Connecticut has not been sufficiently kept up to the world of today. He had a number of large corporations that want to file personal property declarations electronically. The statutes were silent on this. He was concerned that the Office of Policy and Management no longer had advisors of any type, neither the Municipal Assessment Agent who preceded the Board, nor the Board of Assessment Advisors. A call to OPM was most likely to result in the response, "You should ask your town attorney". Frank had conversation with Director of Revenue Services Commissioner, Gene Gavin, that perhaps the State office that deals with municipalities on the property tax should again be DRS.

In a recent year they offered a retirement package in Stamford. A person on the Human Resources Staff in Stamford told Frank that it was a great package and asked Frank if he would be interested. At the time Frank was in his late sixties, but he replied, "Why should I retire and take half (my salary), when I can stay and get it all. Don't bother me."

In a career that keeps going strong for well more than forty years, Frank has bridged a couple generations in the life of the assessment community in Connecticut. From the once often political world of the assessor to the high-tech world of today's Assessor's Office, Frank has seen many, many years of changes in laws, procedures and characters in the assessment community. For all that time, Frank has been one of the endearing characters with the ability and personality to get the job done.

Robert F. Coyne

**President of CAAO in 1985
CAAO Assessor of the Year Award in 1986
NRAAO Kay Pardee Award in 1989**

(Interview completed on May 4, 2004 with Al Standish, Paul Slattery, Peter Marsele, Walter Kent, Frank Callahan, and Edward Dowling in attendance.)

Bob's career in the assessment field covered three municipalities (Bridgeport, Milford and Danbury) in thirty-seven years from 1962 to 1999.

Bob began as a Tax Investigator in Bridgeport in 1962 for the annual salary of \$4600. The position was also known as the Personal Property Auditor/Appraiser. At that time the Assessor in Bridgeport was Frank McGee. Bob's prior experience was in accounting/auditing with Connecticut National Bank. In the Bridgeport Assessor's Office Bob worked 35 hours a week. The summer hours were 30 hours a week. (There was no air conditioning, only electric fans.) The lunch breaks were 1½ hours long.

At the time, under Connecticut law, all towns assessed merchant and manufacturing assets including furniture, fixtures, machinery, equipment and inventories. Inventories included raw materials, work in process, finished parts, finished goods and supplies. Real estate and personal property were compiled and balanced on ledgers and Marchant Adding Machines were used. The grand list was printed on a Borroughs Bookkeeping Machine. Motor Vehicles were done on an IBM Computing system (keypunch cards).

After doing personal property for eight years, he became a real estate appraiser in the Bridgeport office. Bob had gained experience in real estate doing revaluation work with Valuation Associates of Connecticut on a part time basis. He worked Saturdays and any day that he had a day off in Bridgeport.

The Bridgeport assessors that Bob knew were William F. Connelly (President of CAAO from 1937 - 1939), Larry McKeon, Frank McGee, Ernie Kwantz and Leo McBride.

Appraisers that Bob knew from Valuation Associates of Connecticut were the President and founder William F. Connelly, George Dobson, Joe Hanlyn, Joe Cullen (later became the Assessor of Darien and President of CAAO in 1976), Leo Black (later became the assistant in the Stamford Assessor's Office), Ray Leshner and Ron Glendinning (they later founded Leshner-Glendinning Municipal Services).

Bob knew William F. Connelly and his family personally. Bob went to school with Connelly's youngest son Tom. William F. Connelly was one of the original founders of the Connecticut Association of Assessing Officers. He lived from 1896 to 1980. Connelly served as the second President of CAAO for three terms from 1937 through 1939. He was appointed Tax Assessor for the City of Bridgeport prior to the 1929 revaluation. (1929 was the year of the stock market crash.) Bob remembered asking Connelly how properties were valued in the 1929 revaluation. Bob quotes Connelly as saying, "The values were adjusted and the equalization factors were

different for each category”. As Bob understood the process there were different factors for residential, commercial and industrial properties. In Bridgeport, William Connelly was appointed assessor by Democrat and Republican mayors as well as Socialist Party mayor, Jasper McLevy, who served as Mayor of Bridgeport for 24 years until he lost the election in 1960.

Connelly was one of five members appointed by Governor Wilbur L. Cross in 1933 to a special commission charged with the task of developing ways of improving the administration of assessment procedures in Connecticut. Later, Connelly was appointed State Tax Commissioner by two Republican governors.

During this interview with the Research/Historian Committee, Bob Coyne turned over to CAAO a historic document. It was one of the original documents from the 1929 Bridgeport revaluation. It was given to Bob by its author, William F. Connelly. The title of the document was “Valuations of Land in Bridgeport, Connecticut, Dated 1929”. The introduction is quoted in part, “To secure any substantial measure of tax equalization, the principle of uniformity must be carefully observed....The basic factor in equalizing land values is the unit front foot value or the value per foot of land of an average inside lot with frontage on a street and a depth of 100 feet.” This front foot method of land valuation continued to be used in Bridgeport at the time Bob worked in the Bridgeport Assessor’s Office.

Bob gave mention to the following assessors that he learned from and respected: Fairfield – Herb Shay (President of CAAO from 1941-1946), Charlie Gray, Thomas A. Fitzpatrick (President of CAAO in 1980); Westport – Fred Calabrese, Ken Carvell, Sr.; Norwalk – William Morgan, Allen Fabrizzi; Stamford – Jim Hyland, Tom Hogan, Bob Kemp (President of CAAO in 1963), Ed Faskie; Darien – Joseph A. Cullen (President of CAAO in 1976); New Canaan – Charlie Morton, Gordon Donley (President of CAAO in 1984). Greenwich – Harold Van Brock, Al Kirk; Danbury – Evo Butera; Bethel – Thaddeus Carzasty; Trumbull – Bill Schiebe; Stratford – Emmet Murray, Frank Kascak (later the Assessor of Monroe); Waterbury – Aldro Jenks (President of CAAO in 1950), Art Brophy; Orange – Catherine “Kay” Pardee (President of CAAO in 1958), Bill Converse; Milford – Francis Heberger (President of CAAO in 1960), Roper Dunphey; New Haven – Edward F. Clifford (President of CAAO in 1981), Fletch Johnson, Paul Slattery. He also gave special mention to a native of Stratford, Sherwood Vermilya, of United Appraisal which was headquartered in East Hartford and to Richard Prendergast (President of CAAO in 1965 and 1966) of the State Tax Department and the Office of Policy and Management.

Bob’s second position was with the City of Milford. He was City Assessor for 18 years from 1974 to 1992. (Bob’s predecessor in Milford was Simon Arovas.) Bob led the City of Milford through two revaluations, one in 1980 and the other in 1991. Both were implemented through the phase-in procedure which municipalities could choose to bring in the results of the revaluation gradually over a period of up to five years. Bob said the 1980 revaluation had good values but for the assessor the project was like “going to hell and back”. Shorefront property values went up 3 to 4 times. A taxpayer group formed and called itself COMBAT (Citizens of Milford Battle All Taxes). At the time other municipalities were having similar revaluation problems (taxpayer unrest). Among these were New Haven, Hartford, New London and

Hamden. Bob gives thanks to his two Deputy Assessors, Bill Shea and Bob O'Mahoney. Together they survived.

Bob said the 1991 revaluation in Milford produced good, sound valuations. However, a class action suit was brought by about 25 shorefront property owners. They permitted other shorefront property owners to become friends of the court in the case. The claim was that neither the assessor nor his agents had viewed the subject properties. Through deposition, Bob testified that the assessor, two deputies, the project manager and two marine patrol officers viewed all shorefront properties from a police boat and took pictures to prove it. The matter ended there.

Bob's third position was with the City of Danbury. Bob was City Assessor under a civil service system from 1992 to 1999. It was a challenging position with greater responsibility and some 28,000 parcels of real estate. During his tenure Bob was responsible for a conversion from an in house computer system to an updated outside administrative assessment/tax collection system. The system was to be tied to a number of other departments including police and fire.

During his time in Danbury, Bob experienced the ultimate point of his assessment career. It was the assessment appeal of Union Carbide against the City of Danbury in Connecticut Superior Court. This matter is a stark illustration of the responsibility that an assessor faces. It also is an example of a matter that is so crucial that other professionals at times need to be utilized by a municipality as well. Bob gave a brief description of the case. A deed had been recorded ten months before the revaluation date on December 31, 1986. The revaluation date was October 1, 1987. The conveyance in the deed was a sale-lease back for a consideration of more than \$250,000,000 according to the conveyance fees. This was occurring at a time when Union Carbide was under considerable stress following a catastrophic gas leak in Bhopal, India in 1984. In addition the stock market went down significantly in mid-October 1987. However, Union Carbide's assessment appeals were taken for the grand lists of 1995, 1996, 1997 and 1998. The property consisted of more than 650 acres. About 100 acres was subject to the appeal. There were about 1,300,000 million square feet of improvements. The City's appraised value for October 1, 1987 was \$307,000,000. Union Carbide's appraiser, Ned Heberger (Ned Herberger is an MAI. He is a well respected appraiser in the State of Connecticut. He is the son of Francis Heberger who was a significant member of CAAO for many years and was President of CAAO in 1960. Ned Heberger has been a frequent instructor at CAAO seminars and Assessor Schools.), appraised the property at \$185,000,000 for October 1, 1987. This difference in value of \$122,000,000 put the City of Danbury at risk for a *tax dollar* loss of about 10 to 12 million dollars. The City hired John Leary to appraise the property for the court defense. Mr. Leary, also an MAI, valued the property at \$325,000,000. The trial took twenty days over a six week period. Judge Howard Morgan presided. In Bob's opinion the Judge was very diligent in staying with all matters in this case. Court was held Tuesday through Friday from 9:30 a.m. to 5:00 p.m. with 1 hour for lunch. The Judge did take one week for vacation during the trial. Over twenty experts testified. The City of Danbury spent more than \$400,000 to defend the case. The City won the case. The Judge relied on the legal principle of "estoppel". The meaning of estoppel is "a man's own act, acceptance stops, close his mouth to allege, or plead the truth". During preparation for the case, going through boxes of documents, Bob discovered that the tax representative for Union Carbide, the project supervisor of the revaluation company, and the assessor had agreed to a valuation of approximately \$350,000,000 to \$355,000,000 for October

1, 1987. Union Carbide had a copy of the same agreement in its file. At trial the experts dealt with market price versus market value, sales lease back versus arms length transaction, creative financing (remember Union Carbide was under severe economic strain because of the Bhopal matter), replacement cost, market sales, and income data. The Judge upheld the City's valuation based on "estoppel". The parties had agreed to the valuation. The Superior Court decision was appealed to the Supreme Court of the State of Connecticut. The Supreme Court upheld the decision of the lower court. It should also be noted that previous to the 1987 revaluation, the valuation of this property was higher than \$350,000,000. In 1987, the property owner was agreeing to an *assessment reduction* that was also going to be further enhanced by a mill rate that would be cut almost in half with the revalued grand list. Union Carbide was looking at property tax savings of many hundreds of thousands of dollars when they needed financial help wherever they could find it. In 1995 Union Carbide had just prevailed in two assessment appeals in New York State. This might have been the encouragement that prompted them to file the appeal in Danbury for 1995.

Bob also noted that just after his year as President of CAAO in 1985 (1985 was the 50th anniversary year of CAAO), he was appointed by the Governor to a property tax task force. They studied the effects of revaluation as well as possible solutions including classification and homestead exemptions. He found the experience rewarding and educational.

Bob gave special thanks to Ed Clifford (President of CAAO in 1981) who was a long time Assessor for the City of New Haven. Ed was a mentor to Bob, always giving encouragement and guidance. Bob said with Ed's help, he survived and got through the years.

Bob had some comments on the property tax system in the State of Connecticut. He said we have 169 independent towns, 169 separate governments, 169 different charters. We have towns versus cities. In education, we have wealthy towns versus poor towns. Bob believes that within the assessment function Connecticut should move to a uniform system of administration. The valuation system should be the same in each town. The computer system should be the same. There should be one "State System" way of doing things, not 169 different ways. This would enable assessors to operate more easily from one town to another. It would enable towns to join together for revaluation projects more easily and with cost savings. In addition Bob said the 4 year cycle for revaluations was too costly. He said that at most revaluations should be every five years. Phase-ins should be for no more than four years.

In closing, Bob gave the CAAO a copy of another historic document. It was a copy of a grand list for the City of Milford that was filed with the General Assembly. It was dated October 10, 1799. It was filed by the five listers for Milford (predecessors of the Board of Assessors?). Among the items assessed were lands (parcels/lots), pasture land, acres of plowed land, meadows, bogs, brush, oxen, cows, two year old stallions, horses, yearlings, gold watches, silver dollars, and silver plate. There was a merchant assessed for \$90; an inn keeper for \$50 and a physician for \$34. The total of the grand list was \$60,762.75.

Bob Coyne's interview revealed an active, experienced assessor of thirty-seven years who appreciated the history of CAAO and contributed much to it.

Robert J. Flanagan

President of IAAO from September 1978 – October 1979 CAAO Assessor of the Year Award in 1973

(Interview completed on July 18, 2006 with Al Standish, Paul Slattery, Peter Marsele, Walter Kent, Frank Callahan, Catherine Daboll and Charles Agli in attendance.)

Bob served in the Coast Guard for two years during the Korean War. Four months of that service was at O.C.S. at the Coast Guard Academy in New London which is three blocks from Bob's home. Bob graduated from Providence College with a BA degree in Economics. He worked as a reporter for the *Norwich Bulletin* in New London for about ten years. His job was to cover the municipal scene in New London, including the affairs of local government. New London was having a problem with its Board of Tax Review about 1960. It resulted in two members leaving the Board. Bob was one of the two new members appointed to the Board of Tax Review about 1960 or 1961 as the City was attempting to correct the problems. In 1963, Norm Miller, long time Assessor for New London, became the Finance Director. New London hired Bob as its Deputy Assessor. He started on September 1, 1963 for the salary of \$6,400 a year. By the time the grand list was to be signed in January 1964, Bob was promoted to Assessor with a raise in pay to about \$6,900. Bob was making a higher salary working for the *Norwich Bulletin* but it was a morning newspaper which meant he worked nights. He was married with small children at the time, so he made the career change.

Bob served as the Assessor for the City of New London from 1963 to 1973. In the spring of 1972, he was given the job title of Director of Real Estate for the City of New London. As Director of Real Estate he assisted the City Manager in the coordination of activities of the Purchasing Agent in relation to property acquisition and disposal, as well as property renting and leasing; he was also responsible for the Parking Authority, Ocean Beach Park Authority, the Assessor's Office and the Department of the Building Inspector. From 1985 to 1992, Bob again took on the duties of the Assessor for the City as well as his duties as Director of Real Estate. In total Bob worked 29 years for the City of New London. Looking back, Bob said he would do it again, but he probably stayed too long. In his time in New London, he was a good friend of the long time City Manager, Frank Driscoll, who relied on Bob for a great deal. Frank kept convincing Bob to stay. Bob would have moved on sooner to his appraisal and consulting business. While Bob worked as a municipal employee only for the City of New London, Bob has worked for many municipalities in the State as an appraiser and consultant on revaluations and assessment appeals.

Bob recalled that on the very day he started in the Assessor's Office in New London, September 1, 1963, he "raced down to New Haven" to Wilbur Cross High School to begin taking his first MAI (member of the American Institute of Real Estate Appraisers) course. The course met one night each week. The instructors were William Kinnard, a University of Connecticut professor, and Norman Benedict, a long time appraiser with a statewide practice out of the New Haven/Hamden area. Bob was awarded the CAE (Certified Assessment Evaluator) designation, #295, by IAAO (the International Association of Assessing Officers) on October 20, 1967. He was awarded the CCA (Certified Connecticut Assessor) by CAAO (the Connecticut Association

of Assessing Officers). In 1970, he was awarded the MAI designation by the American Institute of Real Estate Appraisers. And, on October 23, 1974, Bob was one of 35 Connecticut Assessors to first be awarded the CCMA designation as a Certified Connecticut Municipal Assessor. These first thirty-five recipients were awarded the CCMA designation without having to take the CCMA courses or examination. Each of the thirty-five had already met the requirements and had achieved a CAE or a CCA designation. Many of them, like Bob Flanagan, had already attained both the CCA and CAE designations. All subsequent CCMA recipients have had to meet the course requirements and pass the CCMA examination. In the late 1990s, a requirement was added that requires that CCMA holders meet continuing education standards and be recertified every five years.

Bob stated that the beginning of the CCMA designation was one of the highlights of his assessment career. There was quite a struggle to get the CCMA program established. A number of assessors worked for years to get the professional status of the assessor and the assessment function recognized. But many legislators and many assessors fought the establishment of certification. There especially was a lot of resistance from elected members of Board of Assessors who made up a large number of the assessors in the State. They saw this as a hurdle that they would have to overcome and they did not want to do it. It was momentous for Connecticut assessors when the first assessors were awarded CCMA designations in late 1974. In an article in the April 1974 edition of the *Assessorreporter*, it is stated that “Bob has been one of the leading CAAO members who has promoted professionalism for Connecticut assessors”. Bob was appointed to the original CCMA Committee in 1974.

As for changes in the Assessor’s Office, Bob immediately thought of the way the motor vehicle grand list was handled. He recalled that first fall in 1963; he got 13,000 IBM cards sent to him for the motor vehicles in New London. He had to place the assessments on each of the cards and begin to piece together the grand list. A year or two later, New London found Stuart Dunning. Stuart established Tele-Processing Corporation (TPC) in 1962. TPC was one of the first computer service companies to sell its product to the municipalities of the State to help to produce the annual grand list. This service became so popular that there was a time when Tele-Processing provided grand list services to about 100 municipalities in the State. Stuart would receive the data from the State Motor Vehicle Department and send lists of the vehicles to the towns with most of the vehicles already assessed. At about this time in the mid 1960s, most of the vehicles would be priced through the Automobile Committee of the Hartford Area Assessors’ Association under its Chairman Ralph Carter (President of CAAO in 1962). Ralph had worked with DMV to get the assessments on a large number of cars, before the vehicle information was sent to the municipalities. This was right at the beginning of the use of computers in the assessment function. Bob said that over the years the big change in the assessment field is the use of computers right down to today’s use of CAMA (computer assisted mass appraisal) systems by revaluation companies and assessors.

In his years in New London, Bob had a number of deputy assessors who became President of CAAO. Francis McTigue (President of CAAO in 1974) was the Deputy Assessor in New London before he became the Assessor for Old Lyme in the early 1970s. Frank Buckley, Jr. (President of CAAO in 1971) was the Assessor of East Lyme and President of CAAO before he

went to New London after Francis McTigue left. And, Joan Paskewich (President of CAAO in 1995) was Bob's Deputy Assessor before his retirement in 1992.

Bob served on a number of CAAO committees over the years. Bob was on the Budget Committee, the In-Service Training Committee (now the Education Committee), the Professional Designations Committee, the Awards Committee which he chaired in 1975, and the Newsletter Editorial Board which he chaired in 1975. Bob was on the CCA Committee which he chaired in 1971. For a number of years Bob was the chief grader for demonstration appraisal reports submitted to the CCA Committee. As was previously mentioned, Bob also served as an initial member of the CCMA Committee. Bob contributed a number of articles to the *Assessorreporter*, and in addition, he often contributed a column entitled "Testing Your Knowledge" which would present a brief question or problem for the reader to solve.

Bob served as an instructor at the Assessors School at the University of Connecticut for many years. He particularly remembered that one of the things that he helped to start to teach at the School was the income approach. There was a great deal of resistance to including the income approach in the course work. He remembered there were a good number of assessors with the sentiment "give me a cost manual and just go away". Bob always tried to make the point that the other side is going to use the income approach against you in court. You have to understand it so you can evaluate the strength of their appraisal and be able to defend yourself. But the assessors in many little towns did not have much, if any, income producing property and the income approach was not a priority for them. They did not believe it was a reasonable expectation for them to develop a lot of expertise with the income approach. It took a while for the income approach to get into the "mainstream of the assessment business". When the CCMA designation program was developed, the third and final course was a course in the income approach. Bob also remembered teaching two other income courses at the Assessors School, "Mortgage Equity Capitalization, the Ellwood Approach" and "Appreciation of Compound Interest Tables".

CAAO first awarded the Assessor of the Year award in 1971. Bob Flanagan was the third person to be honored with the award. In 1973, Bob Flanagan was CAAO's *Assessor of the Year*.

When the Committee asked Bob about some of the assessors he recalled from the past, he first mentioned Aldro Jenks (President of CAAO in 1950). He remembered Aldro as a great teacher. He said it was Aldro's personality to always be out front, active and in the public eye. Aldro was active in IAAO and did a lot of traveling. The reports are that Aldro had capable staff back in the office in Waterbury getting the work done. He remembered Catherine Pardee (President of CAAO in 1958) as an outstanding instructor. He remembered Herb Shay (President of CAAO from 1941-1946) as the opposite of Aldro in the respect that Herb tried to avoid the "limelight". However, Herb and Aldro worked together on a lot of things. They were two of the moving forces in getting the Assessors School started in the 1940s. Bob also recalled that Walter Birck (President of CAAO in 1964) was a key figure in getting the CCMA program started. Walt was the first Chairman of the CCMA Committee. Both Walt and Bob were active in IAAO. They flew out to IAAO headquarters in Chicago on a number of occasions. Bob recalled that the ride into the "Windy City" was often a bumpy and rocky affair. Walt had been a navigator in the service and flew many missions in World War II. Walt also had a sense of

humor. On one particularly bumpy flight to Chicago, Walt asked Bob if he knew the definition of a “good landing”. Bob was having enough trouble dealing with the flight, when Walt answered, “A good landing is one that you walk away from”.

Bob was indeed active in IAAO. He recalled that it was about 1967 that he was asked to go to the Assessors School for the State of Massachusetts to teach a course. That was the start of a lot of teaching that he did for IAAO. On the IAAO website it can be found that in 1968 Bob won the IAAO Donehoo Essay Award which is given for the best non-technical essay on assessment, property tax administration or policy. From 1971 to 1973 Bob was elected to serve on the Executive Board of IAAO. In 1974, Bob won the IAAO Clifford B. Allen Most Valuable Member Award. That award is given to a member who has for a period of years served as a committee member, speaker, instructor, etc. and has promoted IAAO, has a record of distinguished publications, has been in other assessment or professional organizations, etc. In 1975, Bob won the IAAO Verne W. Pottorff Professional Designee of the Year Award which is given to the IAAO professional designee who has most effectively promoted the mission of IAAO. And in 1976, Bob won the IAAO Bernard L. Barnard award for the best essay on technical innovations in assessment administration.

It is not hard to see that Bob was active in IAAO. Bob said that at the time, as could be said for many organizations, IAAO was being run by a small group of assessors. They controlled the nominating committee and they controlled who the officers of IAAO would be. Bob and some other assessors were interested in changing that system. They wanted to open up the process. Bob and some other assessors approached the nominating committee in 1977 to be chosen as the slate of officers that year. The nominating committee did not choose them for the proposed slate that year. Bob and four other candidates decided to attempt to gain election through a “write-in” candidacy. They worked hard at it. With the help of many members of IAAO, all of the write-in candidates won election. The November 1977 edition of the *Assessorreporter* published a letter from Bob Flanagan to then CAAO President Al Standish. The letter read in part, “...I want to take this opportunity to thank you and the Executive Board and the members of the Connecticut Association of Assessing Officers for the outstanding help I received in my election to the post of IAAO Vice President. It goes without saying that a successful venture of this sort is based on support from home. Without the contribution of the Connecticut Assessors to this campaign, my candidacy would have gone nowhere...The election results were overwhelming in presenting the message that some changes are needed to keep IAAO and its members on the road to professionalism through education...I interpret my election as a victory for the rank and file membership of IAAO. Given the opportunity to vote their choice, the membership has spoken.” The following year in September 1978, Bob was elected to be President of IAAO. The President of IAAO appoints all of the committees and committee chairman. Bob decided he did not want to just replace the old small circle of assessors with his circle of assessors. In many instances he kept in place the old committee chairs and committees. He did change the nominating committee and since that time IAAO has had a more open nominating and election process.

Bob recalled that his year as President of IAAO was the year that Proposition 13 was enacted in the State of California. On June 6, 1978, 65% of those who voted, voted in favor of Proposition 13. And, 70% of the registered voters of California turned out to vote in that election. During the 1970s in California a number of factors caused property taxes to be driven higher and higher.

Howard Jarvis and Paul Gann were the most prominent backers of Proposition 13. The official title of this proposal was “People’s Initiative to Limit Property Taxation”. Under Proposition 13, the real estate tax on a parcel of residential property is limited to 1% of its assessed value. The “assessed value”, however, may only be increased by a maximum of 2% per year. Property values have grown over the years at much higher rates. Assessments are changed based on the sale price when a property is sold. The differential in taxes between long time owners and new purchasers, who own properties of similar value, can be quite large. There are more provisions for changes in assessment and various circumstances, but the basic premise was to limit property tax increases through “caps” and to trigger an assessment based on current value only at the time of a sale. This California taxpayers’ revolt got a lot of publicity nationwide. IAAO and its President, Bob Flanagan, fought the spread of Proposition 13. Bob recalled that he traveled throughout the country with the message, “Don’t do it”. Don’t enact a property tax system like Proposition 13. While some states did enact caps on property tax increases, there was no movement to assessment changes tied to the time that a property sells.

As previously noted, Bob earned several assessment and appraisal designations, a CAE, a CCA, a MAI and a CCMA. The committee asked Bob if he thought it was important for an assessor to pursue such designations. Bob answered that it is certainly better to have these designations. He felt it was most important in the court system. He believes judges give greater credibility to the appraisals of the appraisers with such designations. Bob advised that anyone who wanted to pursue an MAI or a CAE should first work to get the required educational credits. Then work to get the demonstration appraisals done. Bob also observed that with the enactment of State certification programs for assessors, IAAO has seen less interest in seeking the CAE designation. Assessors choose to get the State certification rather than a CAE. Bob said assessors should consider doing both.

As an assessor and an appraiser Bob has defended many appraisals in court. There were three landmark cases that Bob briefly described to our committee that he wanted to note. The *Uniroyal v. Southbury* case determined that you must go back to the year of revaluation for your valuation level basis. All assessments are to be based on market value levels as of the revaluation date. The *Ralston Purina v. Franklin* case reiterated that you must go back to the revaluation date. Bob was working for the property owner in that case, Ralston Purina. At the lower court Ralston Purina won. On appeal to the Supreme Court, the Supreme Court overturned the lower court and said you had to go back to the circumstances as of the revaluation date. The third case is a recent case, *Sheridan v. Killingly*. In that case there is one person who owns almost all of the shoreline of Lake Alexander. That owner “subdivided” his land, not legally and technically, but he subdivided to 274 parcels on the lake. He was a retired military man who did not care about maximizing the rents he charged. The Town of Killingly appraised the property in its fee simple title at market rates rather than contract rent. The owner’s appraiser used contract rent and valued the property at \$2,500,000. Bob used market rent and valued the property at \$14,000,000 for the Town. The lower court ruled in favor of the property owner. The Town lost big. The Town appealed. Recently, the Supreme Court overturned the lower court. The Supreme Court ruled that you cannot just capitalize the contract rent. That only values a portion of the property, in this case, the lessor’s interest. The whole property must be valued including the leasehold interest, because in this case the contract rent was substantially

below market rent. The Supreme Court sent case back to the lower court to re-determine the value.

Bob Flanagan has had an amazing career as an assessor, appraiser and consultant. He has served many very well. Walt Birck's "good landing" quip comes to mind. Bob's knowledgeable, professional, well-reasoned and well-tempered approach has brought New London, IAAO, CAAO and a good number of Connecticut municipalities to many a good landing from which they could successfully move on.



Robert Flanagan



Robert Flanagan (left) and Walter Birck (right)

Joseph F. Scheyd

CAAO Assessor of the Year Award in 1976

(Interview completed on September 12, 2006 with Al Standish, Paul Slattery, Peter Marsele, Walter Kent, Frank Callahan, Edward Dowling, Catherine Daboll and Charles Agli in attendance.)

After graduation from high school, Joe went into the Navy V-12 officers training program. They sent him to Tufts College. Growing up a Catholic, Joe had always envisioned going to Holy Cross, Boston College or Notre Dame. He said he has no complaints having gone to Tufts. He was commissioned in the Navy and became the Executive Officer of the USS PCE 843. He left the Navy as Lieutenant Junior Grade.

When he left the Navy, he intended to go back to Boston College to finish his college career, but instead he became a partner in four service stations and a Goodyear distributor. That was in 1946. He became involved in politics in the Town of Berlin. In 1959 he was elected to the Police Commission and became chairman. Because he garnered so many votes, he was asked to run for State Representative in 1962. Joe added this was at a time when there were two State Representatives from each town. Joe lost the election for State Representative by nineteen votes. Through the process, however, Joe continued to meet a lot of people and make many friends.

The Board of Assessors in Berlin was an elected position. Joe, however, was at first appointed in 1964 to the Board to fill the term of Ralph Carter (President of CAAO in 1962) who had left to become the Assessor for Glastonbury. In Berlin, you had to be Chairman of the Board to be the full time Assessor. The other two members only signed the grand list. The Chairman was elected by vote within the three member Board. Ralph had been the full time Assessor and Joe took over his duties. Joe's starting salary was \$6,900. Joe had to fight for that salary at the Board of Finance. When he went to the Board, one member said "You know you're a new man. I think we ought to cut the salary." Joe responded that they would need another new man if they did cut the salary. Joe did not get a cut. As it turns out that Board member had also been a Navy officer and later on became quite good friends with Joe.

Ralph had also run the Motor Vehicle Committee which at that time was under the Hartford Area Assessors' Association rather than CAAO. Joe took over the Chairmanship of the committee and became the "auto expert". Joe said he had a lot of good help over the years with the work of that committee. Work was designated throughout the Hartford Area Assessors' Association to compile a motor vehicle pricing schedule. Towns who wanted to use the schedule were charged for it. The funds were used to cover expenses and to fund lunch for the workers and to fund some fun times at the Assessors School for the assessment community.

Joe got tired of the service station business. He became interested in real estate appraisal through John Adams, Sr., an MAI, who was one of Joe's customers. John's career looked good to Joe. Joe took an MAI course and liked it. But he also pursued a Real Estate License and came to realize that this was where he had an opportunity. He thought it would be better to sell than appraise. Joe was in the real estate business before he was appointed to the Board of Assessors. At that time members of Boards, even those serving full time, had "outside careers"

because in two years, with the next election, you might not be on the Board or full time any more.

When Joe started in the assessment business, the individuals he remembered who stood out were Henry Smalley (President of CAAO from 1954 through 1956), Pete Marsele, Ralph Carter, Aldro Jenks (President of CAAO in 1950), Catherine Pardee (President of CAAO in 1958) and Herb Shay (President of CAAO from 1941 through 1946). These were the people he looked up to. In those days whenever you had a problem, you got on the telephone and called somebody and you got your answer. He recalled calling Borden Mahoney (President of CAAO in 1961), Assessor in Hartford, one day. Joe said he was scared of Borden Mahoney and afraid to ask him a question. But when Joe called, Borden gave him a much needed answer. Joe felt that being able to get that kind of assistance from other assessors made this field quite a good profession.

Joe joked that when he started in the Assessor's Office, he felt that you didn't need to know how to be an assessor; you needed to know how to operate an addressograph system. There were seven tax districts in Berlin. For the addressograph, you put these little metal plates together, coded for the districts. They would print the tax bills. There would be static electricity. The plates would jam, and tax bills would go flying all over the office. The Assessor's Office made the grand list and the rate books in addition to printing the tax bills. Also, the reproduction machine that they had in Town Hall was a little twelve inch by twelve inch liquid operation. You put your paper between two sheets and ran it through, then rinsed it out. The one and only machine in Town Hall was in the Assessor's Office. The Assessor's Office had to clean the machine each Friday at 4:30 p.m.

The Town of Berlin went from using the addressograph system to using the data processing Department of the Town of West Hartford to produce the grand list, rate books and bills. Rick Beckius ran the department for West Hartford. He was very capable and astute. He figured out a system that worked very well for the seven districts in Berlin. Rick was a key person when the supplemental motor vehicle list came into existence for the 1976 grand list. Rick worked with Joe and Tony Armentano and Gil Edmonds at the Motor Vehicle Department to come up with a system that could successfully implement the new law for assessing newly registered vehicles between October 2nd and the following June 30th at 100% or at 50% as required by the law. Initially, nobody understood the system besides Rick, Joe, Tony and Gil. There were many doubters. Joe put on a road show to explain the new law throughout the State. Bill Coughlin (President of CAAO in 1982) and Leon Jendrzeczyk worked with Joe on this road show. They went to every corner of the State. Joe found that when he got into some of the smaller town areas, they would ask questions not only about the motor vehicle laws but farm land assessing and other matters. It became quite an adventure.

Joe first attended the Assessors School at the University of Connecticut in 1964. He recalled that the primary instructors were Aldro Jenks, Herb Shay and Catherine Pardee. He also has somewhat clear memories of the hospitality room. For a good number of years the hospitality room was the room where Joe Scheyd and Bill Coughlin slept. By day and much of the night, it was where many assessors congregated to enjoy one another's company and to share assessment stories and experiences. Joe gave our committee a copy of a sketch done by Ann Koval, the Assessor of Harwinton at the time, which showed Bill and Joe asleep in the hospitality room.

Joe added that Ed Dowling did a tremendous job in running the Assessors School. Joe said that within the assessment field there was always so much happening. He felt like you were always in a self preservation mode. The camaraderie that was developed at the School helped everyone's survival. Ed Dowling added that he worked with many municipal organizations while at the University of Connecticut, and CAAO was always "number #1" among these organizations.

During Joe's career, Berlin was a relatively small municipality; some might even say a farming community in the middle of the State. Joe felt that as an elected official, you really had to perform and get the job done. During October the Assessor's Office would open on Saturday morning so the farmers could come in and file their personal property declarations. Joe can be playful and fun-loving. He recalled one instance when he was playful with a little Polish woman from East Berlin who came in to file her personal property declaration. She was troubled. She asked Joe for help with her declaration. She was having quite a time counting the number of chickens that she had on her property. Joe looked at her and gave her this advice, "Chase all your chickens into the chicken coop, then let them out and count the legs as they come out and divide by two." He said the lady looked at him as if he were a nut.

There were two court cases that Joe was involved in during his years in Berlin that he wanted to note. Each impacted assessment administration throughout the State. The first involved land and improvements owned by the Water Department of the City of New Britain but located in the Town of Berlin. Joe listed the property as taxable property in the Town of Berlin. The court held that Berlin could list and tax the property belonging to the City of New Britain unless the City of New Britain provided water to customers in Berlin at the same rate charges that it provided water to New Britain residents. The second case involved property eligible for 490 use values. Joe had a property in Berlin that was not being farmed. The owner was elderly. He had no farm equipment. The land had not been used for a number of years and was vacant and not productive. Joe listed the property at its fair market value. The property owner appealed. In previous years, this land had been farm land. There was a history of farmland production for this tract even though it was not currently being used as farmland. The courts ruled that Joe had not valued the land properly. The court ruled that this land was eligible to receive use valuation under Public Act 490 because it had historical use as farm land.

The largest taxpayer in Berlin was Connecticut Light and Power. CL&P was a diligent taxpayer and they made sure that all equipment that was not domiciled in some other municipality was listed for the Town of Berlin. This included a couple of ocean-going barges that went into Baltimore. These barges were million dollar items and most likely gave Berlin the largest boat grand list for any inland community in Connecticut.

Joe added that during his twenty-one years as the assessor in Berlin, the grand list grew from \$48,000,000 to over \$800,000,000. Joe's career as the single Assessor in Berlin ended with the election in 1985. Joe was not up for election, but the other Democrat on the Board of Assessors was up for election and lost. Joe was no longer in the majority party on the Board. He was no longer chosen to be the single Assessor. He served in the minority until the election of 1987, but he did not run again.

Sherry Vermilya was the head of United Appraisal. During the 1960s and 1970s United Appraisal was doing a large share of the revaluation work in the State of Connecticut. Sherry Vermilya and his wife, Marguerite, were personal friends of Joe and his wife. Joe was given a party for his sixtieth birthday. Sherry and Marguerite came to celebrate with him. It is Joe's sad memory that the next day Sherry and Marguerite were killed in a tragic motor vehicle accident. Sherry Vermilya has been honored by the Northeastern Regional Association of Assessing Officers with an award that is named in his memory. Each year one member from each of the Provinces or States represented in NRAAO is given this award for outstanding service to the assessment profession.

It was Sherry Vermilya who introduced Joe to Bill Coughlin. Joe gave a favorable recommendation to John Weichsel, Town Manager for Southington, when Bill became the Assessor for the Town of Southington. Joe also gave a favorable recommendation to the Town Manager in Rocky Hill when Bill became the Assessor in Rocky Hill. Bill's wife, Mabel, was the Tax Collector in Middlefield. Mabel was very active in the Connecticut Tax Collectors' Association. Mabel got Joe and Bill to put on the same "road show" for the tax collectors as they did for the assessors to bring them up to speed on the supplemental motor vehicle list.

On December 19, 1974, Joe was awarded his Certified Connecticut Municipal Assessor (CCMA) certification. This was the second group to receive certification. Thirty-five assessors were in the first group in October 1974. In 1976 Joe was given the Assessor of the Year Award by CAAO. In 1978 Joe served as President of the Hartford Area Assessors' Association. In 1984 Governor William O'Neil appointed Joe to the State Motor Vehicle Property Tax Commission.

Joe was Chairman of the Motor Vehicle Committee for many years. During his tenure this committee and the Department of Motor Vehicles worked very closely on improving the motor vehicle property tax procedures. Our committee asked Joe how he so successfully formed his committee's relationship with DMV. Joe stated that he couldn't quite remember the year or the issue. But at the time the image of DMV was low. The common perception was if you wanted a bad day, go to DMV. There was something that the assessors were working on with DMV and DMV thought that it could be done a certain way. When it was tried it failed. There was a mess and bad publicity. Joe and the Motor Vehicle Committee offered to take the blame for the problem. This got DMV off the hook. After that, Joe and the Motor Vehicle Committee had a great working relationship with DMV.

Joe also wanted to emphasize the contribution of Rick Beckius, the head of the computer Department for the Town of West Hartford. The personnel at DMV knew the records of DMV, but they did not know the assessment end of the motor vehicle property tax. Rick helped "to marry" the computer end of DMV with the computer end of the assessors and tax collectors when the assessors and collectors were first using computers. All motor vehicle changes were tested through Rick's West Hartford computer department. Joe said the assessors of the State certainly owe Rick Beckius a debt of gratitude.

Our committee asked Joe, when he looks back on his assessment career, what stands out the most, Joe answered without hesitation, "The people I was involved with". The camaraderie was

great. If you had any kind of a problem, you could always get help. In all of the different kinds of occupations he was involved with, Joe never met a group that was as helpful to one another as the assessors of Connecticut.

If the Connecticut Association of Assessing Officers were to make a list of its members who were most helpful to other members, Joe Scheyd would be right up there near the top. His work on the Motor Vehicle Committee reached the assessor in every city and town. His work with DMV still provides the foundation for the basic motor vehicle tax procedures with DMV today. Joe Scheyd “was there” for Connecticut’s assessors.



Joseph Scheyd (1976)

John D. Killeen

President of CAAO in 1975

*(Interviewed on February 20, 2007 with Peter Marsele, Paul Slattery, Edward Dowling
Walter Kent and Charles Agli in attendance.)*

In the fall of 1965, John was 21 years old, married with two children, living in Meriden, working for Royal Crown Cola bottling soda and going to school nights. While certainly no stranger to the Assessment field, (John can remember the Grand List being written by hand at the kitchen table) he certainly never aspired to be an Assessor as one might a fireman, a policeman, etc.

In October 1965, an opportunity showed up for a temporary position in the Wallingford Assessor's Office. At the time, John did not know Bob Kemp (President of CAAO in 1963), who was then the Wallingford Assessor, but John's father, John W. Killeen (President of CAAO in 1967), who was the Groton Assessor, certainly did. As John puts it "lo and behold I was hired". A year later, after going through the application process and a written exam, John had a full time job with a salary of about \$6300. His title was Real and Personal Property Appraiser.

The following June the position of Deputy Assessor opened up in Enfield. This was a new position with the main emphasis being placed on personal property. The Town felt, and they were correct, that they were losing out on a lot of personal property taxes. John was fortunate enough to get the job at a starting salary of \$8130. He started there on July 10, 1967 and he ended up submitting his resignation to the Town of Enfield on July 10, 1987. When he began in Enfield, Ed Belleville (President of CAAO in 1973) was the Assessor. John especially remembers, in the second year he was in Enfield, the mill rate was raised from 50.2 to 60 mills. It was unreal. In July the Assessor's Office got the people angry with the increase with their car taxes and in August they got the real estate owners because their escrow accounts were raised.

In December 1968, John was appointed Town Clerk in addition to his Deputy Assessor duties. He kept both jobs until February 1972. When Ed left to become the Assessor in Manchester, John was appointed the Assessor. John remained the Assessor until August 1976, when he was appointed the Industrial Coordinator. He remained in that position, among others, until he stopped working for the Town of Enfield in 1987.

During his assessing career, he was always active in CAAO. He went "through the chairs" before he became President of CAAO in 1975. He served on the Personal Property Committee, the Legislative Committee and the Finance Committee. He was also involved in the Assessors School both as a student and later as an instructor. He said that several things stand out about the School. First, it was incredibly hot in the dorm rooms we stayed in. Second, he remembered the picnics at Mashamoquet State Park. He said the assessors were very lucky that there were no accidents on the drive back to Storrs.

In the first week of January 1975, Ed Dowling, the Director of the Assessors School at the Institute of Public Service at the University of Connecticut, was notified by Alan Grayson, the Associate Director of Education for the International Association of Assessing Officers (IAAO),

that the fee structure and criteria for IAAO certification of assessor courses had been changed. This notification sent shock waves throughout the assessment community in Connecticut. John Killeen had just begun his year as President of CAAO. This issue filled his plate. CAAO and IAAO had a relationship in putting on courses at the Connecticut Assessors School for many years. In the 1974 School the previous June there had been four IAAO courses. The UConn Assessors School had been a four day school; the new IAAO requirements would force a change to a five day school and a dramatic change in the fee schedule. For the 1974 School, fees had been raised from \$90 to \$100 for residents and from \$55 to \$60 for commuters. The new IAAO requirements were likely to result in the 1975 School costing \$175 for residents and \$85 for commuters. There was a serious concern that the increased fees would reduce enrollment in the Assessors School which had experienced an increase in recent years in enrollment from assessors in smaller Connecticut towns and from assessor staff other than the assessor. From January though April there were many discussions and debates on the future of the Assessors School in Connecticut. Other colleges and universities were considered as sites for the School. The Tax Collector model of holding their school at hotels was considered. CAAO considered certifying only one or two IAAO courses, or CAAO could continue the existing School setup but forgo certification by IAAO. In the June 1975 School (the first School after the first two groups of Connecticut Assessors had received CCMA designations), courses CCMA I and CCMA II were offered for the first time. The only IAAO course offered was IAAO 2A, the Appraisal of Income Producing Property. It was offered in lieu of CCMA III. In the June 1976 School all courses were CCMA courses, with CCMA instructors and no certification by IAAO. This change during John's CAAO Presidency was an important step in the transition to the education program that we have today in Connecticut.

After a leave of about 28 years, John came back to the assessment field in June 2004 when he went to work for the Town of Salem as the Assistant Assessor. John had been in the first group to take the CCMA examination and was awarded a CCMA designation in December 1974. Also, John had been an instructor in the CCMA program. However, in his absence, his CCMA designation expired and recertification was required. John went to the Assessors School and took CCMA Course 1A in June 2004. He was concerned about being in the office in July when the bills went out and not being familiar with the changes that had taken place since he left the assessment field. He said it did not take long to figure out that it wasn't a good fit for him in Salem and he resigned in August 2004. John was hired in Suffield in January 2005 as the Assistant Assessor and he has been there since.

John had a couple of observations on the changes that he has noticed in the almost 30 years that he had been gone. The first is the obvious one, the proliferation of computers. It had started before he left but it has since exploded. He remembered doing the 1973 revaluation in Enfield and he knows the data on the field cards was computerized but he cannot remember if the sketch was drawn by hand or computer. There was certainly no computer data analysis done. He remembered that when he requested money to continue this computerized system in the next fiscal year's budget, it was denied. The second major change that he had noticed is the proliferation of female assessors. John's wife, the "feminist-sociologist", pointed out to him that on the way to social progress, it is often easier for women to be hired and to advance in fields that aren't well remunerated. John said the beauty is that both the assessing profession and individual women benefit, turning the stereotype on its head. Another minor change is the way

people dress. John was used to wearing a jacket and tie every day. It hasn't happened in the two years he has been in Suffield. In fact, Friday is a dress down day and he can pretty much wear whatever he wants. John also observed a change in the taxpayers that he deals with on a day to day basis. He was not sure if it had to do with Enfield versus Suffield, his age, or the times, but he finds much more civility in Suffield and in the brief time in Salem.

Much of the day to day is the same. A deed is still a deed. A house is still a house, etc. There are more and varied exemptions, but the gist is still the same. When he listens to Tony Homicki (President of CAAO in 1993 and 1994), current Co-chairperson of the Legislative Committee, talk about the Legislative Committee and what it is trying to accomplish, John gets the feeling that it is "deja vu all over again." The Association is still trying to get the Legislature to fund whatever "give aways" that they always seem to want to pass. John must confess his amazement that the State of Connecticut sued the cigarette companies because smoking was so bad for your health and yet we continue to subsidize the tobacco growers. Does that make sense?

John wanted to mention several people he met along the way and who have since passed away. The first is Bob Kemp. Bob hired John and helped John get the job in Enfield. John said Bob and his wife Jane were so very kind and helpful to John and his wife. John can still remember them trying to teach John's wife to play bridge and the "cheat sheet" they had for her. John also remembered how good a cook Bob was. Next, John mentioned Harry Cohen (Harry was nominated for CAAO President for 1974. He passed away on November 5, 1973. At the November 29, 1973 fall meeting, he was voted President posthumously). John got to know Harry when John worked in Wallingford and Bob Kemp would take him along to meetings in New Haven where the Northeast Regional Association convention was being planned. John believes it was held at the Park Plaza. John also roomed with Harry at an International Association of Assessing Officers' Convention in Dallas. Harry was a very, very nice man who died way too young. Last, but not least, John mentioned Ed Belleville. Ed and his wife, Ann, and John's wife, Mary Ellen, got to be very friendly when John worked for Ed. John said this is generally speaking, not a good idea but in this case it worked. Ed loved hamburg. They would often go to lunch and Ed would invariably order hamburg in one form or another. John has many, many good memories of their times together.

John also wanted to mention the people he worked with in Enfield. The first person John hired was Ken Carvell and the second was Mary Lou Strom (President of CAAO in 1991). John was recently standing in line at Mary Lou's wake and was talking to the former Enfield Public Works Director about the day they interviewed her. John recalled other good people who worked in Enfield during his time there: Del Wolf, Jane Grigsby, Pat Juda, Steve Juda (President of CAAO in 1983) and Tony Homicki.

As noted earlier in this article John was in the first group to take the CCMA examination in 1974. John has gone through the current CCMA process and has again achieved the CCMA designation. When he reflected on the CCMA designation and program, he said that he believes the exams should be more difficult and the recertification program should be shortened to say 50 hours over a period of 3 years instead of 5 years. Certainly this is "food for thought" from a man with experience and perspective in our field and other fields over many years.

Francis G. Callahan

President of CAAO in 1979

CAAO Essay Award in 1980

CAAO Assessor of the Year Award in 1983

CAAO Distinguished Service Award in 1995

(Interview completed on June 20, 2006 with Al Standish, Paul Slattery, Peter Marsele, Walter Kent, Edward Dowling and Catherine Daboll in attendance.)

Frank was born in Providence, Rhode Island in 1929, and in 1970 he moved to West Warwick, Rhode Island where he resides today.

In July 1946, Frank joined the Army and was sent to Fort McClellan, Alabama for basic training. After basic training, Frank was sent to Japan. Upon arriving in Japan, Frank volunteered for Airborne and was assigned to the 187th Regiment of the 11th Airborne Division. The Regiment was stationed on the northern Island of Hokkaido. This Island is on the same latitude as the State of Maine, and it was one long, cold winter. While with the 11th Airborne, Frank earned both his paratrooper and Glider wings and rose to the rank of Sergeant. He was discharged from the Army in November of 1947.

In 1950, the Korean War broke out. Frank was recalled to the service and served with the 2nd Engineer Special Brigade in Korea.

After returning home in 1951, Frank and four of his friends formed a partnership in real estate. Their plan was to buy multi-family houses. They would pay for the houses with the rents. Eventually they would accumulate more and more valuable real estate. This was in addition to their regular daytime jobs. They were in this endeavor for 7 years, when one of the partners, Bob Restivo, together with Frank offered to buy out the other three. Bob and Frank then formed a partnership called RESTIVO & CALLAHAN, INC. Frank got a real estate broker's license and they were in business.

Although Frank was interested in and enjoyed the appraisal part of the real estate business, he found that owning rental properties and selling real estate was not what he wanted to do for a living.

In 1967, Frank saw an advertisement in the *Providence Journal* looking for real estate appraisers. He made an appointment and was interviewed by Stan Jacobs, a man some in the assessment community may know. Frank was hired and went to work for United Appraisal. For the next two years he worked in Orangetown, New York, Brookline, Massachusetts, Johnston, Rhode Island, Bethel, Connecticut, and various cities and towns in between.

In 1969, Frank took over the supervision of the revaluation of Branford, Connecticut. At the end of 1969, the Town of Branford had a dispute with its assessor and the assessor left. First Selectman, John Sliney, asked Frank to be Acting Assessor until they could find a new one. Frank's duties consisted mostly of being available for the Assessor's staff if they had any

problems. So, while still working for United Appraisal, Frank completed the revaluation, and working with the three ladies in the Assessor's Office, they filed the grand list on time.

First Selectman Sliney offered Frank the Assessor position. However, neither his wife nor Frank wanted to leave family and friends in Rhode Island. Also, Frank still had rental properties in Rhode Island to watch over.

His next assignment was Madison, Connecticut. Organizing Madison was a challenge because Madison did not have any assessor maps. With the help of Mary Johnson, the assessor's clerk, who was the only person in the Assessors' Office at that time, they began to get the job organized and ready for field work. Mary Johnson was the mother of Fletch Johnson who was on the real estate staff of the New Haven Assessor's Office. Mary was very knowledgeable.

During this time in March 1970, the Town of Stonington advertised for an Assessor. Frank applied, took the test, and went for the oral interview. He was hired. He felt he owed a large part of his success in getting the Stonington position to Branford's 1st Selectman, John Sliney, who gave Frank a great endorsement. When Frank started in Stonington, the Assessor's Office was a staff of three, the Assessor and two clerks. The Assessor in Stonington was appointed every two years by the Board of Finance.

Having become an assessor in Connecticut, Frank became a member of the Connecticut Association of Assessing Officers. Frank was elected President of CAAO in 1979. In 1980, with the support of Ed Dowling, he started at the Assessors School advanced workshop at the University of Connecticut as the Workshop Moderator. He remained as a Moderator for about fifteen years. Ed Dowling added the comment during Frank's interview with the Research/Historian Committee that Frank was more than just a moderator during the sessions at the Assessors School. Often in preparation for the School, the need would arise to plug gaps in the program that the In-Service Training Committee had determined. Frank could be counted on to generate ideas of current issues in the assessment field in Connecticut so that Ed could complete the School with sessions that were current, needed and useful. Frank also would have ideas on who would be best to conduct the sessions.

Frank wrote several articles for the *Assessorreporter*. They were:

- "How to Use a Mortgage Book to Find a Constant"
- "Cause and Effect of Property Tax Burden Shift" (1980)
- "Waterfront Rights (Littoral and Riparian Rights)" (1981)
- "Suggestions for Statistical Revaluation" (1982)
- "Religious Exemption on Real Property" (1982)

One of Frank's articles, "Waterfront Rights", can be found in the library of the International Association of Assessing Officers. It can be accessed through their online system.

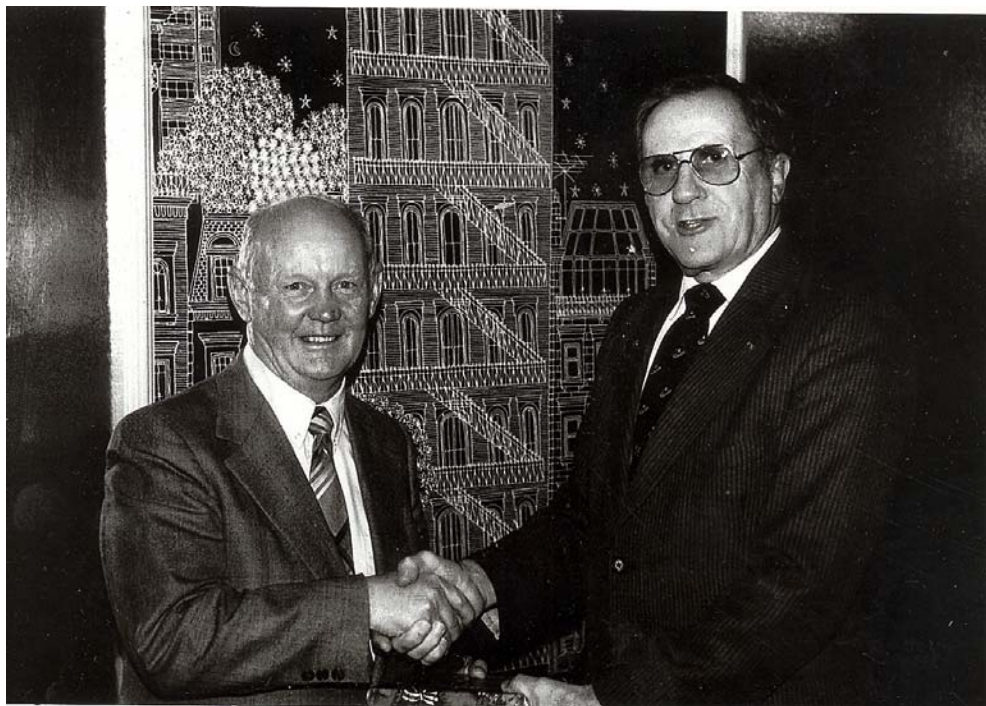
On December 19, 1974, Frank took and passed the examination to become a Certified Connecticut Municipal Assessor. The assessors who passed the examination that day were the first to pass the examination and the second group of Connecticut assessors to become certified.

(The first group, consisting of assessors with other assessor designations and certifications, was certified in October 1974.)

In 1974, Stonington had a revaluation. The appraisal process that Frank used to appraise golf courses receiving an open space exemption, was appealed by Elmridge Golf Course to the New London Court of Common Pleas. This Court upheld Frank's appraisal of the golf course under the open space statute, Public Act 490. This decision was appealed to the Connecticut Supreme Court, which also upheld Frank's appraisal of the golf course under Public Act 490. This decision was very important to the Town of Stonington, because at that time, Stonington had two 18 hole golf courses, which meant an additional several hundred thousand dollars to the grand list. Today, Stonington has one 27 hole golf course and two 18 hole golf courses. The appraisal of these golf courses as golf courses and not open space probably means additional millions added to its grand list. This landmark Supreme Court decision set the standard for appraising golf courses subject to Public Act 490 throughout the State of Connecticut.

During Frank's very productive and successful assessment career, he received the CAAO Essay Award in 1980, the CAAO Assessor of the Year Award in 1983 and the CAAO Distinguished Service Award in 1995. Frank retired from Stonington on February 5, 1996.

Twelve years before his retirement, and for four years after his retirement, Frank was a volunteer dishwasher and handyman at the Mathewson Street Soup Kitchen in Providence. In 2000, Frank injured his back, and a year later he reinjured it. This forced Frank to give up his volunteer work. His appointment to the Research/Historian Committee has been very special to Frank. It has gotten him involved in CAAO again. He finds it great to be a part of what he believes is a very important project, to put together as much of the history of CAAO as we can.



Frank Callahan (left) and Walter Birck (right) in 1983

Leon J. Jendrzeczyk

**CAAO Assessor of the Year Award in 1984
NRAAO Vermilya Outstanding Service Award 1999
CAAO Distinguished Service Award in 2001**

*(Interview completed on April 19, 2007 with Al Standish, Paul Slattery, Frank Callahan,
Walter Kent and Charles Agli in attendance.)*

In 1965 Leon graduated from Marietta College in Ohio with a degree in Economics. He said he did not have any career goals and it was his parents who encouraged him to go to college. When he got out of college, it was during the Vietnam War. The draft situation was uncertain. It was not easy to get a job. About six months after he got out of college, he got a job with GMAC. The job had two parts, collecting delinquent payments and doing audits at car dealers (dealers would finance their inventory and when they sold a car they had to pay within a certain amount of time). Leon did not like collecting delinquent payments nor the prospect for overall advancement, so he quit. At that time his cousin was a builder in the New Britain area. He was expanding his business and building tract houses. He was looking for someone part-time to keep records and to manage some office matters. Leon took the part-time job.

Leon knew he needed more than part-time work. In 1967 there was an opening in the Assessor's Office in New Britain. His cousin encouraged him to apply for it. His cousin noticed the man who came out from the Assessor's Office to inspect construction. He described it. "It's a great job. He's got a clipboard. All he does is walk around the house and check off these little items on the clipboard. That would be a great job, good pension and good benefits." So Leon applied. He thought maybe the City had someone in mind for the job. It was a civil service system. You had to take a test. Leon did not know anything about assessing but he knew a little about real estate. He took the test with two other guys. A few weeks after, he was having coffee at the coffee shop where all the builders go, and he saw in the newspaper that he was the only one who passed the exam. He scored 70.5 and 70 was passing. He read the results in the newspaper before he got a letter from the City. Leon had an interview with Joe Kane, the City Assessor. Joe was looking for someone with no experience that he could teach. He wanted someone young who was going to stay in the business and hopefully stay in the New Britain office for some time. So he hired Leon to start his career in the assessment field.

Joe Kane was very good. He gave Leon the IAAO manual on the first day on the job. Joe was a CAE. He was a good teacher. He was very knowledgeable. The Assistant Assessor, Leon Balicki, did personal property. Leon Jendrzeczyk was third on the table of organization and he got to do real estate and motor vehicles. Leon learned a great deal.

After a few years in New Britain, Leon felt he was ready to be an assessor. Joe was well established in New Britain and not going anywhere. Leon Balicki was not going anywhere. Leon started applying for jobs and taking exams. In Rocky Hill he passed the exam and was one of the final three interviewed by the Town Manager when Bill Coughlin (President of CAAO in 1982) got the job. He applied in Guilford, in Madison and in Mansfield. He got the job in Mansfield.

It was 1974 when Leon got the position as the Assessor in Mansfield. He followed Alice Darling. Alice Darling served as an assessor in Mansfield from 1944 to 1974. She attended her first Assessors School in the late 1940s and was the only woman in a class of 95 men. Alice earned the CCA designation in 1963. It was a big step for Leon to move from a position on the staff in a city to the role of a single assessor in a smaller town. He said he thought he knew a lot. But he soon found he was on the phone a great deal with Bill Coughlin, Joe Scheyd and Pete Marsele to get their input on "all these little things that you never learned at School and you never ran into in a City". Peter Marsele had served as a consultant to Mansfield when Alice Darling was the Assessor. Leon found as the Assessor for the Town of Mansfield, he learned a great deal quicker because he was the one responsible for making the decisions.

Leon was in Mansfield about two years. In 1975 the Board of Assessment Advisors was established at the State Tax Department. This Board was a result of Governor Meskill's Tax Commission and Public Act 74-275, "An Act Concerning Uniform Municipal Assessment Procedures and the Establishment of a State Board of Assessment Advisors". The Board was to promote uniformity throughout the State in municipal assessment practices, procedures and administration. The Board was to issue uniform guidelines pertaining to methods and techniques for property valuation and to assist assessors by preparing manuals, handbooks of rules and regulations, and to develop standards and tests for certifying revaluation companies and their employees. The Supervisor of the Board was Richard Prendergast (President of CAAO in 1965 and 1966). Leon Jendrzeczyk was appointed as one of the first six members of the Board of Assessment Advisors together with Donald Zimbouski, Nicholas Logiodice, John Kiley, Joseph Haddad and Frederick Chmura (President of IAAO in 2004).

The position on the Board of Assessment Advisors meant a big pay raise and a State car for Leon. It also carried a certain amount of prestige, and it was a significant moment in the relationship between State government and local government. Leon said, however, that almost from the beginning there were threats of cutting the funding for the Board. The Board's existence was something of a struggle.

In the late 1970s Leon had a young family and he had just bought a house. He was looking for a position that he could settle into for a long time. It turned out to be two positions. David MacArthur had been the Assessor for Glastonbury and for Hebron. Leon took over for him in both towns. On October 1, 1979, Leon Jendrzeczyk left the Board of Assessment Advisors to become the Assessor for the Town of Glastonbury, a full time position. About the same time Leon assumed the part-time duties of the Town of Hebron. In Hebron there was a full time assistant in the office and Leon had office hours on Monday from 5:00 p.m. to 7:00 p.m. He did the Hebron field work on Saturdays and Sundays. Leon said that this move from the State Tax Department to these two positions almost doubled his salary and provided him and his family some financial security into the future.

Leon's years in Glastonbury, 1979-2002, were part of a very good and productive career. It was an active office. He was there for the conversion from a manual assessment system to a CAMA (computer assisted mass appraisal) system. There were a number of years when there were 250

or more houses built. During his years in Glastonbury, the parcel count went from 9,500 to nearly 14,000. Leon remained the Assessor for Hebron from 1979 to 1990.

Leon recalled some assessors who stood out to him in his career. In addition to Joe Kane, Leon remembered Walter Birck (President of CAAO in 1964) for his enthusiasm and considerable knowledge. He recalled Walter's key role in the legislation of the 1970s that produced the uniform assessment date, the uniform fiscal year and certification for assessors. Leon recalled Bob Flanagan (President of IAAO for 1978-1979) for his work in IAAO and the courses that he taught at the Assessors School. He recognized Joe Scheyd and Bill Coughlin as two assessors that he relied on a great deal for advice early in his career. He became close personal friends with each of them. Leon recalled the Hartford Area Assessors' Association meeting as the "social event of the month". He said it was pretty much an all day event attended by some 40 people with the meeting in the morning, a social hour and a two hour lunch. Peter Marsele was "Mr. Hartford Area". Peter chaired the HAAA from its beginning in 1952 until 1977. Leon recalled that a lot got done at the county meetings. Peter Marsele provided a great deal of good advice and shared a great deal of knowledge about appraisal, court, Public Act 490 and other matters.

One of the experiences in his long assessment career that Leon explained was the first development of the Public Act 490 values by the State Board of Assessment Advisors. In 1963 with the passage of Public Act 490, Dr. Irving Fellows, Professor of Economics at the University of Connecticut and Peter Marsele, Assessor of Bloomfield, and both instrumental in the passage of this landmark legislation, developed a system for determining the use value of 490 land. The Fellows-Marsele methodology was centered around the capitalization of net income. Also, from the passage of the 490 legislation, there was considerable opposition and resistance from some assessors around the State. In the mid 1970s, it became the task of the Board of Assessment Advisors to determine the 490 values for farm and forest land. This would be the first time that anyone other than Dr. Fellows and Peter Marsele determined these values. Fred Chmura and Leon Jendrzeczyk were assigned the project. Both Leon and Fred came to the Board of Assessment Advisors from assessor positions. They were viewed by the Agricultural Department, by farmers and the State Forester as assessors. They were viewed with suspicion and met with a great deal of resistance. They had a difficult time getting cooperation and rental information whether from farmers or from other State agencies. It took several months of work visiting almost 80 towns to get information from whatever source they could. They compiled the data and produced a schedule of values. It was not long before there was a major court case. The Town of Waterford did not use the schedule. It was taken to court for the higher values that it had used. The State was called in by the plaintiffs. Leon was chosen to testify on the values that the State had produced. It was his first experience testifying in court. He was on the stand for two days. The Town of Waterford lost. The State's values were upheld and the valuation methodology was reaffirmed.

In 1976 the supplemental motor vehicle grand list and tax came into existence. Leon worked with Philomena Chiodo (then Assistant Director of the Municipal Section of the State Tax Department at the time, later the Tax Collector of the Town of Enfield) to produce a 6 or 8 page set of instructions for assessors and tax collectors for the administration of the supplemental motor vehicle list and tax. Leon recalled traveling with Tony Armentano of the Motor Vehicle

Department to several meetings of assessors, tax collectors and selectman/managers to explain the supplemental list and the new procedures.

Leon recalled spending a couple of weeks each July working at the Motor Vehicle Department when he was on the Board of Assessment Advisors. Mary Chick was the supervisor of the Property Tax Unit at the Motor Vehicle Department. Her unit was stationed in a corner of the large public room at the main office of the Motor Vehicle Department in Wethersfield. At that period of time in the late 1970s, Mary Chick's unit would be inundated with calls every July for information on vehicles. Many assessors and taxpayers would call. Mary's staff of 3 or 4 and the few Assessment Advisors would try to handle the calls, and sometimes visits, to the unit. To the rear of Mary's area was another large room filled with cabinets with file cards of vehicle registration histories, filed by marker number. When an inquiry came in, you would go back to the cabinets, pull the card, go back to the phone or counter and deal with the question. There were no computers for this data yet.

Leon was on the Motor Vehicle Committee for many years. He told an amusing story from his early days. Joe Scheyd would often give him and Leon Balicki a ride to the monthly Hartford County meeting. On one such occasion, Joe asked Leon Jendrzeczyk what kind of car he had. He replied he had a Volkswagen. Joe announced, "You have just been appointed the foreign car expert on the Motor Vehicle Committee". Foreign car values were something of a puzzle in the late 1960s and early 1970s.

In the mid 1980s, a few changes occurred in the Motor Vehicle Committee and in the system of pricing motor vehicles. Joe Scheyd's time as the Assessor in Berlin and the Chairman of the Motor Vehicle Committee ended with the municipal election in 1985. It was odd but that was about the same time that Public Act 85-386 took effect. That law specifically required the Office of Policy and Management to annually develop a schedule of pricing for motor vehicles in cooperation with the Connecticut Association of Assessing Officers. CAAO changed its by-laws and the make-up of the Committee was changed to include a member from each county. The funds (the money collected from towns for the price manual and for having vehicles priced at DMV) were shifted from Hartford County to CAAO. The assignments to prepare the 1986 price manual no longer included assessors from 25 to 30 towns. In 1986 only the Motor Vehicle Committee members worked on producing the pricing manual. Leon was a Co-Chairperson of the Committee and did all the work in coordinating the completion of the pricing schedule. The work of preparing the schedule was getting to be too much. After preparing the 1987 pricing manual, Leon approached the CAAO President to find someone else to do the work. Leon said he would help in the transition. Leon was to work with the incoming President David Battistoni to accomplish the change. Dave never became President. He became the Town Manager of Winsted. At an Executive Board meeting in Westbrook early in 1988, Leon again stated that he did not want to continue in this responsibility on the Motor Vehicle Committee. Someone asked if he would do this job for pay. Leon considered it. His wife was not working at the time. He thought he might be able to get everything done with her help. On April 6, 1988, CAAO signed a contract with Leon Jendrzeczyk to provide certain services to CAAO. At the time Catherine Daboll was President of CAAO. Leon was to compile the pricing manual, have it printed and distributed to the municipalities of the State, and he was to price the printouts provided by the DMV, some 30,000 line items. The contract was for \$33,000. Because of this contract with

Leon, in 1988 there was a substantial increase in the amount that cities and towns had to pay for the price manuals and for getting a large percentage of their vehicles priced through the computer system at the DMV. The cost tripled for most towns. The Motor Vehicle Committee was concerned about the reaction that there would be throughout the State to this increase in cost. There was no real complaint. Assessors realized the value they received for this expenditure.

A second contract was signed in January 1990 and covered the 1990, 1991 and 1992 grand lists and supplemental lists. For this period, Leon hired, on an hourly basis, Frank Deluca who worked in the computer department of the City of Hartford. Frank helped Leon put the CAAO motor vehicle pricing manual on a computer. This would eliminate the need to type it out every year entirely from scratch. It also provided an opportunity to get all vehicle makes entirely on a uniform basis of the 5 key digits in a vehicle identification number that was crucial to pricing each vehicle.

After the 1992 list, CAAO and the Motor Vehicle Committee, which was chaired by Donna Brodowski (now Donna Ralston), faced another major change. A law suit was threatened by one national price guide. They believed that their copy rights were being infringed upon because their values were being used in the CAAO pricing schedule. Both Leon and CAAO believed a new system would be needed. CAAO released a "request for proposal" to all contractors who might have the ability to provide a range of motor vehicle values to CAAO for the October 1, 1993 grand list. In August 1993, the contract was awarded to NADA to provide the motor vehicle pricing services. NADA not only supplied the values, but they also could provide the values in a computerized format that could be run against the Connecticut DMV file to place a price on all vehicles where there was a match. NADA also provided the price manuals that were requested by towns and cities. Thus NADA provided all of the services that Leon had formerly provided.

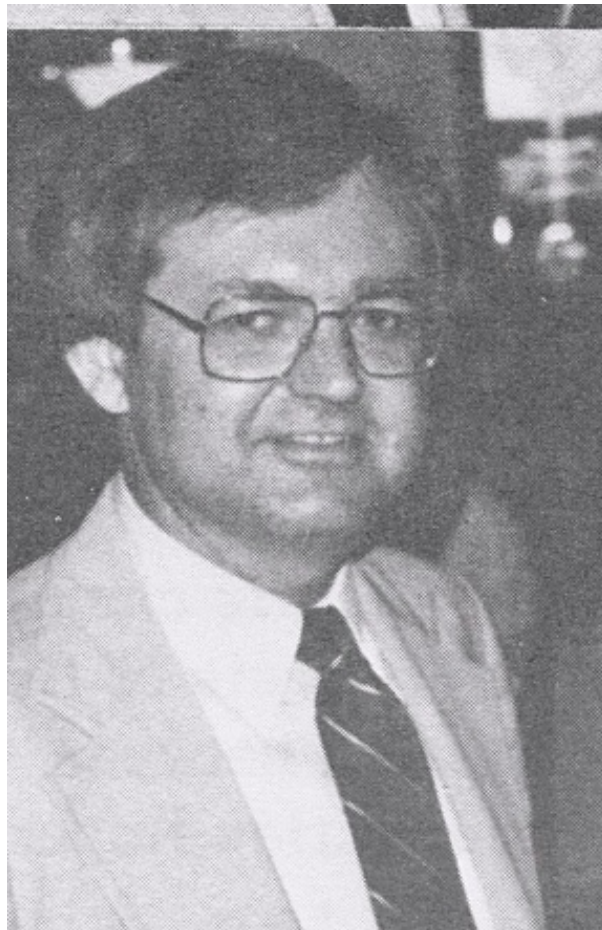
Leon observed that when he began his assessment career, an assessor's office was very busy from September through January. The issues of concern were veterans' exemptions, valuing foreign cars and valuing business inventories. In those days there were very few foreign cars on a grand list. There was no supplemental motor vehicle list, no motor vehicle credits, no elderly programs, no sales assessment ratio forms, no manufacturers exemption, no State property forms, no local option exemptions and little of a good number other programs and exemptions that assessors now face. The position has become more complex and more demanding over all twelve months and that is without even mentioning more frequent revaluations.

Leon expressed some concerns about the current inspection requirements and revaluation. He believes that in the long run, it will have been a mistake to have watered down the inspection requirements through the use of data mailers or other systems an assessor might devise short of the interior inspection of all improved real estate in a municipality. For too many properties you cannot get a complete picture of the condition of the property just from an exterior viewing. There will always be some people who make interior improvements without a permit. There will always be people who will be less than forthcoming or simply dishonest in completing a data mailer. He said that while CAMA systems now give the capability of a tremendous amount of analysis and appraisal technique, it is flawed if the listing data is not as good as it could be.

Leon said the Assessors School is consistently a very good program. The topics covered are timely and useful, although there may be an occasional session that is not up to the general high standard. He said he thought the CCMA recertification requirement should be 100 hours every 5 years rather than 50 hours. And he thought that some of those 100 hours should be required to be in certain areas, for example appraisal, ethics or the income approach.

In his post retirement, Leon continues to work in the assessment field as a consultant. He has assisted towns in completing or in reviewing revaluations. He has served as a temporary assessor for towns while they completed their search for an assessor. He has done studies for towns that were reorganizing the assessor's office or changing to a single assessor.

Leon has had a terrific and productive career in the assessment field. He said he would definitely do it again. It has been a great ride. It would be great for the assessment community in Connecticut if he could do it over again. His contributions have been significant. The hope is that many others will follow his example and have terrific, productive careers like Leon Jendrzeczyk.



Leon Jendrzeczyk (1988)

Gordon M. Donley

Awarded CAE (#587) in 1978

President of CAAO in 1984

CAAO Distinguished Service Award in 1999

*(Interviewed on May 18, 2005 with Al Standish, Peter Marsele, Frank Callahan,
Walter Kent and Charles Agli in attendance.)*

In 1969 Gordon was working at a small company in Wallingford. The company was letting workers go and Gordon was looking for another job. He became aware that the Town of Fairfield was seeking a personal property assessor through an ad in the newspaper. Gordon had no prior assessment experience or specific qualification for the position. He applied. He was hired by Herb Shay (President of CAAO from 1941 through 1946). Herb was one of the “originators” of the Connecticut Association of Assessing Officers and one of the “originators” of the Assessors School at the University of Connecticut. Gordon was paid about \$6500 per year when he began on July 1, 1969. Herb Shay ran a very structured office. Gordon did the ordinary personal property accounts in Fairfield including boats. He did field work to list personal property items/assets. At this time Assessors throughout Connecticut assessed a great deal of personal property off of pricing schedules that were commonly used throughout the State. In Fairfield, personal property owners were required to annually file declarations to the Assessor’s Office on one of several category specific declaration forms designed by Herb Shay. Gordon also did the maps. The Fairfield Assessor’s Office maintained its own mylar maps of the Town. Gordon was responsible for updating those maps. Gordon did motor vehicle pricing as well. Tom Fitzpatrick (President of CAAO in 1980) and Dave MacArthur did real estate field work and assessments in the Fairfield Office at the time. In addition to Herb, Tom, Dave and Gordon there were four ladies on staff for the clerical work. Also, the Office would get one temporary worker at the busy times of the year. The male staff of the Fairfield Assessor’s Office (Herb Shay, Tom Fitzpatrick, Dave MacArthur and Gordon Donley) were sometimes affectionately referred to as the “Irish Mafia”. Gordon described Herb as a very serious person who supervised everything carefully. He was very meticulous. He was a good teacher. Everything done in the office was checked by another person in the office. Gordon was itching to get into more real estate work, but Herb kept everyone departmentalized. Gordon found that when he got into assessment work in Fairfield, it “clicked”. He decided this was the work for him. He came to realize that he really liked working with people and serving the public. That was the aspect of assessment work that he really enjoyed the most.

In 1974 he applied for the Assessor’s position in Madison. He was hired in July 1974 and he succeeded Phil Nedovich as the Assessor in Madison. Phil had moved on to become the Assessor in Guilford. The Assessor in Madison was appointed every two years. The Madison Assessor’s Office had a staff of three, the Assessor and two clerks. One of the two clerk’s was Mary Johnson. Mary was the mother of Fletch Johnson who was on the real estate staff of the New Haven Assessor’s Office. Mary was a terrific employee who was a key person in providing knowledge and continuity to the Office. There were no maps in the Madison Assessor’s Office. Gordon got his first significant experience with assessing real estate as the Assessor of Madison.

In 1979 Gordon applied for the Assessor's position in New Canaan. He was hired in July 1979 and he succeeded Charlie Morton as the Assessor in New Canaan. Charlie ran for the Office of First Selectman that fall and was elected. In New Canaan the Assessor "served at the daily pleasure of the First Selectman". It was not a civil service appointment. It was not an appointment for a fixed number of years. Gordon found that Charlie Morton did not get involved in the Assessor's Office after he left and Gordon came in. Gordon does recall that Charlie spoke to him about one issue. There was a concern about New Canaan residents who were registering their motor vehicles in New York State to avoid the property tax in Connecticut. Gordon did all that he could to resolve these abuses. In 1979, the New Canaan Assessor's Office had a staff of three, the Assessor and two clerks. When Gordon retired in 2003, the Office had a staff of four. The position of Assistant Assessor was added. New Canaan had about 7000 parcels of real estate, not too many more than Madison. About the time of the 1988 revaluation by Sabre Systems in New Canaan, the Assessor's Office got its first computers through the computer service organization, Ruedgen and Johnson. Previous to that time the Office "batched" its changes to a computer service organization, Berkshire Data. About 1993-1994, the Town of New Canaan started to see "tear down" activity. It became common for a house to sell and the buyer would tear down the existing house and build a new home to his/her liking on the site. This phenomenon continues to today in 2005.

Gordon was one of the first 35 assessors to receive the CCMA designation (Certified Connecticut Municipal Assessor) on October 23, 1974. Gordon said Dave MacArthur was a primary mentor for him. Dave encouraged him to take courses and to seek a CAE. Gordon obtained the CAE designation in 1978. Gordon said that Frank Callahan (President of CAAO in 1979) was the Assessor who got him involved in CAAO and committee service. Gordon eventually became President of CAAO in 1984. Gordon was awarded the CAAO Distinguished Service Award in 1999.

Gordon stated that politics were never a problem in any of the towns that he worked in. In each town the Assessor's Office was allowed to do its work in accordance with State law without interference from other local officials. Gordon said if he had it to do over again he would be happy to have a career as an Assessor. He would hope to do it differently. He found that in the later years he was working 10 to 12 hour days regularly just to get the job done. There was too much to be done and too little staff to do it. He said he would have figured out some way to have enough staff to get the job done in a normal work day and normal work week. Gordon is about to move to Topsham, Maine in June 2005. He intends to get to know more about the assessing community in Maine. If he has the opportunity, he hopes to get involved and be helpful in someway.



Gordon Donley

Marsha L. Standish

President of CAAO in 2005
CAAO Assessor of the Year 1999
CAAO Essay Award 1981
CAAO Distinguished Service Award 1994
CAAO Continuing Service Award 1998

(Interview completed on May 23, 2006 with Al Standish, Paul Slattery, Peter Marsele, Walter Kent, Catherine Daboll, Frank Callahan, Edward Dowling and Charles Agli in attendance.)

Marsha's career started through the business program at Stonington High School. She was one of a select core business student group, about fifteen to twenty students. Upon graduation the participating students were pretty sure to get employment. Marsha graduated in late June and was asked to report to Town Hall. She started work full-time in the Selectman's Office on July 7, 1970. Marsha describes herself as "shy" in 1970. The work environment was very controlled. You didn't talk, you worked. The office was to have a quiet work environment. You dressed appropriately for office work. You addressed men as Mister, etc. You took care of the public with careful courtesy.

In early fall of 1970 she went to the Assessor's Office as an Assessor's Clerk. The staff consisted of the Assessor, another clerk, a part-time clerk and Marsha. At that time the Assessor in Stonington was Frank Callahan (President of CAAO in 1979). Frank had just become the Assessor in February 1970. He had come from revaluation work with United Appraisal. Marsha said her initial impression was Frank was all business but he never got angry with anyone. In the office everyone got along and everyone helped each other out to get the office work done.

Marsha's first job in the Assessor's Office was to type out all the envelopes for the personal property declarations, about a thousand accounts. She then assisted in receiving the completed forms and organizing the received forms in the personal property declaration books maintained in the office. In the Stonington Assessor's Office the clerk's were involved "in everything". They made changes in ink on the 1935 aerial maps. When they got new mylars in 1971, they made changes to the mylars. They did all the title work. They did land splits. Frank had them check his calculations on the field cards. It was an all manual work environment. Supplies were thin. They shared phones. They shared typewriters. The typewriters were manual. They had a "hand cranked" calculator. To produce the grand list books they were using a service company, Teleprocessing. A "batch system" was used. The Town would send batches of change slips to Teleprocessing. The Teleprocessing staff would keypunch in the changes. A draft would be sent back to the Town. The Town would send batches of edits and corrections back to the company. They would keypunch in the changes and send a draft back to the Town. This continued until the grand list was completed. (By the late 1970s, Teleprocessing served more than a hundred Connecticut municipalities in producing their grand lists. In the early 1980s, Teleprocessing began to encourage its clients to put computers in their office and do their own data entry. These computers were not PC's. PC's didn't exist yet. It was a larger installation than a PC and the work environment had to be somewhat controlled for static and temperature. Many clients resisted. Teleprocessing transferred most of its accounts to a smaller company, Quality Data. Quality Data continues to serve many municipalities today. In a few years the rest of Teleprocessing's clients were transferred to Computer Assistance Incorporated (CAI). One of

Teleprocessing's employees, Bill Novak, went to work for CAI. Within one year CAI transferred these clients to a new corporation, Alden Novak and Dodd, Incorporated (AND), which is run by Bill Novak. AND continues to serve about two dozen municipalities today.)

When Marsha started in the Assessor's Office in 1970, it was unusual for clerical staff to go for courses at the Assessors School at the University of Connecticut. In 1976, Marsha attended her first Assessors School and took the first CCMA course. The CCMA program was a three course program at the time. She took the second course in the fall of 1976. She took the third course at the Assessors School in 1977 and passed the CCMA examination in late 1977. At the time she was the youngest person to have earned a CCMA (*Certified Connecticut Municipal Assessor*) designation. She recalled that she had Ed Clifford (President of CAAO in 1981), Chuck Sweeney (President of CAAO in 1969), Walt Birck (President of CAAO in 1964) and Al Standish (President of CAAO in 1977) for instructors in her CCMA courses.

When Marsha started in the Town of Stonington she was paid \$1.75 an hour. By 1978 she was still being paid minimum wage. Frank Callahan was trying very hard to get her salary increased, but he had no success. In 1978, she applied for and got a position as a Sales Assessment Ratio Field Representative with the Department of Revenue Services of the State of Connecticut. It was a new program and a new position. Marsha remembered being asked during the interview process if she believed she could handle the responsibility of the position. At the time Marsha was a single mother supporting herself and her son. She could handle responsibility. It was at a time when women were still "breaking in" to the assessment field at higher than a clerical level. Marsha was one of 7 or 8 individuals who were hired. Her salary in this new position was double what her salary had been in Stonington.

The Sales Assessment Ratio program was new in the State of Connecticut at that time. The program was to gather sale and assessment data to be used in determining taxable property wealth in each municipality in order that the State could use the information to distribute funding for education in compliance with the Horton v. Meskill decision of the State Supreme Court. These representatives were to verify the data that was submitted by Connecticut municipalities to the State. Marsha recalled that careful supervision of their assigned work and completed work was kept. They would go to the town halls, read the deeds, verify the sales and check the assessment records. When in the office, the work environment was quiet and controlled. You were expected to work. You were expected to do what you were assigned to do. One person was spoken to for reading an assessment textbook. That was not what he was assigned to do.

In 1975, a few years before the Sales Assessment Ratio program was instituted, the Board of Assessment Advisors was established at the Department of Revenue Services. This Board was a result of Governor Meskill's Tax Commission and Public Act 74-275, "An Act Concerning Uniform Municipal Assessment Procedures and the Establishment of a State Board of Assessment Advisors". The Board was to promote uniformity throughout the State in municipal assessment practices, procedures and administration. The Board was to issue uniform guidelines pertaining to methods and techniques for property valuation and to assist assessors by preparing manuals, handbooks of rules and regulations, and to develop standards and tests for certifying revaluation companies and their employees. The Supervisor of the Board was Richard Prendergast (President of CAAO in 1965 and 1966), the Assessment Advisors on the first Board

were Donald Zimbouski, Nicholas Logiodice, John Kiley, Leon Jendrzeczyk, Joseph Haddad and Frederick Chmura (President of IAAO in 2004). In 1979, Leon Jendrzeczyk left the Board of Assessment Advisors to become the Assessor for the Town of Glastonbury. Marsha was promoted from the sales ratio program to become Leon's replacement and the first woman on the Board of Assessment Advisors.

In 1979, Marsha sensed that some male assessors were reluctant to ask her questions even though she was a member of the Board of Assessment Advisors. The mind-set that "guys know more" was still around in some quarters. However, at that time Marsha had a CCMA. (There were not as many at that time; the first CCMA's were issued in late 1974.) Marsha had gained a great deal of experience in the Stonington Assessor's Office where she was involved in most aspects of assessment administration. She restated that she was fortunate to have that Stonington training where to her benefit she was able to get involved in doing so much. Though she was a clerk and received a clerk's salary, she had an opportunity to do higher level assessment work, she wanted to do the work and she was able to do the work. She believes that she benefited from doing the extra work.

At the time Marsha began working for the State of Connecticut she also began to go the Community College of Rhode Island in pursuit of an Associate in Science Degree in Business. So while working full time, she commuted a total of 126 miles to and from work in Hartford, cared for her son who had cystic fibrosis and went to community college at night to pursue a degree. She added, for most working women "you are doing multi-tasking". While working as an Advisor she continued to take advantage of "doing more things" and "doing extra things". It was a way to learn, to gain experience, and a way to get ahead. In 1987 she earned her Associate's Degree. She then began to pursue a Bachelor's Degree in General Studies at the University of Connecticut. She earned that degree in 1997.

The work as an Assessment Advisor was quite interesting. In her work on the Public Act 490 program and the State recommended values, she got to talk with Dr. Irving Fellows, one the original proponents of the program. She got involved in a broad range of questions and answers for assessors. The advisors had many resources including their departmental files, the Attorney General's Office and the legislature. In the early 1980s the Board also took on the role of advising local tax collectors. Marsha took the courses and examination and earned the designation of *Certified Connecticut Municipal Collector* (CCMC). However, over time the Board changed. Initially, when Board members left they were replaced. In the late 1980s and early 1990s, some positions were not filled. The duties were changed and eventually the law was changed, and the Board and its duties were removed from the law. At the State level the focus was now only on the reimbursement programs and regulation programs that the State had responsibility for under State law. Local assessors and tax collectors now no longer have the benefit of advisors on the State level. The commission of the 1970s and the legislature of the 1970s believed it was important to have a Board of Advisors to promote uniformity of property tax law administration, but by the 1990s that vision disappeared. There are two aspects of this that Marsha addressed. The Board of Assessment Advisors when asked a question by a local assessor or tax collector were likely to have already addressed the question for another municipality and were in a position to say "this is the way it is" and provide an answer. Also, the Board, with its resources was able to provide the history for various aspects of property tax

administration so that assessors or collectors could understand why certain things are done a certain way; why certain procedures make sense. With 169 town attorneys, with various amounts of property tax law experience, giving opinions to assessors or collectors, you get different opinions throughout the State and uniformity of administration is lost. By 1994, those “Advisors” who remained were given more programmatic duties and new titles. Marsha was given the titles of Grants and Contracts Manager and Manager of Statistical Research/Grants/Sales Ratio Unit.

While with the State for about 19 years from 1978 to 1996, Marsha recalled working on numerous programs and projects. In addition to the manual for the administration of Public Act 490, she worked to produce a pamphlet for the Department of Motor Vehicles to address property tax issues for vehicle owners, to set up forms and procedures for various reimbursement programs, to set up standards with regard to revaluation companies and CAMA (computer assisted mass appraisals) revaluations. During her time with the State, Marsha began teaching course 1A at the Assessors School at the University of Connecticut. Among the subjects she taught, she did a review of all property tax laws with the students each year. She stressed that it is important for assessors to read the law in attempting to resolve any assessment administration question that they may be facing. She very interestingly pointed out that now as the Assessor in Stonington, she will get calls from assessors around the State about assessment questions. So while initially when she became an Advisor in the late 1970s, some may have been reluctant to contact her about assessment questions, now her opinion is sought. As one ages, whether male or female, his or her experience gets recognized. As this is written in 2006, Marsha has had some 19 years of experience in State government and a total of 17 years experience in the Stonington Assessor’s Office. Marsha instructed in Course 1A from 1987 through 1999. In 2000, Marsha began serving as a Moderator in the workshop program at the Assessors School, and she continues to serve as a moderator at this time. Marsha did note that there is a difference with the new facilities at UConn. When she began in the 1970s, we stayed in a dormitory and now we stay in a very nice hotel.

While a clerk in the Stonington Assessor’s Office, Marsha experienced the revaluation of 1974. There was a significant increase in assessments, but the increases were more similar throughout the town. She also thought that people were more accepting of the process and more reluctant to question town officials. In 1996, Marsha returned to the Assessor’s Office of the Town of Stonington as the Assessor for the town. In 2002, Stonington had another revaluation. Assessments are now very large numbers. Tax bills are in the multi-thousands. Taxpayers are less accepting. The value changes in this revaluation were greater in certain waterfront areas. Many appeals of assessments came from Mason Island. The Town of Stonington won the primary appeal and the court upheld that the Town had met the revaluation standards required by the State of Connecticut and the Town had correctly valued the properties.

In the area of office work procedures, while in the 1970s everything was manual, now much is done on computer. The property records are on a CAMA (computer assisted mass appraisal) system. The maps are maintained in a GIS (geographic information system) format. Deeds are accessed through a computer system rather than receiving paper copies from the Town Clerk or getting the land record volumes from the Town Clerk. Personal property records are maintained

on computer. Correspondence is generated on the computer or through email rather than typed with a typewriter.

When asked by the committee if she had any suggestions for changes, Marsha said a different way of funding education needed to be found. She didn't have the answer on what that should be, but Connecticut's system of town by town school systems was probably not the most efficient and cost effective way to provide for education. Towns have a limited amount of money to spend. More towns are seeing taxpayers reject proposed budgets.

Marsha has been very active in the Connecticut Association of Assessing Officers and the International Association of Assessing Officers. She has served on numerous committees in both groups. Of special note, Marsha was elected to the Executive Board of the International Association of Assessing Officers and served from 2000 to 2002. She served as President of CAAO in 2005. In 1981, she earned the CAAO Essay Award. In 1994, Marsha was given the CAAO Distinguished Service Award. In 1998, she was given the Continuing Service Award. And, in 1999, she was honored as the CAAO Assessor of the Year. In the Town of Stonington, in 2005, Marsha was asked to serve as a member of the Board of Directors for the Stonington Historical Society.

Marsha closed her comments stating her time in the assessment field has been a wonderful experience and she wouldn't do anything differently. Marsha's efforts and contributions to the assessment community, to State government, and to local government have been wonderful achievements and we all have benefited from Marsha's hard work and dedication to a job well done.



Marsha Standish

John J. Dagata

President of CAAO in 1989

(Interviewed on March 28, 2007 with Al Standish, Edward Dowling, Walter Kent and Charles Agli in attendance.)

In 1966, John was discharged from the Army after two years of service mostly in Germany. John had been trained in artillery, but on deployment to Germany, the battalion Sergeant Major was impressed with his scores and decided to offer him something better than firing cannons. John became clerk for the service battery and in that position was able to organize the records well enough to obtain a 'superior' grade in records keeping for his battery. Upon discharge in 1966, he went to work in the family restaurant. He was looking for something different, and in the early 1970s, he conferred with Hirschel Rabinow about the appraisal business and thought it interesting. While uncertain about the future he decided to take courses in real estate as a backup. John got a 'brokers' license in 1972. In January 1974, the family business was sold and John began selling and appraising real estate. He had listings for well over \$1,000,000 in real estate which was an impressive sum at the time. However, the times were not in his favor. It was a period of a severe oil crunch and a slow down in the real estate market. Sales were very sparse which made it nearly impossible to get ahead. John invoked his veteran benefits and continued to advance his education in the real estate field. He took courses in economics, business law, accounting, computer programming (at that time it was done with punch cards), the analysis and management of income properties, residential appraisal, the income approach and others.

In 1977, he saw an advertisement in the newspaper for the Assessor's Office in the City of Meriden for the position of deputy assessor. He applied and was called in for an interview with the City Assessor, Robert Hallbach, who was a CAE, CCA and CCMA. Bob decided to give John a chance. He hired John as an Assessment Aide in August 1977. His starting salary was about \$8,800 per year.

John found that Bob Hallbach was a smart, meticulous person. Bob taught everyone in his office to keep complete and careful records. Everything was cross-referenced and documented. Bob taught John how to set up records and maintain records. He introduced John to the assessment statutes. Bob told John he needed to read every law and understand it, so he could put this knowledge to use in his assessment work. Bob advised John that he needed to keep up with the changes to the law on an annual basis and continue to stay current with a good understanding of the laws. John always appreciated Bob's lessons and though he retired in 2003, John still gets the updates to the assessor handbook and keeps up with changes through these updates. In 2003, shortly after he retired from the Assessor's position in the Town of Wethersfield, John wrote a letter of thanks and appreciation to Bob Hallbach. He told Bob that he thanked him for all that Bob had taught him and how much Bob's tutelage had contributed to his success in the assessment field.

John passed all the requirements and earned his CCMA designation in January 1980. He was then promoted to the position of Deputy Assessor in the Meriden Assessor's Office, as promised by Bob Hallbach when he was hired.

Henry Smalley (President of CAAO in 1954, 1955 and 1956) passed away in April of 1980 while still serving as the Assessor of Wethersfield. Henry had a run in with an irate taxpayer that day, and on that day when he went home, he suffered a heart attack and passed away. Henry had been the Assessor of Wethersfield for some thirty-five years. Henry too was a CAE, CCA and CCMA. Henry had published a newsletter for the assessors of Connecticut before there was the *Assessoreporter*. Those newsletters have been bound and they were given to the Dodd Center at the University of Connecticut to be part of the collection documents of the Connecticut Association of Assessing Officers which is in the Archives and Special Collections of the Dodd Center. In July 1980, John was hired by the Town of Wethersfield to succeed Henry Smalley. Henry was quite an act to follow.

John first attended the Assessors School at the University of Connecticut in 1978. He has attended every year since. He recalled having Bob Flanagan, Bill Coughlin (President of CAAO in 1982), Tom Fitzpatrick (President of CAAO in 1980) and Al Standish (President of CAAO in 1977) as early instructors. He found all of the instructors at the UConn Assessors School to be impressive. He described them as intelligent, articulate and thoughtful. John found the Assessors School to be both educational and stimulating. He has one vivid memory from the days when he was just a “neophyte” and had no idea of what was going on. He recalled Joe Cullen (President of CAAO in 1976) passing out tee shirts with “Cullen for President” on them. In retrospect he appreciates it was very humorous.

John served as President of the Hartford Area Assessors' Association. Over the years, John served on many CAAO committees. He has a special memory of keeping the “hospitality room” at UConn going through the Hospitality Committee in the mid 1980s. Joe Scheyd and Bill Coughlin were roommates at the UConn Assessors School for the years through the 1970s and into the 1980s. The “hospitality room” was their dorm room. All day, and through much of the night, School attendees could find refreshment, good company and good conversation in the hospitality room. When Joe stopped attending the Assessors School in the mid 1980s, John Dagata took over running the hospitality room. John, however, did it differently; he did not have everyone come to his dorm room. He worked with Ed Dowling to get a separate room where everyone could get together.

John pointed to a number of individuals who stood out for him in his assessment career. First and foremost was Frank Kirwin (President of CAAO in 1970). At the time that Henry Smalley passed away, Frank was the Cromwell Assessor. Frank assisted the Town of Wethersfield in their Assessor's Office from Henry's passing until John's appointment. Frank taught John a great deal. They became friends upon John's appointment and over the years had many conversations about the “business” and the “association”, CAAO. John mentioned Joe Cullen, Bob Kemp (President of CAAO in 1963), Bob Coyne (President of CAAO in 1985), Ed Dowling, Bill Coughlin, Al Standish, Mary Lou Strom (President of CAAO in 1991), Tony Homicki (President of CAAO in 1993 and 1994), Kathy Rubenbauer, Steve Juda (President of CAAO in 1983), Pat Juda, Fred Chmura and Rande Chmura as individuals who influenced him in his assessment career. John mentioned Leon Jendzryczyk as a thoughtful articulate person who gave John, and many others, much good advice over the years and Tom Browne (President of CAAO in 1986) as a good friend for many years. John pointed in particular to the guidance he got from Dick Prendergast (President of CAAO in 1965 and 1966) who got John involved in the

Northeast Regional Association of Assessing Officers. John has been active in NRAAO for many years and served on their Board of Directors for six years.

There were individuals outside the assessment community who had a positive influence on John's career. He remembers fondly several people who came to his office in Wethersfield on his first day on the job to wish him well. He gave mention to Eric Sjostrom Sr., who was a well known appraiser in the area, and his son, Eric (Dick) Sjostrom, who gave John advice on many an occasion. And, last but not least, John gave tribute to his wife, Rita, who supported his decisions over the years.

John was President of CAAO in 1989. He recalled working with the Handbook Committee to encourage the change to a loose leaf page/binder format. Previously, the handbook was a bound, soft-covered book produced by the State. At that time, the State decided it would no longer produce the handbook. John also recalled advocating different levels for the CCMA designation. At that time, everyone had to meet the same course and examination requirements to earn the CCMA designation. John worked to get different levels of certification in recognition of the variation in assessment challenges that are found in the diverse cities and towns of the State of Connecticut.

The experience that sticks out most for John in his 23 years as the Assessor of Wethersfield was an "investigation" of the 1989 revaluation. The Town of Wethersfield hired Sabre Systems to perform revaluation services for the 1989 grand list. John monitored their work carefully and was satisfied with the work and results of the revaluation. By the time the notices went out, the market had shown signs of a precipitous drop in value that was to continue for several years. In the spring of 1990, after the grand list was signed and as property owners began to make their appeals to the Board of Tax Review, unrest and dissatisfaction with the results of the revaluation became apparent among the property owners in light of the falling values as compared to the October 1st values. It was determined by the town government leaders that a citizens' committee should be formed to investigate the results of the revaluation. John was told that he had to attend the meetings of the group which were to be held in the evening. John sensed that there may be an attempt to "railroad" him into some unwarranted action with regard to the revaluation. He insisted that he receive compensatory leave time for all of the evening meetings, which promised to be many. And, he insisted that the meetings be tape recorded. Additionally, John brought law books, copies of case law, and such to all of the meetings, in order to rebut any unrealistic statements. His requests were honored. The committee met for some time. The press was always present and the substance of the meetings and work of the committee was regularly reported on in the press. In the end, there was a statistical engineer who was on the committee. He was about the only one with a background that prepared him for such an "investigation" and study. He reviewed some 2000 sales that took place over a ten year time period. He reached the conclusion that the results of the revaluation were good and reflected the data in the market at the date of assessment. That became the finding of the investigation.

John's recollections on the assessment profession are that the assessment community has made great strides in professionalism and in knowledge over the years. The knowledge required to do a competent job is complex, and thanks to the efforts of CAAO and others, assessors have been able to gain knowledge and maintain their skills and credibility. John believes that the

certification and recertification programs for Connecticut assessors are on equal footing with those of other appraisal programs and professional organizations.

With respect to changes in the assessment field, John believes that the collection and handling of data is light years ahead of the former technology. Computerization is the most significant change that has occurred in the assessment field.

John commented on relations with the public and other public officials. In John's opinion, assessors need to realize that their first objective is "constitutional" fairness in accordance with their oaths. Respect to elected officials is important, but the statutes that regulate the assessment function are primary. John had a few run-ins with other officials along these lines over the years, but he was able to resolve the disputes. With regard to the relationship with the public, there is no question it is important. It was always John's policy, as taught to him by Bob Hallbach, to be "firm but fair". As Bob had advised him, John's thorough knowledge of the laws helped him to that end.

John retired on June 30, 2003 when he was 60 years of age. The Town of Wethersfield offered John and 10 other senior management people an early retirement package that was almost impossible to turn down. It was not many weeks after he "retired", that John began the next phase of his assessment career, consulting. Among others, John has served the municipalities of Burlington, Trumbull, Stratford, Stamford and Oxford. In most cases John has assisted in monitoring revaluation work.

When Al Standish asked John at the end of our committee interview with him, "If you had it to do over again, would you choose an assessment career?" John answered immediately and emphatically, "Absolutely!" John said he had many good memories of his assessment career years.

John has had a long and successful assessment career, to date, a span of thirty years. He served CAAO well through his committee work, 11 years on the Executive Board, and a term as President. He has been active in NRAAO for many years. He served both Meriden and Wethersfield well. At this time, there is a need for people with John's knowledge and assessment skills for short term projects and for filling the gaps between assessor tenures. In his consulting work, John continues to provide his experienced and capable service to the municipalities of Connecticut.



John Dagata