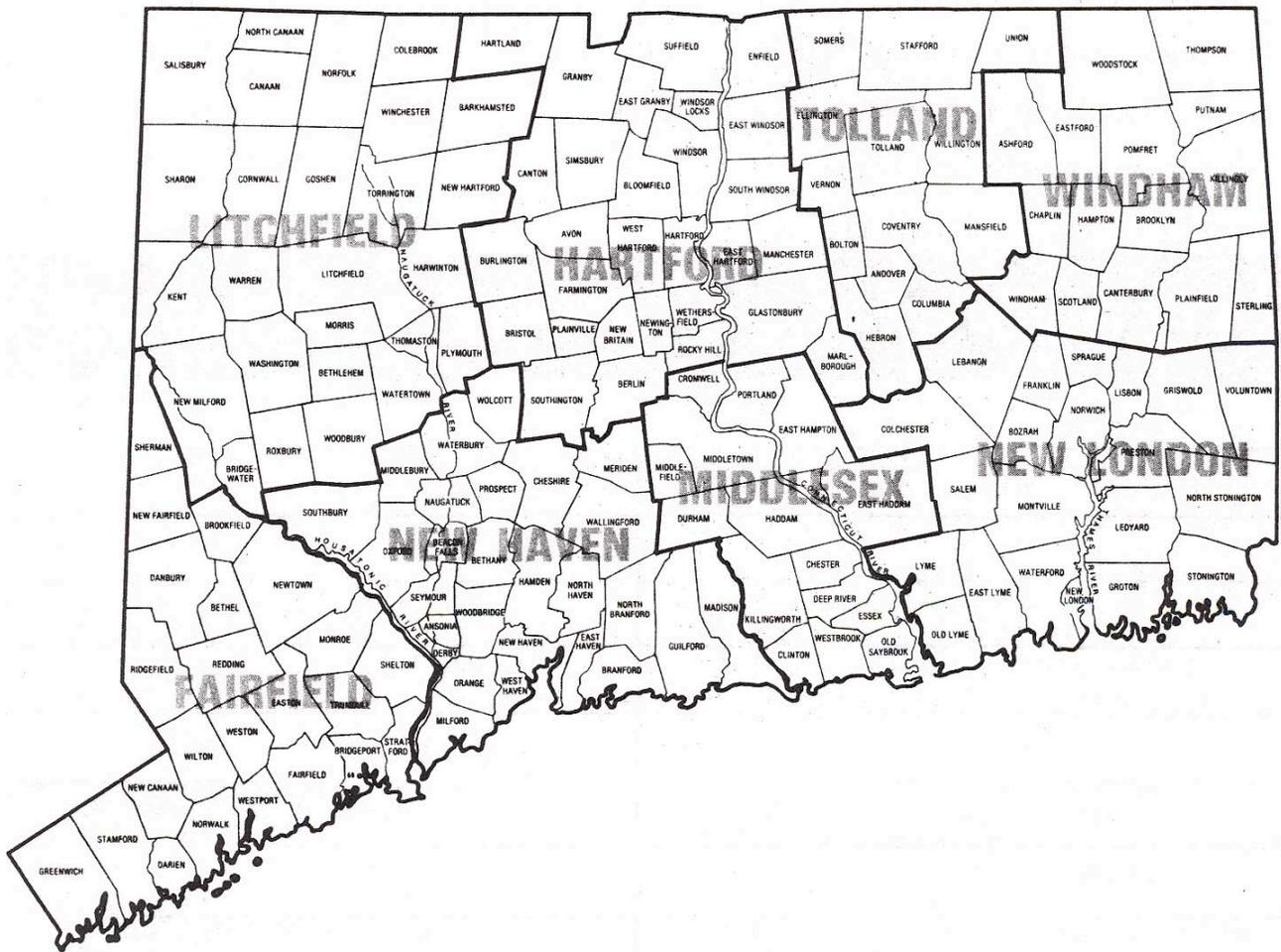


**CAAO RESEARCH/HISTORIAN COMMITTEE**

# *History of Connecticut*

## *Assessors*

*Volume #2*



**Retention of current events will prevent the loss of history for future generations**



**CAAO RESEARCH / HISTORIAN COMMITTEE**

**HISTORY OF CONNECTICUT ASSESSORS**

**VOLUME #2**



**Connecticut Association of Assessing Officers**

**[www.caaao.com](http://www.caaao.com)**

**Published June 2011**

# DEDICATION



**William F. Connelly**

*This History of Connecticut Assessors, Volume Two, is dedicated to William F. Connelly for his contribution to the Connecticut Association of Assessing Officers during his 30+ years as the Assessor of Bridgeport, past president of CAAO, past president IAAO, and as Tax Commissioner for the State of Connecticut. A summary of William Connelly's career is included in this publication under deceased CAAO members' backgrounds.*

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### **CAAO Research/Historian Committee**

Charles Agli, Jr., Co-Chairman  
 Paul Slattery, Co-Chairman  
 Vivian Bachteler  
 Catherine Daboll  
 Edward Dowling  
 Walter Kent  
 John D. Killeen  
 Peter Marsele

#### ADDENDUM TO VOLUME #1

Foreword: Spelling correction of **Foreword** page 1-2  
 CAEs: On pages 43-44, Aldro Jenks and Herb Shay received their CAE certification in **1952**.  
 Cole-Layer-Trumble: Spelling correction page 48 of Cole-Layer-**Trumble**.  
 The L.E. Thomas Co business location was **Cheshire** page 49.  
 Sherwood S. Vermilya was also the assessor of **Westbrook** in 1983 page 49.  
 Richard L. Prendergast on page 69 was the **Assistant Assessor** of South Windsor 1963-1966.

## FOREWORD

This is the second publication of the *History of Connecticut Assessors* completed by the CAAO Research/Historian Committee. The goals of the Committee remain the same, that of writing the history of Connecticut assessors. A few years back when the Committee was planning Volume #1, it was the Committee's intention to gather as much of the existing information that had already been written about Connecticut assessors and the Assessors School and present it in an acceptable format.

In the planning of Volume #2, the Committee made a number of changes in the way it developed the publication. Foremost, was the in-depth research in the development of newly created articles on the history of Connecticut assessors. The Committee also was able to gather information on deceased assessors who made a major contribution to the development of CAAO. The Committee in their research discovered errors and omissions in previously published articles about the history of Connecticut assessors that needed to be corrected. Lastly, the interview process of Connecticut assessors was improved with the development of a standard set of questions that assist the preparation by each interviewee.

Interviews are a very important part of the publication. The interviewee is allowed to tell their story as they lived it. You will notice a uniform theme of dedication of the assessor. Whether it is the enforcement of laws, the maintenance of the data files, or the implementing of a municipal revaluation, the pains that assessors go through to insure that everything is done correctly is paramount. The position of the Assessor has changed over the years. Starting back many years ago assessors were elected or appointed to the Board of Assessors. Today they are chosen for their professional abilities and are respected by government leaders, as an essential part of good government.

The inclusion of biographical backgrounds of deceased assessors is an important part of the history of CAAO. It was through the efforts of many over the years, including the deceased assessors that brought the Connecticut Association of Assessing Officers and the position of the Assessor to the status that it is today. Some of the major accomplishments include: the formation of CAAO, the establishment of the Assessors School at the University of Connecticut, certification of assessors, county assessor organizations, Assessors Handbook, the *Assessorreporter* and the CAAO web-site, just to mention a few.

It has been said that history is a story of recording significant events of the past. This publication has made an effort to do just that. One of the problems in industry and government today is the lack of effort that is being made to retain the knowledge and the background of current events of the many who are retiring or soon will be retiring. The CAAO project on the history of Connecticut assessors is not only a project for Connecticut assessors to appreciate, it could be a prototype program for other organizations to pursue.

## HISTORY BRIEFS



**NEW CAAO LOGO:** The CAAO Executive Board on March 19, 2003 accepted the new CAAO Logo, shown above. The logo is used on the Association letterhead, the web site, and other official documents. Three ideas were submitted, this design being chosen for its simplicity and adaptability to various uses. Brian Smith, East Hartford Assessor, proposed this basic layout.

**FIRST FEMALE CERTIFIED ASSESSORS:** The first female Certified Connecticut Municipal Assessors (CCMA) in Connecticut were Ruth B. Nytvedt, Assessor of Wilton and Virginia Wilson, member of the Board of Assessors in Easton. They were both certified on October 23, 1974. The first female to be awarded the Certified Connecticut Assessor designation (CCA) in Connecticut was Catherine E. Pardee, Assessor of Orange. She was awarded the CCA designation July 9, 1962. Ms. Pardee was also awarded the first woman Certified Assessment Evaluator (CAE) designation by the International Association of Assessing Officers in 1957±.

**IAAO PRESIDENTS FROM CONNECTICUT:** To date, Connecticut has had five Assessors who were president of IAAO. They include: William Connelly, of Bridgeport 1938-1939, Aldro Jenks, of Waterbury 1947-1948; Herbert Shay, of Fairfield 1956-1957; Robert Flanagan, of New London 1978-1979; and Frederick M. Chmura, of the State Office of Policy and Management and former Putnam Assessor, 2003-2004.

**RETIRED CERTIFIED ASSESSORS:** Of the 106 certified CCMA's who were certified in the first year of certification in 1974, 97% of them are now retired. In the original certification on October 24, 1974 all CCMA's are retired and only three certified assessors remain active from the December 19, 1974 certification session. The remaining active assessors include: Walter Kent, Jr., Walter Lawrence and S. Steven Juda.

**ASSESSOR 50 YEARS PLUS:** Robert H. Newton, former North Branford Assessor, was an active assessor for more than 58 years. Mr. Newton was on the Board of Assessors from 1926 through 1971. He was appointed single assessor in 1972. Bob was awarded Life Membership in CAAO upon his retirement in 1984. He was a self-employed farmer. Mr. Newton died March 25, 2008 at the age of 99.

**NEW HAVEN WATER CO. MERGED INTO PUBLIC AUTHORITY:** Sixteen towns and cities in New Haven County were put on notice that as of August 26, 1980, the New Haven Water Co. will merge into a public corporation that will be known as the South Central Connecticut Regional Water Authority. The authority established by Connecticut Special Act 77-98 as amended by Special Act 78-24 is exempt by statute. All property owned by the New Haven Water Co. on August 26, 1980 shall be placed on the exempt property list for October 1, 1980. This includes both real estate and personal property. The South Central Connecticut Regional Water Authority will make annual payments to each municipality in which it owns property equal to the taxes that would otherwise be due for the property it owned as of August 26, 1980.

**1973 FIRE AT THE NATIONAL PERSONNEL RECORDS CENTER:** The building that stores official military personnel records located in St. Louis Missouri had a massive fire on July 12, 1973 destroying approximately 16-18 million records. The records that are affected were Army records on veterans discharged from November 1, 1912 to January 1, 1960 and Air Force veterans from September 15, 1947 to January 1, 1964. No duplicate copies of the records that were destroyed in the fire were maintained, nor were microfilm copies ever produced. In addition, millions of documents had been lent to the Department of Veterans Affairs before the fire occurred. The Record Center is used by Connecticut veterans seeking duplicate copies of their DD-214 for proof in applying for a local property tax exemption. The NPRC uses many alternate sources in its effort to reconstruct basic service information to respond to requests.

**UNIFORM ASSESSMENT DATE:** Prior to the passage of Public Act 74-299 which dealt with the establishment of a uniform assessment date, there were 18 municipalities that had an Assessment Date other than October 1<sup>st</sup>. They were: January 1<sup>st</sup>: Glastonbury and South Windsor; May 1<sup>st</sup>: Waterbury; July 1<sup>st</sup>: Hartford and New Canaan; September 1<sup>st</sup>: Ansonia, East Lyme, Groton, New Britain, New London, Norwalk, Plainfield, Stamford, Stonington, Waterford, West Haven and Wethersfield; December 31<sup>st</sup>: Killingworth.

**PAST CAAO MEMBERS WHO WERE PRESIDENTS OF NRAAO:** There have been eight past presidents of the Northeastern Regional Association of Assessing Officers from Connecticut. They include: 2004-2005 William Gaffney; 2000-2001 Anthony J. Homicki; 1992-1993 Thomas F. Browne, Jr.; 1983-1984 Robert C. Kemp; 1974-1975 Edward F. Clifford; 1971-1972 Edgar Belleville; 1969-1970 Harry J. Cohen; and 1965-1966 Richard L. Prendergast.

**1952 PAYMENT VOUCHER:** Future Connecticut Assessors are listed on the January 5, 1952 Bridgeport payment voucher for revaluation work. A payment voucher entitled "Temporary Employees on Revaluation", directed to the Bridgeport Board of Apportionment and Taxation from Bridgeport City Assessor Lawrence McKeon lists the weekly and yearly salaries and car allowance for the following personnel: Real Estate measurers Joseph Cullen, a future Darien Assessor and Robert Kemp, a future Wallingford and Cromwell Assessor both received \$55.19 weekly wages plus \$15.00 car allowance. Real Estate pricer, Leo McBride, future Bridgeport Assessor, is receiving \$65.19 weekly wages and \$15.00 car allowance. Tax Assessor Lawrence McKeon was receiving \$144.23 weekly in wages plus gas and oil. Those were the good old days.

**IAAO NAME CHANGE:** The National Association of Assessing Officers was formed at their first meeting September 17-19, 1934 in Philadelphia, Pennsylvania. The NAAO changed their name to The International Association of Assessing Officers on their silver anniversary, October 13, 1959. The change was due to the increase in the growth of its international membership to the International Association of Assessing Officers (IAAO).

**ASSESSOREPORTER RECIPIENT OF IAAO ZANGERLE AWARD:** At the September 18, 1974 IAAO Conference held in San Francisco, the *Assessorreporter*, the CAAO official newsletter, was awarded the IAAO Zangerle Award for the best state or provincial newsletter of 1974. The first issue of the *Assessorreporter* was published October 1970 and it has continued ever since. There have been 10 editors of the newsletter since 1970.

**ASSESSOREPORTER GOES ELECTRONIC:** The April 2010 issue was the last hard copy of the *Assessorreporter*. The July 2010 issue was the first electronic issue. The first issue of the *Assessorreporter* was in October 1970.

**HARTFORD FILES \$1 BILLION GRAND LIST:** The filing of the 1972 Grand List reached \$1 billion for the first time, representing a 4½ percent increase over the last year and the largest non-revaluation year increase in the city's history. The increase over the previous year was \$49,517,611, bringing the Grand List to \$1,004,940,603.

**CAAO FORMED PAST PRESIDENTS CLUB:** The first meeting of the CAAO Past President Club was held February 15, 1974. In attendance were CAAO Past Presidents, Edgar Belleville, John W. Killeen, Robert Kemp, Richard Prendergast, Charles Sweeney and their wives. It was voted upon by those in attendance that the immediate CAAO Past President shall be the presiding member of each meeting. It was also voted that Richard Prendergast be the permanent Executive Director and Program Chairman for the Past President Club. The newly formed Past President Club will take over the responsibility of running the CAAO summer picnic and Christmas Party. This provision was approved at the April 29, 1974 CAAO Executive Board meeting. The club is not active at the present time.

**1977 EXECUTIVE BOARD PROMOTING CAAO:** The 1977 CAAO Executive Board voted to promote the image of the association in the form of new CCMA pins and CAAO banner. The pins went on sale at the 1977 fall CAAO meeting for \$3.00. The new banner is displayed at all official CAAO functions.



(Photo by Bill Converse Orange Assessor)

**HISTORY OF THE HISTORY COMMITTEE:** The first committee to look into the history of CAAO was established February 2, 1977 by a vote of the CAAO Executive Board. CAAO President, Al Standish appointed Bob Kemp, Assessor of Wallingford, as Chairman, John L. McDermott, Assessor of Hartford, serving as co-chairman. Mr. Kemp stated that gathering of the history of CAAO is by no means a small task. It was the desire of Chairman Kemp, to have all past and present CAAO members contribute anything they felt would add to the historical documentation of our association. The 1977 Executive Board also voted to gather the biographies of past CAAO presidents. Frank Callahan former Stonington Assessor took on that responsibility. Many of the biographies of former deceased assessors in this publication were gathered from those files. Ironically, it was not until the present day CAAO Research/Historian Committee, established on December 21, 1994 by the CAAO Executive Board that some concrete documentation was delivered. It was Al Standish, as chairman of the present day Research/Historian Committee, from 1999 to 2006 that put together a committee that produced the first publication on the history of Connecticut assessors in June 2008.

**FIRST CAAO GOLF TOURNAMENT:** The first annual CAAO golf tournament was held May 18, 1977 at Century Hills Country Club in Rocky Hill. Winners of the tournament included Donald Frazer, (Fairfield) with the lowest score and Tony Barber Assessor of East Hartford from 1972 to 1987 with the longest drive and closest to the pin. Bob Kemp served as tournament chairman. Tony Barber is still hitting the ball and has been the Assessor of North Canaan since 1987.

**WEB SITE UPDATES: MEMBERS ONLY WEBSITE:** At the October 2008 meeting of the CAAO Executive Board a “Members Only Website” was approved. The new feature will allow CAAO members to make changes on line to their personal membership profile. This will take the place of a printed membership directory. Other features of the website change include the posting of internal CAAO business and the ability of committee chairmen to post meeting notices on the CAAO calendar. Access to the “Members Only Website” is through a login procedure, using a password. The CAAO website started in November 1998 and there have been numerous changes since that date. **ARCHIVE LINK STARTED ON CAAO WEB SITE:** On March 25, 2010 Web Master Larry LaBarbera established a link for CAAO historical documents on the main page of the CAAO web site. The documents include: History of Connecticut Assessors Vol. #1; Abstract of the Single Assessors in Connecticut; and a link to the UConn Dodd Research Center where assessors historical documents are filed. **HANDBOOK ON WEB:** According to the April 2010 issue of the *Assessorreporter*, The Handbook for Connecticut Assessors is now available on the CAAO website, Members Only section. It will no longer be printed and distributed in bulk, nor will the updates, which will be posted on the site, as they are available.

**TRAINED ASSESSORS URGED IN 1916:** In a news article that appeared in a Bridgeport paper on February 14, 1916, State Tax Commissioner William H Corbin, appearing before a special committee appointed by Governor Holcomb to investigate the tax problems, urged that the State appoint trained assessors who would be able to bring expert knowledge to the subject of taxation, was advocated that morning. The hearing was held in the county court house and was attended by representatives of several local manufacturing concerns. The members of the committee were former Governor Simeon E. Baldwin, Frank H. Stadtmueller of West Hartford and Guy P. Miller, of Bridgeport. Commissioner Corbin declared that one member of the staff should be an engineer. Note: Public Act 74-255 entitled “An act concerning the training, examination and certification of assessment personnel” was approved 58 years later on May 29, 1974!!!

**NRAAO HAS THREE AWARDS NAMED AFTER CONNECTICUT ASSESSORS:** The Northeastern Regional Association of Assessing Officers has three annual awards that were named after Connecticut Assessors. **The Catherine E. Pardee Memorial Award**, former Orange Assessor, was established in May 1966 and is given in recognition of outstanding and dedicated service to the NRAAO. **The Sherry Vermilya Award**, former East Hampton Assessor and Co-founder of United Appraisal Company, was established in 1993 and is awarded for outstanding service to the assessment profession and in honor and memory of Sherry Vermilya’s support of NRAAO principles and his untiring efforts to assist assessors throughout the entire country and in particular the northeast. **The Richard L. Prendergast Lifetime Achievement Award**, was established April 2005 for outstanding service to the assessment profession and in

honor and memory of Richard Prendergast and his untiring efforts to assist assessors throughout the entire country and in particular the northeast. Mr. Prendergast held assessing positions in Hartford, East Hartford, South Windsor and the Connecticut State Tax Department.

**CAAO HAS THREE MONETARY AWARDS NAMED AFTER CONNECTICUT ASSESSORS:** The Connecticut Association of Assessing Officers has three annual awards that were named after former Connecticut assessors who have made a major contribution to the assessing profession and to CAAO. They include: The **Aldro Jenks Award** that was established by the CAAO Executive Board in December 1972 in honor of the former Waterbury Assessor. A monetary award is to be used by any CAAO member to further his/her education in the appraising and assessing field. The first Award was granted in 1973. The **Walter Birck Fund** established in January 1975 in honor of the former Old Saybrook and Essex Assessor is a monetary award to be used by the CAAO Education Committee to sponsor one of the workshops held at the Annual Assessors School at UConn. The third award is the **Alexander Standish Award** established by the CAAO Executive Board on October 10, 2008 in honor of the former Hartford Assessor. It is a monetary award to be used by a CAAO member to attend the Assessors School at UConn. The first award was given out in January 2009.

**CAAO CERTIFICATE OF INCORPORATION:** On the next two pages are copies of the first incorporation of the Connecticut Association of Assessing Officers (CAAO), filed March 22, 1968 with the Secretary of the State. Signers of the affidavit include: 1968 CAAO President C. Barton Smith, Torrington Assessor; CAAO First Vice President Charles Sweeney, Hamden Assessor; and CAAO Second Vice President Francis K. Kirwin, East Hartford Assessor. The Connecticut Association of Assessing Officers was first organized January 14, 1935.

# CAAO Certificate of Incorporation March 22, 1968

Page 1 of 2

**CERTIFICATE OF INCORPORATION**  
**NONSTOCK CORPORATION**  
 CT-27 REV. 9-65

**STATE OF CONNECTICUT**  
**SECRETARY OF THE STATE**

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

**VOL 67**      **331**

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

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

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

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

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

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

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

5. (6.) - Other provisions:

Dated at Torrington, Connecticut this 19<sup>th</sup> day of March, 1968

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

NAME OF INCORPORATOR (Print or Type)	NAME OF INCORPORATOR (Print or Type)	NAME OF INCORPORATOR (Print or Type)
1. <u>C. Barton Smith</u>	2. <u>Charles J. Sweeney</u>	3. <u>Francis K. Kirwin</u>
SIGNED (Incorporator) <i>C. Barton Smith</i>	SIGNED (Incorporator) <i>Charles J. Sweeney</i>	SIGNED (Incorporator) <i>Francis K. Kirwin</i>

FOR OFFICE USE ONLY	<b>FILED</b> State of Connecticut	FRANCHISE FEE \$ 30.	FILING FEE \$ 4.	CERTIFICATION FEE \$ 7.	TOTAL FEES \$ 41
	MAR 22 1968 10-50 AM	SIGNED (For Secretary of the State) <i>P. Allen</i>			
	Ella T. Grasso, Secretary of State <i>E. T. Grasso</i>	CERTIFIED COPY SENT ON (Date) INITIALS			
	TO: <u>John W. MacSchell, Corporation Counsel</u>		Municipal Bldg Rm 302, Torrington		
CARD		LIST		PROOF	

# CAAO Certificate of Incorporation March 22, 1968

Page 2 of 2

**APPOINTMENT OF STATUTORY AGENT FOR SERVICE**  
**DOMESTIC CORPORATION**  
 61-4 REV. 6-66

**VOL 67      332**

**TO: The Secretary of the State of Connecticut**

For office use only
ACCOUNT NO.
INITIALS

NAME OF CORPORATION  
The Connecticut Association Of Assessing Officers, Inc.

**APPOINTMENT**

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

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

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

**AUTHORIZATION**

ORIGINAL APPOINTMENT	NAME OF INCORPORATOR (Print or type)	SIGNED (Incorporator)	DATE
(Must be signed by a majority of incorporators.)	<b>G. Barton Smith</b>	<i>G. Barton Smith</i>	<b>3/14/68</b>
	<b>Charles J. Sweeney</b>	<i>Charles J. Sweeney</i>	<b>3/18/68</b>
	<b>Francis K. Kirwin</b>	<i>Francis K. Kirwin</i>	<b>3/18/68</b>
SUBSEQUENT APPOINTMENT	NAME OF PRESIDENT, VICE PRESIDENT, OR SEC.	SIGNED (President, or Vice President, or Secretary)	DATE

**ACCEPTANCE**

Accepted: Victor M. Muschell      SIGNED (Statutory Agent for service) *Victor M. Muschell*

For office use only	FILING FEE \$	CERTIFICATION FEE \$	TOTAL FEES \$
	SIGNED (For Secretary of the State)		
	CERTIFIED COPY SENT ON (Date)	INITIALS	
	TO:		
LAND		LIST	PROOF

FILED State of Connecticut

MAR 22 1968 10-50 AM

*Ella J. ...*

## **EARLY YEARS OF PUBLIC ACT 490 (12-107 c,d,e)**

Public Act 490 was a landmark piece of legislation that was passed during the 1963 legislative session. What made it such a momentous piece of legislation was the fact that it was making a radical change in the way Assessors value land that was used for farming, forest and open space. Historically, land valuation was based on the highest and best use that the property would bring on the open market. Public Act 490 now required Connecticut assessors to value farm, forest and open space land based on "Use Value" and not value in exchange. Criticism included, limitations communities would encounter when trying to expand their tax base for commercial and industrial developments. Doubts were expressed as to the constitutionality of this type of class legislation which would open the door for similar special interest groups; and there was no guarantee that the land affected would remain open space or farm land for any length of time, thus encouraging land speculation. Listed below are three articles portraying the early years of how PA 490 came to fruition and some of the changes made to the original statute.

*The following information was taken from the notes of Peter Marsele, Bloomfield Assessor and one of the people instrumental in the passage of PA 490.*

Irving Fellows, Professor of Economics at the University of Connecticut, George Simpson, Secretary of the Farm Bureau for the State of Connecticut and Peter Marsele, Assessor of Bloomfield met at the State Capitol in 1959, for a public hearing regarding a farm problem. After the hearing, they discussed the future of farmers in Connecticut. It was their opinion that if something was not done about the increasing local property tax, there would be no farms left in Connecticut in twenty years. It was decided to have a future meeting and prepare some proposed legislation that would assist farmers and keep farming as an active industry in Connecticut for many years.

At the next meeting the three of them sat down and wrote the farm and forest section of what is now PA 490. When it was presented to the legislative body, there was strong opposition by the State's Bond Council, Ernest McCormick. His opposition was based upon the bill being discriminatory against the general public. The legislators voted it down during their 1959 legislative session. The bill was put before the 1961 legislative session with no changes and again it was voted down at the public hearing because of Ernest McCormick's opposition.

The three person committee who wrote the original bill met after the 1961 legislative session to see what course of action they could take to get the bill passed. It was suggested that the committee may be able to retain Ernest McCormick to write a section of the bill or make necessary changes to the existing bill in the hope of eliminating his opposition. To retain Mr. McCormick's services to rewrite the bill, it would cost money. George Simpson felt that this legislation was important enough to use funds from the Farm Bureau. Ernest McCormick was a resident of Bloomfield and Peter knew him well. Peter made an appointment to meet with him to discuss his reasons for opposition to the bill. Mr. McCormick agreed to write a third section to the bill which would remove the discrimination of the public. Mr. McCormick was retained, and his services were paid for by the Board of the Farm Bureau. He wrote what is now the open space section of PA 490. The farm and forest portion of the bill, previously written by the original authors, stayed intact.

In 1963 the new bill with three sections was presented to the Legislators and with no opposition by McCormick, the bill passed the House and Senate by a substantial margin and it became law as Public Act 490.

*The following information on the early years of PA 490 was taken from an April 19, 2007 interview by the CAAO Research and Historian Committee of Leon J. Jendrzejczyk.*

Leon explained that one of the experiences in his long assessment career 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, were both instrumental in the passage of this landmark legislation, and they developed a system for determining the use value of 490 land. The Fellows-Marsele methodology was centered on 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 Jendrzejczyk 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 from both the 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.

*The following article was presented by Dr. Irving F. Fellows at the 20<sup>th</sup> Annual School for Connecticut Assessors and Boards of Tax Review at the University of Connecticut on July 5-9, 1964. Dr. Fellows was with the Department of Agricultural Economics at the University of Connecticut and one of the originators of PA 490.*

#### **Aspects of Open Space and Farm Assessing:**

Upon passage of Public Act 490, the Department of Agricultural Economics of the University of Connecticut believed it was in a unique position to serve local tax assessors, landowners of the State, and the general public. With a shift to use value as a basis of land taxation, information and procedures were needed to carry out the intent of the law. Many local assessors were unfamiliar with the earning capacity of Connecticut land resources. Yet production economic research carried on in the Department over the last 40 years has frequently dealt with this precise problem. Because of this backlog of information, and because the Department could function as an unbiased public institution, steps were taken immediately after passage of the Bill to provide estimates of use values, both to local assessors and land owners.

It was deemed essential that a simplified and easily administered system was needed to classify the various land types and uses in the State. The estimates finally recommended reflected average use values throughout the State as a whole for major types of crops. Furthermore, they were developed to have a definite internal relationship among the various land uses. The estimates were then made available to the local assessors as suggested guide lines to help them in their assessment work. It was expected that each local assessor might alter the average use value somewhat to conform with local conditions. But, it was recommended that the internal relationship among various classes of land should be maintained, if possible, so that the agriculture in the State would not be subjected to a major artificial disturbance.

The schedule of suggested values was adjusted to correspond with the assessment forms currently in use in many towns in the State. The use values were derived by capitalizing the annual net rental value of land used for specified purposes, or the net value of incremental growth of forest products. Rental values were used to free the estimates from speculative influences and to derive an estimate of the contributions of land in the production process when contribution of labor, equipment, fertilizer and other resources were excluded.

<u>Land Classification</u>	<u>Suggested Average Values Per Acre</u>
Tillable A (Shade Tobacco)	\$500.00
Tillable B (Nursery)	500.00
Tillable C (Binder Tobacco)	250.00
Tillable D (Vegetable Crops & Potatoes)	250.00
Tillable E (Cropland & Cropland Pasture)	125.00
Orchard	200.00
Untillable (Permanent Pasture)	50.00
Woodland & Sprout	25.00
Swamp & Waste	10.00

The low use value of land may come as a surprise to those unfamiliar with agriculture. Land, for productive purposes only, is not a highly valuable resource in our State. Typically, it is infertile, rocky, hilly, and broken into small plots. Modern machinery cannot be used effectively under these conditions and, therefore, much of our cropland is actually moving into non farm uses or from intensive production into wooded areas. The burden of taxation, now averaging over 20 percent of net farm income, has been a major factor in the conversion of cropland to other uses. Taxation more in line with the production contribution of this land will retard such conversions and accomplish the objective of the Bill for the betterment of all people in Connecticut.

*Listed below are some of the changes that were made to PA 490 over the years.*

**PA 63-490:** In an effort to preserve farm, forest and open space land in the State of Connecticut, PA 490 was passed with a special provision that allows assessors to value the land based upon its current use.

**PA 72-152:** Established a conveyance tax on PA 490 land if sold within 10 years from original date of acquisition or classification.

**PA 74-343:** Clarifying the clause “time of initial acquisition or classification whichever is earlier”. It sets up a procedure for declassifying land when the required conveyance tax has been

paid, (The classification of land is deemed personal to the particular owner who requested such classification and shall not run with the land) and eliminates the annual filing as previously required.

**PA 76-278:** Gives a definition of forest land per 12-107d and the configuration of the minimum 25 acres.

**PA 77-614:** Substitutes the Commissioner of Revenue Service for the Tax Commissioner.

**PA 79-513:** Allows the filing of an application 90 days after the assessment date in the year of a revaluation. The law now requires the approval of the designation as open space land by the legislative body of the municipality. It now provides for conveyance tax purposes that the 10 year period for open space land shall run from the date of classification rather than the date of acquisition or classification whichever comes earlier.

**PA 79-610:** Substitutes Secretary of the Office of Policy and Management for Commissioner of Revenue Service.

**PA 90-266:** Sec 5 Amends 12-2b to require the Board of Assessment Advisors to update the schedule of unit prices for property classified as farm, forest or open space by October 1, 1990 and every five years thereafter.

**PA 94-201:** Transfers the authority for administering and developing forms for the farm and open space from the Office of Policy and Management to the Department of Agriculture. The Office of Policy and Management will continue to update the recommended schedule of use values for farm, forest and open space land.

**PA 95-307:** Sec. 6 assigns the authority for approving the application for forest land to the Department of Environmental Protection (rather than the Office of Policy and Management).

**PA 04-115:** Effective July 1, 2004, changes the definition of the term forest land and the configuration of the minimum 25 acres for the purpose of the 490 program. The public act adds the definition of a certified forester. Owners of land seeking classification as forest land must employ a certified forester to examine the land to determine if it conforms to the State Forester's standards. The law also provides that assessors, rather than the State Forester, are responsible for canceling the classification of land as forest land on or after July 1, 2004.

## **CERTIFICATION AND RECERTIFICATION OF ASSESSORS**

This Article will explore the history of the certification and recertification of Connecticut Assessors and how the program developed over the years. To fully understand this process and how it came about, a look into the early years of the activities of Connecticut Assessors will provide some intriguing insight.

The quest for professionalism of Connecticut Assessors is well documented. The Assessors School held at The University of Connecticut each summer, is the oldest continuous assessing school in the country having been first held August 21, 1944. The involvement of Connecticut Assessors in the promotion of professionalism includes the activities of William Connelly, Bridgeport Assessor, CAAO President 1937-1939, IAAO President 1938-1939 and one of the founders of the International Association of Assessing Officers (IAAO). Also, Aldro Jenks, Waterbury Assessor, President of CAAO 1950, President of IAAO 1947-1948; and Herbert Shay, Fairfield Assessor, President of CAAO 1941-1946, President of IAAO 1956-1957 who were recipients of IAAO's prestigious "CAE" designation and who were both active in the formation of the Assessors School at UConn. In 1962 CAAO established a certification program entitled the "Certified Connecticut Assessor" (CCA) program. Over the years some 51 assessors were awarded this designation. As you can see, Connecticut assessors have been involved in the promotion of professionalism both nationally and within Connecticut.

With the advent of more complex laws and state mandated programs, the need for skilled assessors who could perform their jobs with knowledge and integrity became more acute.<sup>1</sup> The Meskill Commission's 1972 report on tax reform recommended the establishment of a state certification program for assessors. This was the impetus for the 1974 legislation that created the Certified Connecticut Municipal Assessor (CCMA) committee.<sup>2</sup> The official name of the report by Governor Thomas Meskill is "The Report of the Governor's Commission on Tax Reform". Volume II is devoted to local government – schools – property. The report was published December 18, 1972.

### **Certification**

One of the recommendations that came out of the report was the establishment of a system of certification of local assessors -- Public Act 74-255 (n.k.a 12-40a) entitled "An act concerning the training, examination and certification of assessment personnel" was approved May 29, 1974. The act included provisions for the appointment of a six member committee that would adopt rules and regulations for the training and examination of assessment personnel. Appointment to the committee was done by the State Tax Commissioner, who at that time was F. George Brown. The committee appointments were as follows: "Two members for a two year term, two members for a four year term, and two members for a six year term. No less than one member shall be from a municipality with a population over 100,000, and no less than one member shall be from a municipality with a population under 10,000. The Tax Commissioner shall thereafter appoint two members every two years for a six year term". The committee

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<sup>1</sup> "Many assessors have not been properly trained to carry out the duties of their office." *The Report of the Governor's Commission on Tax Reform*, Volume II, page 94. And, "The lack of technically trained personnel has resulted in many gross inequities in property values, and in some instances, complete omission of taxable property." *The Report of the Governor's Commission on Tax Reform*, Volume II, page 104.

<sup>2</sup> Certified Connecticut Municipal Assessor Guidebook , August 2007 page 1

continues to elect their own chairman and adopt rules and regulations for the training and examination of assessment personnel. The committee originally made recommendations for certification to the State Tax Commissioner of those who had successfully completed the training as a “Certified Connecticut Municipal Assessor” (CCMA). Now the committee recommends to the Office of Policy and Management candidates for certification who have completed both the training and experience requirements, and have passed the comprehensive examination.

In the first year of certification, 106 Connecticut Assessors became certified. The first groups of 35 assessors were certified on October 23, 1974 at the State Capitol. They received their certificates from Tax Commissioner F. George Brown. The next group of 71 assessors received their certification on December 19, 1974 at the Merlin Bishop Center at the University of Connecticut. Tax Commissioner, F. George Brown also presented these certificates.

### **Committee**

The first committee appointment by Tax Commissioner Brown in 1974 included the following:

- Walter Birck                                      Assessor                                      Old Saybrook, Essex
- Edward F. Clifford                              Assessor                                      New Haven
- Joseph A. Cullen                                      Assessor                                      Darien
- Robert J. Flanagan                                      Assessor                                      New London
- Robert C. Kemp                                      Assessor                                      Wallingford
- Richard L. Prendergast                                      Agent                                      State Tax Department

Walter Birck, CAAO President in 1964, was elected chairman of the newly established CCMA Committee. Walter was the overall choice because he was one of the earliest proponents of a state-sponsored certification program.

Chairmen of the CCMA committee since its inception included the following Assessors:

- Walter Birck                                      Old Saybrook Assessor                                      1974 to 1984
- Edward Clifford                                      New Haven Assessor                                      1984
- S. Steven Juda                                      New Haven Assessor                                      1984 to 1987
- Joan Paskewich                                      Windham Assessor                                      1988 to 1989
- James Clynes                                      Hamden Assessor                                      1990 to 2006
- James Clynes                                      Hamden Assessor, Co-Chair                                      2007 to current
- Robin O’Loughlin                                      Deep River Assessor, Co-Chair                                      2007 to current

In 1985 Public Act 84-485 made some changes to 12-40a. The first change was to increase the CCMA Committee from six to seven members. Next, it added a member of the Office of Policy and Management as one of the seven members of the committee. Lastly, it required that one committee member be a person employed by a municipality with a population of fewer than 5,000, and one committee member be a person employed by a municipality with a population of over 50,000.

### **Recertification**

No program for professional certification would be meaningful without the requirement of recertification, ensuring that those certified maintain their proficiency in the assessment field. In the late 80s or early 90s the CAAO Licensing and Certification Committee recommended the CCMA Committee address recertification. In April of 1991, the CCMA Committee voted to concur with the CAAO recommendation regarding recertification. During the 1995 session of the

General Assembly, Public Act 95-283 (12-40a) was passed. The new legislation required that the CCMA Committee adopt standards for the recertification of assessors by providing a five year certification plan. By March 1996, the regulations had been approved by OPM and the Attorney General and were ready for the Regulation Review Committee in the legislature. Unfortunately the road to changing State regulation can be a long and arduous process. The regulations were rejected. The concern of the Regulation Review Committee was that the current statute did not address fees and experience.

During the 1996 session of the General Assembly, Public Act 96-274 was passed. It specifically allows the CCMA Committee to set fees for the training program. Again, on June 18, 1996, the revised rules and regulations went to the Attorney General's Office. After that approval, the CCMA Committee again went before the Regulation Review Committee in October 1996 for acceptance of the proposed regulations. The regulations were once again rejected. It became apparent that CGS 12-40a would need to be changed again legislatively in order to address the concerns of the Regulation Review Committee.<sup>3</sup>

Senate Bill 940 was raised in 1997, which would give the CCMA Committee authority to consider a broad range of training and experience to qualify for certification. Senate Bill 940 became Public Act 97-80, and on May 29, 1997 the public act was signed by the Governor, paving the way for the regulations to be brought before the Regulation Review Committee. The regulations were approved September 23, 1997.

The new regulations provided for two levels of certification, CCMA I and CCMA II. All persons designated as CCMA's as of December 31, 1997 were deemed to have a CCMA II designation. The education program for the level of CCMA I consists of the first four CCMA courses; level CCMA II consists of all five courses. Each course requires successful completion of an examination, and each level of certification requires the successful completion of a comprehensive examination. In addition, there are different experience requirements for each level. For CCMA I, the minimum experience requirement is three years in property assessment, appraisal, or a related field. CCMA II requires a minimum of four years experience in property assessment or appraisal, two years of which must be in an assessor's office at an administrative or appraisal level.<sup>4</sup> Included as part of the new regulations, is the specification that certification is valid for a five year period and persons wishing to maintain their certification must successfully complete 50 hours of approved courses or workshops during that five year period.

### **First Recertification Filing**

The first recertification deadline expired December 31, 2002. Applicants requesting recertification had to submit documentation showing successful completion of 50 hours of approved assessing, appraisal and or workshop courses taken between January 1998 and December 2002 along with a \$15 dollar fee to the CCMA Committee. Their next recertification expired December 31, 2007 and they had to submit another \$15 fee and the required documentation showing 50 hours of approved courses taken between January 2003 and December 2007.

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<sup>3</sup> Assessorreporter page 1, "Idea to Reality In One Easy Step", by James W. Clynes, CCMA Chairman

<sup>4</sup> Assessorreporter page 6, "CCMA Regulations Update" by James W. Clynes, CCMA Chairman

## Recertification Courses

As previously mentioned as part of the recertification process, each applicant has to submit proof that they have completed at least 50 hours of approved assessing, appraisal or workshop courses to the CCMA Certification Committee every five years. The options for acquiring these hours include the annual Assessors School at the University of Connecticut where most applicants choose to attend. A student attending the 4½ days of classes at UConn can pick up about 30 credit hours toward recertification. Another alternative are “Road Show” classes. These are courses identical to the five courses offered at the annual Assessors School, but are held around the State when there are enough students and instructors available. In 1995, the CAAO Education Committee started the annual Fall Symposium that offers five to six credits of certified education hours. Another source of credits, are courses that have been approved by the CCMA Committee that are not conducted by CAAO, but meet the committee’s criteria. Each applicant for recertification is responsible for maintaining the original copies of the courses completed along with the total hours. Each year the CCMA Committee publishes an annual listing of approved courses and workshops on the *Assessorreporter* and the CAAO website.

## Course Outline

Since the passage of Public Act 74-255, the Assessors School at the University of Connecticut has been totally restructured. Starting with the 1975 School the basic classes have been directed at providing courses that are certified for future CCMA’s. The first year that the CCMA Committee was a co-sponsor of the Annual Assessors School was 1975. The course outline for the years 1975 thru 1986 was as follows:

- CCMA I Introduction to Connecticut Assessment Administration and Laws
- CCMA II Introduction to Appraisal Principles
- CCMA III Introduction to Income Approach\*
- Connecticut Assessment Administration Workshop  
(f/k/a in 1975-1976 “Connecticut Real and Personal Property Workshop”)

Over the years, additional courses have been added which include: Mortgage Equity Capitalization; Narrative Appraisal Report Writing; Rural Assessment Workshop.

\* In 1975 IAAO Course 2A “Appraising of Income Producing Property” was offered in lieu of CCMA III for 1975 only.

In 1987 the entire course curriculum was revised and additional courses were added. It took two years for the State Regulation Committee to adopt these criteria. The course outline for the years 1987 through present is as follows:

- CCMA IA Assessment Administration
- CCMA IB Assessment Valuation
- CCMA IIA Real Estate Appraisal Principles
- CCMA IIB Application of Valuation Techniques
- CCMA III Income Approach to Value
- Connecticut Assessment Administration Workshop

Over the years additional courses have been offered which include: IAAO courses #4, #151, #301, #302 and #400. In 2008 a new course was offered entitled “CCMA Revaluation Course”. It is anticipated that the “Rules and Regulations” will be changed to include the course as mandatory in the future.

The CCMA program has been a resounding success with some 312 assessment personnel being certified. Most municipalities throughout Connecticut now require that their assessor be a “Certified Connecticut Municipal Assessor” (CCMA) to acquire the job. In a recent review of the 169 towns and cities in Connecticut, some 95% of the assessors were certified CCMA’s with only a few small municipalities with non-certified assessors. In 1995 Public Act 95-283 (Sec.2 12-55) was passed that required that the Grand List of October 1, 2000 and each Grand List thereafter, must be signed by a “Certified Connecticut Municipal Assessor”. This requirement is a testimony to the validity of the CCMA designation.

The success of the “Certified Connecticut Municipal Assessor” (CCMA) program is the result of a lot of hard work on the part of the CCMA Committee, the CAAO Educational Committee and all past and present assessors who believe that professionalism is beneficial to themselves and the taxpaying public.

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### **NEW CCMA’s**



Pictured above are the first women CCMA’s Ruth Nytvedt, of Wilton on the left and Virginia Wilson of Easton on the right. Both women received their CCMA on October 23, 1974 at special certification ceremonies at the State Capital.

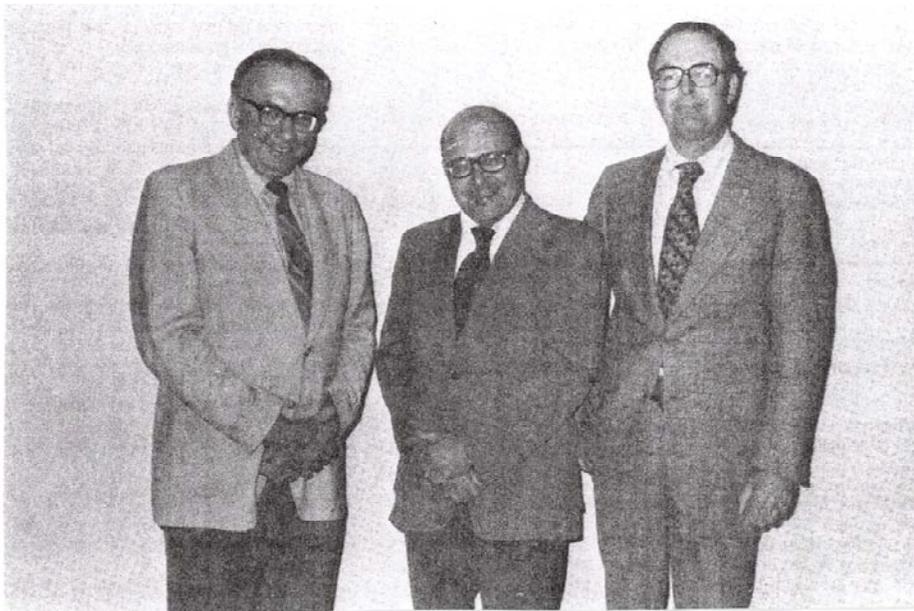
## ASSESSORS SCHOOL ADMINISTRATORS

The University of Connecticut has been involved in the administration of the Assessors School since its inception in 1944. Listed below are the University departments and administrators that have been responsible for the coordination of the annual Assessors School.

1944-1945	University of Connecticut School of Business Administration Laurence J. Ackerman, Dean	
1946-2002	University of Connecticut Institute of Public Service	
	Joseph M. Loughlin, Director	1946 to 1954
	Beldon H. Schaffer, Asst. & Director	1955 to 1966
	Edward T. Dowling, School Director	1961 to 1990
	Edward C. Sembor, School Director	1991 to 2002
2003 to current	University of Connecticut College of Continuing Studies	
	Edward C. Sembor, School Director	2003
	Linda Friedman, Program Manager	2004 to current

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### PROUD NEW CAEs



Proud new Certified Assessment Evaluators (CAE) are shown above shortly after receiving their designations at the 1978 IAAO conference in Toronto. From left to right: William Converse, Assessor of Orange; David MacArthur, Assessor of Glastonbury; and Gordon Donley, Assessor of Madison.

## ASSESSORS SCHOOL FACILITIES AT U-CONN



Merlin Bishop Center, Assessors Class Rooms 1971-1999



Shippee Hall, (aka) South Hall, Assessors School Dorm 1963-1999

## **COMMENTS OF Herb Shay (President of CAAO 1941-1946) AT THE 35TH ANNUAL SCHOOL (1979) FOR CONNECTICUT ASSESSORS UNIVERSITY OF CONNECTICUT**

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

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

My first intimate contact with the assessing profession came early in 1934 when I assisted with Fairfield's first "so-called scientific" revaluation and then officially joining the Assessor's Office as of September 1, 1934, at the magnificent salary of \$2500 - quite inexperienced but eager to learn all I could concerning the responsibilities of running an assessor's office, I joined the Connecticut Assessors' Association. The extent of the activities of the Association, at this point in time, was largely limited to conducting one or possibly two statewide meetings that convened in the legislative hall of the House at Hartford.

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

With full and sincere appreciation for these statewide and local meetings and the personal contributions made by such men as Arthur Potter, it must be said in full candor, that the Connecticut assessor was not getting much help in the way of improving his ability to carry out the responsibilities of his office. On the other hand, it must be recognized that at this time in assessing annals there existed in Connecticut a very rapid turnover of assessors through annual or bi-annual elections. Except for a handful of municipalities most assessors' offices were manned by elected personnel and, understandably, with a very limited knowledge of assessment procedures. There were a few municipalities in which assessors' offices were directed by career people attempting to professionalize their work. Such people as our good friend, Bill Connelly, former Tax Commissioner, then Assessor in Bridgeport; Fred Dawless - Stamford; Clarence Cook - West Hartford; Borden Mahoney and his predecessor in Hartford; Norman Miller - New London and perhaps a few others. Coincident with the routine activities of our

Connecticut assessors during these years, there was a growing interest in the program of the new National Organization of Assessing Officials - organized in 1934. In the following ten years a few of our Connecticut assessors had joined the National Group and some had become actively interested. Our own Bill Connelly, and one of the founding fathers, was to serve as one of its early presidents.

It is my considered judgment that this association of this rather limited group of our Connecticut assessors with the National Organization, together with a gradual but very discernible movement in local government toward removing the assessor's 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. Frankly, our State Tax Commissioner's Office though perhaps willing, was not equipped to undertake training local assessors and, further, a cursory check of the educational institutions in the State indicated they really had no curricula designed to teach a comprehensive course in assessing procedures. As obvious and as urgent as this need for "In-Service Training", the solution at this point in time appeared insurmountable.

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

Whomever or whatever enticed Aldro to come to Connecticut I never really knew, but it was not long after his arrival that the presence of this gregarious person was being recognized in our State Assessors' Association. Once he had been aware of our need and desire for "on-the-job" training, Aldro with the full sanction of our group, immediately put out some feelers in the academic field. It was in the fall of 1943 or early 1944 that he made contact with Larry Ackerman (I believe then Dean of Business Administration, University of Connecticut). Apparently Larry and the college officials thought well of Aldro's idea of some sort of a school for assessors at the University of Connecticut. Shortly thereafter, a meeting of the principals to further discuss possible plans for such a school was convened. It is my recollection that in addition to Aldro Jenks, from the Tax Commissioner's Office and Larry Ackerman, Dean, University of Connecticut and the assistant to Larry Ackerman, a very amiable young man (assistant professor) named Sam Brown, I believe, and myself representing the Connecticut Assessors' Association as President, were present. It was a most successful meeting and many details of a proposed school including dates, housing, curriculum, teaching staff, tuition, etc. were discussed.

As far as the makeup of the curriculum was concerned, it seemed to be the consensus of opinion that for the first Assessors School the emphasis should be on the very basics of assessing procedures, first to

teach the fundamentals and then to build on that base, i.e.:

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

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

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

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

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

On another occasion Aldro was stressing the importance to the assessors of spreading the tax burden uniformly – for emphasis he used the analogy of likening the assessor to a manure spreader. He said, "You know how the manure spreader spreads the stuff uniformly, that is precisely how the assessor should spread the tax burden." To ensure that the lectures started on schedule and the assessors returned to their seats on time, a victrola was played in the rear of the hall, monitored by a sergeant-at-arms in the person of Joe Wojciechowski. I don't recall the nature of the penalties for being tardy but you can probably imagine some of the comments and antics put forth by Joe Wojciechowski.

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

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

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## **1975 - ASSESSORS SCHOOL RELOCATION POSSIBILITY**

The CAAO Assessors School at the University of Connecticut is one of the oldest and longest running Assessors Schools in the country. The School was established in 1944 and it has been held at UConn ever since. In 1975 the Assessors School ran into a slight “Blip” or a pause as to whether the School would remain at the University. Shown below is an excerpt from an interview about the 1975 Assessors School fee increase. The interviewee was John D. Killeen done on February 20, 2007 for Volume 1, on “The History of Connecticut Assessors” pages 120 and 121. John was the President of CAAO in 1975, former Assessor of Enfield from 1972 to 1976 and Assistant Assessor in Suffield from 2005 to 2009.

“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. The 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’s staff other than the assessor. From January through 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 forego 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 IIA, 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.”

## **HISTORY OF ASSESSORS SCHOOL HOUSING AND CLASSROOM LOCATIONS AT THE UNIVERSITY OF CONNECTICUT**

<b>YEAR</b>	<b>HOUSING</b>	<b>CLASSROOM LOCATION</b>
1944	Adequate modern dorms	Library Room #19
1945	Adequate modern dorms	Library Room #19
1946	Wood Hall	Library Room #19
1947	Wood Hall	Library Room #19
1948	Wood Hall	Library Room #19
1949	New Haven Hall	Library Room #19
1950	Middlesex Hall North Campus	Library Room #19
1951	Manchester Hall	Library Room #19
1952	Whitney Hall	Library Room #19; Storrs Hall
1953	Wood Hall	Library Rm. #19; Engineering Rm. #222
1954	Wood Hall	College of Agriculture Auditorium
1955	Wood Hall	College of Agriculture Auditorium; Library
	Continuing Education Center	Rm.#19
1956	Wood Hall	Hicks School of Agriculture
	Continuing Education Center	
1957-1958	Wood Hall	Student Union Building
	Continuing Education Center	
1959	Wood Hall	Storrs Hall; Humanities Bldg.; Pharmacy
	Continuing Education Center	Bldg.; Continuing Ed. Center Classrooms;
		College of Agriculture Auditorium;
1960	Manchester Hall	Humanities Building
	Continuing Education Center	
1961	Manchester Hall	School of Business Administration
	Continuing Education Center	School of Engineering
1962	Manchester Hall	School of Business Administration; School
	Continuing Education Center	of Engineering; Continuing Ed. Center
1963-1964	South Hall (n.k.a.) Shippee Hall	South Hall; Humanities Bldg.; Student
		Union Building
1965	South Hall	South Hall; Humanities Bldg.; Kooms
		Bldg.; Home Economics Bldg.; Student
		Union Building
1966	South Hall	South Hall; Humanities Bldg.; Music Bldg.;
		Student Union Building U.N. Room
1967	Shippee Hall (f.k.a.) South Hall	Shippee Hall; Humanities Bldg.; Music Bldg
1968	Continuing Education Center	Engineering Bldg.; Student Union Bldg.
1969	Shippee Hall	Shippee Hall; E.O. Smith High School;
		Music Building
1970	Shippee Hall	Engineering Bldg.; Shippee Hall;
		Music Building
1971	Buckley Hall	Merlin Bishop Center

1972-1990	Shippee Hall	Merlin Bishop Center
1991	Buckley Hall	Merlin Bishop Center
1992-1996	Shippee Hall	Merlin Bishop Center
1997	Buckley Hall	Merlin Bishop Center
1998	Shippee Hall	Merlin Bishop Center
1999	Shippee Hall & Buckley Hall	Merlin Bishop Center
2000-2002	South Campus Residence Hall	South Campus Classrooms; Dodd Research Center
2003-2010	Nathan Hale Inn & Conference Center; South Campus Residence Hall	South Campus Classrooms; Dodd Research Center

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## ASSESSORS SCHOOL AT UCONN 1950



## HISTORY OF THE CAAO FALL SYMPOSIUMS

The Connecticut Association of Assessing Officers Education Committee sponsors the Fall Symposium. The course offers six hours of continuing education credits that can be applied toward recertification of the CCMA Designation.

<b>DATE</b>	<b>LOCATION</b>	<b>COURSES</b>
September 13, 1995	Ramada Inn Meriden, CT	Economic Forecast of Connecticut; Assessment Statistics; Connecticut Institute for Management Studies on Government in the 90s and Beyond; How to Prepare for Court
September 12, 1996	Marriott Rocky Hill, CT	Statistical Revaluations by Robert Reardon; A panel of eight addressing the various issues involved in performing and implementing Statistical Revaluations
September 25, 1997	Marriott Rocky Hill, CT	Legal Issues in the Valuation of Property; In Defense of Revaluations; Coefficient of Dispersion; Property Tax Exemptions
September 29, 1998	Marriott Rocky Hill, CT	Valuation of Cellular Towers; Telecommunications Act of 1996
September 23, 1999	Holiday Inn Cromwell, CT	Assessment Consortium: Track Housing Prices; Development of Capitalization Rates; Court Case Review; Depreciation Schedules of PP by Municipal Ordinance
September 25, 2000	Holiday Inn Cromwell, CT	CAAO & CT Chapter of the Appraisal Institute COD & Unsold Property Test; Measuring Assessment Uniformity; Valuation of Historic Houses
September 17, 2001	Holiday Inn Cromwell, CT	Legal Updates; Revaluation Certification; USPAP
September 23, 2002	Holiday Inn Cromwell, CT	P.A. 490; The Connecticut Farmer
September 23, 2003	Holiday Inn Cromwell, CT	CT Brownfield Redevelopment Program & Types of Brownfield Phase I & II; The Assessor as an Expert Witness
September 21, 2004	Courtyard Marriott Cromwell, CT	Forest Land; Public Utilities Audits

September 27, 2005	Hawthorne Inn Berlin, CT	Intricacies of Land Valuation; Condominium Valuation
September 26, 2006	Hawthorne Inn Berlin, CT	PA 06-83 Tax Relief Program for Manufacturing & Biotechnology Machinery & Equipment; Proposed Changes to Income Restricted/Subsidized Housing
September 25, 2007	Hawthorne Inn Berlin, CT	Cingular Wireless and AT&T; Mediation Tools for Conflict Resolution Applicable to Litigation
September 23, 2008	Hawthorne Inn Berlin, CT	Income and Expense Analysis; Case Study of the Millstone Nuclear Power Station; "Dominion vs Town of Waterford"
September 15, 2009	Hawthorne Inn Berlin, CT	GIS Mapping – What is new in the world of GIS?
September 21, 2010	Hawthorne Inn Berlin, CT	Communication Tools: Old School vs. New Rules; Personal Property updates, telecommunication Modifications to the 2010 Personal Property Declaration

### CONNECTICUT CERTIFIED ASSESSMENT EVALUATORS (CAE)

The following people from Connecticut have received the CAE designation from the International Association of Assessing Officers. Three of the designees were omitted from Volume #1 on the History of Connecticut Assessors and one of the designees was recently awarded her CAE designation. They are as follows:

<b>Name</b>	<b>Assessing Involvement</b>	<b>Date of Award</b>	<b>CAE#</b>
Melissa Baer	Former Assessor of Brooklyn and Assistant Assessor Killingly Project Supt. Tyler Technologies	May 2010	#1135
Raymond A. Leshner	Leshner-Glending Revaluation Company ownership	-----	#136
William V. Sheehy	Waterbury, Appraiser/Data Collector	-----	#62
Marion Tabb	Milford Assessor 1970-1971	Sept. 7, 1969	#370

# THE EFFECTS OF ASSESSMENT RATIO CHANGES ON REVALUATIONS

During the 1974 legislative session, Public Act 74-299 was passed, “An Act Concerning Municipal Assessment Practices and Procedures”. Part of this Act dealt with the establishment of a uniform assessment ratio of 70 percent not later than the close of the next revaluation. This law was one of the many recommendations of the 1972 Governor Thomas Meskill’s Commission on Tax Reform.

In the May 1976 issue of the *Assessorreporter*, Bertrand McNamara, Assessor of South Windsor 1967 to 1983, wrote an interesting article about the effects that PA 74-299 had with regard to the State mandated assessment ratio change.

The article showed 11 towns that completed 1974 revaluations and the percentages of increase over the 1973 Grand List. What Bert wanted to point out, is that due to the mandated 70% assessment ratio change, most increases from the revaluation were inflated.

For most of the 11 towns, the assessment ratios were increased from 60% to 70%. In the Town of Somers, the ratio went from 50% to 70%. Not only did these towns benefit by the new revalued list, but they also benefited by the increase in their assessment ratios. The only town that was hurt by the ratio change was Bert’s town of South Windsor, which went from 80% to 70%.

Listed below is a chart of revaluation percentage changes with the 70% assessment ratio and what the percentage change in their Grand List would be if the towns stayed with the old assessment ratios.

TOWNS	1973 Ratio	1974 Ratio	Last Revaluation	Grand List Increase Old Ratio	Grand List Increase New Ratio
East Haddam	60%	70%	1961	119%	155.8%
Easton	60%	70%	1960	127%	164.9%
Somers	50%	70%	1964	96%	173.6%
Farmington	60%	70%	1965	76%	89.6%
Killingly	60%	70%	1964	78%	108.0%
Simsbury	65%	70%	1964	69%	82.1%
South Windsor	80%	70%	1964	81%	58.5%
Stonington	70%	70%	1960	105%	105.0%
Wilton	60%	70%	1969	54%	80.1%
Winchester	70%	70%	1964	85%	85.0%
Stratford	70%	70%	1963	70%	70.0%

**Example using East Haddam:** Lets assume that the original Grand List for all towns was 16 million dollars. The revalued Grand List increased 119% to 35.04 million. The **100%** value of that Grand List using the 60% ratio equals 58.4 million ( $35.04 \div .60 = 58.4$ ). If you **now** used the new 70% ratio to figure the Grand List, it would be 40.88 million ( $58.4 \times .70 = 40.88$ ) or 155% increase over the original 16 million dollar Grand List.

## **SPECIAL ACTS THAT HELPED COMMUNITIES RECOVER FROM DISASTERS.**

Over the past fifty years, Connecticut has been confronted with a number of weather related disasters that have inflicted a great deal of damage to local communities.

To assist taxpayers in those communities with recovery efforts, the State of Connecticut through their legislative process passed a number of special acts that allowed communities to make interim adjustments to property assessments and taxes that were destroyed or damaged as a result of the storms.

These special acts, passed by the State, must be adopted by the local legislative body of each municipality that desires to participate. The following are four weather related disasters that special acts were adopted to assist the communities:

**1955 FLOODS:** Probably the biggest weather related disaster to hit Connecticut was the August 1955 flood caused by hurricanes Connie and Diane. (A complete report can be found in Volume #1 “History of Connecticut Assessors”, written by the CAAO Research Historian/Committee on June 2008). The flooding of both the upper and lower Naugatuck Valley along with the Putnam and Farmington Valley areas suffered catastrophic flood damage spawned by record rainfall leaving 87 people dead, destruction of homes, factories and central business districts and left thousands homeless. As a result of the 1955 flood, a special session of the Connecticut General Assembly, in November 1955, passed Special Act 63 “An Act Concerning a Grant to Towns for Losses Due to Reduction in Grand List Caused by the Floods.”

**WINDSOR LOCKS TORNADO:** On October 3, 1979 an F4 tornado touched down in the Poquonock section of the town of Windsor causing more than \$300 million in property damage. It traveled along an eleven mile path north through the town of Windsor Locks, before dissipating in the town of Suffield. The path of the tornado crossed the northern portion of Bradley International Airport, and many vintage aircraft were damaged or destroyed by the storm. At a special session of the 1979 Connecticut General Assembly, Special Act 79-1 was passed. “An Act Enabling the towns of Windsor, Windsor Locks, East Granby and Suffield to Abate Taxes on Property Damaged October 3, 1979 by the Tornado.”

**JUNE 1982 FLOODING:** The heaviest spring rainfall to impact Southern New England occurred the weekend of June 4-7, 1982. A large low pressure system moved up from the Gulf coast and moved slowly to the northeast, stalling on June 5<sup>th</sup> and dumping up to sixteen inches of rain in Connecticut over a four day period, with the heaviest amounts occurring in the south central section of Connecticut. The floods caused the loss of at least eleven lives in addition to an estimated \$230 million dollars of damage. Thousands of homes suffered varying degrees of damage. The Connecticut General Assembly passed Special Act 82-1, “An Act Enabling Municipalities to Abate or Defer Taxes on Certain Real and Personal Property Damaged by the June 1982 Flood”. The Office of Policy and Management held a special meeting at Old Saybrook’s Senior High School, July 21, 1982, to review Special Act 82-1. There were some 61 assessors and collectors from 42 towns and cities in attendance.

**STORM BETH:** On December 11, 1992, a nor'easter storm pounded the Milford shoreline causing thousands of dollars of damage to shore front property including the demolition of one home. The Milford Assessor's staff, consisting of Assessor William Gaffney, Deputies Thomas Biros and Paul Slattery, inspected every house along the thirteen-mile coastline. The total abatement of taxes from the storm amounted to \$34,052. The Connecticut General Assembly passed Special Act 93-18, "An Act Enabling the City of Milford to Abate Taxes on Certain Residential Real Property Damaged by Flooding from Storm Beth".

The four examples of weather related disasters will serve as a reference of statutory law and procedures for assessors to follow in the event that a similar situation occurs.



December 14, 1992: Paul Slattery Inspecting a damaged house along the Milford shorefront.



October 3, 1979: Damaged aircraft at Bradley Airport Air Museum.



August 1955 flood: Derby lower Main Street train station Route 8 and Naugatuck River.

## **NEWLY APPOINTED BOARD OF ASSESSMENT ADVISORS**



**Richard Prendergast**  
**Supervisor of Board of Assessment Advisors**



**Region #1 Advisor**  
**Donald Zimbouski**



**Region #2 Advisor**  
**Leon Jendrzejczyk**



**Region #3 Advisor**  
**Frederick M. Chmura**



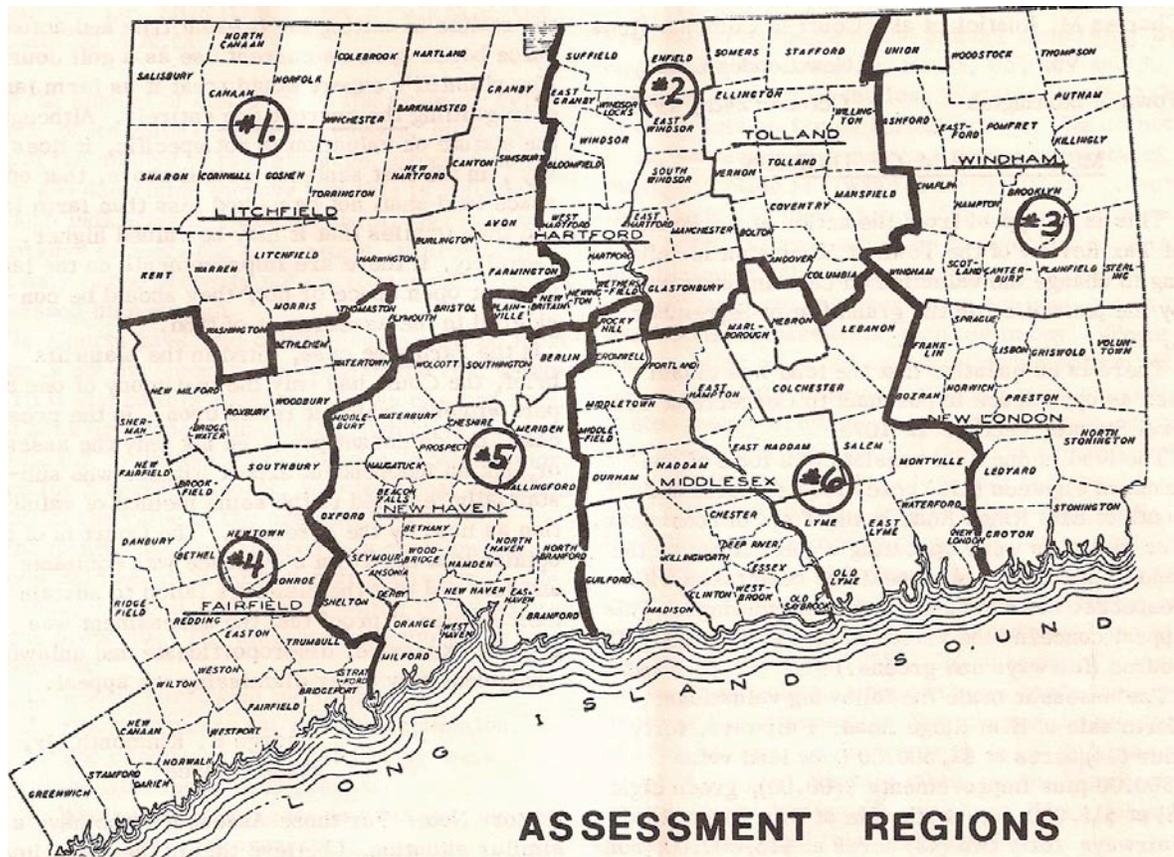
**Region #4 Advisor**  
**Joseph Haddad**



**Region #5 Advisor**  
**John Kiely**



**Region #6 Advisor**  
**Nicolas Logiodice**



## BOARD OF ASSESSMENT ADVISORS 1974 – 1991

One of the more comprehensive pieces of property tax reform began on June 15, 1972, when then Governor Thomas J. Meskill, by Executive Order 13, appointed a nine-member commission in part to examine the state of the property tax system in Connecticut. On December 18, 1972, the commission released their finding in the form of a published report. The finding that dealt with the local property tax was found in Volume II on local government, schools and property. One of the proposals included in the tax reform package, was the establishment of a State Board of Assessment Advisors.

After the findings of the Commission report was released, the Legislative Finance Committee held public hearings in order to get feedback on the report. Walter Birck, Assessor of Old Saybrook and Essex and CAAO Legislative Chairman, spoke before a Legislative Finance Committee hearing in Waterbury on March 6, 1973 conveying the CAAO position on the overall Tax Reform package. He made the following comments with regard to state assistance to local assessors. “We fully support the concept of establishment of a Supervisory Board within the State Tax Department. We offer our full cooperation in assisting your committee in particular, and the legislative in general in establishing the Board.”

On May 31, 1974, Public Act 74-275 (§ CGS 12-2 a, b) was enacted, “An Act Concerning Uniform Municipal Assessment Procedures and the Establishment of a State Board of Assessment Advisors.” The purpose of this legislation was to establish a State Board of

Assessment Advisors within the Municipal Division of the State Tax Department. The duties of the board members were to assist in promoting uniformity throughout the State in municipal assessment practices, procedures and administration; assist the Tax Commissioner in recommending municipal assessment practices and procedures; issue uniform guidelines pertaining to methods and techniques for property valuation, appraisal and assessments; and assist municipal assessors by preparing manuals, handbooks of rules and regulations, appraisal manuals, special manuals and studies, news and reference bulletins and digests of property tax laws suitably annotated. The Board's duties also include the development of schedules with unit prices for property classified under Section 12-107a to 12-107e of Connecticut General Statutes. Their duties also included assisting the Chief of the Municipal Assessment Advisors to develop standards and tests for certifying revaluation companies. As you can see by the above description, the Board's duties were comprehensive and precise. The directive was something that assessors were looking for, that would bring uniformity in the administration of the local property tax.

In the early part of 1975, Richard L. Prendergast CCMA, a Municipal Assessment Agent within the Connecticut State Tax Department for the past eight years, was appointed Supervisor of the new Board of Assessment Advisors. Mr. Prendergast was the ideal choice for the position due to his assessing background, his political sensitivity, and his experience in dealing with difficult assessing issues. Dick knew the state statutes better than the lawmakers themselves and he was always willing and ready to help. Dick began his assessing career in 1954 with the City of Hartford Assessors Office as an Assessor's Aide, and from 1957 to 1963 he was Deputy Assessor in East Hartford. From 1963 to 1966 Dick held an Assistant Assessor's position in South Windsor. It was in 1967 that Dick became part of the State Tax Department.

Although the Board was assembled during 1975, it was not until the fall meeting of CAAO on November 20, 1976 that State Tax Commissioner Gerald J. Heffernan publicly announced the names of the six new members of the Board of Assessment Advisors. The names of the Advisors and the districts that they will be responsible for included the following:

- **Donald Zimbouski CCA** Region #1. Don was the former Deputy Assessor for the City of Waterbury and had over 12 years experience in the assessing field. He was Secretary-Treasurer of the New Haven County Assessors Association in 1972-1973 and President of that association in 1973-1974. He received his Certified Connecticut Assessors (CCA) designation in 1973 and was one of the 35 assessors who were first to receive their Certified Connecticut Municipal Assessor (CCMA) designation on October 23, 1974.
- **Leon Jendrzejczyk CCMA** Region #2. Leon was the former assessor for the Town of Mansfield from 1974 to 1975, and before that an assistant assessor for the City of New Britain from 1967. He served as co-chairman of the Auto Pricing Committee. Leon has a B.A. degree from Marietta College. Mr. Jendrzejczyk received his Certified Connecticut Municipal Assessor (CCMA) designation December 19, 1974.
- **Frederick M. Chmura CCMA** Region #3. Fred was the Assessor for the Town of Putnam 1973 to 1975. Prior to that Fred worked for United Appraisal Company from 1971 to 1973. Fred served on the CAAO Awards Committee and Veterans Affairs Committee until 1975. He has a B.A. degree from the University of Connecticut. Mr. Chmura received his Certified Connecticut Municipal Assessor (CCMA) designation December 19, 1974.

- **Joseph Haddad CCMA Region #4.** Joe was the first appointee to the Board of Assessment Advisors in early 1975. He was an executive aide to the Tax Commissioner for the previous two years in the Municipal Division. Prior to that Joe was Clerk of the Board of Assessors in Shelton from 1969 to 1973. He had been active in the previous two N.R.A.A.O. Conferences. Mr. Haddad had a B.S. degree in Chemistry from Duke University. He received his Certified Connecticut Municipal Assessor (CCMA) designation December 19, 1974.
- **John Kiely Region #5.** John was the only non-assessor appointed to the Board of Assessment Advisors. He brings a broad background of appraisal and State government experience to the Board. John was employed with the Department of Environmental Protection for the previous seven years as an appraiser and real estate examiner. He majored in government at the University of Connecticut and was a senior member of the American Society of Appraisers.
- **Nicholas J. Logiodice CCMA, CCA Region #6.** Nick had been a senior Assessment Technician for the City of Hartford for the past four years. Prior to that he was with the State Right-Of-Way Department for a number of years. He holds a A.A. degree in accounting from the Jr. College of Commerce, New Haven and a B.S. degree from Quinnipiac College. Nick served as an instructor at the annual Assessors School and the N.R.A.A.O. Conference. He received his Certified Connecticut Assessors (CCA) designation in 1963 and was one of the 35 assessors who were first to receive their Certified Connecticut Municipal Assessor (CCMA) designation on October 23, 1974

One of the more interesting experiences that came out of the Board of Assessment Advisors history is the one that dealt with setting of new P.A. 490 land values. 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, both instrumental in the passage of this landmark legislation, developed a system for determining the use value of P.A. 490 land. The Fellows-Marsele methodology was centered on the capitalization of net income. Also, from the passage of P.A. 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 forestland. This would be the first time that anyone other than Dr. Fellows and Peter Marsele determined these values. Fred Chmura and Leon Jendrzejczyk were assigned the project. Both Leon and Fred came to the Board of Assessment Advisors from assessor positions. They had a difficult time getting cooperation and rental information from farmers or from other State agencies. They were viewed with suspicion and met with a great deal of resistance. It took several months of work visiting almost 80 towns, to get information from whatever source they could. They completed 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.

By 1989, all of the original six Assessment Advisors and the Supervisor Richard Prendergast moved on to greener pastures. Some assumed assessing positions, others were promoted within

State government, and others retired. Leon Jendrzeczyk in 1979 moved on to become the Assessor of Glastonbury and Nicolas Logiodice in 1980 became the Assessor of Durham. In 1981, Frederick M. Chmura became the Director of Equalization and Grants and Management, and Donald Zimbouski in the same year, was promoted to Chief of the Municipal Division both within the Office of Policy and Management. John Kiely, in early 1984, was appointed to fill the position of Municipal Taxation Supervisor at OPM and later retired from State government in late 1984. Joseph Haddad, the last of the original six, retired in February 1985. Richard Prendergast the Supervisor of the Board, retired in the summer of 1989. Over the years there have been a number of Advisors who have replaced the original six. They include: Marsha Standish, Richard Wall, Jr., Kathleen Rubenbauer, Sandra Huber, Jeff Bragg, John Mulready, Thomas Kelly, Sally Sullivan and Joan Robinson.

The commission and the legislators of the 1970s believed it was important to have a Board of Assessment Advisors to promote uniformity of property tax administration; but by the 1990s that vision disappeared. 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. In an interview on May 23, 2006, for Volume #1 on “The History of Connecticut Assessors”, former Assessment Advisor Marsha Standish pointed out the benefits of the Advisors: “When the Board of Assessment Advisors were asked a question by a local assessor or tax collector we 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 the 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.” Another former Assessment Advisor John Kiely, pointed out that the Board made an attempt to establish uniformity in the way State Owned Property was assessed in the various towns. John felt this was important so that each of the effected Towns could get their fair share of the limited amount budgeted for State payments in-lieu of taxes.

As the cost of government increased, spending limitations set in on government funding. The Board of Assessment Advisors was a service-orientated division of government that produced no income and was always subject to threats of fund cutting right from the start of its operation. The final blow came in 1991 with the passage of Public Act 91-343, “An Act Concerning the Duties of the Office of Policy and Management.” The OPM summary of legislative changes for that year commented that sections 4 and 5 of Public Act 91-343 amends Connecticut general Statutes 12-2b and 12-2c respectively. The summary states:

“Deletes all statutory references to the Board of Assessment Advisors; provides that most of the Board’s duties are to be undertaken by the Secretary of the Office of Policy and Management. The requirements to provide advice and technical assistance to assessors in valuation, appraisal and assessment practices, procedures and administration has been repealed.”

In Section 9 of Public Act 91-343, it repeals 12-2a. The summary states:

“Removes the requirement that at least six employees in the Office of Policy and management be versed in appraisal methodology. Also, the requirement to provide

technical assistance to municipalities undergoing revaluations and to monitor such revaluations has been repealed.”

After the passage of Public Act 91-343, those remaining Advisors were given more programmatic duties and titles. 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 had the benefit of Advisors on the State level.

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## **PRESIDENTIAL MEETING**



1966 photo of four past presidents of CAAO that include from left to right: Francis Kirwin CAAO President 1970 and former Assessor of East Hartford, Cromwell and current Stamford Assessor; Richard Prendergast CAAO President 1965-1966, former Supervisor of the State Board of Assessment Advisors and South Windsor Assistant Assessor; Arthur Brophy, former Municipal Assessment Agent in the State Tax Department and Waterbury Assessor 1967 to 1975; Borden Mahoney, CAAO President 1961 and former Hartford Assessor; and Robert Kemp, CAAO President 1963, and former Assessor of Wallingford and Cromwell.

# 1960s' PROPERTY RECORD CARD

OCCUPANCY		CONSTRUCTION		SIZE	GRADE	AGE	REMODL'D	COND.	FRY. DEP.	FUNCT. DEP.	REPL. VALUE	PHYSICAL VALUE	ACTUAL VALUE																																																																																																																																								
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Many municipalities prior to their current CAMA systems used the above property record card in the 1950s and 1960s. Everything from sketches to checking off information was done by hand. The pricing ladder shown on the right side of the card was the process used to calculate the replacement cost of the dwelling. You would go to your pricing book, select the proper grade of construction, the proper story height and the type of construction. Was it frame, brick or stone? You would then enter the price per square foot for the main body of the house, based on the grade, story height and construction, and proceed to the various add-on elements such as insulation, hardwood floors, heating, finished basement finish and baths, etc.

You then added up the total replacement cost of the dwelling and enter it on the top line of the PRC. From there you would determine the depreciation based upon age, condition and other external considerations that may apply.

One of the great features of the manual PRC was the ability to maintain a historical summary of what was done to the property over the years. One of the major drawbacks of this type of manual card was that you had to copy all of the information over for the next revaluation. Another drawback was, once lost, it is gone forever.



## **12-119: Manifestly Excessive An All Assessor Connecticut Band (Dated June 1, 2009)**

Let's start by explaining why they chose the name **12-119: Manifestly Excessive** for the band. If you have ever had the opportunity to appeal your assessment in a court of law, there are two Connecticut State Statutes in which you may do so: 12-118, and 12-119. No one has ever been successful in winning a case against an Assessor under CGS 12-119.

The Band, **12-119: Manifestly Excessive**, first came into being in 1994 when Christine Barta, formerly an Assistant Assessor of Avon before becoming the Assessor of Madison, and currently Assessor of North Branford, realized there was musical talent within the Assessors' Organization. She plays keyboard/rhythm guitar and backup vocals and knew that Steve Hodgetts, previously the Assessor of Meriden, currently the Assessor of Middlefield, was a drummer and singer in an award winning country band. Being friends with Rich Lasky, former Assessor of Bristol, currently the Assessor of Franklin, they knew he was a bass player/backup vocalist in a rock band for many years. Between the three of them, they searched out other musicians and came across vocalists Jim Ramos, former Assessor of Waterford and Donna Ralston, Assessor of Norwich. Finding a lead guitarist wasn't so easy, so Rich's cousin, "Fred the Postman" a phenomenal guitarist, temporarily volunteered to help the band until they could find an Assessor guitarist. Soon after, Mark DeVestern discovered the group! He was previously the Assessor of Newtown, now the Assessor of Trumbull. When he joined the band, Fred politely bowed out. Since then, there were a few personnel changes. Pat Hedwall, former Assessor of Madison joined the group with additional vocals, and in time all three vocalist moved on. David Dietsch, Assessor of Waterbury is now the lead male vocalist/percussionist, and Marie Hall, previously the Assistant Assessor in Guilford, the Assessor in Haddam and currently Assessor in Marlborough, is the lead female vocalist/rhythm guitarist/percussionist. When Mark DeVestern moved on, Rich Lasky Jr. (Rich's son), assistant to Assessor of Monroe, joined the band with his exceptional lead guitar riffs and vocals. The six of them have been together since 2001. Occasionally, Jaimie Barta (yes, Chris's daughter) joins in with a few riffs of her own on the sax and clarinet, and the talented Steve Thomas, a Tax Rep from Chicago, impresses them all with his jazz trumpet skills.

**Manifestly Excessive** is a diversified rock and roll band, playing a variety of music from country to Motown to blues and jazz from the 50s through 2000+. The band has played for banquets, retirement parties, weddings and performed at various nightclubs such as Riders Café in Waterbury, Bleachers in Bristol and for an event at the Mohegan Sun. One of the bands most memorable was an outdoor banquet at the Boston Museum of Science on the Boston Harbor for a group of 1,600.



**CAAO BAND MANIFESTLY EXCESSIVE 2004 PHOTO**

Front row left to right: David Dietsch, Donna Ralston, James Ramos, Christine Barta,  
Standing left to right: Pat Hedwall, Mark DeVestern, Steve Hodgetts and Richard Lasky.

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Pictured above is the *Thomas J. Dodd Research Center*  
At the University of Connecticut where the CAAO Research/  
Historian Committee stores documents on the history of  
Connecticut Assessors.

## 1983-1984 CAAO HANDBOOK COMMITTEE

The 1983-1984 CAAO Handbook Committee represented a pivotal moment in the history of the Connecticut Association of Assessing Officers. It was the first time that the small 6 X 9 inch bound handbook was completely revised into the large 8½ X 11 loose-leaf format giving the handbook a whole new look and feel. The Handbook for Connecticut Assessors was originally published in 1950 as a joint undertaking by the State Tax Department, Connecticut Association of Assessing Officers and the Institute of Public Service. It was revised in 1957, 1963, 1970 and again in 1978.

In January of 1983, newly elected CAAO President S. Steven Juda appointed a Handbook Revision Committee to review the 1978 “Handbook for Connecticut Assessors”. The following Assessors were appointed to serve on the 1983 committee and reappointed by the 1984 elected CAAO President Gordon Donley. They were:

Committee Chairman Edward F. Clifford of New Haven, Walter Birck of Old Saybrook and Essex, Edward Dowling of The Institute of Public Service, Gloria Kovac of New Canaan, William Coughlin, Jr. of Rocky Hill, Joan Paskewich of New London, Charles Sweeney of Hamden, James Ramos of Bristol (1984 only), Donald Zimbouski of The Office of Policy and Management (1984 only), and Richard Wall of The Office of Policy and Management (1983 only).

The scope of the project included a review of each section of the current Handbook to determine changes in the laws, revise and elaborate on specific assessment procedures, and putting more information in the manual. In addition, the index of the Handbook would be totally revised so that it would capture all of the various languages or terms that were used by assessors so they could find what they were looking for in the Handbook. As Edward Clifford said, “Users of the manual have to find the information.” Ed was very adamant on indexing.

The first action of the committee was an appeal to the general membership of CAAO to submit any ideas they might have for improvements. Next, each member of the committee was assigned a certain section of the existing Handbook to determine what updates will be required.

It was reported in the March 1984 issue of the *Assessorreporter*, that the Handbook Committee was entering the final stages of editing, revising, and compiling the new Assessors Handbook. The new format included two sections, Administration and Law, and the Valuation Process. In cases where the subject matter in the present handbook had been updated by an OPM manual, that subject had been reduced to an introductory paragraph with a reference to the proper OPM manual. This included exemptions, solar energy, farm, forest, open space, and other subjects as may be forthcoming from OPM.

The first collation of the new Handbook took place at Gloria Kovac’s house. She set up a long table, and with the help of Ed and Mary Clifford, Betty and Bob Coyne, and Gordon Donley, they went around and around, inserting and collating all of the chapters and indexes, boxing them to get them ready for the June 1984 Assessors School at UConn, the first school at which they would be distributed.

Edward Clifford stepped down as Chairman of the Handbook Committee effective July 1, 1984. Ed's successor was Milford Assessor Robert Coyne who acted as Chairman of the Committee until the expiration of Ed's term in November 1984.

CAAO submitted the new Handbook for Connecticut Assessors to IAAO in September 1984 for consideration by the International Awards Committee for its 1984 "Distinguished Research and Development Award."

The most recent development of the CAAO Handbook for Connecticut Assessors is the insertion of the publication on the CAAO web site. As of April 2010, the Handbook is available on the CAAO web site, Members Only section. It will no longer be printed and distributed in bulk. The updates to the Handbook will be posted to the site, as they become available.

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## **ASSESSORS CELEBRATE APPOINTMENT LEGISLATION**



At the CAAO Spring Meeting May 13, 2010, it was announced that House Bill 5059 had passed the House and Senate unanimously. In fact, the Governor was signing the Bill into Law that very day. This is due in great part to the efforts of John Chaponis, on the left, the champion of the cause, and CAAO President Dave Dietsch. They both campaigned tirelessly for its passage. Dave presented John with his own game shirt to signify the victory. The statutory bill number is 5059 of Public Act 10-84 "An Act Concerning The Appointment of Municipal Assessors." The new law eliminates the elected assessor in Connecticut and as of October 1, 2010, assessors are appointed with no need for re-appointment.

## **CITY OF NEW HAVEN BOARD OF TAX REVIEW HEARINGS EXPANDS TO SEVEN NEIGHBORHOODS**

During the 1978 city-wide property revaluation in the City of New Haven, the Board of Aldermen passed a resolution that required the Board of Tax Review, now know as the Board of Assessment Appeals per PA 95-283, to hold in addition to their regular sessions, extra meetings for the purpose of hearing tax appeals in seven designated sections of the city.

The purpose of these extra sessions was to make it more convenient for city residents to gain access to the Board of Tax Review for appeal purposes during a revaluation year.

Due to the fact the resolution required that the hearings be held in public buildings, the local schools had to be used. Special permission from the Board of Education was required with the stipulation that the hearing could not start until 2:30 p.m., and terminated by 8:00 p.m. Appointments were required for all neighborhood sessions because of the necessity of having the Property Record Card available for the property under appeal. Setting up the appointment was somewhat unique. The first thing the City had to do was hire temporary help that were familiar with scheduling appointments. They used one main appointment book for the taxpayers that wanted to come to the City Hall for appointments, and seven other books for appointments for the different areas of the city that were designated for neighborhood assessment appeals.

The logistics of putting on the road show consisted of carrying the appointment book, Property Record Card, school permit, summary assessment book, pencils and paper clips throughout the city was something to behold, but it worked out fairly well.

(This article appeared on page 3 of the November 1980 *Assessorreporter*

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



## **HARTFORD'S TAX DIFFERENTIAL**

In 1978 the City of Hartford completed their first citywide revaluation in 17 years. To soften the impact on the residential property, a plan was devised where the percentage of property taxes paid by residential property owners, as a class, prior to the revaluation, would be the same after the revaluation. The plan was called Hartford's Tax Differential.

What might be thought of as unthinkable to most proponents of fair and equitable treatment of the property tax during a revaluation has some practical application to those who are dealing with an untenable situation. John McDermott, Hartford's Assessor 1974-1978 and 1979-1985 was the Assessor who was involved in the planning, administering and the phasing out of the Tax Differential and provided the following background.

“Because Hartford had not revalued its property since 1961, there was a tremendous amount of assessment inequity within the residential class of property (at the time, 1-3 family dwellings). Of particular concern to me was the major inequity of residential property from neighborhood to neighborhood. In fact, it was so bad that when I came to Hartford there was a threat of a class action lawsuit to balance the over assessment of the North End compared with the under assessments of both the South End and the West End (these are still established neighborhoods within Hartford). While there were also inequities in the commercial sector, it came no where close to the residential dilemma.”

“In 1978, Hartford was required to perform a revaluation. Because of the law suit threat and other factors, there was no appetite either locally or at the legislature for another extension. Yet, if the revaluation were to be implemented under normal basis, there would have been residential tax increases of well over 80%. In my discussions and ultimate agreement with the politicians (locally and at the legislature), I was insistent that the above assessment inequities be cured through the normal revaluation process. To accomplish this, we came up with the “Hartford Differential” in which the residential class, as a whole, would not pay a greater percentage share of the net tax levy the year after revaluation as they did the year before revaluation. This percentage was 14.7%. The percentage approach was important because the residential sector (i.e. voters) would also pay the same 14.7% of any yearly budget increase.” (Editorial note: The assessed value of all residential property in the City of Hartford at that time constituted less than 20% of the assessed value of all property on the Grand List). “It is also important to note that we did not expect any substantial residential growth in the near future. As you can imagine, it took many neighborhood meetings to explain the inequity problems and to solicit acceptance of the resulting shifting of residential tax burden from neighborhood to neighborhood.”

The statutory authority that allowed Hartford to implement the Differential plan came with the passage of three public acts that covered a period of October 1978, the date of the revaluation, to October 1, 1986, when all property in Hartford was assessed at 70% of October 1, 1978 values. The Original Differential law, Public Act 78-339, covered the period from October 1, 1978 to October 1, 1979. The Extended Differential period, Public Act 80-321, covered the period from October 1, 1980 to October 1, 1981. The final public act that phased out the Differential plan was Public Act 83-465, which covered October 1, 1982 thru October 1, 1986.

As was stated above, the original Differential period ratios were established based upon the tax levy that residential property owners paid prior to the revaluation for 1978 and 1979. The remaining residential ratios were based on statutory formulas spelled out in the public acts. The residential assessment ratios, during the Differential period in the City of Hartford were as follows:

- Original Differential period: 1978 = 45.8%, 1979 = 47.7%
- Extended Differential period: 1980 = 47.1%, 1981 = 45.6%
- Phase out Differential period: 1982 = 50%, 1983 = 55%, 1984 = 60%, 1985 = 65%
- All property was assessed at 70% of fair market value on the 1986 Grand List.

Although not everyone in Hartford was pleased with the Differential plan, especially the commercial, industrial owners and the Greater Hartford Chamber of Commerce, a review of some of the facts is worth examining.

- The City of Hartford's residential property, at that time, represented less than 20% of the Grand List.
- The fact that the City of Hartford had not done a revaluation in 17 years would have created a massive tax shift to that small residential sector, if it were not for the Differential plan.
- The Differential plan softened the impact on the residential sector and allowed some time for government officials to gradually phase in their tax burden.
- It was an alternative to delaying the revaluation, as some public officials wanted.
- It made the best resolution out of a very complex problem.

Contributors to this article include Lawrence LaBarbera, current Assessor of Hartford since 2003, and John McDermott Assessor of Hartford 1974-1978 and 1979-1985.

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## **A SHORT HISTORY OF THE PHASE-IN**

The Phase-In law was first introduced in the closing days of the 1978 session of the Connecticut General Assembly. The law was tacked onto an unrelated bill, Public Act 78-256 an act concerning payments in lieu of taxes.

According to published reports at that time, the law in only 14 days was conceived, drafted, passed by the Senate and House, signed by the Governor and enacted by the Town of Manchester Board of Directors, the first town in Connecticut to adopt such legislation.

### **Short History:**

P.A. 78-256: Section 3 of this act permits municipalities to phase-in their revaluations over a five-year period. Signed into law May 1, 1978. (Known as the Manchester Bill because they were the first municipality to adopt the law.)

P.A. 78-339: There is a question as to whether this act voids out P.A. 256.

P.A. 79-612: This act includes new construction in the existing phase-in towns; it places a moratorium on any additional municipalities from phasing in their revaluations; lets municipalities that are on the phase-in discontinue the program if they so desire.

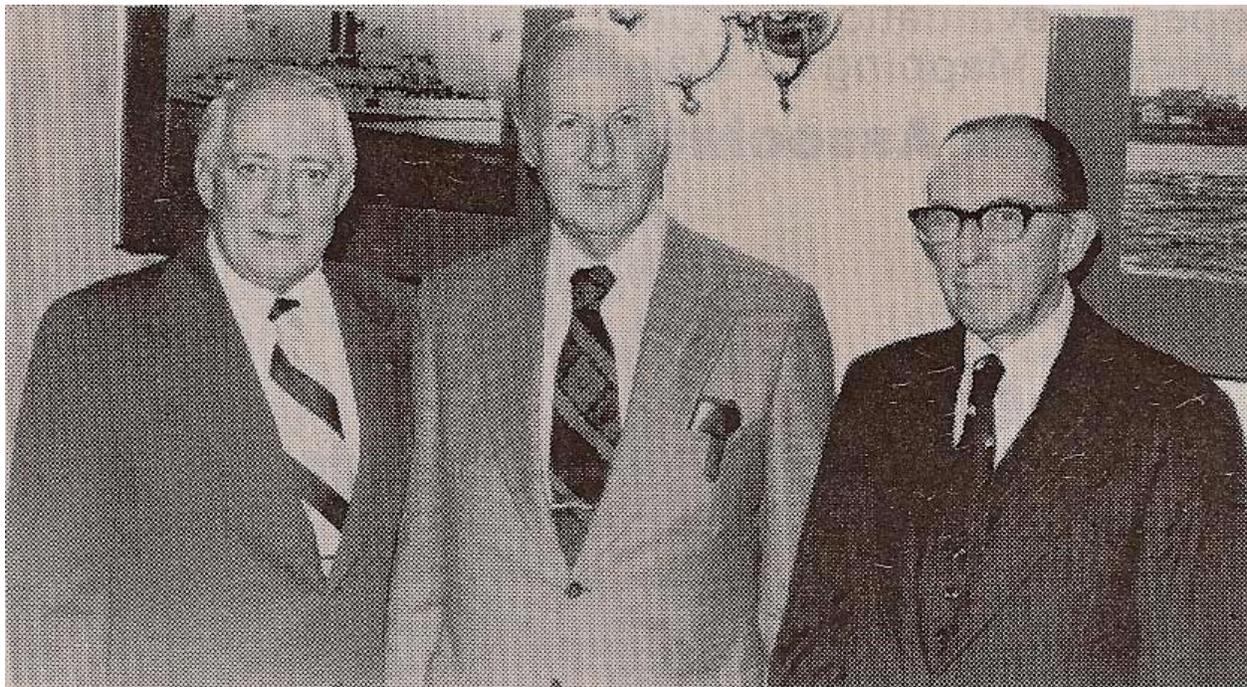
P.A. 80-321: Reactivates the Phase-In program.

**Towns that were first to adopt the Phase-In law**

<u>Town</u>	<u>Year Adopted</u>
Manchester	10-1-1977
New Haven	10-1-1978
Ansonia	10-1-1978
Hamden	10-1-1979
Rocky Hill	10-1-1979
Windsor	10-1-1979
West Hartford	10-1-1979
West Haven	10-1-1979

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**PAST IAAO PRESIDENTS FROM CONNECTICUT**



Pictured above at the 1977 CAAO annual fall meeting held at the Yankee Silversmith Inn in Wallingford are three Connecticut Assessors who were past IAAO Presidents. They include from left to right, Robert Flanagan, IAAO President 1978-1979 and former New London Assessor, Herbert Shay, IAAO President 1956-1957 and former Fairfield Assessor and William Connelly, IAAO President 1938-1939 and former Bridgeport Assessor. The 1977 fall meeting was a special meeting to honor all past CAAO Presidents.

*The biographical write-ups on the following deceased Connecticut Assessors is limited due to the passage of time and availability of information. The CAAO Research/Historian felt strongly that these Assessors were part of the history of the Connecticut Association of Assessing Officers and should be acknowledged for their contributions made during the time they were members.*

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**Frederick T. Davis, Waterford Assessor, CAAO President 1951**

Frederick Davis was the first single Assessor of Waterford from 1944 to 1959. Prior to this, Mr. Davis was the assistant Town Clerk and Registrar of Vital Statistics in Waterford from 1938 to 1944. He was President of CAAO in 1951. He was a member of the Assessors School staff at the University of Connecticut for five years.

During the 1955 floods that devastated a number of communities in the upper and lower Naugatuck Valley, the Putnam area and the Farmington Valley area, Mr. Davis was one of 25 assessors who volunteered their time in determining the loss in value of the devastated areas. He along with Ray Walz of Glastonbury were the assessors that reviewed the Putnam area.

Mr. Davis was born July 19, 1907, and died December 21, 1964.

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**Catherine E. Pardee, Orange Assessor CAE, CCA, CAAO President 1958**

Catherine Pardee was a true pioneer in her assessing career. She served on the Orange Board of Assessors from 1947 to 1959. She was the first single Assessor of Orange from 1959 until her passing in 1965. She was the first female Assessor elected President of CAAO in 1958. The first female recipient of the Certified Connecticut Assessor (CCA) designation in 1962 and the first female assessor to attain the Certified Assessment Evaluator (CAE) in 1957± from The National Association of Assessors Officers, now known as the International Association of Assessing Officers.

Catherine's activities within CAAO were numerous. She served on a number of CAAO committees as a long time instructor at the annual Assessors School and Secretary of CAAO for a number of years. During the 1955 floods that devastated a number of communities in the upper and lower Naugatuck Valley, the Putnam area and the Farmington Valley area, Catherine was one of 25 assessors who volunteered their time in determining the loss in value of the devastated areas.

Catherine was very active in the Northeastern Regional Association of Assessing Officers. Her activities were so numerous that in May of 1966 the NRAAO Board of Directors created The Catherine E. Pardee Memorial Award. The award is presented at their annual banquet to a member who is recognized for their outstanding and dedicated service to NRAAO. The first recipient of the award was Herbert Shay of Fairfield in 1967. Other Connecticut assessors who have received this award include: Robert Coyne in 1989, Jane Grigsby and Anthony Homicki in 1994, Richard Prendergast in 1996, and Donna Price-Bekech in 2002.

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**Ralph Carter, Berlin and Glastonbury Assessor, CAAO President 1962**

Ralph Carter had an active 16-year assessing career that started in Berlin where he was the Chairman of the Board of Assessors from 1955 to 1964. In 1964 Ralph became the Assessor of Glastonbury where he was the single Assessor from 1964 to September 1971. Prior to becoming an assessor, Ralph was a buyer for Lander-Frary and Clark in New Britain from 1942 to 1950 and a self-employed salesman from 1950 to 1955.

Ralph held many positions in CAAO. He was President of CAAO in 1962, he chaired several committees, taught at the Assessors School and wrote articles, especially on PA 490. He was the Chairman of the Motor Vehicle Committee when the Hartford Area Assessors were producing the schedule. Under Ralph's chairmanship, the automobile schedule was greatly improved in the printing and the method of pricing. About 1963, Ralph became involved with the State Motor Vehicle Department, for the first time, in the preparation of the automobile schedule. Once the Motor Vehicle Department got involved, about 80% of the towns were using the schedule. Ralph stepped down from the Motor Vehicle Chairmanship in 1966 when Joseph Scheyd, Assessor of Berlin took over.

Mr. Carter was very active with Public Act 490. He fought enthusiastically against all give-away programs and had many court cases on P.A. 490. Ralph wrote a paper that was presented at the Assessors School, entitled "Public Act 490, Six Years Later". Ralph passed away while Assessor of Glastonbury in September 1971.

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**John W. Killeen, Groton Assessor, CCMA, CAAO President 1967**

John W. Killeen, not to be confused with his son John D. Killeen the Assistant Assessor of Suffield, was the Assessor of Groton from 1963 to 1984. John W. first came to Groton in November 1961 as the Assistant Assessor. In 1962 he was Groton's Acting Assessor and in 1963 was appointed as the head Assessor of that community.

John's interest in appraising and assessing developed as the result of his involvement in probate appraisals for the district of Montville and his personal involvement with the ownership of real estate. He attended the Assessors School at the University of Connecticut for the first time in 1957 while working at another job. In October 1957, he was appointed full time executive secretary to the Board of Assessors of Montville, becoming the first full time employee in that office. A couple of years later, he was elected to the Board of Assessors and was designated as the full time member of that Board.

**(John W. Killeen continued)**

During his time in Montville, he reactivated the New London County Assessors Association and served as its president.

John was an active member of CAAO serving on various committees, most notably the State Valuation of Leased Equipment Committee. He also was appointed to serve on the Assessment Personnel Certification Committee, being appointed by Commissioner Gerald J. Heffernan. In 1967, John W. Killeen was elected President of CAAO. John D. Killeen, his son, was CAAO President in 1975, the only father/son duo ever elected president of CAAO.

On December 19, 1974, John W. and John D. Killeen were among 71 other assessors who received their Certified Connecticut Municipal Assessor (CCMA) designation at ceremonies at the Merlin Bishop Hall at the University of Connecticut. John W. served on panels and workshops at the Assessors School and workshops held at the Northeast Regional Association of Assessors Officers conferences. In 1961 he served on the Resolution Committee at the IAAO conference held in Denver. Mr. Killeen passed away September 20, 1989

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**C. Barton Smith, Torrington Assessor, CCMA, CAAO President 1968**

Bart Smith was the Assessor of Torrington for twenty years from 1963 to 1983. He was the President of CAAO in 1968. Mr. Smith began his municipal career in December 1949 as a clerk in the water department for Oil City, Pennsylvania. In 1950 and 1951 he did field work and personal property for the Assessor of Oil City.

In February 1952 the Assessor died and in May Bart was appointed Assessor of Oil City. He attended a two-week school at the University of Syracuse sponsored by the American Institute of Appraisers and also took a course through Penn State Extension in accounting. Mr. Smith completed the first and only revaluation of Oil City in 1957. He was a member of the Municipal Assessors of Pennsylvania from 1952 to 1960.

Bart came to Connecticut in 1960 when he became the Assessor for the City of New London from April 1, 1960 to April 15, 1963. In June of 1963, Bart became the Assistant Assessor of Groton for one month. The Assessor's position in Torrington opened up and Bart moved on to become the Torrington Assessor on July 29, 1963. He stayed in that position until 1983.

Bart Smith received his Certified Connecticut Municipal Assessor (CCMA) designation in 1975. He attended the Assessors School at UConn from 1960 to 1983 and was an instructor at the school in 1967 and 1968. He was one of the co-organizers of the Litchfield Tax Officials in 1965 and was their President in 1967. When Bart was President of CAAO in 1968, CAAO became incorporated and became known as CAAO, Inc. (Copies of the Incorporation documents are shown elsewhere in this publication). He wrote an article that was published in the National Association of Assessing Officers (NAAO) publication Case Reports, Volume I No. 7 March 1959 entitled "Revaluation By an Outside Firm." Bart was in the assessing field for 31 years.

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**William H. Werfelman, Redding Assessor, CCMA, CRA, CAAO President 1972**

William H. Werfelman served as the Town of Redding's primary assessor for 26 years. He was the Chief Assessor for the Town of Redding from 1972 to 1988. The Chief Assessor of Redding was a full time position with a part time Board of Assessors. Prior to that, Bill served on the Redding Board of Assessors, either as a member or Chairman, from 1963 to 1971. In 1989 Bill was appointed as the first single assessor of Redding the same year he retired. Bill began his assessing career as a member of the Redding Board of Tax Review in 1961 to 1962.

Mr. Werfelman's activities in CAAO included Secretary of CAAO in 1969-1970, Vice President 1971, and CAAO President in 1972. He served on the CAAO Legislative Committee, the Finance Committee and its Chairman in 1971 and was an instructor at the Assessors School at The University of Connecticut for three years. On December 19, 1974, Bill was one of 71 assessors who received their Certified Connecticut Municipal Assessor (CCMA) designation at ceremonies at the Merlin Bishop Hall at the University of Connecticut. Bill was a member of IAAO, the Fairfield County Assessors Association and a senior member of the National Association of Review Appraisers. He held their professional designation Certified Review Appraiser (CRA). Bill was an independent fee appraiser for a number of years, and a consultant for the Internal Revenue Service in the Estate and Gift Tax Division. Mr. Werfelman passed away October 22, 2006.

## **William F. Connelly**

**President of CAAO 1937-1939**

**President of IAAO 1939**

**Connecticut State Tax Commissioner 1948-1949 and 1951-1955**

William F. Connelly was Assessor of Bridgeport from 1925 to 1948. He was the second President of CAAO, 1937-1939. He was one of twelve delegates, 11 men and 1 woman, who met September 17-19, 1934 in Philadelphia to form the new assessors association known as the National Association of Assessing Officers, the predecessor of the International Association of Assessing Officers. Mr. Connelly was the fifth president of that organization in 1939. Mr. Connelly was born January 7, 1895 in Milford, Massachusetts, and the father of nine children. He was a 1917 graduate of the Wharton School of Finance of the University of Pennsylvania with a degree in economics; he was a member of the track team and the University Band. Immediately after graduation, Mr. Connelly enlisted in the Army as a private, shortly after the United States entered World War I. He was discharged from the Army in 1919 as a First Lieutenant in the Army Ordnance Division and for many years served as a Reserve Officer, retiring as a Major.

After the war, his first civilian job was with the Union Carbide Company in Cleveland, Ohio as an accountant. In 1920, he joined the teaching staff of the Alexander Hamilton Institute in New York City as an Associate Editor in Accounting and Taxation. A year or two later he also began duties as a professor of accounting and taxation in the Evening Division at New York University, a position he held for 35 years retiring as Professor-Emeritus of taxation.

In the mid 1920s, the City of Bridgeport was going through some tough times with regard to property tax matters. The state mandated the complete reorganization of the Bridgeport Assessor's and tax offices, taking it out of the hands of the Bridgeport electorate and putting it in the hands of the state with the passage of the "Ripper Bill" during the January 1925 legislative session. Locally, the "Ripper Bill" was opposed because it was adverse to all principles of local autonomy. The bill, known as #299, "*An Act Amending the Charter of the City of Bridgeport, Concerning the Assessment and Collection of Taxes.*" A very comprehensive and pointed piece of legislation that directed the Governor of the State of Connecticut to appoint seven new members to the Bridgeport Board of Apportionment and Taxation, a governing body of the City. The legislation also directed the newly appointed Board to appoint a new assessor, tax collector and an attorney to oversee those departments. This had to be done by July 1, 1925. The legislation directed the assessor to install a complete new system by which equitable and just values of land and buildings within the city may be ascertained. The installed system provided, among other things, the collection of data relating to each parcel of land and to each building within the city. The new system must arrange such data in convenient and practical form, showing unit foot values of land and either square foot or cubic foot unit values for several classes of buildings within the city. The law also provided that tax maps and land maps shall be provided for recording separately the value of each parcel. The tax maps must show the dimensions of each separately assessed parcel of land and the land maps must show the value per front foot according to a standard unit of depth of all land abutting on any street, public way, or place of the city. If the land is valued on an acreage basis than the maps shall show the acreage unit value applicable to each such parcel. The old tax system was obsolete, lacked uniformity

and cumbersome. The mandate directed that the city appoint a single non-political assessor. The one-man assessing system was a revolutionary step in city government at that time, because most assessors were elected or politically appointed by the mayor or selectman. Prior to the single assessor mandate, Bridgeport had an elected Board of Assessors.

Mr. Connelly was teaching taxation at New York University, commuting to his job daily from Bridgeport when the late William E. Burnham approached him. At that time, Mr. Burnham was Chairman of the Board of Apportionment and Taxation and asked Mr. Connelly if he would be interested in the new assessor's position. Mr. Connelly was skeptical about the offer. It was only after he was assured he would have free reign in the department and that there were no political strings attached, that in 1925, he accepted the six year appointment for \$7,500 a year. Mr. Connelly was 29 years old when he was appointed assessor for the City of Bridgeport. It brought on a great deal of criticism among members of the Board of Apportionment and Taxation, who contended that only an older man with more experience should be given the job of cleaning up the assessment department. Connelly was a young man with a bachelor's degree picked from the academic world. He looked more professorial than the political or business type.

Soon after his appointment to the office, Mr. Connelly made a survey of a taxing system in Cleveland Ohio; the system that he much admired because he saw its practical operation while he was an accountant for the Union Carbide Company. Mr. Connelly stated, "Anyone installing a new system has no bed of roses." He felt whatever system he installed would be better than the old system.

Some of his findings with the old system included: The old system was obsolete and inequitable and the routine cumbersome, information is scant or entirely lacking, records are unreliable and rules of assessment procedure had not been followed consistently. He found that standard depths for evaluating lots of varying depths in the city had not been uniformly applied. His investigation showed the application of corner influence did not conform to any discoverable standard and there were instances of land not being recorded on the books. He found buildings were lacking uniformity and accuracy. One of the first items Mr. Connelly changed upon taking office was the elimination of the old system under which real and personal property owners had to annually appear in the Common Council Chambers and file their holdings. Mr. Connelly estimated that there were 20,000 property owners of automobiles and other personal property involved.

It was Mr. Connelly's opinion that in order to equalize the distribution of the tax burden, judgment must be guided by a set of modern day definitive standards. The motive of revaluation was equalization rather than increasing the Grand List. He made a thorough investigation of the existing system for six months. He delved into records, and in January 1926 he presented his findings in an elaborate 25-page report entitled "*A Plan for the Taxation of Property in the City of Bridgeport*" to the State Tax Commissioner, William H. Blodgett. In presenting the report, Commissioner Blodgett wrote a Preface stating: "As far as I know in the tax literature of this country, few have attempted to treat this specialized and difficult subject in such a brief distinctive and comprehensive manner as has Mr. Connelly." Mr. Connelly presented a remedy, the revaluation of all land and buildings and the development of proper administrative machinery to collect, classify and record the data and to maintain its completeness and accuracy for the City

of Bridgeport. This was the plan that the tax assessor put into practice for the tax list of 1927.

Implementing his plan, he recommended that a board of real estate men would be the logical agent to obtain sound unit land values, pointing out that the opinion of any one man regardless of his qualifications would not result in complete satisfaction in assessments. During the winter of 1926, members of the Bridgeport Real Estate Board gave their time unstintingly and without remuneration, and together with the Assessor they mapped out equalized land values. The realtors made a comparative study of every street in the city. Adjustments were made for location, size, shape, topography and wetness. Corner influence was given on commercial land only. A tentative front foot value was established for a unit lot of 1 X 100 feet. Adjustments were made for lots more or less than 100 feet. Before the front foot values were finally determined, they were published in the newspaper with section maps showing tentative figures and invited the taxpayer to come to several public meetings to discuss the unit values.

With a force of some thirty or forty temporary workers, each building in the City of Bridgeport was measured and inspected to determine the square or cubic footage of the building. Cost schedules were developed for the various building classification of residential, commercial and industrial buildings and then subdivided into classes according to the number of stories and construction type. Unit prices were established for each class. Once the information was gathered, depreciation was applied for age and obsolescence to arrive at a final building value.

The final phase for implementing the new property tax system was the proper indexing and filing of the property record cards. He maintained three sets of cards with the detailed property descriptions. The master card file that was filed by street order was kept in the vault. Two other card files, one alphabetical file, the other filed by street order, were kept outside for public use.

During this process, Mr. Connelly stated, "That the citizens in general have become more tax conscious. The assessment field has been neglected too long without trained workers and for the property tax to maintain local government there has to be a realization that the office of tax assessor is very important and there is a need for permanent people to head the assessor's office."

Governor James C. Shannon appointed Mr. Connelly Connecticut Tax Commissioner October 16, 1948. He filled the unexpired term of then Tax Commissioner, Walter Walsh through July 1, 1949. Governor John Lodge of Westport reappointed him as Tax Commissioner March 1, 1951 to March 1, 1955. After he left the Tax Commissioner's office, he was appointed manager of the tax department of the accounting firm J. William Hope Co. CPAs on February 16, 1955. He stayed there for four years. Mr. Connelly for the next 30 years was Chairman of the Board of Valuation Associates of Connecticut, a firm that conducted many municipal revaluations throughout Connecticut.

Mr. Connelly had a long history in teaching at the Assessors School at The University of Connecticut. Starting as the Bridgeport Assessor in 1948, as the Connecticut's Tax Commissioner in 1951-1954, as Tax Manager for the William Hope Co. CPAs in 1955-1957, as Chairman for a Special Tax Study Commission in 1959 and in 1962 he taught a personal property class while the owner of Valuation Associates. Mr. Connelly authored several volumes

on income taxation that were used in colleges and universities in New York for state and federal tax courses. He was appointed to two Connecticut State Tax Study Commissions. The first appointment was by Governor Wilbur L. Cross in 1933 and the second appointment was by Governor Abraham Ribicoff in 1957. Mr. Connelly died January 1980 at the age of 85.

Editorial comment: This story may seem like a very normal scenario for today's modern revaluations and CAMA systems. But this was 1925, with a municipality that was in a major turmoil with its existing property tax system. Here you have a young new assessor with little experience in the property tax administration, but with a high degree of education, a lot of fortitude, and the ability to get the community involved in making it work. It has been said that Mr. Connelly was a man far ahead of his time in developing a scientific property appraisal system in Connecticut.

Information for this article was gathered from the following sources: The Bridgeport Sun Post 5/3/32, 3/3/40, 4/28/46, 2/1/51, 2/1/55 and 5/21/55. Special Connecticut Tax Commission Report dated 1923-1927 on the "Plan for the Taxation of Property in the City of Bridgeport," 1925 General Assembly Special Act #299 and the City of Bridgeport Library Local History Room.



**William F. Connelly**

## George F. Kinsella

### **First President of Connecticut Association of Assessing Officers (CAAO)**

George F. Kinsella was the first president of the “Assessing Officials Association of Connecticut,” the forerunner of the “Connecticut Association of Assessing Officers.” He was born in Hartford February 22, 1900. Educated in Hartford public schools, he attended Georgetown University and Notre Dame University.

After leaving college, Mr. Kinsella went to work for his father who owned a butter and egg business, under the name of Kingsley & Smith. His father served two terms as mayor of Hartford. About 1925, Mr. Kinsella opened a garage on Main Street in Hartford. He stayed in the business until 1928 when he was elected to his first term to the Board of Assessors in Hartford.

Mr. Kinsella served 20 years on the Board of Assessors, the last 11 as its chairman. It has been reported that he was strictly independent in his views as an assessor, never being influenced by politics. It was because of this he was successively reappointed by both Democrat and Republican mayors after the job was made appointive instead of elected.

The Board of Assessors was abolished in 1947. At that time there were five members on the Board, each receiving \$6,000. One of the former members of the Board in the last two years of the Board was Borden V. Mahoney, the CAAO President in 1961 and Hartford Assessor 1961 to 1969. City Manager Sharpe effectively appointed Mr. Kinsella Hartford’s first City Assessor, Monday, July 12, 1948. The salary range was \$6,741 to \$7,638 plus a cost of living adjustment of \$500.

On January 14, 1935 at the organization meeting of the newly formed “Assessing Officials Association of Connecticut,” held in the Senate Chambers in the State Capital at Hartford, George F. Kinsella was elected as the first President of that organization. Other officers of the newly formed organization included Justin McCarthy of Stamford as Vice President and Ralph L. Bishop of New Haven as Secretary and Treasurer. At the organization’s first annual meeting on December 30, 1935, Association President Kinsella remarked that the association, “During the past year established a uniform basis for the assessing of various types of personal property and the commissioner has recommended this basis to all assessors throughout the State.” That first meeting was held in the Hall of the House of Representatives in the State Capital in Hartford. After the meeting the group held their luncheon in the Old English Room at Hartford’s Hotel Bond (presently St. Francis Hospital’s School of Nursing). The cost of the luncheon was \$1.00. On the same day, the 72 or so members ratified by-laws that established annual dues of .50¢.

In the late 1940s, it was reported that Mr. Kinsella had a difference of opinion with city administrators in the method that should be employed to do the next revaluation. The last revaluation was done in 1939 and the statute at that time said that a property must be revalued once in a decade. The deadline was February 1, 1950. The revaluation contract was finally approved in January 1950 and awarded to the J. M. Cleminshaw Co. of Cleveland Ohio for

\$167,000. The revaluation deadline was eventually extended to 1953 for Hartford. Mr. Kinsella passed away January 10, 1952.

## **Herbert K. Shay**

**President of CAAO 1941 - 1946**

**President of IAAO 1956 - 1957**

**Awarded CAE 1952**

When you bring up the name Herbert Shay, you talk about a person who was part of the committee that started the first Assessors School at the University of Connecticut. Herb, along with Aldro Jenks, former Assessor of Waterbury and acting Research Director in the office of the Connecticut State Tax Commissioner, are two individuals from the assessing profession that stand out for their efforts in bringing about the first Assessors School in Connecticut<sup>5</sup>.

Mr. Jenks and Herb 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<sup>6</sup>.

Herbert K. Shay was born August 16, 1907 in Chicopee Falls, Massachusetts. A graduate of Roger Ludlowe High School in Fairfield and Cornell University in 1929 with an engineering degree, he had been a Fairfield resident for most of his life. After college he worked for the Wakeman Title and Mortgage Company as a real estate broker and appraiser. Later, Mr. Shay was employed as an appraiser by Valuation Associates.

In 1934, Herb was appointed Assistant Assessor in the Fairfield Assessors Office under the late head Assessor Edgar E. Banks until 1940 when he was named the Town Assessor. He was Fairfield Assessor from 1940 until his retirement on September 1, 1974. Mr. Shay was the fourth President of CAAO. He was also the longest serving President of CAAO from 1941 to 1946 and a member of that organization from its inception in 1935. Herb was awarded the Certified Connecticut Assessor designation "CCA" in 1962 by the Connecticut Association of Assessing Officers.

In an interesting side note, when Mr. Shay was elected President of the Assessing Officials Association of Connecticut on Monday December 11, 1940, now known as the Connecticut Association of Assessing Officers, the annual state assessors meetings were held at the State Capitol. After their meeting, they adjourned to the Hotel Bond in Hartford for lunch. At this meeting the general membership went on record of favoring the collection of motor vehicle taxes by the State Motor Vehicle Department. The motor vehicle department would levy a uniform statewide mill rate of 25 mills, later to be refunded back to each municipality. It was also

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<sup>5</sup>By Edward T. Dowling: "The Connecticut Association of Assessing Officers": A retrospective look at the assessing function in Connecticut over the past 50 years. The paper was prepared on behalf of the 50<sup>th</sup> anniversary of the CAAO and presented at the 41<sup>st</sup> Assessors School on June 9-14, 1985.

<sup>6</sup> Ibid

mentioned that similar plans have been discussed since 1917, but the State has retained the system of collecting motor vehicle taxes by the municipality.

Mr. Shay was a member of the committee that wrote the first handbook for Connecticut Assessors and chairman of that committee from 1950 to 1951. Mr. Shay served on the In-Service Training Committee from 1960 to 1971. Herb was an instructor at the UConn Assessors School for 26 years from 1944 to 1969. Mr. Shay also taught at other assessors' schools in New Brunswick Canada, University of Maryland and Colby College in Maine. Mr. Shay also served as a consultant to several municipalities on tax assessing and related administrative problems.

In November 1956, Herb was elected President of the International Association of Assessing Officers (IAAO) for the year 1956-1957. He was an active member of IAAO from 1934 to 1974 and later was presented a Lifetime Honorary Membership. He was the second person to be awarded the IAAO professional certification, Certified Assessment Evaluator (CAE) in 1952. His certification number was #2. Aldro Jenks, former Waterbury Assessor, held the CAE certification #1. In 1952, Mr. Shay was cited by IAAO as the most valuable member.

Mr. Shay had been active in many community affairs. He was Campaign Chairman, and then later elected president of the Community Chest, he was also president of the Rotary Club. During World War II, he served on the Disaster Committee of the American Red Cross. He was also awarded a Lifetime Honorary Member in the Fairfield Board of Realtors. Mr. Shay was a recognized Real Estate Appraiser and served both the State of Connecticut in its acquisition of properties for the Merritt Parkway and Route I-95, as well as for the Federal Government. In 1960, Governor Abraham Ribicoff appointed Mr. Shay to the Connecticut Economic Planning and Development Committee. Mr. Shay died April 22, 2005 at the age of 97.



**Herbert K. Shay**

## **Aldro Jenks**

**President of CAAO 1950**

**President of IAAO 1948**

**Awarded CAE (#1) 1952**

Aldro Jenks was the Assessor of Waterbury from 1944 to 1966. Prior to that he was Acting Research Director in the office of the Connecticut State Tax Commissioner from 1943-1944. Prior to coming to Connecticut, Mr. Jenks, a mid-westerner, served in the General Property Tax Division of the Wisconsin Tax Commission and was an instructor in the Bureau of Municipal Research at the University of Texas. In 1941, Aldro Jenks authored the "Manual for Texas Assessors." A copy of this book can be found in the Dodd Center Library at the University of Connecticut.

Mr. Jenks was a person who had a background in teaching and state tax administration with a personality that was both affable and erudite. One of Aldro's major contributions to the assessing profession was his involvement with the first Assessors School at the University of Connecticut. Aldro, CAAO President Herb Shay of Fairfield, and George Horan, of the George B. Horan Revaluation Company approached Dean Lawrence Ackerman of the UConn Business School in 1943-1944 about establishing an Assessors School. 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.

According to reports, the first school enrolled about 60 students that met in a single classroom in a lecture type forum. In one of the lectures, Mr. Jenks demonstrated loss of value by diminished utility by taking a healthy bite out of a big red apple. In another lecture, Mr. Jenks stressed the importance to assessors of spreading the tax burden uniformly by asking, "Do you know how a manure spreader spreads the stuff uniformly? Well, that's how the assessor should spread the tax burden." In a November 19, 2002 interview before the CAAO Research/Historian Committee, former Newington Assessor Buddy Bayus remembers that some of the classes were held outdoors under the trees because of the heat and lack of air conditioning. Mr. Jenks served as an instructor at the Assessors School for more than 20 years. Buddy also mentioned that Aldro Jenks was a great instructor.

Aldro Jenks was the first to be recognized for his professional proficiency among assessors by being awarded the first Certified Assessment Evaluator designation (CAE #1) in 1952 by the National Association of Assessing Officers (NAAO), the forerunner of the International Association of Assessing Officers (IAAO). In 1948, Aldro was elected President of the National Association of Assessing Officers. The NAAO changed its name to IAAO in 1959.

Mr. Jenks was an active member of CAAO and served as its President in 1950. In recognition of his service to the Assessors School at the University of Connecticut and his contribution to the assessing field, the CAAO Executive Board in December 1972, established an award called the "Aldro Jenks Award." The award, at that time, was an annual sum of \$300 to be used by any

(Aldro Jenks continued)

member of CAAO to further his/her education in the appraising and assessment field. The first award was granted in 1973 to Donald P. Evarts an Assessment Aide in the Meriden Assessors Office.



**Aldro Jenks**

## **M. Francis Heberger**

**President of CAAO 1960**

**Awarded CAE (#59) 1956**

M. Francis Heberger was born in New Haven on April 5, 1905. He attended schools in New Haven and also the University of Connecticut and Rensselaer Polytechnic Institute. From 1926 to 1948 Fran was in the real estate business in New Haven, except for the time of World War II when he worked as an engineer with General Electric on torpedo construction.

Fran became the first single Assessor for the City of Milford. He was Milford's Assessor from 1948 to 1959. In 1959 he moved on to become the first single Assessor of Guilford with a part time Board of Assessors. In 1966, the Town of Guilford eliminated the Board of Assessors and Fran served as the sole Assessor of that town. He remained Assessor of Guilford from 1959 to 1974. A retirement party was held in his honor on January 10, 1974 with New Haven County Assessors and town's people honoring him.

Mr. Heberger was widely recognized as a leader in the field of assessing. He attended the Assessors School at the University of Connecticut from 1948 to 1968 and he was an instructor at the school for 12 years from 1954 to 1966. He also lectured at the annual Northeastern Association of Assessing Officers conferences from 1960 to 1966. Fran held the International Association of Assessors Officers designation CEA. He was awarded that designation in 1956. He was the first recipient of the Certified Connecticut Assessor CCA certification, awarded by the Connecticut Association of Assessing Officers on April 9, 1962. He was one of 35 assessors who were the first assessors to receive their CCMA designation on October 23, 1974 at the State Capitol. He held three professional designations from The Society of Real Estate Appraisers, SRA, The American Society of Appraisers, ASA and The Society of Professional Assessors, SPA. In September of 1973, Fran received from IAAO President Bernard Shadrawy, a 25-year service pin as an active member of the International Association of Assessing officers.

On a county level, Fran was the past president of the New Haven County Assessors Association from 1954 to 1961. He served the CAAO as a member of its executive board from 1950 to 1966, Secretary-Treasurer 1957 to 1958, First Vice President 1959 to 1961 and held the office of President of CAAO in 1960. Fran also served on the Examining Boards for positions in assessors' offices for a number of towns and cities throughout Connecticut. Mr. Heberger died July 26, 1978 at the age of 73.



**M. Francis Heberger**

**Henry Smalley**  
**President of CAAO 1954 - 1956**  
**Editor of the Hartford Area Assessors News Bulletin**  
**Awarded CAE (#56) 1965**

For those of you who didn't know Henry Smalley, he was the Assessor for the Town of Wethersfield. He was also the editor of the Hartford Area Assessors News Bulletin and a master of gathering and disseminating assessing information to all that requested it. Before there was an *Assessoreporter*, there was the News Bulletin. It was mainly created for the Hartford Area Assessors Association starting in the 50s, but if you made a request to be included on his mailing list, consider it done. Unlike today's *Assessoreporter* that is formal in design and layout, Henry's news bulletin was somewhat less formal, but jammed packed with vital information that Connecticut assessors would seek out at every printing. The News Bulletin was big on legislative news alerts, very thorough in assessing procedures and extensive on assessing news. Henry's News Bulletin was a most sought after item in its day.

Henry, who was originally from Bethesda Maryland, spent his entire assessing career in the Town of Wethersfield. He was the Assessor of that community from 1949 to 1980. He was a three-term president of CAAO from 1954 to 1956. He was awarded the Certified Assessment Evaluator (CAE) #56 designation in 1955 from the International Association of Assessing Officers, the Certified Connecticut Assessor designation on June 19, 1962 from the CAAO, and he was one of 35 assessors who were first to receive their CCMA Certification on October 23, 1974 at swearing in ceremonies at the State Capitol. Henry was also a member of the Society of Professional Appraisers (SPA).

In 1977, Mr. Smalley was acknowledged at the University of Connecticut Assessors School for his 25<sup>th</sup> anniversary attendance. Henry also participated as a staff instructor on twelve different occasions at the annual Assessors School. He was contributor of articles for the *Assessoreporter*. The March 1975 issue had an article entitled "What Does and Does Not Constitute an Increase in Assessments?" The article was based on an information sheet Henry sent to all Wethersfield taxpayers.

Henry was one of five assessors who met and started the Hartford Area Assessors Association in February 1952. The other assessors included: Peter Marsele, Assessor of Bloomfield; Borden Mahoney, Assessor of Hartford; Paul Smith, Assessor of Windsor; and Ray Walz, Assessor of Glastonbury. As mentioned in the first paragraph, Henry was also the editor of the Hartford Area Assessors News Bulletin.

One of Henry's unique abilities was that of creating a form, a letter or a procedure for just about any assessing situation possible. Whether it was to notify a veteran about refilling, or a notice for a missed property inspection. Henry had it! Each issue of his News Bulletin usually had a copy of a form which in turn was used by other assessors throughout the State.

To get a perspective of Henry's life as an assessor, an examination of the town's annual report provides the following information. In the 1950-1951 annual report, Henry's first, he reported that with only three months in which to become acquainted with Wethersfield and with the assistance of the office staff, he was able to file the 1949 Grand List of 25 million dollars. In the

1952-1953 annual report, Henry describes how the Wethersfield Assessors Office would conduct their in-house revaluation on top of their normal work schedule. In the 1953-1954 annual report, Henry describes in detail the revaluation process, which, if the article were placed in the paper today, would convey the same message of equalization. In the 1955-1956 annual report, he stated, "Wethersfield has during the past year, weathered a revaluation; a most painful process that Connecticut municipalities have no choice but to undergo." With the 1954 revaluation completed he embellished on the fact that besides their normal work schedule, the Wethersfield Assessors Office conducted their own in-house revaluation instead of hiring an outside revaluation firm and increased the Grand List some 14 million dollars. In the same report Henry stated that the largest Assessors School to date was held in July at the University of Connecticut. In the 1956-1957 report, Henry reported on the number of new homes being built in Wethersfield, and the increased workload being placed on the Assessor's staff. Henry made a comment about the 1954 revaluation that was inspected by assessors from Andover, Bolton, Hartford, Orange, Waterbury, Windsor and Woodstock. "So favorable was the reaction of our homeowners to the courtesy and thoroughness of the assessors, that revaluation firms have since adopted the practice." He stated that it was a busy year to be president of CAAO. Right after the two floods, the Assessors were called upon to revalue all flood-damaged property so the State could reimburse the towns for tax loss and municipal services to be continued. In the 1957-1958 report, Henry complained about the number of new laws being passed jeopardizing Wethersfield's Grand List. The 1960-1961 report mentions the fact that the filing of the 1959 Grand List is Wethersfield's 322<sup>nd</sup> Grand List filed. The first Grand List for the Town of Wethersfield was in 1637. The 1965-1966 report talks about the 10-year revaluation and United Appraisal Company. The 1974-1975 report reviewed the fact that Wethersfield's Grand List dropped that year and was the first time a Grand List decreased. In 1978-1979 another revaluation and how much time it took in explaining the revaluation process. The 1979-1980 Town manager's report eulogizes Henry Smalley. Henry died on April 17, 1980. He was known for his respect, his competence and fondly for his keen sharp wit.

Henry's collection of his newsletters, papers and other documents have been bound and are on file at the Dodd Center at the University of Connecticut as part of the archive collection filed by the Connecticut Association of Assessors Officers.

Photo's shown below shows Henry in the left photo at the first meeting of the Hartford Area Assessors Association in 1952. The photo on the right was in the mid 1970s at the annual Assessors School.



**Henry Smalley**



**Henry Smalley**

## **Charles J. Sweeney**

**President of CAAO 1969**  
**President of New Haven County Assessors Association 1963**  
**Editor of the Assessorreporter 1970 and 1978 - 1979**

Charles James Sweeney, a 1952 graduate of Hamden High School, spent his entire 33-year career working for the Town of Hamden. He was hired right out of high school by the Town Engineering Department. He came to Hamden by way of West Springfield, Massachusetts. Moving to the Hamden Assessor's office in 1953, Chuck was an Assessor's Aide in the office from 1953 to 1956. In 1956 Chuck left Hamden to serve two years in the United State Army. In 1958 he returned to the Hamden Assessor's office as an assistant to the Assessor and a "Lister" of property. He continued in that position from 1958 to 1962. In 1963 he was appointed Chairman of the Board of Assessors succeeding long time Board Chairman, W. Hudson Dean until 1965. In 1966 the Town of Hamden eliminated the Board of Assessors and appointed Chuck as Hamden's first full time single Assessor. The title of Assessor in the Town of Hamden is listed as "Chief Assessor." Chuck was Hamden's Chief Assessor from 1966 to 1987.

Chuck was a past President of the New Haven County Assessors Association in 1963, and was past President of CAAO in 1969. He was awarded the Certified Connecticut Assessor CCA in 1964 and was one of 35 assessors who were first to receive their CCMA designation on October 23, 1974 at swearing in ceremonies at the State Capitol.

In October 1970, the first issue of the *Assessorreporter* was published with Chuck Sweeney as its editor. The first issue was a 12-page multi-colored, glossy newsletter. Due to the cost of the initial issue, the publication was suspended for a short period of time. Chuck came back as the *Assessorreporter* editor from March 1978 to October 1979.

Mr. Sweeney served on a number of CAAO committees over his career that included the Finance Committee, Revaluation Advisory Committee, Handbook Committee, a 10-year member of the In-Service Training Committee, an eight-year member of both the CCA Committee and Legislative Committee. He was Connecticut's IAAO Representative in 1968 and 1969.

Chuck participated as an instructor at the annual Assessors School at the University of Connecticut from 1964 to 1985. With the passage of Public Act 74-255 (nka 12-40a) entitled "An act concerning the training, examination and certification of assessment personnel." Chuck was appointed Co-Instructor with Walter Birck of Old Saybrook for CCMA II, "Introduction to Appraisal Principles." In 1976, Chuck became Co-Instructor with Edward Clifford of New Haven for the introductory course, CCMA I "Introduction to Connecticut Assessment Administration and Law." He taught CCMA I from 1976 to 1984. Other Co-Instructors that Chuck worked with included David MacArthur of Glastonbury and Gloria Kovac of Shelton. Mr. Sweeney taught IAAO courses in Chicago and did assessing lectures in Rhode Island, Vermont, Nova Scotia and Maryland.

Chuck's longevity as the instructor of CCMA I was a credit to his ability to convey the subject material to assessment personnel who were new to the business and needed a guiding hand. Chuck's knowledge and personality were the key ingredients that made CCMA I a most

successful course. Liliana P. Pogmore, a long time Chief Clerk in the Hamden Assessors Office during Chuck's tenure, remembers Chuck saying about his Assessor's position on Dixwell Avenue, "That he worked as a short order cook at a diner on Dixwell Avenue in Hamden." Chuck passed away October 10, 1987.



**Charles J. Sweeney**

**Walter Birck**  
**President of CAAO 1964**  
**Awarded CAE (#426) 1966**  
**CAAO Assessor of the Year 1971**  
**First CCMA Chairman 1974 - 1984**

In reading the biography of Walter Birck you will soon come to realize that he was a person who had a positive effect on his chosen profession. In his actions in the classroom, on the podium or in face-to-face conversation, Walter Birck made his mark so that future generations of Assessors were the beneficiaries. A resident of Old Saybrook since the age of six months, Walter graduated from Old Saybrook High School in 1934. In 1939 he began college at UConn, then known as Connecticut State College. Then came Pearl Harbor. The government drafted Birck in January 1942 and he eventually made his way into Army Air Corps where he served as navigator for 63 bombing missions in the South Pacific campaigns. Discharged from the Army Air Corps as a highly decorated Captain, he returned to school and graduated in 1947 with a degree in Business Administration. Walter began his assessing career as a member of the Old Saybrook Board of Tax Review from 1955 to 1960. He then became the Assessor of Old Saybrook in 1960 to 1983 and doubled as the Assessor of Essex from 1969 to 1983. The two towns agreed that Walter would serve as Town Assessor in Essex two days a week and in Old Saybrook the remaining three days. He was the past president of Middlesex County Assessors Association in 1962 and 1963 and past president of CAAO in 1964. He was one of 35 Assessors who were first to receive their CCMA designation on October 23, 1974 at swearing in ceremonies at the State Capitol. Mr. Birck was awarded the Certified Assessment Evaluator, (CAE) #426 designation in 1966 from IAAO, the Certified Connecticut Assessor (CCA) designation also 1966 from CAAO. He had his SRA designation from the Society of Real Estate Appraisers. In 1971 Mr. Birck was the first Assessor to receive the "Assessor of The Year Award." In 1978, Robert Flanagan Vice President of IAAO and Assessor of New London appointed Walter to the IAAO executive Board.

He recalled that in 1960, only 20 or 25 of the State's 169 towns had an appointed, full time assessor. Now, in 1983 there are only 25 towns that do not have an appointed certified assessor. Walter was one of the early proponents of assessor certification in Connecticut. Walter explained the big reversal, "Now, municipal finances are too complex, too sophisticated to pull someone off the street to do the job. That's what they used to do." He wrote in 1968, "Connecticut's present training efforts are not capable of producing a source of newly trained recruits fast enough to replace experienced personnel retiring from the field. A form of "crash" programs, 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." He was the CAAO spokesman at the March 6, 1973 Legislative Finance Committee hearings in presenting CAAO's position on Governor Thomas Meskill's Commission on Tax Reform. Some of the recommendations in the reform package were the certification of Connecticut Assessors, uniform assessment date and ratio, State supervision of revaluation companies and the establishment of a State Board of Assessment Appeals. The legislation known as P.A. 74-255 (n.k.a.12-40a) entitled "An act concerning the training, examination and certification of assessment personnel" was approved May 29, 1974. For his efforts in promoting Assessors' certification, Mr. Birck was appointed to the first CCMA committee by Tax Commissioner F. George Brown and elected its Chairman November 1974, a position he held until January 1984.

It was in the field of education Walter excelled. Mr. Birck had attended the annual Assessors School since 1956 and served as an instructor at School from 1958 to 1982. With the passage of Public Act 74-255 (nka 12-40a) Walter was appointed as Co-Instructor of CCMA II "Introduction to Appraisal Principles" 1975 to 1977 and CCMA Course III "Introduction to the Income Approach" from 1978 to 1982. He also was an instructor for various road show courses conducted by CAAO in Middlesex, Tolland, Windham and Litchfield Counties. On October 5, 1971, Walter was the principal instructor for an eight-week course sponsored by the Institute of Public Service for Assessors, Tax Collectors and members of the Boards of Tax Review. The classes were held on Tuesday night, with 45 people in attendance. On March 2, 1972, Walter was the lead instructor at the first annual Tax Collectors School held at the University of Hartford. He covered the "Fundamentals of Assessing." Walter also served as an instructor for IAAO, and for the Illinois Assessors Association.

Mr. Birck served on numerous examining boards to determine qualifications of applicants for assessing positions in Connecticut municipalities.

Over the years, Walter has served on many CAAO committees. The committees that Walter served and chaired were some of CAAO's highest profile committees that effected the very working of the organization. The committees included, more than 10 years on both the In-Service Training Committee and the Legislative Committee. He was Chairman of the In-Service Training Committee for many years, and Chairman of the Legislative Committee 1971 to 1975. He served on the Awards Committee and its Chairman in 1977, the Professional Designation Committee and its Chairman 1982 to 1983 and the Assessors Handbook Committee. As mentioned above, he was the first Chairman of the CCMA Committee from 1974 to 1984.

According to a local news article upon Walter's retirement in 1983, Walter's biggest complaint was the phenomenal increase in the number of tax exemptions granted to special interest groups by the state and federal legislatures. In 1960 when he was first appointed as the Assessor of Old Saybrook, there were only 40 property class exemptions. Today there are 86.

In the January 1985 *Assessorreporter* there is a picture of former CAAO President Gordon Donley presenting to Walter Birck a plaque commemorating the establishment of a scholarship fund in his name called the "Walter Birck Fund." The money from the Fund is used by the Education Committee to sponsor one of the workshops held at the annual Assessors School at UConn.



**Walter Birck**

## **Harry J. Cohen**

**President of CAAO 1974\***  
**President of NRAAO 1969 - 1970**  
**CAAO Assessor of the Year Award 1972**

If you ever had the occasion to review the CAAO roster of Presidents, you will see that it lists the year they were president, their name, and the municipality that they came from. The only one that is different is 1974 that shows an asterisk listing Harry Cohen as president. (\*Harry Cohen was nominated CAAO President for 1974 but he passed away on November 5, 1973. At the November 29<sup>th</sup> fall meeting, Mr. Cohen was voted President posthumously).

Yes, those are the facts, but who was Harry Cohen? Harry was 59 years old when he passed away. He was, at the time of his death, the Assessor for the City of New Haven. He was known for his many efforts in organizing county, state and regional assessor's conferences and meetings. For those who knew him, they knew that he was a person who looked after his fellow man more so than himself, as a person who went out of his way for a friend and would always be there when help was needed.

Harry was born in New Haven October 10, 1914 and lived in New Haven all his life. He was a graduate of New Haven Public Schools, and completed Appraisal I and II courses at the University of Connecticut Assessors School. He was also an instructor and lecturer on personal property at the Assessors School.

In 1941, he was elected to his first term as City Alderman. He was again elected in 1949 and was an Alderman until 1955. While serving on the Board of Alderman, Harry was appointed to serve on the prestigious City Park Commission.

Many people who have entered the assessing profession have entered it by way of some unusual situations. None could be more unusual than that of Harry Cohen. Following is an article which was printed in the April 19, 1958 *Saturday Evening Post* about former New Haven Mayor Richard C. Lee and the New Haven Redevelopment Agency. This excerpt was when Harry was a member of the City Park Board traveling on an inspection trip to Pittsburgh: "Not long ago, he led two airplane loads of New Havenites to inspect redevelopment projects in Pittsburgh. On the homeward trip, the motor on one of the planes caught fire and it had to turn back to Pittsburgh. This made passengers on Lee's plane nervous, and the tension increased when fog prevented them from landing on schedule. The plane circled for a couple of hours. When the nerves of some passengers seemed near cracking point, Lee walked back to a member of the party, Harry Cohen. Everybody was watching."

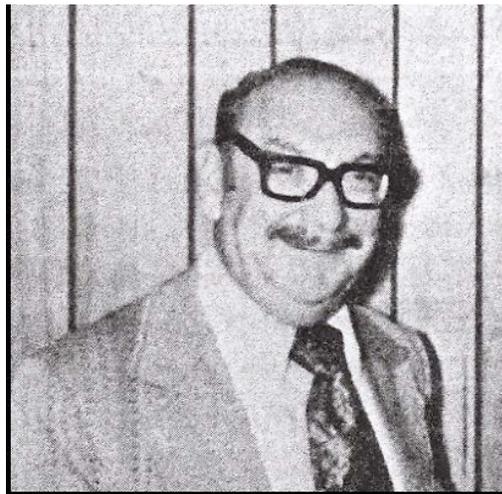
"I've just made a big decision," Mayor Lee said in a loud voice. "We've got to appoint another assessor in New Haven and at least five guys have been trying to get the job, including Harry Cohen. I am now appointing a new assessor, on the theory that it won't matter anyway if this plane doesn't get down pretty quickly...Harry, hold up your hand and be sworn."

“The tension was broken. By the time the laughter and the shouts of approval had died out, the plane was heading for a safe landing.” Harry was appointed to the City of New Haven Board of Assessors in 1955.

In the early 60s, the City of New Haven abolished the Board of Assessors in favor of having a single professional assessor as the department head. The first single Assessor for the City of New Haven was Richard Nesser in 1961. Harry continued in the New Haven Assessor’s office under the single assessor leadership as the Personal Property Assessor. In 1968 he was appointed Deputy Assessor and held that position until 1971, when in February of that year, he was appointed City Assessor, a position he held until his death.

He is past president and County Representative of the New Haven County Assessors Association, past 2<sup>nd</sup> Vice President of CAAO, and served as Chairman on various CAAO Committees. Harry was an instructor at the annual Assessors School from 1964 to 1969. Harry was past President of the Northeast Regional Association of Assessing Officers in 1969-1970. In 1969 he was President and Chairman of one of the most successful Northeast Conferences ever held. That conference was held in New Haven.

At the November 3rd 1972 CAAO Fall meeting, Harry was awarded the Assessor of the Year Award. The award was the second Assessor of the Year Award awarded. Harry spent 18 years with the City of New Haven Assessor’s office, as a member of the Board of Assessors, Personal Property Assessor, Deputy Assessor and finally the City Assessor. His career ran from 1955 to November 5, 1973.



**Harry J. Cohen**

## **Edgar Belleville**

**President of CAAO 1973**

**President of NRAAO 1972**

Edgar Belleville, known to all as Ed, started his assessing career in the Town of Vernon where he was the Assessor from 1964 to 1966. He then went to Enfield in 1966 to December 1971, worked part time for the town of Eastford in 1967, and then went on to Manchester as their Assessor from 1971 to 1979. In May 1979, Ed moved out of state to New Hampshire where he became the Assessor for the City of Keene. He came back to Connecticut in 1981 to become the Deputy Assessor for East Hartford. In 1983, Ed moved on to South Windsor to become their Assessor until 1998.

Ed held the Certified Connecticut Assessor (CCA) designation from CAAO and was one of 35 assessors who were the first assessors to receive their CCMA designation on October 23, 1974 at the State Capitol. He attended the Assessors School in 1965 and was involved with the Assessors School as an instructor and panelist in the Workshop Sessions from 1968 to 1988.

In 1972 Ed became the President for the Northeastern Regional Association of Assessing Officers (NRAAO). The year Ed was President, the NRAAO held their regional conference at the Granit 2 Hotel in Kerhonkson, New York.

Ed was president of CAAO in 1973. In that year Governor Meskill's property tax reform package entitled "The Report of the Governor's Commission on Tax Reform" Volume II was published on December 18, 1972. Volume II of the report dealt with local government, schools, and the property tax. Some of the recommendations in the Governor's report included:

- Create a State board of Assessment Supervisors
- Establish a uniform assessment date and uniform fiscal year
- Establish a uniform percent assessment
- Establish a system of certification of local assessors
- Establish a system of supervision of revaluation companies
- Establish a system of computer-assisted reassessments
- Establish a system of assessment sales ratio studies

Because of the importance and broad scope of the tax reform package, Ed spent a great deal of his term informing the membership of CAAO the impact that the reform recommendations would have.

Comparable to the road show that was done for the Supplemental Motor Vehicle law in 1976, Ed in 1973 organized a county-by-county road show to explain the details of the Reform Package to Connecticut Assessors. Beside the road show, there were numerous articles in the *Assessorreporter* on the Reform Package.

Another piece of legislation that was hotly debated during Ed's tenure was P.A. 73-650, "An Act Concerning Property Tax Relief for Elderly Persons." This act was the beginning of the "Circuit Breaker" method of computing the amount of tax relief for elderly homeowners and renters. Many assessors felt that the legislators failed to recognize the many administrative problems that

the law created for both the assessors and the elderly. To vent their frustration, Ed and the CAAO Executive Board organized a tell-all and complaint session at the State Capitol General Assembly on September 6, 1973. The jam-packed session was one of the first of its kind for CAAO. A panoramic picture of Assessors sitting at Legislators' tables in the General Assembly is on the cover of the November 1973 *Assessorreporter*.



**Edgar Belleville**

**William J. Coughlin, Jr.**  
**President of CAAO 1982**  
**CAAO Assessor of the Year Award 1977**  
**CAAO Essay Award 1984**  
**CAAO Distinguished Service Award 1988**

William J. Coughlin, Jr., was born March 2, 1922 in Portland, Connecticut but grew up in Middletown graduating from Middletown High School and attending Laurel Business College. Bill had a long career in public service prior to entering the assessing field. He started out as a member of the Middlefield Board of Assessors in 1954 and 1959-1960, First Selectman of Middlefield 1955 to 1956 and a Connecticut State Representative from Middlefield in 1963 to 1965.

Prior to entering the assessing field, Bill worked for United Appraisal Company doing revaluations throughout Connecticut. Bill's first assessing job was the Assessor for the Town of Southington from 1968 to 1973. Bill then moved on to become the Assessor of Rocky Hill from 1973 to 1988. He retired from assessing in 1988, but remained active in CAAO affairs for a number of years.

Bill was part of a group of 106 Connecticut assessors who received their CCMA certification in the first year of certification. He was awarded his certification from Tax Commissioner F. George Brown on December 19, 1974 at the Merlin Bishop Center at the University of Connecticut.

Bill was an active member of the Hartford Area Assessors Association, as its president, County Representative and an active member of the Motor Vehicle Committee. It was at Rocky Hill Town Hall where the renowned "Boiler Room" sessions of pricing motor vehicles took place.<sup>7</sup> In 1976 when Public Act 76-338 went into effect, the law requiring supplemental motor vehicle assessments, Bill was one of the Assessors that went on the legendary road show county by county to explain the pro-ration procedure. One of Bill Coughlin's favorite expressions in explaining the various components of the law was "Trust me."

Bill's activity in CAAO include, Assessor of The Year 1977, President of CAAO 1982, Essay Winner 1984, and Distinguished Service Award 1988. Bill's essay award in 1984 entitled "Are You Sure You Want To Go To Court", describes trials and tribulations of going to court on tax appeal cases. CAAO Committee's include: Ethics Committee, Professional Designation Committee, Assessors Handbook Committee, CAAO Auto Committee, Finance Committee 6 years, CAAO Executive Board 6 Years and Legislative Committee 15 years. Bill's tenure on the CAAO Legislative Committee was beneficial due to his past experience as a legislator and knowledge of the political process. He participated as an instructor for ten years at the Assessors School at the University of Connecticut, two of which were as a co-instructor for the CCMA IIB course. Bill was known to be a mentor to many younger assessor hopefuls and very patient in explaining the various issues.

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<sup>7</sup> Foot Note: The Boiler Room sessions initially began in Southington in a small basement room next to the boiler- thus the name. It then moved to Rocky Hill when Bill changed jobs. (Info: Leon Jendrzejczyk former Chairman of the Motor Vehicle Committee and Glastonbury Assessor.)

One of the more memorable moments at the annual Assessors School was on June 6, 1994, when Frank Callahan, former Stonington Assessor, who for many years was the coordinator for the Connecticut Assessment Administration Workshop at the School, described the following situation:

“I know that I and the assessment personnel attending the Workshop at the 1994 Assessor’s School at the University of Connecticut will never recapture the emotions we all felt on June 6, 1994, the 50<sup>th</sup> anniversary of the “D”-day invasion of Europe at Normandy, France. Bill Coughlin, a Navy veteran of the “D”-day invasion, gave the class an eyewitness account from his duty station on the forward deck of his destroyer during the greatest invasion in the history of warfare.

History books state that more than 4,000 ships, and thousands of small craft, protected by 11,000 aircraft, were in the “D”-day invasion force. In addition to the invasion force, the German defenders, with their long-range cannons, mortars, machine guns, small arms-fire, airplanes and rockets firing at the incoming invasion forces, added to the horrendous noise and confusion.

Bill concluded his remarks by telling us about his ship-mates, who were stationed below deck in the engine room and arsenal, living through the horror of all these explosions and cannon fire, not knowing if the invasion was a success or failure, but continuing to remain at their duty stations and continuing to do their jobs, knowing if their ship was badly damaged or sunk, they would probably not survive.

When I got up to thank Bill for his presentation, I was so filled with emotion that I could hardly speak. As I looked around the room, I saw that the men and women in the workshop were also having a hard time keeping their emotions in check.

I know that we who knew Bill are happy that our memories of this fine man will be kept alive in the Connecticut Assessor’s history files at UConn. What more is there to say! Bill died October 11, 1997, at the age of 75.”



**William J. Coughlin, Jr.**

## **Joseph A Cullen**

**President of CAAO 1976**  
**CAAO Assessor of the Year Award 1981**  
**CAAO Distinguished Service Award 1993**

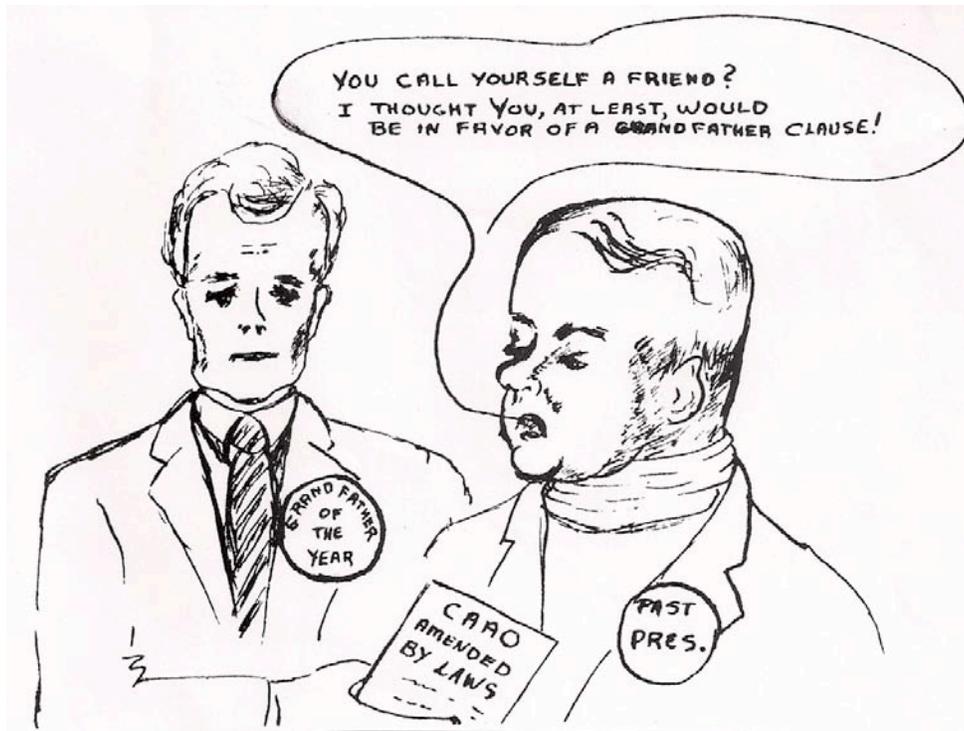
Joseph Cullen was the Darien Assessor for 30 years from 1968 to 1998. Prior to that Mr. Cullen was Vice President of Valuation Associates, a municipal revaluation firm, out of Bridgeport for 18 years. Former Bridgeport Assessor, William F. Connelly, headed Valuation Associates. Joe attended Pace College in New York majoring in accounting. He was an active member of CAAO serving as Second Vice President in 1973-1974, First Vice President in 1974-1975 and CAAO President in 1976. Joe's activities in CAAO included IAAO Representative in 1977, member of the Legislative Committee, the In-Service Training Committee and the CCA Committee and its Chairman in 1977. In 1974, State Tax Commissioner F. George Brown appointed Joe to the first CCMA Committee, a position he held until 1984. The Committee oversees the certification of Connecticut assessors.

Joe Cullen received his Certified Connecticut Assessors (CCA) designation in 1973. He was one of 35 assessors who were the first to receive their Certified Connecticut Municipal Assessor (CCMA) designation at the State Capitol on October 23, 1974. In 1981, Joe was the recipient of the "Assessor of The Year Award" for his contribution in improving the standards of assessing practices for CAAO.

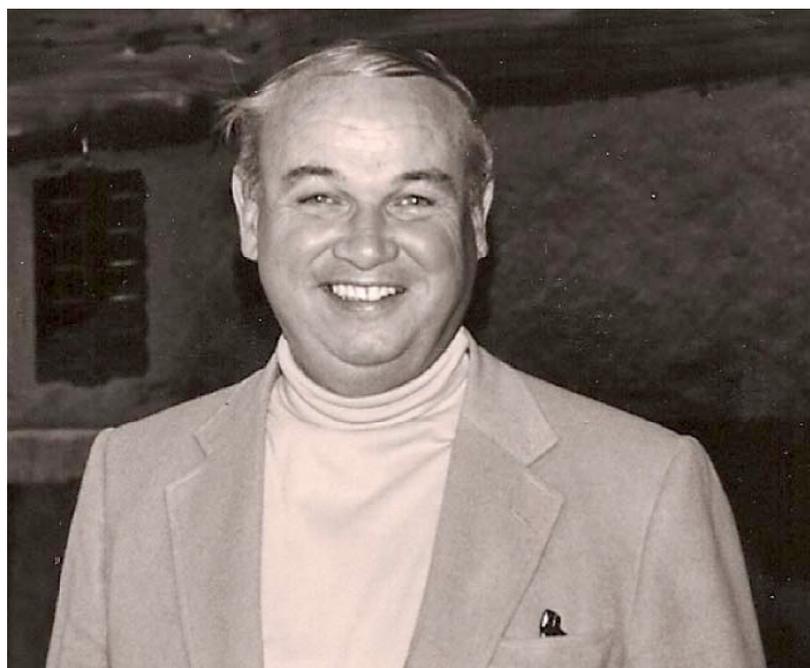
Joe was an active member of the International Association of Assessing Officers, the Fairfield County Assessors Association and its President in 1973, the Society of Real Estate Appraisers of Fairfield County and the Columbia Society of Real Estate Appraisers. He completed Courses #1, #6 and #8 of the American Institute of Real Estate Appraisers and was an active member of the Northeastern Association of Assessing Officers. In 1982 Joe served on the Northeast Regional Association of Assessors Officers (NRAAO) conference committee.

Joe had a witty personality and served as the Master of Ceremonies for many years at the annual Assessors School Banquet at The University of Connecticut.

There is an amusing bit of trivia about Joe when his term on the CAAO Executive Board ended and how people felt about him. As the story goes, the CAAO rules state that a past president shall remain on the CAAO Executive Board for eight years after their Presidential term expires. Towards the end of Joe's term, he jokingly stated "That they wanted to get rid of the old timers on the Executive Board and he thought there should be a Grandfather Clause to keep him on the Board." Word got out about what Joe said. A number of CAAO members who are always ready for a good time formed a committee, and at the 1985 fall meeting of CAAO they paraded around the meeting hall with signs stating that they wanted the CAAO By-laws changed so Joe could continue serving on the Executive Board. Not to be outdone, Joe took to the microphone and stated his case. Tears of laughter filled the hall. Joe passed away April 13, 2001.



Cartoon by Anne Kovall, former Harwinton Assessor. Joe Cullen talking to Bill Coughlin



**Joseph A Cullen**

## **ROBERT J. HARTZELL, JR.**

**Instructor Assessors School 1987-2005  
CAAO Essay Contest winner 1987**

Robert J. Hartzell, Jr. was born March 24, 1947, in Easton, Pennsylvania. He attended Allentown College in Bethlehem, Pennsylvania where he majored in economics. He received an Honorable Discharge from the United States Air Force.

Bob had an extensive background in the revaluation field. He was Vice President of Operations for the Northeast Region for The Cole-Layer-Trumble Company, of Dayton, Ohio from January 1977 to February 1986. As Vice President of operations, Bob created statistical market models for multiple regression analysis and comparable sales selection criteria using the CAMA systems. He managed approximately 40 revaluation projects per year, in five States. During his career with CLT, he was successful in implementing and managing hundreds of revaluations across the United States. One of Bob's specialties was taking over the management of large revaluation projects that were over budget and behind schedule, to complete the projects timely and as close to budget as possible.

In March of 1986, Bob became the Assessor for the City of Hartford. During his tenure as Assessor, he was successful in implementing the first property revaluation in 10 years. He also implemented a state of the art CAMA system in 1989 that streamlined the process and operation of real estate, personal property and motor vehicle tax assessment and collection. Another of Bob's initiatives was the electronic access for customers/taxpayers to the Assessment database that reduced the calls and walk-in volume by 30%. When Bob came to Hartford, he had a staff of 24; over the years it was reduced to 12. Bob retired from the City of Hartford in May 2003.

Not the type to sit around, in June 2003, Bob became the Assessor for the Town of New Canaan. When Bob arrived at New Canaan, the Town's five-year revaluation was eight months behind schedule and at risk of completion. The Town Selectman recruited Bob to get the project under control. Bob hired and directed the efforts of the revaluation contractor, corrected major deficiencies, and completed the revaluation on time. While Assessor of New Canaan, Bob re-engineered assessment processes by implementing new procedures that discovered new properties for additional income to the Town. Bob also recruited and trained a new staff for the Assessor's Office. Bob left New Canaan in September 2005 to pursue work as an independent consultant in a variety of services related to assessment administration and mass appraisal.

Bob's activities in CAAO include, former Chairman of the Revaluation and Legislative Committees. He served on the Legislative Committee for 12 years. He served on the CCMA Committee from 1992 to 2005. He was a senior instructor at the University of Connecticut Assessors School in CCMA IIB, Application of Valuation Techniques from 1987 to 2005. Bob was also on the Connecticut Assisted Mass Appraisal Committee from 1990 to 2005. He was first certified with the "Certified Connecticut Municipal Assessor" (CCMA) designation in December 1986.

One of his other professional affiliations included membership in IAAO for over 30 years. He regularly attended IAAO conferences and was extremely involved with IAAO's Metropolitan Jurisdiction Council, for which he was Chairman. Bob was a frequent lecturer and guest speaker, which included sessions with the Connecticut Bar Association, Connecticut Trial Judges Association, the Lincoln Land Institute and the International Association of Assessing Officers.

Bob passed away on January 16, 2010 in Casa Bella, The Villages, Florida at the age of 63. On April 17, 2010, the Hartzell family held a memorial service at St. Margaret's Church in Madison, Connecticut. The service was attended by many of his assessing friends throughout the State.

At the May 13, 2010 Spring CAAO meeting, Michael Bekech, Waterford Assessor and a long time friend and co-instructor of Bob, gave a tribute. In his tribute he summarized Bob's career, which included many of the items written above. In ending Mike said: "Bob was the kind of a guy that could turn an adversary into a friend in just a few minutes. He was a wonderful teacher/instructor and the Legislative Chambers was his favorite classroom. He was a friend and instructor that was always there for you. He was always a professional in anything he did and he was a proud dad. The CAAO lost a great leader and friend the day that Bob Hartzell passed away."



**Robert J. Hartzell, Jr.**

*The biographical write-ups on the following Connecticut Assessors were done as personal interviews with the CAAO Research/Historian Committee.*

## **Harold L. Ducey**

**Member of the CAAO Motor Vehicle, Ethics and PA 490 Committees**

(Interview held at the Bantam Borough Hall in Litchfield, Connecticut on September 24, 2009 with Charles Agli, Jr., Edward Dowling, Peter Marsele, Barbara Johnson and Paul Slattery in attendance.)

Harold Ducey has been an active member in CAAO for many years retiring in June 2010 as the Assessor of Litchfield, a position he held from 1995. According to Harold, he started in the assessing field by default. He previously worked for six or seven years in the machine/tool business as a machine designer. He recognized early on that industrial America was falling apart so he pursued civil engineering and architectural courses at night school and through word of mouth led him to the assessing field.

Harold started in the West Hartford Assessor's Office in 1965 as a field appraiser. His starting salary was about \$5,000. The people in the office at that time included, Director of Assessments Clarence Cook, Jim Butler and a staff of six clerks. Harold said he has seen a lot of changes in the assessing field since then. One of the biggest changes has been in the data processing field. When Harold first went to the West Hartford Assessor's Office they were doing things manually. In the early 70s, West Hartford developed a computer program to process the administrative end of the business. At that time, West Hartford had a data processing department run by Rick Beckius who was also doing the data processing for about 25 towns ranging from Old Saybrook to Granby. Harold said that West Hartford would take in all of the work from the 25 towns that had to be processed, keypunched and edited it and deliver a finished product. Frequently the data entry people wouldn't recognize something, so they would pile the work up and bring it down to the West Hartford Assessor's Office for interpretation. What was happening in the mid 70s, computer companies that were processing data for many other towns in the State started consolidating because more PCs were showing up in assessors' offices with their own computer systems, thereby taking work away from the data entry companies. As fewer towns required the services of West Hartford in the late 70s and early 80s, they ended their data entry services for the area towns. Harold became Deputy Assessor in 1978 under James Butler when Clarence Cook retired as the Director of Assessments. In June 1985, James Butler passed away and Harold was appointed Director of Assessments in West Hartford, a position he held until 1995.

West Hartford has a somewhat unique assessment structure in that they have a Director of Assessment who is the full-time employee that runs the Assessor's office and a part time Board of Assessors, who meet once a month and are responsible for signing the Grand List. The Board of Assessors is also the appointing authority for hiring an assessor. West Hartford still has this set-up as of the date of this interview.

A sidebar to the West Hartford data processing department was published in Volume #1 on the History of Connecticut Assessors in an article entitled the History of The Motor Vehicle Committee, page 51. Joe Scheyd, Assessor of Berlin at the time and Chairman of the Motor

Vehicle Committee in 1972, worked hand and hand with Rick Beckius in the change over from the old punch card system in pricing motor vehicles to setting up the first computerized automobile schedule.

Harold served on the CAAO Motor Vehicle Committee for a number of years, reminiscent of the old days of the motor vehicle committee when each town in the Hartford area was assigned the task of pricing motor vehicles. Because there were a lot fewer vehicle makes and models then, each town would be responsible for the pricing of no more than two types of vehicles. Once they came up with the values, they would send them to a Motor Vehicle Committee meeting a.k.a. "Boiler Room" sessions in Southington and later Rocky Hill for final review. The final values would then be brought to the printer and they would become the bible for pricing motor vehicles. Harold mentioned that the 1993 Grand List vehicles were priced for the first time using the new NADA values that increased many vehicles over the previous year's assessment. That caused a great deal of concern for many assessors and taxpayers throughout the State.

Around 1973-1974, West Hartford was looking for a good CAMA package for their 1979 revaluation. The Town could not find a workable program so they hired PRC Jacobs, and a programmer. With Rick Beckius, Harold and Jim Butler they put together a program and did a CAMA revaluation. West Hartford also consulted with a private appraisal firm called Charter Appraisal of East Hartford, which was a spin-off of the Society of Savings. The underlying process used in determining values in this program was Multiple Regression Analysis (MRA) plus cost. The new MRA system produced property record cards that displayed both a cost value and a MRA value with an indicator as to which one should be used. The sketches were hand drawn, but the data and values were computer generated. Harold said the system worked very well. The PRC Jacobs Co. assessed the residential portion of the 1979 revaluation and the town's assessor's staff did the commercials.

Harold was asked, if they continued on with their in-house revaluation system for future revaluations. Around 1986 West Hartford began interviewing revaluation companies for the 1989 revaluation. They would first interview the companies at the West Hartford Assessor's Office and then go out to look at their software and check on a couple of their sites that they had done. They selected KVS Information Systems, out of Williamsville, New York for their 1989 revaluation. Harold liked the KVS system. The one item they had to be careful about was the conversion of the 1979 hand sketches into computerized formatting. Anytime you have to convert from a manual system to an automatic system you have to verify all of the changes. The KVS program worked well in West Hartford especially where there were a lot of tract developments of somewhat similar houses. Harold believed that if you carved up the neighborhood correctly you would establish a high degree of uniformity. The KVS "CAMA" system was a market approach to value, backed by the cost approach. They had both values printed on the property record card.

Harold brought up a bit of history about the development of early computer systems. In 1968, Associated Survey did a manual revaluation for the Town of West Hartford. Richard Nesser, the Supervisor of the job, along with Charles Blackford a computer programmer collaborated in the development of an automated CAMA system that they wanted to sell to the Town of West Hartford. Although West Hartford stayed with a manual system, the Town of East Hartford in

1971 accepted Associated Survey's automatic program and it is Harold's belief that East Hartford is still using the same program developed by Mr. Nesser prior to 1968. Richard Nesser (MAI) was the Assessor of the City of New Haven 1961 to 1963.

Harold was one of 30 assessors who received their initial Assessor's Certification (CCMA) September 11, 1975 from then State Tax Commissioner, Gerald J. Heffernan. The certificates were presented in the Senate Chambers of the State Capitol in Hartford. This was the third group that received their initial Assessor's Certification since Public Act 74-255 was adopted. The other two groups who received certification were on October 23, 1974 and December 19, 1974. At this point, there were 136 Connecticut Assessors that had been certified as CCMA's.

In 1995, Harold believed it was time to move on. West Hartford was offering a good retirement package together with the fact that the administration wanted to eliminate the data processing division and have each department be responsible for their own data processing duties. West Hartford's Data Processing Department always had very expensive hardware and a number of data processing personnel to accommodate the many towns they serviced.

In 1995, Harold became the Assessor of Litchfield. His starting salary was \$37,000. One of the first items Harold had to deal with in Litchfield was the quality of the property record cards and values from the 1988 revaluation. It was a manual job and the data on the field cards left a lot to be desired. The worst sets of cards were condominiums. On the front of the card there was the title, volume, page transfer history and assessment. The back of the card was blank. There was nothing. How they valued them was a mystery. For an extended period, he had to do a lot of reviews and corrections. Another problem Harold encountered with the 1988 revaluation was the values were on the high side. The market in Litchfield County dropped in the early 1990s and people were complaining about their values right up to the next revaluation.

Harold tells an interesting story about the 2008 revaluation in Litchfield. The Town had been using the same software on both the 1999 and 2003 revaluations and at the last minute the administration of the Town wanted to change the computer software for the 2008 revaluation. They already went out to bid and the usual response was five or six revaluation companies bidding for the job. After the bids came in, Harold was told to rebid the job with an emphasis that the Town is interested in changing the software. Harold wrote up another "Request For Proposal" (RFP) and this time he emphasized the sketching capabilities for the new system. He did that because he was satisfied with the sketching capabilities of the existing system and their values.

Harold sited an example of what the existing system is capable of doing. In his town there was a fairly new house that Harold measured that had 18 sides. It looked like a circle, but it was not a circle. If you calculate it as a circle to get the area, and calculate it as an 18-sided structure you will come up with different areas. Harold then sketched the house in the existing computer system and also did a calculation by hand to verify the actual area. In the second RFP Harold enclosed sketches of a half dozen houses that, as part of their response, he would like to see what their system is capable of sketching. In the examination of the return sketches, Harold said, "You wouldn't believe what they cannot do. The 18-sided figure looked like an ellipse and some of the

other convoluted sketches submitted could not match the existing sketching system.” Harold believed that the other systems could not touch the existing system.

Harold said, “If the administration wanted to change programs, he would lay out the results including the sketches and all of the pluses and minuses of all of the companies that submitted bids from the second RFP.” He said, “This is what I am recommending.” In Harold’s presentation he emphasized the importance of the sketch. “If you don’t have an accurate sketch of the property, you cannot value the property because on review the first thing you look at you have to get the cost. How big is the house? This is the starting point. If you can’t determine the area, than you can’t determine very much.” After Harold’s presentation, the town decided to stay with the existing program and company which was a Pro Val program done by Appraisal Resource Group. Harold said, “That there is no geometric figure that he cannot sketch with the Pro Val system.” The one thing he did not want to do is switch to a different CAMA system when he already had one he believed was more than adequate. He did not want to go through that nightmare.

In comparing the two different communities that Harold has worked in over the years, he pointed out that the large communities have issues with large commercial income producing property and the capitalization of the income. He cited the court appeals by the mall in West Hartford on every revaluation. The town won two of the court cases against the mall. In the smaller communities like Litchfield, no two properties are alike. It’s almost like doing an individual appraisal during a revaluation. The smaller communities also have their PA 490 problems with farms, forests and open space. Litchfield adopted the open space program and everybody and their brother has claims of open space. Harold cited one example on open space. In October 1, 2008, a taxpayer applied for the open space exemption and it was approved. When the July tax bills came out, the taxpayer was very upset because the house was going to be sold that month and there was a penalty on the bill. It seemed that when the owner applied for the exemption in October 2008, the house was already on the market. The penalty was an extra \$5,000. There is not much you can do.

Harold was asked for his recollection of people and events in the beginning of his career in the mid-1960s. The first memory relates to the fine instructors he had at the Assessors School. The instructors had a high degree of credentials and skill in teaching the subject matter. Some of the names that come to mind include Bob Flanagan, Peter Marsele and Walter Birck. He said, “I was very fortunate while working in West Hartford to work with people like Clarence Cook and Jim Butler both of them had very good backgrounds. They were very smart people that knew the town, the procedures and how to run an office.” Harold said “I was extremely fortunate that he was exposed to people of that caliber for a long time.”

A sidebar to the comments about Clarence Cook: At the 35<sup>th</sup> anniversary of the School for Connecticut Assessors, Herb Shay CAAO President 1941-1946, was the keynote speaker at the annual banquet. He commented that there were a few municipalities who were attempting to professionalize their assessor’s offices with the appointment of professional assessors. He mentioned the name of Clarence Cook of West Hartford as one. Clarence came to West Hartford in 1963 from Bristol and he retired in 1978 as the Director of Assessments.

Another old way verses new way comparison dealt with inputting data on the field cards. Harold said, "Prior to the introduction to the CAMA system, you would go out into the field, measure the house, fill in all of the blanks on the card, and then return to the office to draw up a sketch based on your field notes. This process would take about 15 minutes at the most. With the CAMA system, especially today where architects aren't designing any boxes, you return from the field and some of these sketches will take 10-15 minutes just to enter a sketch into the computer. If you don't draw it accurately on paper and balance out the sides, you will never get it into the computer. With all of the duties added to the assessor's job description, in the old days you could do the job in 30-35 hours per week. The time to do the same work today takes 45 hours plus, no increase in staff."

The Town of Litchfield has a unique government structure that is shared with only eight other municipalities in Connecticut. They have two boroughs within the town of Litchfield. There is the borough of Litchfield and the borough of Bantam. Boroughs are clearly defined municipalities that provide some municipal services but they are not autonomous and are subordinate to the government of which they belong, in this case the town of Litchfield. They use the Litchfield assessments for the bases of taxation. Harold related some of the dilemma associated with dealing with a borough. This year the borough of Bantam purchased the Alden Novak & Dodd Municipal software program where by the Town of Litchfield has the Quality Data Service program for the whole town. Harold said, "Any time you are dealing with two different programs they don't merge exactly. Another situation is dealing with the borough's splits. There are approximately 50-60 parcels of land that are located between the borough and the town boundaries together with the elderly splits. Each parcel has to be carved out and split into separated parcels and coded."

Bantam Lake is the largest natural lake in Connecticut consisting of some 900 acres of which one third of it is located in Litchfield. Most of the cottages located on the Litchfield side of the lake, lease the land from White Memorial. The unusual thing about the lease, it is for one year only. Even with the restriction of a one-year lease, several people over the years have demolished the old cottage and rebuilt a new cottage on the same footprint.

One of the goals of these interviews is to explore the various situations that Connecticut Assessors encounter in the performance of their duties. The business of the borough within the municipality is something that nobody thinks much about if they were applying for the Assessor's position. It is the Committee's hope that this information will shed some light on the subject of boroughs within a municipality.

## **Walter E. Kent, Jr.**

**CAAO Research/Historian Chairman 1996  
President, Greater New London Area Assessors Association 1982**

(Interview on June 18, 2009 with Paul Slattery, Peter Marsele, Frank Callahan, Walter Kent, Catherine Daboll, Edward Dowling and Charles Agli in attendance.)

Walter E. Kent, Jr. is the current Assessor of Old Lyme. Walter was a member of the first graduating class of a newly built Waterford High School in 1960. He was not sure what he wanted to do after graduating so two weeks after graduation, he joined the United States Air Force. He was stationed at Andrews Air Force Base in Washington, D.C. for the first two years and Alaska the last two. Just before he left Alaska and the service, there was a big earthquake in March of 1964. Known as the Great Alaskan Earthquake, it was the most powerful recorded earthquake in U.S. and North American history. It was recorded at a magnitude of 9.2. Upon leaving the Air Force he spent the first summer working at a local sand and gravel company operating a bucket loader. Realizing that the job was only seasonal work, he began to look around for something more stable. In November of 1964, he started working at Dow Chemical Company in Gales Ferry. While at Dow, he began taking night courses at Mitchell College under the G.I. bill. The courses were mostly engineering courses working on drafting and engineering design. Walter stayed at Dow for five years.

In October 1969, Walter applied for a position in the drafting department of Electric Boat. There were a number of job openings at Electric Boat and he felt he had a good chance of getting one. At the same time, Walter's father ran into Waterford's newly appointed Assessor, Kenneth Dimmock, and Ken told him he was looking for an Assistant. (Kenneth Dimmock was the Assessor of Waterford from 1969 to 1985.) After an interview with Mr. Dimmock, he told Walter that he had the job if he wanted it. After weighing his options with Electric Boat, he figured Waterford was a better offer than being one of thousands at Electric Boat. Walter started in Waterford in November 1969 at a salary of \$6,500.

When Walter started working in Waterford, it was November so they had to jump into fieldwork right away because they were behind schedule. At first he went out with Mr. Dimmock driving the town vehicle, which was an old Nash Rambler that was not very good at climbing hills or going over 40 miles per hour. After the first couple of days, Walter became the designated driver. He got to know the town. In 1969, there was a lot of new construction going on in Waterford, which actually helped him learn the business. It was a good time to get involved in fieldwork. After that Walter got involved in pricing. Walter said that Mr. Dimmock checked all of his work no matter how much he did. All of the work that Mr. Dimmock reviewed was done on paper. Even though there were calculators in the office, Mr. Dimmock did the calculation longhand on paper. He was not interested in using a calculator and was not interested in learning how to use one.

In 1970, Walter started attending the Assessors School at UConn. At that time, one of the buildings used for classrooms was the Engineering Building that had no air conditioning or fans. For lunch they had to go back to Shippee Hall, which was a long walk across campus. In 1971, all classes were held in the new Merlin Bishop Center. Walter said those were his happiest days

at the Assessors School. He believes that the Dodd Center, where assessor workshop sessions are held today, in many ways it is not the same. The first two instructors Walter had were Walter Birck and Chuck Sweeney. Over the years leading up to his CCMA, he had Bob Flanagan, Fran McTigue, Frank Buckley and many other teachers too numerous to name.

In November of 1974 Walter took the CCMA exam along with 70 other Assessors, in a large room at UConn with Dick Prendergast as a room moderator. On December 19, 1974, Walter, along with 71 other assessors, were awarded the CCMA designation by Tax Commissioner F. George Brown in ceremonies at the Merlin Bishop Hall at the University of Connecticut.

In 1976, Walter and Ken Dimmock had their first experience with a revaluation in Waterford. United Appraisal of East Hartford was the company that did the job. It gave Walter the opportunity to work with Sherry Vermilya, Hank Philip, Herb Braasch and the incomparable Moe Lanzi. Towards the end of the job, when all land values were set, Mr. Lanzi took Walter around and they reviewed and fine-tuned all of the big properties along the water and also the high-end properties. This was very helpful for Walter in his future career. One of the big problems in working in shoreline towns such as Waterford was the assessing of boats (1,000). This was a very time consuming ordeal, which is why Waterford's assessment date was September 1<sup>st</sup> and not October 1<sup>st</sup>. Frequently he had to use two books to price out the boats; one book for the boat and the other for the motor. Prior to the 1976 revaluation, Waterford's assessment ratio was 60%. As a result of the change of the assessment ratio, Waterford picked up an extra 10% in value. Walter's last two years at Waterford consisted of him doing all of the field work because Mr. Dimmock had a bad knee and found it difficult to walk. (Statutory note: The taxation of boats was eliminated on the October 1, 1981 Grand List per 12-81 (64). A uniform assessment date and 70% ratio was effective for Waterford's October 1, 1976 Grand List per Public Act 74-299. Another reason for the changeover to an October 1<sup>st</sup> assessment date was the introduction of the Supplemental Motor Vehicle law that started with the October 1976 Grand List.).

In February 1979, Fran McTigue called Walter and said that he was leaving Old Lyme (Francis McTigue was the Assessor of Old Lyme from 1972 to 1979). He asked Walter if he was interested in the job. Walter filled out an application and a couple of months later was called for an interview. Walter went to Old Lyme and met with the Board of Selectmen, Board of Finance and Mr. McTigue for an oral interview. He was asked if he was interested in the job and Walter said yes. The first question Walter asked was whether he would have to move to Old Lyme to become the assessor. He felt that the home prices in Old Lyme were a little out of his league. He did not have to move and Walter accepted the assessor's position in April 1979 for \$16,500. He knew when he came to Old Lyme that he was walking into a revaluation due for the October 1, 1980 Grand List, therefore he had to learn the town and its values fast. That was one of the reasons Mr. McTigue left. United Appraisal, who was sort of the king pin of revaluation companies in those days, was awarded the job and the revaluation started in June of 1979. Walter knew that the revaluation company would have to spend two summers on the beach, therefore the first thing the revaluation did was start on the beach properties. Working on this project were two future assessors, Charles Vacca (Westerly, Rhode Island) and Anne Dougherty (Groton). Sherry Vermilya seemed to have a gift of turning his employees into future assessors. When the notices went out in November of 1980, approximately 18% of the Grand List came to the

informal hearings. The Grand List grew from \$77,656,270 to \$228,416,050. The mill rate dropped from 44 to 17.7 mills.

In the Town of Old Lyme there are seven beach associations. They make up a third of the Grand List. Together, the seven beaches merged to form the Federation of Old Lyme Beaches. The Federation filed a class action suit against the Board of Tax Review in 1981 claiming they were not treated the same as inland properties. The Federation retained the law firm of Robinson, Robinson and Cole out of Hartford using Dwight Merriam as their attorney to try the case. The Town of Old Lyme retained John Bullock, a graduate of both Yale undergraduate and Yale Law School, from the firm of Carmody and Terrance. In one of his pre-trial discussions with Walter, Attorney Bullock asked Walter if he would take him down to the beach to review the area. Being the middle of January, Walter told him that there would not be much to see. The attorney insisted, so Walter took him to the area. While riding around, Attorney Bullock noticed all the fences and the gates. He wanted to know why all the fences and gates were there. Walter told him that in the summer time these roads were private and owned by the associations and were not opened to the public. Attorney Bullock said that the town gives the people money for the beaches and yet the other people in town can't use them. Walter said, "Yes" and Attorney Bullock was surprised there was not a lawsuit over that situation. The result of the class action suit was a win for the town in both the lower court and the appeals court. The Judge basically said that the property owners had to bring their own individual appeals.

In 1987, the Town of Old Lyme did a full mapping update that was done by the James Sewall Company of Old Towne, Maine. Walter was invited to Old Towne to see first hand how their mapping was created from aerial photos. Walter stated, this proved to be very interesting and the clarity of the new photos compared with the 1959 photos was amazing. Walter said that a lot of people from the University of Maine's Engineering Department work at Sewall.

In 1990, Old Lyme had another revaluation to comply with the 10-year cycle. United Appraisal had just about dissolved by then and the low bidder for the job was a company out of Massachusetts called MMC Company, now known as Vision Appraisal. As usual the water properties were hit the hardest. Although they made the biggest fanfare, it did not reach the level that it did in 1980. Walter believed it went fairly smooth. In 2000, Vision Appraisal conducted a full revaluation and that was met with little fanfare, as was the 2004 revaluation with Vision Appraisal. Walter said, "Even though there were only four years between the 2000 and the 2004 revaluations, you would think that there would not be that much of a jump in values, but there was." The 2004 revaluation resulted with five court cases, which is an all time high for Old Lyme. Even with the five court cases, Walter felt very fortunate in this respect, looking at some of the nearby towns and the problems a revaluation can generate for each town. (Statutory note: PA 95-283 abolished the 10 year revaluation cycle and created a schedule of a revaluation every four years, commencing October 1, 1997.)

In April of 2007, the Old Lyme Town Hall was going through some major rehabilitation and new construction. Although most town hall offices had to move to a shopping center, the Assessor's Office stayed while construction was underway. It was quite an experience, especially when they were using the jackhammer on the foundation below the Assessor's Office. It wasn't easy, especially with lots of dust, but now that it's over it was worth it. (Historical note: The CAAO

Research/Historian Committee uses the Old Lyme Town Hall for its monthly meetings. Walter made arrangements with other communities for the committee's monthly meeting. The Research/Historian Committee was relocated out of the Old Lyme Town Hall from May 2007 to July 2008. Most of the rearranged meetings were held in Old Saybrook municipal buildings.) Going into the final year of this decade, Old Lyme is starting another revaluation, which takes effect October 1, 2009. Walter believes that there will not be much of a change in the Grand List. They have gone through the sales and presently they are at about 92% of the sales now. Walter believes that the beach properties will increase as those sales are still going up. One of the problems with this revaluation was the big subdivisions that dropped in value as a result of losing a lot of Pfizer employees. When the Pfizer employees arrived in 2005 and 2006 they raised the market and now they are leaving.

Walter's involvement in CAAO and County Associations include President of the Greater New London Assessors Association in 1982. He was a member of the CAAO Executive Board in 1983 and 1984. He participated for a number of years in pricing motor vehicles at the Boiler Room sessions every August at Rocky Hill with the Motor Vehicle Committee. Other CAAO committees include the 490 Committee in 1998, Revaluation Committee 1989 and the Motor Vehicle Committee in 1986. Walter is one of the longest serving Research/Historian Committee members going back to 1994 and as Chairman in 1996.

When asked, "Would he do it all over again?" Walter answered, "He guessed he would." The things that he would do differently would be to be more involved with CAAO and its different committees. Walter said, "An organization is only as good as the members who support it, and to do the work that needs to be done in order to maintain an organization as good as CAAO."



**Walter E. Kent, Jr.**

## **Barbara S. Johnson**

**Litchfield County Representative 1982 - 1987**

(Interview held at the Bantam Borough Hall in Litchfield, Connecticut on September 24, 2009 with Charles Agli, Jr., Edward Dowling, Harold Ducey, Peter Marsele and Paul Slattery in attendance.)

Barbara Johnson has been the Assessor for the Town of Washington since 1979. In 1969 the Town of Washington was doing a revaluation. Barbara read in the paper that the Assessor's Office just hired a clerk to work part time. Barbara said to herself "Gee I would have liked that job, but somebody already had it." As it turned out, that person didn't like the job and Barbara happened to be in the Town Hall and the Chairman of the Board of Assessors, Henry Mygatt, asked Barbara if she would be interested in the clerk's position. She took the part time job for \$2.50 an hour and that is how Barbara started in the assessing profession.

The 1969 revaluation was conducted as an in-house revaluation by the Washington Board of Assessors using maps and street cards that were set up in 1963. In preparation for the 1969 revaluation, the entire Board of Assessors went out into the field to review the data on the old-field cards and sketches of all Washington's property. In this review process, the Chairman determined that property values in Washington went up very little since the last revaluation, maybe 2% or less. As was common with revaluation in those days, a trend factor was applied to the old assessments and that was the revaluation. At that time the Grand List was hand written with manual calculators running the totals. Barbara said when they filed the Grand List with the Town Clerk, her boss would tell them it balanced right down to the penny. Then the Tax Collector would make up her Rate Book, and it seemed that they could never make it balance.

Barbara continued working part time between revaluations. She expressed to officials that she would like to keep the part time position and they agreed to that. In 1970, Henry Mygatt asked Barbara if she would like to be the Assessor. While being asked to become assessor, a hard-nosed taxpayer came into the office and started tearing into Chairman Mygatt. Barbara said to her self, "I don't think I want this job." That's when they appointed Walter Johnson as the new Chairman. Barbara continued working for Walter Johnson. He was the one who encouraged her to attend the Assessors School at UConn. She first went to the Assessors School in 1973 and took Course I. Her instructors were Chuck Sweeney, Edward Clifford and Dave MacArthur. In 1976 Walter Birck, Old Saybrook and Essex Assessor, came to Litchfield and Barbara took the Income Course over a twelve-week period. She thought that was a good way to take the course.

In 1979, Walter Johnson decided to retire and they asked Barbara if she wanted the assessor's position. She became the Assessor in Washington in July 1979 for \$12,000 per year. The 1979 Assessor's appointment was a changeover from a Board of Assessors to a single assessor. Barbara was Washington's first single assessor. In 1979 the town was also going through a revaluation. Barbara felt that the revaluation was adequate. It was done by the J.M. Cleminshaw Company. In 1979 there were very few female assessors, but Barbara felt that she had not been singled out because of her gender.

Barbara said that during the first few years after the 1979 revaluation, the real estate market and the office were very slow. During those days she was able to go to the Hartford Area Assessors' meetings without feeling pressed to be back in the office.

Over the years, Barbara became very active in the Litchfield Area Assessors Association, both as the President, Secretary, and from 1982-1987 as the Litchfield County Representative to CAAO. Within CAAO, Barbara served multi years on the Legislative and Handbook Committees, 10 years on the In-Service Training Committee and 16 years on CCMA Committees. Barbara attended some boiler room sessions in Rocky Hill pricing motor vehicles. The Committee she received the most satisfaction from was her appointment as a representative from a small town to the CCMA Committee, which she served from 1986 to 2002. During her time on the CCMA Committee, there were some major changes to the certification process. Among them was a plan that certified assessors had to be recertified every five years, and an increase in the required CCMA courses from five to six. During her tenure on the Committee, the CCMA Committee hired a professional exam writer to review the exam for fairness and content.

Barbara commented on the State Board of Assessment Advisors that was established within the Municipal Division of the State Tax Department in 1976 to assist assessors with their duties. She believed that that they were very helpful and it was disappointing that they were abolished. Litchfield County was in Region #1 and the Assessment Advisor at that time was Donald Zimbouski. Public Act 91-343 dissolved the State Board of Assessment Advisors.

Barbara talked about the early years of the assessor's association in Litchfield County. Her first introduction to the group was when she was a clerk in the Washington Assessor's Office. Her boss was unable to attend a meeting and asked Barbara to attend. Her first impression was, "What a grim bunch of people." There were not many women assessors at that time compared to today where the male assessor is the minority. When the Litchfield Area Assessors Association first started, the meetings were held at night and it was known as the Litchfield Tax Officials. It included both assessors and tax collectors. Bart Smith, former Assessor of Torrington from 1963-1983, was one of the co-organizers of the association in 1965. They renamed the association in the early 90s to the Litchfield Area Assessors' Association due to the fact that there were assessors outside of Litchfield County that attended their meetings. The attendance at county meetings is small, usually around 8 to 15 assessors. Currently the County Association is trying to set up some seminars for area assessors. Today assessors are finding it difficult to attend the annual school due to money and time constraints.

Barbara was also the part time Assessor of Cornwall from 1985 to 2004. She was Cornwall's first single assessor. She worked Wednesday afternoons and Saturday mornings at an annual salary of \$7,000. Toward the end of her career in Cornwall, Barbara was getting tired working Saturdays and asked for the time off and she would make it up during the week. The administration in Washington told her if she were going to take a full day off to work in Cornwall, she would have to take a 10% cut in pay. After she finished working in Cornwall in 2004, the administrators in Washington liked the fact that the assessor worked four days with a reduction of pay, so they kept the four day schedule intact as it is today. Barbara said that once she got use to the four-day workweek, she loves it.

When asked what are some of the major changes over the years since she became assessor, Barbara said, “That the biggest changes are computers and the CAMA revaluation systems.” She thought that when she first started as the assessor, there were more hands-on approaches to the valuation process and the personnel had a better feel for the property. The big difference is the things you have to do in the office that have nothing to do with assessing. Washington does not have a GIS system and people expect the office to supply the information that a GIS system offers. Barbara said they don’t have one but she shows them how to obtain the information. People want the information with a push of a button. With the most recent revaluation, there were about 10% appeals, with seven court cases of which five were on PA 490 Forest Land. Barbara said, “When she first started she looked up to people like Joe Scheyd and Walter Birck. She believes things are somewhat different now that assessors are more concerned with their own towns.”

One of the more controversial court cases in Connecticut on exempt property happened in the Town of Washington (H.O.R.S.E. vs. Town of Washington, CT, Supreme Court November 20, 2001). The case involved a 46-acre horse farm, where the owner claimed an exemption on the real estate pursuant to CGS 12-81(7), due to the fact that their organization was devoted to rehabilitating and placing for adoption, ill or injured horses. The owners applied for an exemption with the Assessor and the Board of Assessment Appeals and it was denied. The Town felt that the property was not put to exclusive use for care of ill horses. Both the Trial Court and the Appellate Court ruled in favor of the plaintiff (H.O.R.S.E.). The Connecticut Supreme Court reversed the Appellate Court decision that the property is used exclusively for charitable purposes, and sent it back to the Trial Court for further proceedings according to law. The final outcome and agreement with the town and the property owner concluded with all back taxes being paid in full by the property owner and allowing the land to be assessed under PA 490.

Barbara was asked if she had to do it all over again, would she? She said, “Most of the time I like the job. Being in a small town, you do a variety of different things and that’s what I like. The last revaluation was somewhat hard and made me a little gun shy. Over all, the people have been decent in both Washington and Cornwall.”



**Barbara S. Johnson**

**S. Steven Juda**  
**President of CAAO 1983**  
**CAAO Assessor of the Year 1988**  
**CAAO Distinguished Service Award 1990**

(Interviewed on September 16, 2010 with Charles Agli, Catherine Daboll, Edward Dowling, Walter Kent, John D. Killeen and Paul Slattery in attendance.)

Steve Juda is currently the Assessor of Newington a position he has held since 2004. How did Steve start in the assessing world and what prompted him to become an assessor? After graduating from Southern New Hampshire University, Steve served in the United States Army. When he finished his army duties at Fort Hood, Texas, he relocated to Hartford, Connecticut, which was a big change for him. Steve originally grew up in Vermont. Looking for employment, he came across a position in the Hartford Assessor's Office that matched his qualifications. The position had some special funding from the Emergency Employment Act (EEA), a federal stimulus program to get people jobs. This program is similar to today's stimulus employment package that hires people that are looking for work.

Steve accepted the job in October 1971 as an Assessment Aide with the City of Hartford. J. Ted Gwartney, the current Assessor of Greenwich, was Hartford's Assessor at that time. Al Standish was the Deputy Assessor and Frank Damiano was Steve's immediate supervisor. Steve's starting salary was \$6,900.

Steve stayed in Hartford for two years moving on in November 1973 to become the Assistant Assessor for the Town of Windsor. John Hill was the Assessor in Windsor at the time. Steve's salary was \$11,500 and it grew to \$13,500 when he left in October 1976. While in Windsor Steve was one of 71 assessors who received their official designation as Certified Connecticut Municipal Assessors (CCMA) on December 19, 1974 at ceremonies at the Merlin Bishop Hall at the University of Connecticut by then Tax Commissioner F. George Brown.

In October 1976, at the age of 27, he took the job as Assessor of Enfield after five full years of training, two in Hartford and three in Windsor, at a salary of \$16,500. Robert Ledger was the Town Manager at the time and after he left, Robert Mulready was appointed to that position. Bob Mulready and Steve worked together in the Hartford Assessor's Office. Steve served as the Assessor of Enfield from 1976 to 1983. During his last year at Enfield, Steve was elected President of CAAO.

In 1983 Steve was appointed City Assessor for the City of New Haven by Mayor Biaggio DiLieto. His starting salary was \$33,000. John DeStefano who is currently the Mayor of the City of New Haven, worked in the Finance Department and then the Mayor's Office while Steve was Assessor. While assessor for New Haven, Steve received the Assessor of the Year Award in 1988 and the Distinguished Service Award in 1990 from CAAO. Steve served as the assessor of New Haven from September 1983 to June 1990.

In 1990 Steve left the assessment field to join Shawmut Bank, predecessor to Fleet Bank, as a Vice President in charge of commercial appraisal review for Connecticut properties. John Leary was Chief Appraisal Officer and Senior Vice President in charge of the entire corporate appraisal

function. Steve was appointed the director of real estate research, where his responsibilities included the identification and tracking of market trends for major metropolitan statistical areas (MSAs). His duties included the tracking of rental rates, absorption rates, new inventory coming on line, vacancy rates of offices, apartments, industrial, and other commercial investment opportunities. With all of the mergers taking place with large banks, Steve said, "He survived five mergers, he did not survive the sixth one and he left the bank October 2001."

Moving on, Steve discussed with his wife their next move. They owned a place in South Carolina so they decided to try that area for a while. From December 2001 until mid 2004 Steve did commercial real estate appraisals in Myrtle Beach, South Carolina. Steve said it was very difficult to establish an appraisal business in an area where you are unknown. In the meantime, Steve sent his resume out to a number of banks and financial institutions. A prominent appraiser in the area named Buddy Hucks, of the E.F. Hucks Associates, contacted Steve to see if he wanted to join him in the appraisal business. He declined the original offer and told Mr. Hucks that he wanted to make it on his own. About a year later, Mr. Hucks called Steve back to reoffer the job again. Steve agreed and went to work for the E. F. Hucks Associates as a commercial real estate appraiser. He got involved in some very interesting appraisal assignments. His assignments included high-rise ocean front condos, mid-rise condos, golf courses, retail, motel, land and various market analyses.

In the summer of 2004, after living in South Carolina for two and half years, they began to miss a lot of the family back home in Connecticut and decided to move back north. They felt they could always go back to Connecticut and become an assessor again. At that point Steve had been out of the assessing profession for some 14 years but he maintained his CCMA designation. Also at that time, Newington had an assessor's position open and Steve applied for it. Steve was appointed Assessor of Newington July 2004 and has been there ever since.

Steve reviewed a list of people in the Connecticut assessment field that have been influential in his life as an assessor. Steve said these are people through the process that had a major influence on him and he likes to think that he has taken a piece of each person and incorporated it into his personality. Steve said they all have been pretty positive people.

**Frank Damiano:** He was Steve's first supervisor in the Hartford Assessors' Office. He saw something in Steve and encouraged him repeatedly to get a masters degree. He was the one that planted the first seed to go for it. Steve didn't think he could do it but Frank kept telling him he could. Steve actually didn't start until five years later, but Frank's words remained in his head all that time. Steve received his MBA from Western New England in 1980 while working for Enfield; some seven years after Frank insisted he get it. It was an early lesson in the Assessor's Office about being positive.

**Al Standish:** Al encouraged Steve to take real estate appraisal courses being offered by the American Institute of Real Estate Appraisers (predecessor association to the Appraisal Institute). Al's encouragement allowed Steve to take three courses in just two years. Al knew that if Steve wanted to go somewhere in the assessment business he was going to need something more than UConn courses. He would need something higher. Steve said he remains grateful for the

**Standish continued**

education, and the introduction to six functions of a dollar and the tables and formulas that he learned in those classes. He met John Leary, Ken Carvell, and Dell Wolf at the classes. Steve has formed lifelong relationships with these people.

**Ed French:** He was working on his MAI designation long before computers and he was in the Hartford office every day for over a year gathering and analyzing data although not a paid employee at the time. What Ed showed Steve was the dedication and perseverance that someone goes through to achieve a goal. He was spending a lot of time on his own and not being compensated for it. Steve learned a lot about appraisal and life by talking to Ed daily.

**John D. Killeen:** John was Steve's predecessor in Enfield. He took over as the Town Planner and then acting Town Manager for a while. John and his wife Mary Ellen have been life long friends of Pat and Steve. John is a huge Lakers' fan. Many assessors don't remember John in his role as president of CAAO only because he got out of the assessing business. He left the assessing business and ran a business enterprise for about 25 years. John returned in January 2005 to be the Assistant Assessor in Suffield for 5 years. Steve said that John was very strong and informative in Steve's education and he was the one who solicited him for the job in Enfield.

**Ken Carvell:** Ken and Steve took courses together while they were both EEA employees, Ken in Enfield and Steve in Hartford. Ken and Steve always enjoyed the opportunity to renew friendships while attending assessor functions. Ken joined Steve as an instructor of Course III at the Assessors School. Ken will always be remembered for his stories and his analogies. Ken and his wife Joan have been life long friends of Pat and Steve as well. Both the Killeens and Carvells vacationed and visited with the Judas while they lived in Myrtle Beach, South Carolina.

**Bill Coughlin and Joe Scheyd:** They were the Motor Vehicle Committee co-chairs. They were seldom apart from one another. They each gave of themselves tirelessly for the benefit of CAAO. This made an impression on Steve on what the two did and continued to do. They hosted the hospitality suite at UConn for many years before it became a CAAO function. Steve considers Bill and Joe to have been mentors to him. I always called Bill "Senator" because of his distinguished appearance. Both gentlemen were "nose to the grindstone" type of guys when there was work to be done and quickly relaxed when the time was appropriate. He looked forward to the annual parties at Joe's cottage during school at UConn. Steve always enjoyed playing golf with Joe.

**Ed Clifford:** He was one of my first true mentors. Like John Killeen, Ed Clifford recruited Steve to New Haven. He encouraged him to run through the chairs in CAAO Executive Officers. He taught him a very important political and work message, i.e., don't introduce any item for discussion without knowing where your support is or what the likely outcome will be. He is one of the funniest storytellers you could ever listen to and had a plethora of jokes at instant recall. On numerous occasions Ed hosted functions at UConn or State meetings. Ed is tremendously loyal and once you're a friend he is that way for life. He made friends easily and welcomed all into his world. He claimed that a little Irish Jameson was a magical elixir that could help eliminate your problems and help find new friends.

**John Leary:** John and Steve took Appraisal Institute classes together in the early 1970s. They developed a friendship and respect for each other over an 18 to 20 year span. Although John is not an assessor, he has touched a lot in the assessor's world over the years. When Steve was the Assessor in New Haven, John choose Steve to fill the position of Vice President heading up the Connecticut division at Shawmut Bank in the commercial appraisal review department. Steve likes to think that they learned a lot from each other. John provided Steve with many opportunities to gain knowledge and experience in the corporate sector that assessors don't get exposed to. Steve learned a lot about perseverance, dedication, and performing your professional due diligence in every thing that you do.

**Walter Birck:** Walter was an extraordinary person. He loved to partner with Fran Callahan and take a few dollars from Ken Carvell and Steve on the golf course. He was a dedicated professional and Steve enjoyed the early opportunities to teach Course III with him. Walter had more stamina than anyone half his age.

**Ed Dowling:** Ed was always a gentleman, always a professional and always willing to provide assistance to Steve. Ed was a very instrumental person in Steve's life and he appreciated the opportunity to work with Ed over the years.

**Peter Marsele:** Peter was President of the Hartford Area Assessors Association when Steve first joined the assessor's world. He was instrumental in the formation years of his education and always considered a very generous person.

**Buddy Bayus:** Buddy was quiet behind the scenes and seemed to be friends with everyone, and Steve managed to gravitate toward him whenever assessors got together. Steve came to appreciate the meticulous records that Buddy maintained for the Town of Newington once he became the Assessor there. When you go back and pick up something that was done 30 or 40 years ago, there was some real proficiency there. Those skills are not what they are today. Steve said, "It's interesting to be in that place and step back and see what a marvelous job Buddy Bayus really did."

**Richard L. Prendergast:** Dick had an ability to remember everyone's name, a skill Steve always envied. Dick was president of the NRAAO and Steve was installed as the very first Vice President below him. Dick knew how to run a conference, a seminar, or a forum on assessment. He was a facilitator who got results. Steve will always remember Dick as the person who introduced him to his wife Pat.

**Paul W. Slattery:** Paul is the most organized person Steve has ever worked with. It was truly a great pleasure to work with Paul for the seven years when Steve was the Assessor in New Haven. Slats maintained the most detailed records for sales and data even before the age of computers. Paul is a no nonsense type of guy and his professional skills and integrity is second to none.

**W. Fletcher Johnson:** Fletch was a very dedicated assessor working in New Haven when Steve was there. Fletch and Steve lunched together often and he had a great sense of humor. Fletch probably still has a picture of President Richard Nixon hanging on his wall at home.

**Robert C. Kemp:** Bob and his trips with the NRAAO, his houseboat, his parties, and his clam chowder will always be fond memories for Steve.

**Gordon M. Donley:** Gordon was the President of CAAO in 1984. He was very proud of his CAE designation. Gordon is a great boat person and Ken Carvell, John Killeen, and later Steve and his wife Pat loved to take boat trips aboard his sailboat. They all have fond memories of the four to five day trips that they took each year. Steve got to see all of the Connecticut sound harbor points on these trips. They went to Mystic, Newport, Cape Cod, Montauk, Block Island, the Hamptons, Sag Harbor, Shelter Island, Fisher Island, Point Judith, Mattituck and New York. One night they watched fireworks in New Haven harbor. Steve will always remember blasting and singing along with Neil Diamond's "Coming to America" going up the Connecticut River on a hot Saturday afternoon. One year it took them 22 hours to leave from Branford and go to Martha's Vineyard. Another time they snagged a lobster pot and Steve had to jump out of the boat in the middle of the sound and swim under it to free the pot. They had a nuclear submarine cross right in front of their bow. They have been in soupy dense fog when they nearly hit a tug towing a barge. They participated in many sailboat races and Gordon proudly won some of them. Sailboat racing is a really crazy sport because at the start of the race everyone directs their expensive toys at each other, coming within inches of crashing and yelling starboard tack to gain a right of way advantage.

**Marcia Standish:** Marcia is a contemporary of Steve and he is glad that he had the opportunity to meet and work with her. Marsha is a very positive and supportive person and always has something good to say about everyone.

**Pat Juda:** "Pat has been my advisor, consultant, teacher, sounding board, editor, best friend and soul mate since we got married. We do everything together and our discussions always find a way of involving assessment. We were at a party once and someone said to us 'so do you two talk about assessment all the time'. The truth is yes we do, perhaps daily. I learned a lot about assessing that I didn't know. Pat gave me a small town perspective and attitude that taxpayers with questions are often very honest and need to be trusted. I really try to help people more as an assessor since we have been married. There is no one that works harder to get things done right. She truly has enriched my life more than she will ever know." (Pat Juda is currently the Assessor of Somers, Connecticut since 2005. Prior to moving to South Carolina, she was the Assessor of Granby from 1992 to 2001 and Assessor of Suffield from 1986 to 1992).

Over the years Steve has been very active in CAAO, both as an assessor and during the time when he was away from the assessing field; CAAO President in 1983 and Assessor of the Year 1988. He has been an instructor of Course III at the Assessors School held at UConn for 18 years, 11 of which were while employed by Shawmut/Fleet Bank. He started teaching with Walter Birck, followed by Ken Carvell, Al Standish, and finally Chris Buckley. He is currently the co-instructor along with Roger Palmer of the new Revaluation Course that is now in its third year and part of the CAAO educational criteria. He was also a member of the In-Service Training Committee during those years. Steve has also been an instructor of continuing education real estate appraisal courses at Middlesex Community College, Hartford Community College and New Haven University.

From 1982 to 1987 Steve was appointed to the “Certified Connecticut Municipal Assessor’s Committee” for a six-year term and as chairman from 1984 to 1987. He also served on the original Computer Assisted Mass Appraisal System Advisory Board as its Chairman pursuant to Public Act 88-348. This commission is a State appointed position. Over the years, Steve served on the following CAAO Committee’s: Legislative, Motor Vehicle, Personnel Advisory, Finance, Revaluation and in 2007 the CAAO Interview Panel. Steve has also been a member of NRAAO (Northeast Regional Association of Assessing Officers) and was the first person elected to the position as First Vice President. Steve holds a Bachelor of Science Degree in accounting from Southern New Hampshire University in Manchester, New Hampshire, and an MBA from Western New England College in Springfield, Massachusetts. He is currently licensed as a certified general real estate appraiser by the State of Connecticut and also is licensed by the State as a State Certified Revaluation Company. He was previously licensed in South Carolina as a real estate appraiser as well.



**S. Steven Juda**

## **Kenneth C. Carvell II**

**CAAO Assessor of the Year 1987**  
**CAAO Essay Award 1986**  
**CAAO Distinguished Service Award 1998**

*(Interviewed on February 19, 2009 with Peter Marsele, Paul Slattery, Frank Callahan, Walter Kent, David Dietsch, Vivian Bachteler and Charles Agli in attendance.)*

(Editor's Note: When Ken came to the Research/Historian Committee for his interview, he had prepared his article for publication in his "own words". It is a combination of Ken's account of his career and his opinions on a variety of matters which we believe was best conveyed in his "own words". [Any additions made by the editors, have been placed in brackets in a different print font.])

### Ken Carvell - In My Own Words

After being discharged from the Air Force, I spent the next 10 years working on a variety of development projects at Pratt & Whitney Aircraft. I didn't know it at the time, but an unexpected promotion to the Quality Engineering Department would lay the foundation for my future. Working as an Inspection Methods Planner introduced me to the world of office management and procedures. During my service in that position there were skills acquired that would prove useful in another career that lay ahead.

A youngster in an office populated by long time employees has little protection from the cyclical layoffs that are part of the defense industry. When contracts failed to come through and it was time to let some people go, my name was near the top of the list. It is ironic that if I hadn't received that promotion and been laid off, I might well have missed out on the most interesting part of my life.

It was 1971 and we were living in Enfield, Connecticut when I noticed an advertisement looking to fill the position of Town Clerk. Knowing nothing of what might be expected of me, I applied. As I remember it, there was a room full of applicants who took a written examination testing our general knowledge. It must have gone well, because I was asked to come back for the next step in the hiring process. At my follow up interview, the panel I met with threw me a curve when they suggested that the Deputy Assessor position might be a better fit for me. Since I knew nothing about either position, I couldn't argue the point. They had a job, and I needed work, so it was a good match up.

The Assessor, John D. Killeen [*President of CAAO in 1975*], was the perfect person to guide my way into the field of assessment and taxation. John gave me every chance that one could ask for and I'm everlastingly thankful to him for that opportunity. The salary [approximately \$7,000 per year] was considerably less than I'd been making at Pratt [*approximately \$10,500 per year*], but I was very excited to try my hand at this new and interesting field.

On my first day in the office I was given a copy of the Assessor's Handbook in use at that time. Though modest in size it contained everything you needed to know or provided directions on where to find it. The newest edition of the handbook outweighs that older version by several pounds, but I'm doubtful that the content is any more useful. It's probably just me, but there's something about an all-encompassing manual that fails the professional image test.

Three years, three sessions at the Assessors School, and a revaluation later, I interviewed for a position in Ridgefield, Connecticut and was appointed Assessor of that town in August of 1975. *[Ken Carvell was also in the first group of Connecticut assessors to earn the CCMA designation on December 19, 1974 by passing all of the course requirements and the CCMA written examination.]*

Ridgefield's Town Charter had only recently been amended to eliminate the elected board in favor of an appointed position. This amendment and my subsequent appointment created an overlapping of responsibilities since the elected Board of Assessors would not leave office until the November elections. Two members were quite cooperative about the transition, but the Chairman was in no mood to relinquish his turf without some posturing. Those first few days were a bit touchy, but after a few missions over enemy territory I took control of the office.

The Board of Assessors under the guidance of their salaried Chairman had successfully opposed the idea of revaluation for more than twenty years. The tax rate was 95 mills and the administration was desperate for change. So desperate, that a revaluation had been contracted for the October 1975 list without knowing who the assessor might be, or even if they would have one. The condition of the office ruled against that early date, and it was agreed by all to postpone for one year. Even that delay was barely enough time to undo decades of neglect. By now the mill rate was somewhere around 105 and I was trending auto assessments so that vehicle taxes would not exceed those on real estate. Assessments were left up to the assessor in those days, and nothing in the statutes prohibited my making adjustments as I saw fit. It has always been my view that when used intelligently, trending can have a stabilizing influence, especially at times of revaluation. That option has since been taken off the table by the confining nature of later legislation; passed with no resistance from the assessors I might add.

United Appraisal completed Ridgefield's revaluation on time and without subsequent litigation for the 1976 list. United Appraisal President and friend, Sherwood Vermilya, provided his personal oversight in seeing the job through. The town was well satisfied with the outcome and there were no court cases filed against that list.

During my eight years in Ridgefield, I did as much committee work for CAAO as time would allow. Our county group was quite active during that period as well. I was appointed Connecticut representative to IAAO at a conference in Louisville, Kentucky. I've been told by people I care about, that this appointment and my willingness to come forward changed things for the better. If that's true, I'm happy. As IAAO rep, I had a seat on the Executive Board of CAAO and that kept me in the mix. My attendance at meetings in Connecticut or elsewhere in the country became just another part of my job.

It may be that I took advantage of my position, but I still think there were more than a few that enjoyed some of my appearances at banquets and meetings. Maybe we needed someone or something to laugh at. In any event, I now humbly apologize for taking such advantage of my dear friends and associates.

At this time, it may be appropriate to resurrect some old sayings that guided me during my formative years, and thereafter.

- Opportunity often comes disguised as hard work
- Without the possibility of failure, there is no challenge
- Control events, or events will control you

- Adequate resources are a form of compensation

There are more, but these few provide a small look at the path I felt was important.

The Town of Westport had a position open that may have pulled me in just as Ridgefield had. It would be a bear of a job, but all great jobs are, aren't they? There had been three Assessors and two failed attempts at revaluation during the five years prior, so I thought the odds for success were in my favor. I was appointed Assessor in August 1983 with the assignment to complete a revaluation for October 1985. There were also one hundred and forty court cases pending and those were being called from my first day on the job. One of my first moves was to hire a great deputy in the person of Dave Valente. Dave was just the right person for that moment in time and his contributions were invaluable. At this writing, Dave is the Assessor in Glastonbury and I'm sure they are pleased that they have him.

The job was completed, and after much scrutiny by the public and politicians, it was accepted. The few appeals filed against that list confirmed to me that we did well. Peace and harmony reigned, but in Westport that's a temporary condition.

My fifteen years in Westport were filled with extraordinary events, because it is an extraordinary town. There's always something cooking and if you're not careful it could be you. One of those events was the Town's acquisition by eminent domain of a property for use as a park. That situation drew me into a trial that gave me some of my scariest and proudest moments as an assessor. Appraisers for the owners claimed compensation of 16.5 million, while the Town had budgeted and paid them 8 million, so there was some real money at risk. Our Town Attorney, who would try the case, was the highly regarded trial lawyer, Keith Dunnigan, a man that I had worked with often and had the greatest respect for. When Keith requested that I serve as the Town's principal witness for trial, I was at the same time shocked and honored to be his choice.

Because of the significant difference in opinion on value, the trial required a panel of three judges who would ultimately determine the amount of compensation. My valuation of the property at the time was 9.1 million or thereabouts, so there was a lot at stake. In all, I would give over 18 hours of depositions and testimony, which was by far the most exposure I had ever faced in a court proceeding. The opposition was very good, but their presentations were so detailed as to be confusing. Our side of the case was brief and to the point, but that brevity didn't translate to a short stay on the stand. In their written decision, the panel of judges stated that since neither side was convincing in their arguments, they had set the value at 9.25 million. By reaching a value "independent" of all testimony, their decision was appeal proof. The trial took weeks, and although they may have looked asleep on the bench, their findings were on target.

Yes, those were the glory days if there were going to be any. In all, I served five different first selectmen in Westport, each having something different to offer by way of leadership. The changes I saw during my stay there somewhat mirror the changes I've seen across the breadth of government.

- Elected officials are preoccupied with getting reelected
- Doing the right thing is the last option, or perhaps not an option at all

If I were to finger a single event that began the great downhill slide for assessors, it would be passage of the "Manchester Bill" [Public Act 78-256] in 1978. This piece of legislation which provided for the phase-

in of assessment changes after a revaluation, forever blurred the lines between the assessment process and the political elements that I've disparage in my bullet notes. The era of smoke and mirrors had begun. When it became apparent that the political benefits of phase-in were running out, more frequent revaluations became the remedy.

The courts in Connecticut once viewed the assessment process as a difficult chore deserving of some allowance, and if one looks backward there is plenty of evidence that the opinions of the assessor were supported and even deferred to by the judiciary. Many of those decisions that favored the assessor hinged off the 'long view' of a ten-year cycle. Against the permanence of that backdrop present-day opinions of the assessor seem cloudy and less credible.

My view of CAAO may differ from that shared by others and I will try to explain why that might be. When I was first introduced to this group, it was quite obvious that there was a very strong core at the center of all activities. Those members outside the core seemed well satisfied with how they were being represented, contributing themselves as time allowed. This was to my mind a highly efficient method of managing the business and social activities of the organization. There was always more room in the center for those who sought a higher level of involvement, but that place at the table did not come without a price. Those on the inside were required to devote their energies and ideas to furthering the good of Connecticut assessors. Perfect? No, but CAAO was at the height of its power in those days. People listened, the governor listened, and the media paid closer attention to what they were printing.

When I entered the field, most of the assessors in Connecticut were on a first name basis with tax representatives from all over the country. Going to conferences and carrying our message to the other side was an art form practiced by the greats who once staffed offices across the State.

There are few left who remember the days of the State Tax Department and the period, prior to creation of OPM; an era when being an assessor meant a bit more than it does today. That department served as an annex to every assessor's office in the State. Call Dick Prendergast [*President of CAAO in 1965 -1966*] and you might have an Attorney General's opinion in tomorrow's mail.

Those years may have been the high point for assessors in Connecticut.

If you are an assessor, that title means forming opinions on value and being prepared to defend them. Yes, and each day there are dozens of other situations requiring judgment and understanding of the law. What I saw in the latter days of my trip through assessordom was a trend among Connecticut assessors to studiously avoid having an opinion, much less share one with a colleague.

There was a time when Connecticut assessors enjoyed a position of leadership on tax matters. Ideas and proposals in this area were subject to review by the committees and Executive Board of CAAO. The outcome of that review could greatly affect the progress of those ideas passing through the legislative pipeline. This seems to have changed. Whether intentional or not, in the area of new legislation, CAAO has adopted a policy of expediency and enablement. The most absurd proposal that a legislator can put forth will draw no fire from this group, and that's a pity. There seems to be no conviction one way or another as to the unfairness or potential damage that can be done by legislative tampering. All movement seems to be in the direction of implementation, with little or no analysis of the impact.

I would like to thank all those great people who saw to it that I was prepared to handle the assignments given me. It would be impossible to name each and every person who gave me a boost when I needed it most, but I will mention the instructors who taught those introductory classes at the Assessors School during my early years. They are Chuck Sweeney [President of CAAO in 1969], Dick Prendergast, Dave McArthur, and Fran McTigue [President of CAAO in 1974], all great guys. As time went on, I took my place as an instructor at the school, working alongside the great Walter Birck and others of that generation. *[In June 1976, Ken Carvell and John Killeen served as the very first instructors of the CCMA III course. In June 1987, Ken Carvell, Paul Slattery and Bill Coughlin, President of CAAO in 1982, served as the very first instructors of the CCMA IIB course.]*

It is important to add that more may have been learned over cocktails in the evenings at school than during the formal sessions. Those after-hours get-togethers played an essential part in refining the materials presented during the day. Being at school in the 70s and 80s meant really being at school. These days many commute to the campus, and most do not spend the entire week in class. Instead, they are picking and choosing what to attend, concerned more about accruing hours for re-certification than anything else.

After my retirement [Ken retired from Westport in June 1998] there were a few years of outside work consulting with clients that had tax issues they wanted looked at. It was a nice change for me, and if you've a need to decompress after a lengthy career in government I recommend it.

Asked if I enjoyed my work as an assessor? An emphatic yes! Would I do it all again? You bet I would, and with very few changes.



**Kenneth C. Carvell II**

**James G. Ramos**  
President of CAAO 1987  
CAAO Essay Contest Winner 1988  
CAAO Presidential Award 1994  
CAAO Distinguished Service Award 1998

(Interviewed on May 20, 2010 with Charles Agli, Jr., Edward Dowling, Walter Kent, Peter Marsele, Marsha Standish, and Paul Slattery in attendance)

James Ramos started in the property assessment business back in 1972 when his brother-in-law Dick Bartlett was working for the James R. Laird Company that was performing the revaluation in Providence, Rhode Island. He asked Jim if he wanted a job as a Data Collector, which he took. He was a Data Collector in Providence from 1972-1974. He was then offered an opportunity by North America Revaluation Company that was appraising many counties in the South. Jim went to Alabama where he started in Lee County, Alabama as an Assistant Supervisor and later supervised the revaluation of Calhoun County, Florida. Jim missed living in New England so he came back to the area in 1975 with North American Revaluation who had recently acquired the revaluation company known as Whipple-Magane-Darcy out of Andover, Massachusetts. Whipple-Magane-Darcy was performing the revaluation in the City of Worcester, Massachusetts, so Jim went to work for them appraising commercial property in Worcester. At the same time, Jim was the Project Supervisor for a revaluation in Wrentham, Massachusetts. Soon after, North American Revaluation Company went bankrupt.

Being out of work when the North American Revaluation Company went bankrupt, Jim saw a job opening in the City of Hartford as an Assessment Technician. John McDermott was the Assessor and Al Standish was the Deputy Assessor. They hired Jim in 1975 as an Assessment Technician and he was appointed Project Supervisor for the City's in-house revaluation. Hartford had just experienced a revaluation in 1972 and the revaluation was thrown out. In 1975 they decided to use the data that was collected from the 1972 revaluation and developed new cost and depreciation schedules and set new land values. Computers were just coming into play at that time so they were able to computerize all of the pricing and get away from the manual pricing schedules. They established a pricing ladder imprinted on a label that was placed on the old 1972 cards and they became the new property record card. At the end of the 1978 revaluation, Jim moved on to a new assessor's position in Bristol. While in Bristol, Jim was called back to Hartford to testify on the legality of the 1978 revaluation. According to published reports, the 1978 revaluation was challenged by a group of Hartford taxpayers called Taxpayers Movement, Inc. The taxpayers group felt that the revaluation violated State laws and citizen's rights to equal protection. Their contention was that not all of the properties were inspected; thereby not all property owners were treated equally. The City of Hartford won the court case in Superior Court. The taxpayers group did not appeal the court's ruling because it would have cost too much. Jim also discussed enabling legislation that allowed Hartford to have differential assessments. This law allowed the City of Hartford to assess residential property at 45.8% and all other property at 70% on the October 1, 1978 Grand List. (Included elsewhere in this publication is a detail article on Hartford's Tax Differential plan).

Jim moved on to Bristol where he was appointed Assessor on November 8, 1978, a position he liked very much and where he still has many friends. His starting salary at that time was \$19,000. While at Bristol he lucked out by not having to go through a revaluation. Bristol had just finished

a revaluation when he got there and with the ten-year revaluation cycle at that time, he had a nine-year reprieve. While in Bristol, Jim started going through the CAAO chairs. He became CAAO Secretary in 1984 and CAAO Second Vice President in 1985. Jim said, that things were really uneventful while he was at Bristol. In March 1985, Waterford Assessor Kenneth Dimmock retired and that job became available. Jimmy wanted to get closer to the shore and to his family. He is originally from Newport, Rhode Island. He took the job in Waterford in September 1985.

While in Waterford, Jim continued going through the CAAO chairs by becoming the First Vice President of CAAO in 1986 and eventually becoming the CAAO President in 1987. The Waterford Assessor's job was a little more challenging, due in part to Millstone Point Nuclear Power Station. When Jim arrived in Waterford, Millstone Power Station in 1986 paid approximately 80% of the tax burden or about 39 million dollars in taxes to the Town. The mill rate at that time was "8". Jim tells an interesting story about taxes on motor vehicles. At that time his wife Joan was the Deputy Assessor in New London. A typical car with a \$10,000 assessment in Waterford would pay \$80 in motor vehicle taxes. The same vehicle in New London would pay about \$800. Many New London taxpayers would register their vehicles at relative's homes in Waterford to be beneficiaries of the lower mill rate. There was a fleet of cabs that were located in New London, but the owner of the cab company registered them to his accountant's address located in Waterford. Jim took the cabs off the Waterford list and sent them back to New London. In July when the bills came out, the owner of the cab company came running into Jim's office, waving the tax bills saying that the cabs are in Waterford. Jim told the owner that he couldn't add them to the Waterford list unless New London released them. He told the cab owner, "You have to prove to her in New London that the cabs are actually in Waterford." The owner told Jim that he already talked to that "b---h" in New London and I can't get anywhere.

On the 1986 Grand List, Unit 3 of the Millstone Power Station was completed at a cost of approximately 3.1 billion dollars. Jim believes they started construction on that section around 1978. The 1986 Grand List was a revaluation year and it was the highest assessment that Millstone would ever reach. From that point forward, the Nuclear power plant would start depreciating. Jim said that he worked out a plan with Northeast Utilities and the Town fathers that they called it the Levelization Plan. Jim said he was looking at what was going to happen when they did the 1996 revaluation. If property assessments tripled, which they usually did at that time, and Millstone continued to depreciate, then there was going to be a dramatic shift in the tax burden in the Town of Waterford for the 1996 revaluation. They worked out a plan where they would lower Millstone's assessment each year about 150 million dollars and Northeast Utilities in return, at the next revaluation, would give it all back and any lost taxes due to this Levelization Plan would be paid back with interest. The 1996 revaluation was Waterford's first CAMA revaluation. Most of the Millstone assessment was listed as personal property and was regulated by the Department of Public Utility Control. The presence of Millstone Power Station in the 70s and 80s represented a unique situation for the Town of Waterford. Because Millstone was the major contributor to the Grand List, it provided the town with financially stable and limited bonding debt. Waterford was the envy of the area. This did change after 1998 when electricity generation in Connecticut was deregulated. The basis of valuation went from a book valuation to a market orientated approach. And according to Jim, "This had a profound effect on the future valuation of the Millstone Power Station."

While Jim was the Assessor of Waterford, he took a part time job as the Assessor for the Town of Haddam from 1997 to 1999. Also during that time he formed a revaluation company called Real Estate Management Services. He signed his first revaluation contract with the Town of Essex. Jim said his real desire was someday to have his own revaluation company. With his part time job in Haddam, and his first revaluation under contract, he retired from Waterford in 1998 and started a career that is still ongoing in the management of his own revaluation company. Most of the towns that Real Estate Management revalues are smaller communities.

A discussion followed with Jim and the Committee about the problems of conducting a revaluation in today's environment. A number of years ago, doing a revaluation in a small community was not a major problem and there were limited hassles. The situation today is somewhat different. With the availability of on line CAMA systems, even in the smallest community, taxpayers are armed with reams of documentation that may or may not support their claim for a lower assessment. Today when a taxpayer appeals their assessment, they are demanding more services, explanations, and detailed information. One of the great dangers of all of this information availability is that the taxpayers do not know how to equate the data to acceptable appraisal theory. Many taxpayers go on the web, calling up 100 to 200 properties trying to find the one inconsistency and then hanging their entire appeal on it.

Jim brought up a typical example. What might make mathematical sense to a taxpayer does not make valuation sense. Jim sites an example where you have a 40,000 square foot lot that is valued at \$100,000 or \$2.50 per square foot. Then a taxpayer comes in to appeal his 20,000 square foot lot valued at \$80,000 or \$4.00 per square foot wanting to know why he is valued at a higher rate than his neighbor. Now you have to go into appraisal theory, utilization and the whole theory of the appraisal process. Another instance is when people get onto something that someone told them and now they will come into the hearing and that becomes the truth and they will not stop. You have taxpayers that want every detail of the appeal process, even to the point of who they should hire as a lawyer to go against the town.

Jim remembers some of the people that helped him along the way. The first person that comes to mind is his brother-in-law, Dick Bartlett, a past-president of the NRAAO. Other mentors included Walter Birck, former Old Saybrook and Essex Assessor and Larry Zahnke, former Plainville Assessor. When Jim first came to Bristol, he knew much about the valuation side of the business, but needed some guidance on the statutory side and Larry was there to help. Another person Jim called on in the early years was Dick Prendergast, former Supervisor of the Board of Assessment Advisors. Jim said that Dick was very helpful and he called him all the time. And of course, he owes much to the support and advice of his wife Joan Paskewich, Assessor of Windham.

Jim discussed his 1988 Essay Award, where he drew an analogy, which showed the effects of eliminating the motor vehicle tax. In his study he took the average assessment in the municipality, the average motor vehicle assessment and the budget, and he figured out the mill rate and how much more homeowners would be paying on their house due to the elimination of the motor vehicle tax. In most towns, the study showed the overall dollar amount would change very little. He did it for larger towns and smaller towns. Jim said, "In 1988, the legislation was

moving in the direction of elimination of the motor vehicle tax, but in 1989 the economy went bad and legislature decided that they couldn't afford to lose any source of revenue."

Besides going through the CAAO chairs, Jim was a very active member of the state Assessors' Association. He was co-instructor for CCMA III, Introduction to the Income Approach, at the annual Assessors School at UConn from 1986 to 1992. He served multi-years on CAAO Committees that include, In-Service Training for nine years, Assessors Handbook, Legislative and Motor Vehicle committees. He was Chairman of the Handbook, Data Processing and Revaluation committees. Other committees include CAAO Public Relation Officer 1985, Personnel Advisory 1987, NRAAO Conference 1987 and the Finance Committee in 1988. Jim was also involved in the early years of the teaching of the income classes for the ACES program. He is also a past-president of the Society of Professional Assessors, was awarded the Sherwood Vermilya award by the NRAAO and was one of the founding members of our own assessor's rock band, Manifestly Excessive.

Since starting in the assessing field back in 1975 in Hartford, Jim believes the biggest change has been the computerization and CAMA revaluations. He thinks the valuation side of the business hasn't changed that much. He said that we are still valuing the same way. Most towns use a market abstracted cost approach; he doesn't believe many towns are using Multiple Regression Analysis or strictly a sales comparison approach. Another change is the fact that there are very few if any elected assessors or Board of Assessors. You now have to be certified before you can sign the Grand List.



**James G. Ramos**

**Walter A. Lawrence**  
President of CAAO 1992  
CAAO Distinguished Service Award 2003

(Interview was held at the Old Lyme Town Hall on October 16, 2008 with Paul Slattery, Walter Kent, Peter Marsele, Catherine Daboll, Edward Dowling, Vivian Bachteler and Charles Agli, Jr. in attendance)

Walter A. Lawrence is currently the assessor of Tolland, Connecticut. He was appointed as the first single assessor of Tolland on December 28, 1973 and was sworn in on January 5, 1974 and has been there ever since. After graduating from Rockville High School in 1961, Walter while working during the daytime attended the University of Hartford's Evening Division, Liberal Arts program. Some of Walter's early jobs included working at The Burnham & Brady Chocolate factory, in East Hartford, CT making candy, Capewell Manufacturing Company Hartford, CT a manufacturer of saw blades and horseshoe nails, and Eckart & Finard, Hartford, CT a wholesaler of industrial supplies and industrial fasteners.

Looking for a career-orientated job, Walter's wife Lois had a friend whose husband Tom Azzra was working for United Appraisal Company. She mentioned that Sherwood Vermilya, President of United Appraisal in East Hartford was hiring people to work on revaluations. Walter went over to East Hartford for a job interview with Mr. Vermilya and in February of 1966 was hired as a Measurer and Lister for United Appraisal Company. The starting pay was \$75.00 per week plus \$25.00 for mileage.

Walter's first assignment with United Appraisal was in Willimantic, CT. One of his first tasks was to measure about 300 small cottages, on postage stamp lots, at a local church camp. They had no street cards or maps and they were not sure who owned what, or what was out there. It took about three days to straighten things out, to assign buildings to certain lots, and make some sense out of it. That was Walter's introduction into the revaluation field after a three-day training period.

On completing work in Willimantic, he was transferred to Manchester, CT for a couple of months and in August of 1966, Sherry asked Walter to go to Bath, Maine to work on their revaluation. At the time he was living in a 10 X 60 mobile home with his wife when they first married. United said they would move it for them and away they went. One of the interesting stories Walter told was a situation where in North Berwick, Maine, while listing a home, a taxpayer pointed a gun at him and would not let him leave the property. During a scuffle with the property owner his jacket was torn and he received a split lip. Another situation Walter ran into in Maine was a taxpayer who would not let him out of the house until he listened to the songs he wrote. So for about an hour, Walter had to listen to the owner playing a guitar as he sang his songs. While working in Watertown, CT he was measuring the back of a home and was confronted by the female homeowner sunbathing in the nude.

Over the years Walter worked with United in various towns in New York State that included Orangetown, Pear River, Nyack and Clifton Park. He supervised the job in Palmyra, New York from 1967 to 1969. Each town where Walter worked United would move his trailer to a new site. In 1969 Walter sold his trailer, moved back to Connecticut and worked for United on revaluations in Watertown, Stamford and Woodbridge. In 1972, Walter was in Wallingford

preparing court cases for United against Choate Prep School. It was there that he first met Robert Kemp who was the Assessor and Frank Barta was the Deputy. In late 1972 Walter, along with three other United employees, rented a house in Newport, Rhode Island to review assessments and conduct hearings on the various Newport Mansions. Many of the large mansions were vacant at that time and Newport's economic condition was a lot worse than the Newport of today. Attorneys for the property owners would come to the hearings to express that the properties were not worth that much, yet they were listed in the National Register of Historical Places.

Walter said, "During the 1970s, which was before calculators and computers, everything was manual, and that building and land values were computed on a slide rule in the field."

Walter was tired of moving around and applied for an opening in the Assessor's Office in Manchester CT, where Edward Belleville was the assessor. During the interview, Ed told Walter that one of the requirements for the job was that he had to play golf. Walter started in the Manchester Assessor's Office in February 1973 as an Assessor's Aide. One of Walter's first jobs while in Manchester was to do a sales ratio study in a neighborhood that was undervalued. It just so happened that it was in the neighborhood where the Assistant Town Manager lived and Ed did not want to go out and do the value changes. Changes were made on the low assessments including the Assistant Town Manager.

While Walter was at Manchester, he felt that the office was very departmental in that each person had a certain job and did not help out in other areas. Walter was use to the revaluation business where everyone helps out in all areas. Ed sensed that Walter was not happy in Manchester and told him of a job opening in Tolland. Walter put his application in at Tolland. Sitting on the interview panel were Ed Belleville and Dick Prendergast of the State Tax Department. Walter was appointed in 1974 as Tolland's first full time single assessor at a salary of \$7,800. After the interview, Dick Prendergast pulled Walter aside to tell him what he was walking into. It seemed that the 1970 Tolland revaluation was lacking uniformity in certain neighborhoods. There were certain areas of the town that had low assessments, which caused a great deal of turmoil. As a result, the Board of Assessors were not re-elected. Other changes included changing to a Town Council/Town Manager form of government.

Realizing that there was a problem, Walter decided to do a town-wide study with the help of Ed Belleville and make some major adjustments. Dick Prendergast again gave Walter some advice. He said, "Before you do any changes, get the approval of the Town Council and Town Manager. Get their support otherwise you are going to be one person against the entire town." Walter said it was good advice. Dick knew that Walter had not gone through something like this before and he wanted to show him how to defuse the situation and point him in the right direction. Walter did get their approval and went out and reviewed the town. He made changes in the areas that were 20 to 30% under fair market value. That was three years after the revaluation. After Walter completed his review, Dick came down again at the request of the town to make sure it was done correctly. They sent out notices of increase and all \*\*\*\*\* hit the fan. A citizen's group was formed to appeal the increases. Therefore the Town Council delayed the implementation of the increases for one year while the committee reviewed Walter's actions. After six months, the committee that consisted of a realtor and businessmen reviewed the increases and in the end they

all agreed that the areas were under assessed and they should be adjusted. The increases went through.

Walter arrived in the Tolland Assessor's Office January 5, 1974. There was no one working there for six or seven months. Motor vehicles had not been done, personal property had not been done, mail had not been opened for six months and transfers had not been updated for several months. His first task was to hire a secretary. Walter said, "Where do you start? Now I have to put a Grand List together." The first thing he did was to get an extension for the filing of the Grand List. The tax maps consisted of sheets of paper. General Mapping of Youngstown, Ohio was contracted to put together a very informal set of sketchy town maps that were based on old surveys. Walter had to use the maps to update deeds and review transfers. He priced the personal property and started doing the real estate when he was told that the Grand List was hand written and a town resident was available to do the work. Walter met with the person. She was an accountant who previously worked on the Grand List. Walter said she sat down at her manual typewriter, put in the large sheet of paper and started typing every account. In 1974 when Walter arrived most positions were elected including the Board of Assessors, the Town Clerk and the Tax Collector. In fact the Tax Collector was working out of his house. Tolland was a farm community of 42 square miles with a population of about 2,800 people. The 1973 Grand List was \$55,626,935 the population today is about 17,000 and the 2010 Grand list is \$1,282,095,781.

On December 19, 1974, Walter received his Certified Connecticut Municipal Assessor (CCMA) designation from State Tax Commissioner F. George Brown at the University of Connecticut. He was one of 71 assessors who were first to take the CCMA exam.

After the 1973 Grand List, Walter said, "I never want to go through that again." Everything was done manually. That is when he got involved with programmers William Reudgen & Jeff Johnson (R & J). The Town Manager at the time was living in Manchester and R & J was doing some programming for a company in town. He asked Walter if he would be willing to sit down with some programmers and help develop a software program that would help him do whatever he had to do. Walter was more than willing. That was the beginning of his relationship with R & J that went on for many years. R & J wanted to start a new business, so they sat down with Walter and went over all the items he had to do to develop a Grand List. In 1974, R & J completed the administrative package for Tolland and they became the beta town for that program for two or three years. They purchased computers to replace the adding machines. It took a couple of years to fine tune the system to get it working correctly. The various town billing offices were scattered on different sides of the street. To connect them, they ran computer cables over the utility poles to connect the various locations. When the utility company saw the wires, they cut them down. The town did not have permission from the utility company to string the wires.

The following year Walter was doing personal property and came across one of the biggest taxpayers in town that the previous Board of Assessors had exempted their entire warehouse inventory. It was a private warehouse that imported sporting equipment that was distributed around the United States. Walter checked with Dick Prendergast of the State Tax Department to find out if inventories in a private warehouse were exempt and Dick said, "They were not." Walter told the Town Manager that there is a possibility that the company might move out of

town if he adds the inventory to the Grand List. Walter added them and the following year the company moved to New Jersey.

Over the years things have settled down quite a bit. They developed their computers, worked on the updating of the tax maps, and in 2008 completed an on line GIS mapping system. During the last 10 years, the Assessor's Office was inspecting about 130 to 140 new homes a year. Now they're down to about five new houses that are under construction this year. When Walter first started he had himself and a secretary. He later added a Deputy Assessor. They have done all of the work in house with basically the same three person staff over the past 37 years. They completed a full physical revaluation for 2009 with Vision Appraisal. Walter told the Town Manager that the 2009 Grand List might be his first negative Grand List. Personal property was negative in 2008 because of the exemptions; people are trading down on motor vehicles and real estate values are falling.

Walter talked about an inspirational message that Dick Prendergast conveyed to him in the early years of his assessing career. Dick told him that he was coming into an organization that has great potential. He said, "It really depends on the individual. You can do whatever you set your mind on. Don't set limits on yourself. Someday maybe you will be President of CAAO or NRAAO." (Walter Lawrence was president of CAAO in 1992). When Walter was doing the updated revaluation, Dick was always there. He would come to the hearings. He would defend Walter before the council and the public to insure them that Walter was doing the right thing.

Over the years Walter has been active in a number of assessing activities. He served as the Hartford Area Assessors Association County Representative to CAAO in 1977, Tolland County Tax Association Representative from 1978 to 1990 and then again from 2008 to present. He served as President of the Hartford Area Assessors Association during 1983/1984, and President of the Tolland Windham Assessors' Tax Collectors County Association in 1977/1984/1985/1988.

After serving as Tolland's County Representative for some 12 years, Walter thought it was time to move up into a CAAO office. He served as CAAO First Vice President in 1991 and as CAAO President in 1992. Sitting on the Executive Board for the past 10-12 years, Walter saw a lot of things that needed to be changed. As the new CAAO President, Walter met with the newly elected slate of officers and he eliminated a lot of people who headed various committees for years. Needless to say, Walter got a lot of flack from Board members wanting to know why certain people were not reappointed. Walter believed it was time for new people to come on and he wanted new blood in the organization. Walter wanted people who were actually working in the trenches to get involved. Two people that helped Walter out that year included Janice Steinmetz, CAAO Treasurer and Joan Paskewich, a Connecticut Assessor and IAAO instructor. During Walter's presidency, the By-Laws were reviewed and it was at that time that Walter established the CAAO Presidential Award. The award is presented to one CAAO member who in the opinion of the President, has contributed the most to his/her administration. The first award was presented to Robert Dudek, Assistant City Assessor of New Britain, who was Chairman of the By-Laws Committee.

As a current member of the CAAO Executive Board Walter has served multi-terms on the

following Committees: By-Laws, Professional Designation & Awards, Motor Vehicle and a 20± year term on the In-Service Training/Education Committee. He also served on the Finance, Personnel Advisory, Membership, CAAO Interview Panel, Legislative and Nominating Committees. His tenure on the CAAO Executive Board extended some 33 ± years as the Tolland County Representative and CAAO President and Past President.

Walter has the SPA designation from the Society of Professional Appraisers (SPA), and served as President during 1997/1998. He is also a SRA candidate with the Appraisal Institute.

One of Walter's outside activities is his involvement with the Community Baptist Church of Manchester, Connecticut. Walter has served as a volunteer one night, every three months for the past thirty years ± preparing and serving meals at the homeless shelter. Other church projects include taking a week off in the summer and going to the Dominican Republic to build a church. They have been building the church for three years and it is finally finished.

Walter talked about the early years of the Connecticut Candidates Club. Walter was one of the charter members of the Connecticut Candidates Club and its first Chairman from 1991-1994. With the guidance and encouragement from Gordon Donley and Alexander Standish, the club was officially formed on September 18, 1990. It was dedicated to assisting those who were striving for assessing and appraising designation, especially through the International Association of Assessing Officers (IAAO). They were successful in putting on a number of IAAO courses at the annual Assessors School at UConn and other off-site locations. Two of the members, Pat Hedwall and Fred M. Chmura were successful in obtaining IAAO professional designations. The Candidates Club closed operations the summer of 1996 and turned over their files and funds to the newly formed Chapter of IAAO shortly thereafter.

When the Candidates Club offered IAAO courses at the Assessors School, they ran into some opposition from members of CAAO. The Candidates Club was getting a lot of pressure not to hold the courses. There were CAAO members who believed that the Assessors School eliminated IAAO courses back a number of years ago and there was no need to bring them back. There were other members of CAAO who were not happy with the courses offered at the Work Shop session and wanted an alternative. They believed that once they finished the basic courses, there was a need to brush up on their skills in an ever-changing world.

Overall, Walter has dealt with a lot of people in the assessment field for the past 43 years and for the most part it has worked out well. The networking within the association is fabulous and the Town knows it. Walter said, "I can get on the phone and talk to anybody about a question, not just in Connecticut, but with NRAAO, SPA and IAAO members located on the east coast and the world. If I have a problem there is always someone to call. It has been very helpful." When asked if he would become an assessor again if he was starting all over again. He said, "He guesses he would. It does offer a constant challenge of your skills and sanity. According to his wife, he likes a good debate and treats others as he would like to be treated Walter looked at other assessor's positions, but he stayed in Tolland for 37 years because he knows the town, its people and how everything works. He said, "It was and still is a good fit. Why move for three or four thousand dollars."



**Sworn In:** New Town Manager John Harkins and Walter Lawrence, Tolland's first full time assessor, were sworn into office January 5, 1974 by Town Council Harold Garrity. Formerly Assistant Town Manager of Manchester, Harkins and Lawrence both come from Manchester.



**Walter A. Lawrence**

## **MICHAEL A. BEKECH**

**President of CAAO 1996**

**CAAO Assessor of the Year Award 1995**

**CAAO Distinguished Award 2009**

**CAAO Presidential Award 1993**

**Member of the 1994-1995 Property Tax Reform Commission**

(Interview was held at the Old Lyme Town Hall on October 21, 2010 with Charles Agli, Jr., Catherine Daboll, Walter Kent, Peter Marsele and Paul Slattery in attendance)

Michael A. Bekech is currently the Assessor of Waterford since 1998. Michael was born and raised in the City of Bridgeport. Mike noted that most people forget that Bridgeport is in Fairfield County, but it is. He went through the Bridgeport public school system and then on to Fairfield University. While going to college part time, in 1971, he took a job with the auditing staff of the City Trust Company, now part of Chase Banking system. That is where Mike really started laying the background for his future career in assessing.

His primary duties at the bank were auditing Common Trust Funds (what we call today mutual funds) and the auditing of mortgages within the Trust Department. He not only had to go through the mortgage process but also reviewed the appraisal to make sure they made sense in connection with the income stream that was generated. Mike took his first appraisal courses through the Institute of Banking (AIB). This laid the groundwork of his valuation career by helping him with more understanding of what was happening in the real estate and banking world.

In 1972, while attending college part time, Mike left the bank and went to work for a brokerage firm called Blyth Eastman Dillon Union Securities in Bridgeport. There were two people that Mike worked for who again had a great influence on his life. One was George Dockham who was Chief of Trading and Mike Gordon (head of Investments) who was very much involved in Value Funds family of Mutual Funds. They took Mike under their wings and taught him how value applied to stocks and earnings. This laid more groundwork for looking at the income approach in the valuation of real estate.

Mike tells an interesting story about how Mr. Dockham and Mr. Gordon invited Mike to take a short plane ride to Long Island. They believed Mike had some banking experience and they wanted him to look at something. They viewed a couple of properties, went to eat at McDonalds, and they asked Mike what he thought about the properties. They went back to Bridgeport; Mike reviewed some figures and preliminary values at the office. Later that day Mr. Dockham came into Mike's office and thanked him for his help. He told Mike that he purchased the three McDonalds they looked at. Mike did not know what the trip was all about, but that was really his first foray into the appraisal business. George Dockham left Mike with a memorable phrase that he thinks about every time he goes to pretrial or court, "Bulls and Bears will always live to play another day, but Pigs get slaughtered." Mike said, "When you go through pretrial, or sitting down with a referee, a judge or a taxpayer, there is always some common ground somewhere you have to live. The art of negotiation is trying to find that point."

In 1973 the economy was in tough shape, long gas lines and things looked gloomy. Blyth Eastman Dillon was closing some offices in other parts of the country and Mike had some concerns. It happened that the City of Bridgeport was running a test for a property appraiser. He applied for

the job and got it. He was hired as a Property Appraiser I in August 1973 for \$6,500 per year. When Mike first started, he mainly spent time on the personal property side of the grand list. Within a year, he was assigned to do real estate that involved mostly working on fire-damaged buildings and some building permit work. Mike relates a field experience that he had while going to the former Father Panic Village, a renowned housing development in Bridgeport. The vehicles used by the Assessor's Office were former police vehicles. While inspecting one of the buildings, he came back after five to ten minutes and found that someone had stolen the driver's side car door. Someone needed a door for a car so Mike had to drive back to the town garage without a door. He noted that things happen quickly in a big city.

At that time Bridgeport had two Assessors. One was appointed by the incoming Republican administration (Ernie Kwantz) and the other was the outgoing Democratic appointed Assessor Frank McGee, whose term had not yet expired. They were both listed as the Assessor for almost a year. With the two Assessors in the office, the newly appointed Assessor Ernest Kwantz had the use of one of the City's cars. Mike had to get back to the Office at lunchtime so that Frank McGee could use his car for lunch. In Bridgeport the newly elected Mayor would sometimes appoint a new Assessor early on to learn the ropes. Bridgeport eventually went to the appointment of a professional assessor in the early 80s. Bridgeport was kind of a learning experience for Mike, because it was his first time in the assessing field.

During those years, Leo McBride was the Assistant Assessor who ran the office. According to Mike, Leo was the anchor that kept the office going. The staff at the Bridgeport Assessor's Office was about 19 to 22 people. Some of the future assessors that worked there included Thomas Biros, Robert Coyne and John Byers. Mr. McBride was appointed Acting Assessor in 1980 and became the City Assessor of Bridgeport in 1981-1984. He was the son-in-law of former Bridgeport Assessor, William F. Connelly 1925-1948. One thing that Mike commends Bridgeport for is allowing education of their assessing staff. He attributes that education push to Mr. McBride.

Mike started attending the Assessors School at UConn in 1973 taking CCMA I, and then CCMA II. He became a Certified Connecticut Municipal Assessor (CCMA) on February 27, 1976. He took CCMA III, "Income Approach to Value", in June 1976 after he received his CCMA certification. (Mike had a waiver for Course III because he had previously taken a comparable appraisal course.) The 1976 Assessors School was the first year that the income course was presented by the CCMA Committee. Prior to that time, the income course was an IAAO course.

One of the reasons Mike was looking to leave Bridgeport was the fact that he grew up in a family with lots of relatives. At one time he had 18 to 19 relatives working for the City of Bridgeport. Just to show you how word got around, Mike came to work late one day and he found out that his mother knew about it before the far end of the Office knew. Mike said, "This has to change." In 1976 he took the test for Assistant Assessor of Groton. He was encouraged to take the exam by Stonington Assessor Frank Callahan and Enfield Assessor John D. Killeen, whose father John W. Killeen was the Groton Assessor. Mike was selected as the Assistant Assessor in Groton and started working there in September of 1976. His starting salary was \$7,800 per year. Mike replaced a gentleman named Bob Stanley who worked in the Town for 20+ years.

When Mike first got to Groton, John W. Killeen introduced him to a group of guys that really kept him on the straight and narrow. Mike singled out former New London Assessors Robert Flanagan and Francis Buckley and Stonington Assessor Fran Callahan, both Robert Flanagan and Francis Buckley took a lot of time teaching him about the valuation process, especially as it related to fee appraising and the mass appraisal business. While in Groton, Mike got involved in the New London County Assessors Association. He was president of the Association in 1981 and County Representative 1982 and 1989. The county changed the name of the association to the “Greater New London Assessors Association” to accommodate assessors outside the county, sometime in the late 70s or early 80s. Mike said that the New London group of assessors was a real close group. He cited the names of Joan Paskewich, Ken Dimmock, Walter Kent and Tom Roby. He said it was a great group that learned from each other.

Over the 12 years Mike spent in Groton, he served as Assistant Assessor, Acting Assessor and Assessor. When John W. Killeen had a couple of internal run-ins with management and was sequestered to his office, Mike would be appointed Acting Assessor for a couple of weeks or months. John W. had a sixth sense that could pick up errors. If there were a pile of confidential reports or a package of old key punch cards, John would put his hand in the pile and pick out an error. He noted that it scares him today when he reaches into a pile and pulls out the one card that is wrong. He does not know how John taught him to do that, but he thanks him for that extra sense. In the mid 80s Mike served as Acting Assessor for an extended period due to the illness of John W. Killeen and was finally appointed head Assessor in 1985. Mike said that Groton had a great staff. Of those, Mary Greene Gardner is still there and Diana Wall and Charles Lobacz are now working with Mike in the Waterford Assessor’s Office.

Groton was unique in the fact that it had 11 fire districts. Every Grand List you signed was actually made up of 11 separate grand lists. Every car, personal property account and field card had to be districted in the proper area. Even though it was a city of 35 to 38 thousand people, it always acted as if it was a county form of government. Groton was one of the first municipalities that utilized a CAMA system to produce their Grand List. It was installed for the 1982 revaluation that was done by Finnegan and Associates of Acton, Mass. Because it was such an early CAMA, and the configuration of the old Dec Admin’s system, they could not run their values out of Groton, but had to go to Albany, New York to do it. That led to Mike meeting a contingent of NY State Assessment Administrators that have guided him through CAMA problems even today. Because of Mike’s early involvement in the CAMA system, he was appointed, by the Governor in 1987, to the State Computer-Assisted Mass Appraisal Systems Advisory Board as a member for the first two years and then served as its chairman for the next 14 years. The Commission was established pursuant to Public Act 88-348, now CGS 12-62f (f). Mike served on the Committee until 2007. This was one of the few State sponsored programs that encouraged municipalities to develop their own system that would improve a local government operation, in this case a computer assisted mass appraisal system.

In September of 1988, Manchester, CT had an unsuccessful revaluation that was thrown out. After that Manchester started interviewing different revaluation companies for a new revaluation. Finnegan and Associates, who did Groton’s revaluation in 1982, asked Mike if he would come up to Manchester to interpret the CAMA language and Massachusetts appraisal terms during their interview. The meeting went so well, that the Town Manager and Director of Finance asked

Mike if he would put his application in for the Assessor's job. He was appointed in November of 1988. His salary increase at that time went from \$35,000 in Groton to \$48,000 in Manchester. Mike retained the title of Assessor in Groton until March of 1989.

Going to the Hartford County area opened up new avenues for Mike. The first thing he got involved in was the new revaluation being done by the KVS Information Systems. It was Manchester's first revaluation in 13 years, which was effective for the 1990 Grand List. In October 1990 the real estate market was at its height. By the time January 1991 came around, values were lower. Manchester, already known for its foray into the phase-in process, ended up with a three-year phase-in for that revaluation to soften the impact. He noted that the community liked the concept so much that even one politician wanted a "one-year" phase-in.

While in Manchester, Mike got involved in CAAO activities. The Legislative Committee was one of the first committees Mike was assigned. He served some eight years on the committee as a member, Co-Chairman one year with Bob Hartzell and another year with Anthony Homicki, and served as Legislative Chairman in 1998. One of the highlights of his tenure on the Legislative Committee was when he was appointed to a State blue ribbon commission in 1994-1995, entitled "Property Tax Reform Commission", as a CAAO representative (Public Act 94-4). One of the reform suggestions was the change in the 10-year revaluation cycle to revaluing property every four years either by physical observation or statistical analysis, and to physically inspect each property at least once every 12 years (Public Act 95-283). The other assessor who was appointed to that Commission was New Britain Assessor, Charles Agli, Jr.

Other committees Mike served on include: multi years on the Data Processing and Finance Committees, Membership Committee and a member and instructor in the In-Service Training Committee since 1987. Mike has been an instructor at UConn Assessors School Course IIB "Application of Valuation Techniques" from its inception in 1989 to the present. He started going through the chairs for elective office to CAAO as First Vice President in 1995 and as CAAO President in 1996.

Three strong influences in Mike's professional life emerged during the years of instructing and being on the Legislative Committee included, Robert Hartzell Jr., Tony Homicki and Joan Paskewich. Bob tutored Mike through the first year of teaching at UConn and became a very special friend in his life. Tony got Mike involved and like Bob, introduced him to everyone at the State Capital that had a huge impact in his life. Joan kept him on the straight and narrow and opened some doors in IAAO. Others assessors who kept Mike from becoming "A dull wall flower" include Mark Branchesi, Orange Assessor and Frank Barta, former Wallingford Assessor.

Mike was President of the Society of Professional Assessors (SPA) for two terms and was attending their 1997 Conference in Newport, Rhode Island when he received a call from his Town Manager informing him that when he comes back from the conference he will now be the Assessor/Acting Director of Finance. It seemed that the Town Manager and the Director of Finance parted ways and now Mike was serving in a dual capacity. This presented some unique situations. With eight people in the Assessor's Office and 12 people in the Finance Department there were more issues to deal with. As Director of Finance, Mike also was involved in some

contractual disputes with the former revaluation company. There was a time that the former revaluation company called Mike, as the Assessor, claiming certain non-payment of revaluation services that Mike denied. Unhappy with his explanation, the revaluation company wanted to talk to the Finance Director. Pausing a while, Mike returned to the phone and introduced himself as the Acting Finance Director. The caller comments were, "You've got to be kidding." This duel position went on for about a year. In 1998 the Assessor's job became a duel position again with the Assessor taking on the responsibility of supervising the Tax Collector's staff, but not the collection of the money. The Manchester Assessor's title today is listed as "Director of Assessments & Collections."

In 1998 Jimmy Ramos retired as the Assessor of Waterford to go into the revaluation business. Mike was getting tired of the daily commute from East Lyme where he lived to Manchester, so he applied for the Waterford Assessor's position and was appointed in May 1998. Although Mike took a cut in pay, things worked out in the long run. He started one week and took off the next week for his honeymoon. Mike married Donna Price, former North Branford Assessor and currently the Assessor of East Lyme, on May 2, 1998. His best man or in this case best person at the wedding was Joan Paskewich, Windham Assessor.

About the same time Mike went to Waterford, the deregulation of electricity generating power plant was being enacted (Public Act 98-28). Waterford is the home of the Millstone Nuclear Complex that is the largest electrical generating station in New England and provides about half of Connecticut's electric power. Under deregulation, the valuation of these power plants went from the Department of Public Utility Control (DPUC), setting the rates based on the original cost less depreciation, to a market orientated approach that resulted in a substantial reduction in the value of these plants. This changeover resulted in a five-year court case that Mike calls the "Battle of the Century." The five-year court battle with day in and day out court testimony was the bad side of it. The good side was that Mike learned a lot and was given the opportunity to take courses in public utility valuation. He got involved in the Wichita, Kansas Conference of Ad Valorem Taxation of Communications, Energy and Transportation Properties. He has been involved with that conference for the last 12 years. Mike has been a member of IAAO since 1976 and through the Millstone Court case, he became Chairman of IAAO's Public Utility Sector.

Mike has been through the 2002 and 2007 revaluations in Waterford and is planning the 2012 revaluation as a joint venture with the Town of East Lyme. Although East Lyme has a revaluation deadline of 2011 and Waterford has a 2012 deadline, they bid the revaluation together under separate contracts. It is their belief that they will get a better deal having a single revaluation company do two towns of 9,000 parcels each, rather than a single town by itself. For the past five months Mike has been serving as interim Assessor for the Town of Chester. He will stay in that position until they fill the job. Mike served as Chairman of the Board of Assessment Appeals in the Town of East Lyme for a number of years. He gave the position up, when his wife Donna became the Assessor of that town in 2002. Mike talked about the number of people he worked with over the years that went on to become assessors. They include Manchester's revaluation supervisor David Dietsch who became the Assessor of Waterbury and Armand Carbone who became the Assistant Assessor in Waterbury, Sebby Calderella Waterford's revaluation supervisor became the Assessor in New Canaan and from Manchester Brian Smith became the Assessor of Manchester, Rhonda McCarty became the Assessor of Ellington, Marilee

French became the Assistant Assessor in Wethersfield and Mary Gardner became the Assistant Assessor in Groton.

After more than 38 years in the business, Mike believes the this profession has given him many opportunities and he hoped that he has been able to give something back to it to keep it going forward into the future. He has received many rewards but none better than seeing his students get their CCMA's or move up in the profession.

At the end of the interviews the Committee asked Mike some general question about his career.

- How does he rate his fellow assessors during his lifetime in the assessing field as compared to today's assessors? Mike's response: "Different crew. The old crew knew how to collect data, read schedules, hand draw sketches, erase, and keep conformity without a computer. Today a lot want to push a button and accept the output and rely on stats to test their conformity and uniformity. The assessors are not better or worse, just different."
- On mandatory recertification of assessors and education? Mike's response: "Mandatory recertification is necessary. He wished we did not have the CCMA I and II unless they were like the Michigan Model. Michigan's certification levels allow assessors to only work in a certain size jurisdiction, depending upon their level of certification. Continuing education should always be part of the process."
- Your opinion of the most significant changes in the assessing field? Mike's response: "Computers have divorced a lot of the staff from the primary valuation functions and tied them to CODs, etc. Computers also brought the Internet, which has improved the offices ability to get data, but it has also created everyone wanting your data and then researching it in inappropriate terms and creating issues because of the lack of knowledge. Zillow is an example of too much untested data."
- In summary, Mike said, "That assessing is an honorable and respected profession. It marries the town's need for a money source as defined in the budget process with the proper sharing of the burden amongst the town's population. The assessor is not some evil being. He/she is just trying to value property in a technological crazed world where statutes, exemptions, courts, media, expectations and responsibility of the public just don't seem to jive."



**Michael A. Bekech**

## **Thomas F. Browne, Jr.**

**President of CAAO 1986**

**Assessor of the Year 1994**

**CCMA Committee award for 25 years as instructor at the Assessors School 2007**

**CAAO Distinguished Service Award 2009**

**(Interview completed on November 19, 2009 with Frank Callahan, Walter Kent, Peter Marsele and Paul Slattery in attendance)**

Thomas F. Browne, Jr., currently the Assessor of Fairfield since January 1984, has lived in that Town since the age of six. Tom has spent his entire assessing career at the Fairfield Assessor's Office. Tom conveyed an interesting story about his parents buying their Cape Cod house in Fairfield in 1951 for \$10,000. The most recent revaluation placed a value on the same house at \$580,000. Tom is surprised his mother still speaks to him. She still lives in the house at the age of 93.

After graduating from college in 1967 with a degree in business administration, Tom found the economic times were not the best due to the Vietnam War. Companies were not interested in hiring someone that was subject to the draft. He started work as an assistant manager in a local pharmacy, a job he worked at during his college days. He continued at that job until he was called to active duty. Tom served two years in the Navy stationed in Newport, Rhode Island. After he was discharged he went back to the pharmacy where he was made manager of the store. He stayed there two years when a large pharmacy chain bought the pharmacy and brought in their own people. Tom moved on and started working for a trucking company, Spector Freight Systems, as a sales person. The company transported a great deal of brass for local businesses. As a number of the brass companies closed throughout the New England area including the Naugatuck Valley and Bridgeport, they received word that the company was closing some of their facilities, so Tom started looking.

In 1974, Tom's mother was working for the Town of Fairfield as manager of the Finance Office. His mother said there was a job opening in the Fairfield Assessor's Office. Tom's first question, "What is an Assessor's Office?" At the time, Gordon Donley was there and he phoned Gordon. Herb Shay, CAAO President 1941-1946, was the Assessor. He had an interview with Mr. Shay who called Tom back several times before he was hired. The salary at that time was \$8,700. The position was assistant assessor for personal property, motor vehicles and mapping. This was right after the Town of Fairfield completed their 1973 revaluation. The tax bills went out in June of 1974 and the taxpayers started coming in and yelling at Tom Fitzpatrick. Don Frazer and Tom started to wonder what kind of a job did he accept. He had never seen such outlandish behavior. He was wondering if he made the wrong decision. In September of 1974, Assessor Herb Shay announced to the office that he was retiring. It took about a year and a half before the Board of Finance picked Thomas Fitzpatrick, CAAO President 1980, as the new Assessor. In 1977, Tom Browne was promoted to Deputy Assessor. In the same year, Tom Browne was the recipient of the Certified Connecticut Municipal Assessor (CCMA) designation on December 6, 1977.

With the new promotion, Tom got involved in the real estate side of the business of measuring, listing and valuation. This continued into 1983 when the Town of Fairfield was going through another revaluation. The notices went out in the fall of 1983 and it was at that time Thomas

Fitzpatrick decided to step down as Assessor. Tom Browne was never asked or interviewed for the Assessor's position, but in late December of 1983 a reporter called Tom and congratulated him for being selected by the Board of Selectmen as the new Fairfield Assessor effective January 1, 1984 for a salary of \$12,000. From that point on, Tom has been the Fairfield Assessor for the past 25 years. When Tom became the Assessor in 1984, Fairfield had nine people in the Assessor's Office. In 2009 they have 6 ½.

Tom said, "In his 35 years in the assessing field he has gone to a number of State, IAAO and NRAAO conferences and met a lot of great people. He wished he could have worked with former Assessor Herb Shay longer, because of Herb's long involvement in both the State and National Assessing Association, plus the fact that Herb was involved in one of the first scientific revaluations." Tom progressed up the ladder in the Fairfield County Assessors Association and became the County President in 1979 while he was the Deputy Assessor of Fairfield. He attended the Assessors School at UConn, taking all of the courses. At that time the Assessors School courses consisted of Courses I, II, and III, and now we have five courses plus the revaluation course. One of the great things about working with Tom Fitzpatrick was that he was a proponent of education for his employees, and he encouraged Tom to further his education. When Tom Browne was Deputy Assessor in 1979, he attended a two-week course in Chicago where IAAO offered their first Assessment/Appraisal Institute course at the University of Chicago School of Business. Tom said, "The course was held in April during election time. Election day came and there was hardly anyone in the class. The next day Tom asked one of his returning classmates where they were. It seems in Cook County when Election Day comes, the assessment personnel in the class were required to work the elections. They were all patronage positions and when the boss calls, they go into action."

Tom has been an instructor at the Assessors School for some 27 years. He said that Tom Fitzpatrick was an instructor at the Assessors School for a number of years and encouraged him to get involved in teaching. Also, the fact that Herb Shay was one of the founders of the Assessors School encouraged Tom Browne to get involved. When Tom Fitzpatrick was retiring in 1983, he gave Tom Browne's name to the CAAO Education Committee to teach Course IIA at the annual Assessors School. Some of the instructors Tom worked with include Al Standish, Joan Paskewich and in the mid 80s, Bill Gaffney. He has been co-teaching with Bill ever since. An interesting note about the Fairfield Assessors, all three of the full time Assessors, Herb Shay, Tom Fitzpatrick and now Tom Browne, have been CAAO Presidents and have been instructors at the Assessors School at UConn.

When Tom first started in the Fairfield Assessor's Office, so many people helped him that there is probably not enough paper to list all of their names. Herb was showing Tom what to do, but Herb said, "If you need help just call one of the local assessors and they will be glad to help you out." Tom was very surprised that the people he called were so receptive. Some of the assessors who first helped Tom include, Emmet Murray of Stratford, Gordon Donley formerly of Fairfield, moving on to Madison, Walter Birck of Old Saybrook and Joe Cullen of Darien. One of the little bits of advice that Joe Cullen gave to Tom was to "Assess with a heart, there is always a gray area in the assessing business and sooner or later you will be able to pick out the ones who are telling the truth." Tom never forgot that.

Back in the late 70s and early 80s, Tom was considered one of the “Young Turks”, a slogan originated by Rocky Hill Assessor Bill Coughlin, Jr. in reference to a number of the young new aggressive assessors coming up through the ranks. Other Young Turks, included Charlie Agli, Steve Juda, and later came Bill Gaffney and Tony Homicki. Tom was reminiscing about going to the Assessors School. Although it was only once a year, it was like a reunion where you would see the old timers and some new people sitting around, chewing the fat talking about assessing war stories. Tom mentioned that when attending the various conferences, you learn more from the brown bag sessions with your fellow assessors than the formal classroom. You would find out in these bull sessions that other assessors had similar problems as yours and you were able to work it out. Tom said, “He made a lot of phone calls asking for help in the early years and now he is receiving the calls from new assessors in the quest for help. Tom said he has met a lot of people over the years through the North East Conference, and established friendships.”

As far as things that have changed over the years, Tom said, the most obvious is the equipment. Computers, copy machines and fax machines are the most dramatic changes. Sometimes these machines are good and sometimes he wished he could go back to the old ways. When he first started, Fairfield was using mimeograph machines and the Grand List was typed. The first computers were done in a batch mode with key punch cards processed by their computer department. The first computer was the size of the entire wall. The first abstracts he worked with were very large 24” X 24. With computers today, the speed that they can process information is great. If someone walked away with a field card today, all you would have to do is make a new copy. Years ago, when you had the old manual property record card, if the card was lost you would have to go back out in the field and do the entire job all over again. With the equipment you have today, along with the GIS systems and Pictometry, you can get overhead pictures of the entire streets; you can hone in on a specific neighborhood when someone is contesting their assessment with all of the recent comparable sales, where before you would have to go into a manual file.” The revaluation companies Tom was involved in over his tenure include: Sabre Systems in 1983, MMC in 1993, Vision in 2001, Tyler/CLT in 2005 and for 2010 Fairfield is using Municipal Valuation Service.

Tom had a few comments on the appeals to the Board of Assessment Appeals. Tom said, “As much as the computer age is wonderful, you get a lot of people doing their own analysis on why their assessment is wrong. People come to the Board of Assessment Appeals with printouts from all over the place, they are one to three inches thick and about half the time their appeal is tossed out because it was not relevant to the valuation. They think that just because they appeal their assessment they are entitled to a reduction.” Tom recalls that several years ago he had a Board Chairman who received calls from denied taxpayers wanting to know why their appeal was turned down, and his standard comment was, “Their appeal was not compelling or convincing enough.”

The Committee asked Tom about property inspections. Tom said, unlike 30 years ago, it is more difficult today in getting on or into a property. With 911 and identity thefts going on, people just don’t want anybody on their property. He has instructed his field personnel to park their town vehicle in such a way so the taxpayer can see the town seal on it. They have picture IDs but taxpayers still call the office to see if the Town has sent someone to their property. You have the other situation with the dogs and the invisible fence. The field inspectors will go onto a property,

start measuring and all of a sudden Fido appears. Tom also believes that due to the various problems of getting onto the property there is a lot more estimating and getting information off the plans. With regard to revaluations, Tom said that the assessor is the one in charge of the revaluation and not the revaluation company.

Tom had a couple of interesting court cases. The first case was after the 1983 revaluation and it dealt with one of the high-end residential properties. The Town did a full measure and listing of the exterior, but the owner refused the interior inspection. The owner went to the Board of Tax Review, now known as the Board of Assessment Appeals, and was turned down. The owner took the Town to court. Next, Tom and the Town Attorney went to a pre-trial hearing to explain that the Town was refused entry into the property. The taxpayer's attorney stated that the owner was a very private person and had a number of valuable paintings and did not want anyone inside his property. The judge gave the attorney 30 days to make an appointment for the interior inspection or he will throw the case out. Thirty days came and no appointment was made. Several years later the property was sold and the new owners came into the Assessor's Office pointing out several errors on the listing of the property. Tom asked the new owner if he could make an interior inspection to correct the errors. The new owner gladly allowed the inspection and he got a substantial reduction. The former taxpayer was so stubborn; he could have received a reduction without going to court.

The next case was Tom's greatest victory. It was with the General Electric World Headquarters and their 2001 valuation. The value that the town placed on it was \$96.5 million. The property consisted of 65 acres of land, two large office buildings and a corporate hotel. GE's appraisal came up with a value of \$68 million. They could not reach any agreement for a stipulation, so they went to trial. The Town hired John Leary MAI, as their appraiser. His appraisal came up with a value of \$97 million. At the time the trial came, the Town had just Tom, John Leary and the Town Attorney. GE had about eight people including three attorneys and a GE tax accountant. Judge Arnold W. Aronson was the presiding Judge on the three-day trial. It became a war of the appraisers. One of the main discussions during the deposition was, the GE building superintendent depicted the building as falling apart. He stated that the building was built in 1973 with all electric heat and that they were constantly fixing the building due to its functional obsolescence. In walking through the building, Tom could not believe that the building was falling apart. He went to the Fairfield Building Inspector and asked him if he could pull all the permits issued for the GE complex between Oct 2, 1993 and October 1, 2001. The Fairfield Building Inspector supplied all the permits issued on the GE building during those dates. The permits added up to \$17 million. They were constantly upgrading the building. The Town Attorney entered this information. GE objected on the grounds that it was not pertinent. The Town convinced Judge Aronson that it was relevant to the appeal. Judge Aronson thought a few minutes, and allowed it. The Town waited about a month and a half after the trial was over before Judge Aronson made his decision. He reduced it from \$96.5 million to \$95.9 million. Although it was not exactly what the Town of Fairfield had it assessed for, it was a victory. Going up against someone big like GE, it is always refreshing that you can win.

Tom was asked what he thinks of assessor's certification? Tom thinks certification is great because it does not allow one to become complacent. You don't get set in your ways, saying that this is the way it has always been done. There is so much new information out there in taking the

workshops, or taking courses on the road with IAAO or NRAAO. The courses show you new ways in doing your job, which is great. Tom was asked about the new Assessors School set-up. Tom likes the new set-up. There is a little more comfort with air conditioning in the new dorms and the hotel. Shippee Hall, a dormitory used at Assessors School from 1963 to 1999, had character, but there were many days that were extremely hot and you had to open the dorm room doors on both sides of the hall to get cross ventilation. Today's classrooms at UConn are loaded with electronics that provide for power point presentations. Tom also noted that a lot more of the students are commuting to the Assessors School, but that's a sign of the times. Tom also sees that a number of the new assessors coming to school who are on a fast career tract. They want to take the courses as fast as possible to get their certification. The problem with that is part of the criteria for the CCMA designation requires you to have a certain amount of time in the office before you are allowed to take the CCMA exam. Another thing is the amount of waivers people are getting from the appraisal courses. They are allowed to get a waiver if they have taken a similar course. Tom does not feel that this is a great idea.

In other areas, Tom sees a lot more movement with assessors going from one town to another. He commented that one assessor was in three towns in less than a year and a half. There seems to be a lot more animosity with the new breed of elected officials and assessors. There are many towns where your mayor or first selectman are becoming too involved in what the assessor does; almost to a point that they are running the show. He has seen it in his Town over the last eight years, where the First Selectman wants to run everything. With the 2001 revaluation, the Selectman thought that the commercial value should have been higher. In the 2001 revaluation the First Selectman went outside and hired an outside appraiser to review the Assessor's commercial values. In the final report by the outside appraiser on 100 commercial and industrial properties, the appraiser found that overall the commercial values were sound. Tom said, "Years ago the First Selectmen let their managers manage. If they did something wrong, then the Selectmen would interfere."

Tom discussed the age-old problem of the motor vehicles. When Tom first entered the assessing business in 1974 there was talk in the legislature of getting rid of the motor vehicles, and today they are still talking about it. Even with the new technology of processing the motor vehicle list, the product has gotten worse. With Tom's most recent Supplemental Motor Vehicle list, he has gotten two up-dates to the list, only to find that the vehicles were already on the list. The amount of revenue that is produced by motor vehicles runs about 7% of the total tax revenue and you are spending about 60% of your time during the month of July dealing with it. In a normal corporate environment if you had a program that you were spending that amount of time on and you were only bringing in a certain amount of money, you would get rid of it.

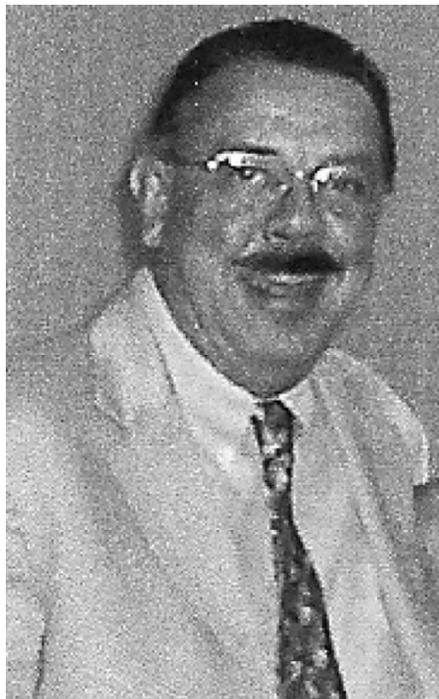
Tom said, "He has had a good relationship with the public over the years. There are always a certain few that come back to the appeal table every year, thinking it's like a buffet table. He's had people coming back every year since 2005 and were turned down annually. He met a lot of good people both in the public and in the assessing field. Tom has noticed recently that the people coming into Town want everything and they want it now. They want private school education at the public's expense. They want to know where their taxes are going. They are buying five bedroom colonials, with no furniture in them. A while back Tom went to a house with two BMWs in the driveway and all they had for furniture was a bedroom set and a kitchen

table and they spent \$900,000 for the house. Tom had never seen this before, but he has quite a few single-family homes for rent. Either they can't sell them or they have some other economic problem. In order to keep the house and pay for the insurance and taxes, they have to rent it out."

Tom commented on revaluations. "There are two schools of thought on the period of time we do revaluations. When we started it was every 10 years, it then went to four years, and now it's every five years. You don't know what to do. Fairfield got caught at the top of the market in the 2005 revaluation and now values have dropped. Should we do annual up-dates, and really capture the market? Would that help in the tax situation? That's up to the budget people. Many communities in the mid-west and in the south do annual up-dates."

Over the years, Tom has been a very active member of the North Eastern Regional Association of Assessing Officers (NRAAO). In 1992-1993 Tom was the President of the NRAAO. In 2005, Tom was awarded the first Richard L Prendergast Lifetime Achievement Award for his activities in that association. Richard Prendergast was a two term President of CAAO in 1965-1966.

Tom was asked if he had to do it all over again would he become an Assessor. As he said in the beginning of the interview, "I had no idea what an assessor did, but after 35 years of learning the business, I believe I would still go back into the assessing field."



**Thomas F. Browne, Jr.**

## **Charles G. Agli, Jr.**

**President of CAAO 1990**  
**Assessor of the Year 1985**  
**Essay Award 1982**  
**Special Recognition Award 1994**  
**Distinguished Service Award 1995**  
**Presidential Award 1997**  
**Special Appreciation Award 2006**

(Interview was held at the Old Lyme Town Hall on April 16, 2009 with Paul Slattery, Pete Marsele, Walt Kent, Frank Callahan, Catherine Daboll, Vivian Bachteler, and Ed Dowling in attendance.)

Charlie attended St. Thomas Seminary in Bloomfield for four years of high school and two years of college. Charlie completed a Bachelor of Arts degree in Philosophy at the Catholic University of America in Washington DC in 1969 and he earned a Master of Arts Degree in Sociology from the University of Connecticut in 1972.

From 1973 to 1977 Charlie worked at the State Department of Transportation (DOT) in the Rights of Way Division. The Rights of Way Division acquired property for highway construction and sold or leased excess property no longer needed for highway purposes. Charlie began with the title of Administrative Trainee. In this position, Charlie received training in reading maps and construction plans, doing title searches, acquisition procedures and real estate appraisals. Charlie said, it was a very good program and it provided him with a solid foundation for a career in real estate appraisal. He was promoted to the position of Rights of Way Agent I and spent almost all of his time after the initial training in appraisal tasks. He spent about a year checking incoming narrative appraisals from fee appraisers who were appraising property for the State that the State was acquiring, for conformance with Department appraisal standards. He spent about a year in the litigation section reviewing appraisals for various Assistant Attorney Generals who were defending the State's appraisals in eminent domain cases. Charlie's task was to critique both the State's appraisal and the plaintiff's appraisal to help the Assistant Attorney General prepare for trial. Charlie would then accompany the AAG and the State's appraiser to court to be of assistance during the trial and try to pick up on any comments during testimony that the AAG might be able to follow up on. This experience also was very helpful in defending court appeals on three future revaluations in New Britain.

During the early and mid 1970s, Charlie was starting a family as well as a career. While he found the work at DOT interesting, there were problems. The State was having financial difficulties in the mid-1970s. Governor Ella Grasso shocked State employees by laying off more than 500 employees as part of addressing the financial difficulties. (Charlie was not laid off but a person in his carpool was and many co-workers at DOT were.) For more than a year, Charlie was first on a promotional list to the position of Appraiser 1, but given the State's financial situation, no promotions were being made. And finally, the highway-building program was being stymied by a variety of forces. The main instrument of those opposed to highway construction was the environmental impact statement. The requirements, regulations and challenges surrounding such statements delayed long planned projects, slowed property acquisition and reduced the volume of work for the Rights of Way Division.

Charlie's father-in-law was John Potter. John was on the Board of Assessors in Suffield for many years. John was in the first group of Connecticut assessors to take the CCMA examination and was awarded his CCMA on December 19, 1974. John became the first full time assessor in Suffield in 1983. It was through John that Charlie became aware of the Assessors School and the CCMA designation. Because the picture was uncertain at DOT, Charlie took vacation time in June 1975 to attend the Assessors School at UConn. Charlie recalls taking the CCMA I course. His instructors were Dave MacArthur and Ed Clifford (President of CAAO in 1981). He remembers sitting in the back row all week. Sitting next to him was Tom Browne (President of CAAO in 1986) and on the other side sat Mary Lou Strom (President of CAAO in 1991). The material of the CCMA I course was all pretty new to him because he was working at DOT not in an assessor's office. The main impression that stuck with Charlie was that many assessment laws were not "black and white." There were often shades of gray and it seemed like different towns were doing different things to administer certain laws. In June 1976, Charlie got a waiver from taking courses CCMA II and CCMA III because he had already taken real estate appraisal courses with similar material. However, Charlie enrolled in course CCMA III, the course on the income approach any way. In addition, at the same school, Charlie signed up to take the CCMA exam that was given in the afternoon on the last day of the Assessors School. Charlie again took vacation time from his job at DOT to attend the Assessors School. Charlie's instructors in course CCMA III were John D. Killeen (President of CAAO in 1975) and Ken Carvell. Charlie recalls that after lunch on the last day of Assessors School, he took the exam for course CCMA III in about an hour. Then he went across the hall to the room where the CCMA examination was already underway and took the CCMA examination. He earned his CCMA designation that day, June 17, 1976. Charlie never worked in an assessor's office at that time. Also, there was no experience requirement for the CCMA designation at that time.

In early 1977 Charlie was interviewed by Joseph Kane CAE, and long time City Assessor in New Britain. The position was for Assessment Analyst in the New Britain Assessor's Office. Joe offered Charlie the position at the salary approved by the Civil Service Commission of the City. Charlie turned the offer down. Joe worked to get the Civil Service Commission to approve a higher salary. A new offer was made; Charlie accepted an annual salary of \$13,200 and began working for the City of New Britain on May 2, 1977. Charlie had made the decision that there would be a better future for him and his family with a career in the assessment field rather than with the State at DOT.

New Britain had a revaluation on the 1975 grand list. It had been 19 years since the previous revaluation in 1956. The first tax bills based on the 1975 revaluation were sent in July 1976. In addition to the "shock" and "shift" due to the revaluation, New Britain had significant budgetary shortfalls that had been occurring. Even though there had been a revaluation, the officials who put together the budget that year did not lower the mill rate but chose to make up the budget deficits as well. Taxes went up very sharply. There were major protests including some crowds gathering in front of City Hall to burn tax bills in protest. This occurred in the summer of 1976. Charlie started in May 1977.

When Charlie started in May 1977, he found an eight-inch high stack of building permits on his desk the first morning he reported to the office. His initial task was to get out into the field and catch up on the field work. He was to inspect new construction and get it added to the grand list.

The stack of permits included not only current work, but permits for construction work from a year or more back because the position had been vacant for more than a year. In addition, the Assistant Assessor position was still vacant and had been for more than a year. Also, one of the clerks had recently been called back from lay-off. There had been lay-offs of many City employees due to the budget problems. The Assessor's Office had been part of budget cuts to "save" money. With the loss of one-third of his staff, there was no way the Assessor, Joe Kane, was going to produce a complete grand list. The decision to save money in the Assessor's Office was costing the City in revenue lost.

As Charlie got out into the field to inspect new additions, garages, finished basements and other improvements, he found a lot of unhappy taxpayers. For many he was the first "City official" they had the pleasure of talking with since they got the new big increase in their property tax bill and to top it all off Charlie was there to raise taxes even higher! The summer of 1977 gave Charlie plenty of practice learning to deal with angry taxpayers. There was one aspect of it that Charlie found amusing. At the time, Joe Kane was dealing with more than 500 court appeals from the 1975 revaluation. Certainly all of those taxpayers and all the taxpayers Charlie was meeting in the field thought that the City's appraisal of their property was "too high". Just months before, Charlie had often been in court with the State with every complaining property owner believing that the State's opinion of the value on their property was "too low". Of course, in these instances the State was acquiring their property and they wanted to be paid more. The world can look different depending on one's perspective and predicament.

Over the next three years Joe Kane persisted in his requests to get back to a full staff and continued to request funding for the Assistant Assessor position. It was not until August of 1980 that Charlie was promoted to Assistant Assessor and several months later Ed Bloch was hired as Assessment Analyst and the City of New Britain had a full staff for the first time in many years. During those first three years in New Britain, Charlie applied for the Assistant Assessor or Assessor's position in some six to eight municipalities. In each one there was an oral examination. Charlie studied his appraisal material and all of the assessment laws in preparation for each examination. He believes he was very fortunate to have had this experience from a couple of points of view. First, he was very often reading and studying the assessment laws. Every time he did it he saw something new and he reinforced his understanding of the laws. Second, he found each of the oral examinations to be different, different interviewers with different approaches and perspectives. While you never feel completely comfortable taking an oral exam, taking a lot of them helps you to be a little more comfortable with the experience.

Joe Kane retired in May 1987. Charlie became the Acting City Assessor in New Britain in 1987 and was appointed the City Assessor in 1988. He remained in that position until his retirement in June 2004. Charlie was in New Britain for three revaluations, 1985, 1995 and 2002. In 1985 the grand list doubled. The New Britain Herald, the local daily newspaper, chose the 1985 revaluation the top New Britain news story both in 1985 and in 1986 (when the bills came out).

That revaluation got a lot of press coverage. There was a "hangover" effect from the 1975 revaluation. Even with all of the coverage, the revaluation went well. There were a little more than 50 court cases (a big improvement from more than 500 in 1975). In 1995, New Britain did its first CAMA (computer assisted mass appraisal) revaluation. The income approach to value

was utilized for many commercial properties and was displayed on field cards. In 2002 another CAMA revaluation was done. Digital images were added to each field card and the City's GIS system (geographic information system) was linked to the assessment file for the first time. Charlie noted that with each of these revaluation projects there was almost no public relations program. No meetings, no flyers, no presentations. Charlie says he believes in all of these aspects of a public relations program, however, there is only so much time. Charlie said "In New Britain they spent their time on supervising the revaluation company; on reviewing the listings, the sales, the income property data and all other market data; on reviewing the revaluation company's appraisals carefully and in determining with the company where the values should be." By focusing on those aspects of the job, the rest fell into place. In each revaluation year, schedules were met, the grand list was signed January 31st and the board of appeals was assisted in any way possible to get its work done and to keep the budget process on schedule.

Charlie described the history of the use of computers in the New Britain Assessor's Office. When Charlie started in May 1977, there were no computers in the Assessor's office. The grand list was compiled and printed with the assistance of a service company, Teleprocessing. A "batch system" was used. The City would send batches of change slips to Teleprocessing. The Teleprocessing staff would keypunch in the changes. A draft would be sent back to the City. The City would send batches of edits and corrections back to the company. They would keypunch in the changes and send a draft back to the City. This continued until the grand list was completed. 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 PCs. PCs 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. The New Britain Assessor's Office had a mainframe unit and two terminals. There was some aggravation initially. It took awhile before all the "bugs" were out. There were "crashes". Besides data entry, there were a number of new time consuming duties to maintain the computer file. But in time things worked out and became routine. The Office staff realized the benefit of having control over the grand list data and motor vehicle pricing. About 1990 the Office started to get additional terminals that a few employees got on their own desks. When the Assessor's Office moved into a renovated City Hall in the early 1990s it received its first PC network. Each employee had a PC at their desk linked to the network server. The Office began to fully utilize word processing and some data base systems. With the 1995 revaluation the system was upgraded and PCs were added to the public area of the Office for use by real estate professionals and anyone from the public. With the 2002 revaluation the system was again upgraded and Internet access and email capability were provided to several of the staff. The property data file was also made available on the Internet.

Charlie says the annual budget was a constant struggle in New Britain. In Charlie's opinion, the Finance Director, the Board of Finance, the Mayor and the Common Council did a commendable job year after year controlling spending and keeping the City financially afloat. It was an extremely difficult job with many challenges to be faced over the years. The demands for expenditures were great, and the grand list growth could never keep up with it. About 1990, the best rental office building in New Britain was built. For many years, Charlie would point out to the Mayor, the Finance Board and the Common Council that to get a 3% to 5% growth in to grand list you would need to get that kind of growth in all of the segments of the grand list, and for commercial real estate you would need 4 to 6 more of these office buildings each year. It

never happened. At best the overall grand list growth was 1% to 2%. Most years there were budget cutbacks. The staff in the Assessor's Office was not immune from the tough budgets. Vacancies went unfilled. There were layoffs. Clerical staffs were bumped (experienced staff were lost to layoff and replaced by staff from other departments with no assessor office experience). Charlie says that he constantly made the argument that without a full staff he could not get everything done that needed to be done in an assessor's office. He described all of the functions in considerable detail. The functions were grouped in categories. He held the grand list producing functions at the highest priority. There were years when he was allowed to close the Assessor's Office to the public each afternoon from October through January so that the reduced staff would have uninterrupted time to work on grand list production. Charlie said he always tried to drive home the point that if the staff in the Assessor's Office was reduced, then the City was running the risk that it might not save money, it might lose money from a smaller, less complete grand list.

During his assessment career, Charlie has served as the Hartford County representative to the CAAO Executive Board; he also served on the By-laws, Education (In-service Training), Ethics, Finance, Handbook, History, Legislative, Motor Vehicle and Nominating Committees. He served as CAAO President in 1990. Charlie was honored with the Assessor of the Year Award in 1985, the Essay Award in 1982, the Distinguished Service Award in 1995, the Special Recognition Award in 1994, the Presidential Award in 1997 and the Special Appreciation Award in 2006.

Charlie pointed to his service on the Motor Vehicle, Legislative and Education Committees as having direct impact on his assessment knowledge and his daily duties in the Assessor's Office. Charlie served on the Motor Vehicle Committee at a time when assessors put together the pricing manual used for motor vehicle assessments and then actually put the motor vehicle values on computer printouts supplied by the Motor Vehicle Department. All that additional work with motor vehicle identification and pricing was of great benefit for carrying out his motor vehicle work in New Britain. In addition, on the Motor Vehicle Committee Charlie got to know and work with Joe Scheyd, Bill Coughlin (President of CAAO in 1982), Leon Jendrzeczyk, and Steve Juda (President of CAAO in 1983). Over the years, Joe, Bill, Leon and Steve shared their knowledge and good counsel with Charlie and many other assessors throughout the State. Charlie was on the Legislative Committee for many years. He served as Chairman in 1983, 1984, 1987 and 1997. Charlie always found the work of the Legislature fascinating. From 1977 when he started and every year thereafter, Charlie looked at each new law very carefully. He looked at any ambiguities or questions of interpretation. He made sure he was aware of any explanations or directions that the State Tax Department or later, the Office of Policy and Management might have put out on any new law. Year by year, by really trying to understand and work with each new law, Charlie felt like he had a chance to stay well informed on assessment law. Finally, Charlie spent most of his time on the Education Committee because he was a CCMA instructor from 1985 through 1997. He believes that preparing to teach each year, made him go over the "basics" on the assessment topics that he was about to teach. It was like studying for an exam. There is real benefit in rereading the Assessors Handbook, the assessment laws, and course notes to refresh one's memory and sharpen one's thoughts.

One of the first Legislative Committee experiences that Charlie recalls occurred during the 1980 session. Larry Zahnke, then CAAO Legislative Committee Chairman, was not going to be able to attend a public hearing on a bill that CAAO was pushing. He asked Charlie to testify for CAAO. At the time the property tax on retailer inventories had just been phased out. There had been several newspaper "investigative reports" that car dealers were abusing the use of dealer plates and escaping payment of property tax on vehicles they were using for personal and business use. Assessors were being criticized for not assessing these vehicles. Assessors were not getting much information on dealer plates from the Department of Motor Vehicles. The Assessor's ability to get information was hampered. There was an existing law at the time that required dealers to record the use of each dealer plate and to keep that record at the dealership. The usage log was to be available to inspectors from the Motor Vehicle Department whenever they might come to make an inspection of these records. The legislative proposal backed by CAAO was simple. The assessors wanted the law changed to include that the local assessor could also inspect the log of dealer plate usage that was kept at the dealership. Charlie appeared before the Transportation Committee of the Legislature. He explained the current state of affairs and the good sense that it made to include the local assessor as an official who could view these dealer plate logs. Several Committee members asked questions and appeared satisfied with Charlie's responses. Charlie reported back to Larry how well it had gone. To Charlie's surprise the bill never came out of Committee. Charlie later learned that there was a member or two of the Committee with ties to the dealer community and one had a vehicle out in the Capitol parking lot with a dealer plate on it. The lesson that Charlie learned is that it is not enough to have a good knowledge of the situation and a reasonable proposal to address it. You have to know where the possible opposition is coming from and you have to directly deal with that opposition in some way or your proposal is probably going no where.

In the 1993 session of the General Assembly, Charlie worked with a State Representative from New Britain, Stanley Krawiec, to get a change in the State Law that allows assessors to adjust the assessment of a building that has been badly damaged. At the time there was a law that allowed for an adjustment if the building that had been badly damaged was demolished and removed from the site. At that time the adjustment was as of the date of the removal from the site. In New Britain there was a rash of fires because of the work of an arsonist. There was considerable fear, anger and other emotions in the community. When those who had suffered a fire came to the Assessor's Office looking for property tax relief, they were further upset to find that no relief could come until the building was demolished and removed from the site. Representative Krawiec and Charlie put together an amendment to the law that would allow for an adjustment based on the date of the fire if the building was demolished within 120 days of the fire. Charlie supplied the testimony to the legislature and Representative Krawiec supplied the "guidance" for the bill. He stayed on it. He made sure it came up for a Committee vote. He made sure it got approved in each Committee that it had to visit. He made sure it came up for a vote in the House and in the Senate and he made sure it would have the votes for approval. The lesson is that a proposal not only has to have merit; it has to be carefully guided through the entire legislative process to become law.

Charlie says that the most interesting and involved legislative undertaking that he was a part of was the Property Tax Reform Commission of 1994-1995. Near the end of the term of Governor Lowell Weicker, he proposed that the State would take over the revaluation process. Local

assessors would no longer supervise municipal revaluations and the State would do revaluations on a statewide basis. That was the most eye-catching piece of a package of property tax reforms. The Legislature did not enact the Governor's proposals, but it did, as Charlie says the legislature often does, decide to have a study commission. The law providing for the Commission, a large commission, called for two representatives from the Connecticut Association of Assessing Officers to be members of the Commission. CAAO selected Charlie and Michael Bekech (President of CAAO in 1996) to represent CAAO as members of the Commission. Charlie said, the commission split into four subcommittees. Each studied aspects of the property tax problem. Each presented its analysis and recommendations to the full committee. A large report and recommendations of the full Commission were issued. As a result of the work of this Commission, the revaluation cycle was shortened from every 10 years to every four years. The Board of Tax Review was changed to the Board of Assessment Appeals and specific appeal forms and dates were provided for in State Law. A State Court for hearing appeals solely on property assessments was also established. The law providing for that dedicated Court was repealed after one year. He also indicated that while he and Mike were the appointed voices of CAAO on that Commission, there were many other assessors involved. Some had been appointed to the Commission by members of the legislature. Some served on a CAAO Committee chaired by Charlie and Mike to make decisions with regard to CAAO positions at the Commission. There were many assessors from throughout the State who attended Commission and subcommittee meetings and kept themselves and their county associations informed on what was happening. Charlie said his memory of that Commission is very much a memory of the work and effort of a great number of assessors throughout Connecticut working hard to do a good job to make sure that the Legislature, local officials and the people of the State had good information and solid input in order to make important decisions. Charlie said that pretty much sums up what CAAO has attempted to do at the Legislature since its beginnings in the 1930s.

Finally, Charlie wanted to highlight some of the people he encountered in his assessment career. He found the people of the City of New Britain to be hardworking, good, solid people. The staff in the New Britain Assessor's Office were dedicated individuals who really worked to serve the City and those who came in contact with the Assessor's Office. He said, "Certainly there had been bumps along the way, but far and away, the members of CAAO past and present, had carried out their duties and responsibilities to CAAO and to their municipalities with amazing dedication and spirit. It is a spirit characterized by a constant drive to professionalism and a constant drive to get the best property assessment system and administration possible for the municipalities and taxpayers of the State." Charlie is grateful to have had a part in it.

## **Joan E. Paskewich**

**President of CAAO 1995**

**CAAO Assessor of the Year Award 1991**

**CAAO Special Recognition Award 1994**

**CAAO Distinguished Service Award 2006**

**IAAO Zangerle Award 1998**

**IAAO Executive Board 2000**

**IAAO Public Information Award 1994**

**IAAO McCarren Award 1996, 1997, 1998**

**First President and Founder, CT Chapter of IAAO 1996**

**NRAAO Sherry Vermilya Outstanding Service Award 1996**

(Interview was held at the Old Lyme Town Hall on March 19, 2009 with Charles Agli, Jr., Paul Slattery, Frank Callahan, Edward Dowling, Peter Marsele and Walter Kent in attendance)

Joan Paskewich has been the Assessor for the Town of Windham since 1992. She attended St. Bernard's High School in New London where she took college prep courses. In high school she played softball and basketball. After high school her first inclination was to be a teacher. However, personal circumstances postponed her college plans. She attended a business school for one year, was totally bored and took a job with the Telephone Company. The company had great pay and benefits. Joan's father worked for the City of New London and he touted the benefits of a steady job and benefits. Joan took a job as the first Switchboard Operator with the City. While at that job she took advantage of tuition reimbursement programs. She attended Mitchell College at night and in 1983 she graduated Magna cum Laude with an AS degree in Business.

She knew that there was going to be an opening in the New London Assessor's Office. The talk around town was that Bob Flanagan was the nicest boss in the City of New London. To prepare herself for the job opening, she took a couple of real estate courses. Joan was successful in obtaining the job and was appointed an Assessment Aide in 1977. When she started, Bob Flanagan was the Director of Real Estate and Frank Buckley, Jr. was the Assessor. Frank was the Assessor for two weeks when he left to work for the New England Savings Bank. In 1978 New London had their first CAMA revaluation done by CLT. The problem was once the revaluation was done they had no mechanism to maintain the revaluation. They had computer-generated values, but they had to produce physical cards and make changes to them.

There was an interim period before they appointed a new Assessor. Bob Flanagan became the President of IAAO during that period, so Joan had to learn the operations of the Assessor's Office very quickly. It was virtually baptism by fire. Some of the people she met early on who she could call on included Mike Bekech who was working in Groton at the time. He would come to Joan's office if she needed assistance. Another person was Catherine Daboll of East Lyme. It was during 1977 or 1978 Joan started taking assessing courses. The classes were on the road with Walter Birck as the instructor.

The Assessor that replaced Frank Buckley was Donald Capuano, who was the Assessor for about one year. After Don Capuano left, they appointed Robert Cassube of New Hampshire who was the Assessor from 1979 to 1981. Joan received her first CCMA certification in 1980. In 1981 Joan moved up to a new position as Assessment Technician. After Bob Cassube left they created the position of Deputy Assessor and in 1985 Joan assumed that position. During the period of

1985 to 1992, Bob Flanagan took on the duties of the Assessor for the City as well as his duties as Director of Real Estate.

Joan said, “Working directly for Bob Flanagan changed her life in the assessing world. He was a wonderful mentor. He encouraged her to pursue whatever educational opportunities were available.” If Bob was teaching an IAAO class in Massachusetts or New Jersey he would take her with him. While Bob was teaching one class, Joan had the opportunity to sit in on other sessions or listen to the class that Bob was teaching. Joan said, “People like Bob inspire you to do the same for other people. It truly was life altering for me.” Bob also allowed Joan to attend IAAO conferences. He supported her when she wanted to be an instructor for CAAO and IAAO courses. It was a realization of her original dream of becoming a teacher. Another person that encouraged Joan to become an instructor at the UConn Assessors School was School Director Edward Dowling.

In 1992 Bob Flanagan was retiring and the Administration decided to reorganize the department. They removed the Director of Real Estate position that was Bob’s and created the position of Assessor. Joan was offered the position, but the City was dragging its feet with salary negotiations, probably because they knew she was there already. At the same time the Town of Windham was looking for an Assessor. She put her application in for the position on the last hour of the last closing date. She never expected anything except to use it as leverage toward the New London job, but as it turned out Windham’s First Selectman Walter Pawelkiewicz made an offer that she could not refuse. She became the Assessor in September 1992. Her starting salary was \$50,000. Joan remarked that the Town of Windham and the City of New London were almost mirror communities. They were both distressed municipalities and both communities had struggling downtowns. When she was in New London she was involved in writing the first Enterprise Zone Regulations and she was able to bring a lot of Economic Development experience to Windham. Prior to her appointment as Assessor, there were four Assessors from 1982 to 1992; not a very stable place to work and a lot of politics. What made things look positive was the fact that Selectman Pawelkiewicz was in the process of hiring a new team of department heads to turn the situation around and take some of the politics out of it.

When Joan first started in Windham she had to deal with the 1988 revaluation problems. It was going to be Windham’s first CAMA revaluation but the town threw it out. They sued the revaluation company for failure to perform and brought them to court. When she arrived in 1992, nothing had been done with the 1988 Grand List. There were no computers, no software and they were using the old property record cards from the last revaluation that was done in 1978. What was floating around was the 1988 revaluation database but they were not sure how reliable it was. Basically they had to start from scratch. The staff that was there to help put the revaluation together included a Deputy Assessor, Michael Allen, who had only been there for a couple of years, (he was formerly a data collector with a revaluation company), and Judy Squier, a newcomer to the assessment profession, who started one month before Joan.

It was the Town’s intent to implement a new revaluation for the October 1992 Grand List. Because Joan arrived in September 1992 it would have been difficult, so they decided to defer it for one more year to 1993. Between 1992 and 1993 they devised a plan to save as much data as they could, learn the system and gain the confidence of the public who had lost confidence in the

project. In the 1980s, the market peaked and it began declining, but did not come down to the previous level. They spent a lot of time on public relations and public information. They lined the hallways with pictures of recent sales and formulas on how the taxpayer could estimate through sales what their new assessment and taxes would be. They also had information on definitions examples of Fair Market Value and other appraisal terminology. Another challenge Joan was confronted with was the Town had renegotiated with the former revaluation company that they sued in 1988, so she had to inspire confidence in the revaluation company. They held in-house workshop sessions for town employees and officials because they knew their neighbors would come to them before they would come to the Assessors. The long and short of the story, they had a relatively quiet revaluation. There were about 300 informal hearings from 7,000 accounts. At the 1994 IAAO Conference, Windham received an IAAO Public Information Award for their public information program during the 1993 revaluation.

When First Selectman Walter Pawelkiewicz, Ph.D., hired Joan in Windham, one of his goals was to professionalize the entire town. He was very encouraging in promoting Joan in her pursuit of any credentials that she could earn. He provided funding and time for her to continue to pursue IAAO courses and serve on committees. Eventually with his backing and support, Joan ran for the Executive Board of IAAO and was successful in that pursuit.

Joan continued with her outside education by getting a second AS degree and completing a BS program with a 4.0 GPA at Southern Illinois University that had a satellite school at the Groton Sub Base. Joan said it was a wonderful program for her because her major was Education Development and Training of Adult Learners. Soon after she started taking classes at Hartford Graduate School. One of the components of the education development and training background became helpful when Joan became President of CAAO in 1995. One of the committees she created at the time was the Curriculum Development Committee. They trained the members of the committee to write curriculum and establish appropriate ways to develop tests to help with the CCMA classes. Other committees that started under Joan's tenure as CAAO President was the Research/Historian Committee and the Special Events Committee. Another first was the establishment of the ballot voting system for future CAAO elections. You no longer were able to nominate from the floor. Mike Bekech, who followed after Joan as CAAO President, was the first president to be elected by ballot.

Looking back on the 1993 revaluation, Joan said, "That it was very costly because they had to gather all of the pieces from before and create it new." Between the 1988 unfinished revaluation and the completed 1993 revaluation, the overall cost was about one million dollars. Joan said to herself, "There has to be a better way of doing things." At the time, she was a partner in the revaluation company, Real Estate Management Services, with her husband James Ramos. She had all of the Connecticut revaluation certifications, including the Supervisor, Personal Property, Residential and Commercial certifications and a great advisor at home in her husband. She thought about the revaluations that she had participated in before and others she had seen. "Under the current situation you have a blitz of college kids coming in during the summer, seven at time. You have people rating properties differently. You could have real control of the situation and save the town some money by creating a plan to take on some of the responsibilities ourselves without going out to bid for revaluation." This is going back to 2001. Windham was one of the first towns to do a revaluation without hiring any new staff. They

voluntarily gave up the Deputy Assessor's position; he was retiring so they created a new account for a part-time contract field person. Her thought was to retain the in-house staff members and they would supervise that effort. They would do as much of the clerical and technical portion of the revaluation themselves without hiring a revaluation company and having to pay bonding, office space, and public relations. They would do the data entry if they could get training. Because of the million-dollar expense of the 1988 and 1993 revaluations, she wanted to help soften the sticker shock that everybody was having with revaluations.

During the 2001 revaluation there were no requirements for physical inspections so it was classified as an interim revaluation. Again, it was a quiet revaluation. Windham's last full physical inspection was done during the 1978 revaluation. Joan believed the 2001 revaluation was a very professional job with what she called her "Dream Team". They hired CLT on a per diem basis that included Larry LaBarbera, now Hartford Assessor, helping with the analysis of the I & E statements. They would piece out other portions to the "best of the best" at a cheaper rate than what they would pay a company. They hired retired and part-time local Assessors to do the fieldwork. Joan thought it was perceived by the public that the revaluation was handled very professionally.

The 2001 revaluation was also the start of a plan to comply with the requirement of doing physical inspections every 10-12 years. They would allocate a fixed amount of money each year dedicated to the revaluation effort including an allocation for a field person. This included accelerated training for everyone. The field person would do a full inspection on every building permit to comply with the physical inspection requirement and start building that database along with cleaning up the existing database. As they got closer to the next revaluation, they may have to put another person on. That is where they stand right now. They are at the 12-year point and they have collected data on about 60% of the parcels. They have a revaluation coming up in 2010.

The 2005 revaluation was the same interim revaluation except they did more than during the 2001 revaluation because of the staff's training. Joan said if you check the on-line O.P.M. analysis on the 2005 revaluation cost, the town of Windham had the lowest cost per parcel in the State. Joan attributes the success of the revaluation to the personal involvement of the staff. They met all of the big commercial property owners and tax representatives. The taxpayers talked to the assessor and not the company. In the end, everything came to Joan for her review. Once again, it was a very quiet revaluation.

Over the years Joan was involved in CAAO, IAAO and the NRAAO. Her involvement in CAAO included teaching the original Course II with Tom Browne at the Assessors' School in 1986. Joan and Tom also taught Course 2A when it was split in 1987-1989. She taught Course III with her husband Jimmy Ramos 1991-1993. Joan served on the In-service Training Committee, Legislative Committee, Membership Committee, Handbook Committee, the Ethics Committee and the Special Events Committee. She served all offices for the Greater New London Area Assessors Association, becoming their President in 1985. In 1987, Joan was appointed to the CCMA Committee and became the first woman to chair the Committee from 1988-1989. She continued on the Committee until her term expired September 26, 1992. During her tenure on the

Committee, the Committee created more opportunities for the training of assessors to become instructors at the Assessors School. In 1987 the entire Assessors School curriculum was revised and additional courses were added. The course outline from 1987 forward included CCMA IA and IB, CCMA IIA and IIB, CCMA III Income Approach, and the Connecticut Assessment Administration Workshop. In 1991 the CCMA Committee voted to concur with the CAAO recommendation regarding recertification. In that same year, Joan was the first female to receive the CAAO Assessor of the Year award.

Joan's activities in IAAO included being one of four women in the country qualified to teach IAAO courses. She was the Connecticut IAAO Representative from 1992 to 1998. She was Chairman of IAAO's Rural and Small Jurisdictions Committee, and founder and first president of the Connecticut Chapter of IAAO in 1996. Joan was the recipient of the IAAO's McCarren Award in 1996-1997-1998 for being the State Representative who "best promoted the ideals of IAAO", and received a Presidential Citation in 1995. She received the IAAO Zangerle Award in 1998 as editor of the Northeastern Regional Association of Assessors (NRAAO) newsletter. The award is presented for the best periodical publication the previous year.

Her activities in the Northeastern Regional Association of Assessors (NRRA) included being editor of their newsletter for three years and the recipient of the Sherry Vermilya Award in 1996 for outstanding service to the assessor's profession.

Joan was one of the founding members that established the ACES program. She was the first and is a current instructor of the AAT courses. She also was the President of the New London County Assessors Association in 1995, and served as the acting Assessor for the Town of Brooklyn, Connecticut in 2000.

Note: On the interview summary sheet that the committee gives the interviewee, there are a number of questions for the interviewee to answer if they so desire. One question deals with the various changes within CAAO over the years or what should be changed. Joan had some very interesting opinions on Assessor's Certification and the two classes of certification of CCMA I, and CCMA II. She stated, "When the regulation changed allowing recertification credits and the higher lever of certification to CCMA II, I thought it was great. I felt the same way with the designation of AAT for the people who were more the technicians than the assessor. It gave everyone a designation to work for and be proud of. What has happened, and I don't think this was the intent, when they sought legislation to have recertification requirements added, a lot of the small towns thought it was too difficult for someone to become a CCMA II. Why do they need the income course? Why do they need to know about valuing commercial property when there's not much commercial property in the town? As I understand it, the CCMA I was designed for small towns; however, it is now often being used to down grade assessor's salaries because towns are going for the lowest bid with CCMA I designation. With CCMA I, not only do you not have to take Course III, you don't need a day's worth of experience in an Assessor's office. You now see some of the larger towns hiring CCMA Is. I think there should be a distinction with CCMA I where they can only work for a community with a population or a parcel account under a certain number or with a certain complement of residential to commercial. I think there should be a separation because towns that really need an experienced assessor who knows how to value commercial property should be paying a salary that is

appropriate for the position. I think we have undercut our profession because it is no longer an even playing field. I would not want to strip anybody of his or her job. My suggestion would be to grandfather those who are there now, but beginning at a certain date, I think there should be a clear distinction. I find it ironic that a Tax Collector can receive an assessment certification without an experience requirement, but an Assessor cannot become a Tax Collector without experience. Additionally, an AAT designation requires coursework and testing on commercial valuation, but a CCMA I does not.”

On March 24, 2009, the Town of Windham won a Connecticut Supreme Court decision that affirmed the Town’s right to tax the St. Joseph’s Living Center pursuant to §12-81(7) of the Connecticut General Statutes. The only part that remains exempt was the large chapel located within the Center, pursuant to §12-88. St. Joseph’s Living Center, Inc. is a 120 bed skilled nursing facility that is affiliated with the Roman Catholic Diocese of Norwich and the St. Joseph’s Roman Catholic Parish of Willimantic. A link to the entire case can be found on the CAAO web site.

The part that Joan is particularly grateful for after all these years with CAAO is the deep friendships that she has developed. Some of her close friendships include assessors who are couples. They include Chris and Frank Barta, Marsha and Al Standish, Trudy and John McDermott and Donna and Michael Bekech. In fact, some six years ago Joan served as the “Best Woman” in Michael and Donna’s wedding. Another close friendship she developed was with a group of women called the “Charlestown Girls”. They are a group of female assessors who meet a couple of times a year at the summer home of Vivian Bachteler in Charlestown, Rhode Island. Other members include, Emily Kasacek, Catherine Daboll, Jane Grigsby, Janice Steinmetz, Donna Bekech and sometimes Donna Ralston and Fran Keenan. They provided a support group and were a big part of her involvement in CAAO.



**Joan E. Paskewich**

## **Anthony J. Homicki**

**President of CAAO 1993-1994**

**CAAO Presidential Award 2000**

**President Fairfield County Assessors Association 2005**

**President Northeast Regional Association of Assessing Officers 2000-2001**

(Interview completed January 20, 2010 with Edward Dowling, Walter Kent, Peter Marsele, and Paul Slattery in attendance)

Anthony J. Homicki, also known as Tony, is currently the Assessor of Darien, a position he has held since February 2004. Prior to starting his assessing career and during the early part of his career, Tony was involved in residential and commercial construction with a company that had five or six employees. His first introduction to the assessing field was in 1977 with the City of Hartford and a federally funded "CETA" (Comprehensive Employment and Training Act) Grant at \$2.10 per hour. He thought he would be working at the Hartford Office for a couple of weeks, but 33 years later Tony is still involved in the assessing field. At that time the City of Hartford had not implemented a revaluation in the previous 18 years and decided to do their own in-house revaluation with the present staff. Although Tony had no clue what the assessing field was all about, he felt with his construction background and his education at the University of Connecticut as an economic major, he would give it a shot. Within the first couple of months of employment, under the guidance of Acting Assessor Al Standish, Tony started measuring and listing property with co-workers Kathy Rubenbauer, supervisor Jim Ramos, Bob Haas, Rick Wandy and Mike Miano among others who were the backbone of the field crew.

Tony remembers that the field records they worked with were 12 years old, yellow 8 x 14 cards with old Polaroid photos glued to each record taken by a man named Malcolm Morgan. It was a real classic manual revaluation from day one. The office had a 12 foot roulette wheel type filing cabinet in city hall with many records filed in the spiral stairs adjacent to the office. The revaluation was pretty much implemented by supervisor Jim Ramos closely working with Mike Miano, Bob Hass, Rick Wandy, Kathy Rubenbauer, Dominick Ciotto, and Bill Schmidt along with others in the office; all overseen by Al Standish. The revaluation was finally implemented for the October 1, 1978 Grand List, reconciled further with the hiring of John McDermott as the Assessor.

Tony tells an interesting story of when he first started in Hartford, Jim Ramos took him to the South End for some field inspections. Tony went to a house for the inspection and an elderly woman came to the door, yelling at him in a foreign language. He told her who he was and the purpose of his visit but she would not let him in, so he put notes on the property record card in pencil, "Elderly, fat and obnoxious woman denied entry," not knowing these were going to be public records. Nine months later there was a court hearing on the revaluation and Tony was on the stand. One of the properties that the court was discussing was the property Tony tried to inspect with the older lady. Lucky for Tony, who carried the cards to court, he was able to change the notes to "Nice elder senior citizen denied entry." The judge asked Tony whose card it was, Tony replied George Athanson. George Athanson was the flamboyant Mayor of Hartford from 1971 to 1981. It was both a humbling and learning experience on the true definition of a public record. Tony's first year at the UConn Assessors School was while he was working in Hartford in 1978. He obtained his CCMA designation in 1981.

Tony worked in the Hartford Assessor's Office until January 1980. In February 1980, he went to work in Vernon as Deputy Assessor with Assessor Jack Van Oudenhove. Tony said that going to Vernon was a big transition for him because the work performed by the suburban rural assessor is much different than that of the urban assessor. While in Rockville/Vernon he was involved with another revaluation that started with United Appraisal Company working closely with Sherwood Vermilya. United was eventually bought out by Cole-Layer-Trumble Company. The revaluation was completed for the 1981 Grand List. In Vernon, Tony was also responsible for setting assessed values as well as frontage and sewer assessments and assisted Jack with a significant amount of litigation. He remembered the oversight that was given at the time by the Board of Assessment Advisors. Under the watchful eye of mentor Dick Prendergast, the OPM/DRS advisory board was a complement to assessors statewide. "This was truly a time when constructive comment at the State level was in support of the local assessor." Tony remained in Vernon until September 1983.

In October 1983, Tony replaced Steve Juda as the Assessor for the Town of Enfield. At that time, the Town was going through a problematic revaluation that provided Tony with a great deal of challenges and duress. It seemed that the revaluation company went south, and 80 percent of the files were in Massachusetts. They had to bring in the State's Attorney to assist in getting the files back and completed the job as an in house revaluation for the October 1989 Grand List. Three people that Tony gives a great deal of praise and admiration for include former Town Manager Bob Mulready, Economic Development Coordinator John D. Killeen and Ed Belleville, sitting Assessor of South Windsor. They all stepped to the plate and offered Tony a great deal of assistance. Bob Mulready was the former Assessor in Farmington who came from a family with a very strong appraisal background and John D. Killeen was the former Assessor of Enfield and Deputy Assessor of Suffield. Tony said, "The time spent in Enfield could not be understated."

Although Tony had a great deal of experience in working with revaluations in these three diverse communities, he said that going into a revaluation, "Is like being in a polar bear club, your jumping into cold water. You go in confident that your database is better than all the others with more than a sufficient amount of sales assuming a stable economic climate. Then the revaluation is implemented ... and there is always an unexpected surprise."

Tony left the Town of Enfield in October 1987. He applied for the Assessor's position in Hartford and Newington. He thought he had a pretty good shot at the Hartford job; but it eventually went to Bob Hartzell. Tony was looking for a position with some composure and consistency in it and he had a high regard for Newington's current Assessor Buddy Bayus who was retiring. He accepted the Newington Assessor's position in November of 1987. Newington offered a unique situation with a transition period of five months with Buddy staying on as mentor for Tony. Buddy knew the Town backwards and forwards and sharpened his pencil teaching Tony the fact that the integrity and detail of each parcel record mattered. He was a true professional in every way. Buddy had a unique ability in that he recorded his sales information in roman numerals. His belief was that if an appraiser wanted to know about a sale then it was their job to find it out in the field, not just by calling the assessor or looking at the field card. Tony said the nice thing about following the likes of Buddy Bayus and Joe Cullen (Darien), was that their records were accurate and done with pride. The first CAMA system in Newington was

completed while Tony was the Assessor. He was also involved in implementing over ten tax agreements as incentives to enhance the Newington tax base and overall economic climate. Tony's tenure in Newington was from 1987 to January 2004.

During the years in Newington, Tony was active in the Northeast Regional Association of Assessing Officers as its President in 2000-2001 and the Connecticut Association of Assessing Officers as President in 1993-1994. The AAT (Accredited Assessment Technician) program, that enhances professionalism among assessment clerks and assessment technicians was initiated under his CAAO presidency. The Education Committee of CAAO established the AAT designation in 1996. He was the Chairman of the CAAO Legislative Committee from 1988 to 1992 and again from 1995 to 2008. Reflecting back on his activities of significance as Legislative Chairman included the automation of the local assessor's office. Working with the Governor's Office and the Office of Policy and Management, the committee was able to secure a \$30 million grant funded for the eight town MDC (Metropolitan District Commission), in an attempt to centralize a regional GIS mapping system. He was instrumental in setting up the computer assisted mass appraisal advisory board that is still in practice. Working closely with the Presidency of Charles Feldman with Kathy Rubenbauer and Steve Kosofsky, the personal property statutes were significantly overhauled. Tony signed the first contract as President of the CAAO with the NADA automating assessments that has been refined further under the guidance of Donna Ralston and others on the Motor Vehicle Committee.

A very emotional time in Tony's career was when he ran for his first term as CAAO President in 1993 with the support of Wallingford's Assessor Frank Barta. They were not the endorsed slate for CAAO. With a group of 17 who gathered at a local watering hole, a strategy and successful challenge took place, which in itself was quite dynamic. This occurred at the time when Connecticut Assessor's offices were changing from manual to CAMA systems. Tony's second term as CAAO President, with Frank as VP, was during the time that the Assessors School at the University of Connecticut was celebrating their 50<sup>th</sup> anniversary. A compliment is given to Frank Barta in that he is one of the few assessors who went to the State Supreme Court and won successful court appeals with Tyler equipment, Northeast Datacom, Masonic Home and a successful defense against Bristol Myers. Tony said, "Only Feldman's name is quoted more in Supreme Court decisions, but that was only one court case. Barta's effort for the CAAO remains under appreciated. My friendship with him remains."

After a 17-year career in Newington, Tony was looking for a position that was a little more challenging and a change of menu. He left Newington in January 2004 and accepted the Assessor's position in Darien in February 2004 replacing Assessor Mary Anne Obuchowski. The position brought a new light into the field of technology. Tony said, "The tools that assessors use today are so much different then they were just 10 years ago. We have new technology in the form of CAMA systems, GIS systems tied into appraisal systems, regional databases, building permit software that has an interface with the Assessor's office, Pictrometry and Google maps. Tools available to the local assessor have never been better." The blending of revaluation companies with one company performing mass appraisal with another's appraisal software only complements the home rule that Connecticut mandates. Darien like several other towns in Fairfield County offered Tony a different challenge. In years 2004-2008 he averaged 500-600 permits that affected values annually. This is with a three-person office. A 7,500 square foot

house with angles and odd shapes will take 10 to 15 minutes to sketch into the CAMA system, where as in Newington it would take 40 seconds to update the typical CAMA record. The cost of living is twice the level of Wethersfield, where Tony lives, but he is more than willing to make the hour and 20 minutes daily commute to Darien. The high level of taxpayer accountability and the dynamic culture makes it worth the challenge.

Tony described some of the economic conditions leading up to Darien's October 2008 revaluation that he and his staff had to overcome. He saw the transition in the real estate market since the financial meltdown on Wall Street, which had a direct effect on values statewide and more so in several of the Fairfield county communities. Since he has been there, he has seen sectors of the real estate market drop 18 to 25 percent. In putting the revaluation together, Tony had been working with the CAMA system over a five-year period and he felt that it was intact and ready to go. A staff adjustment had to be made as a result of his assistant's injury. The person was out for a five-month period while change notices were in the mail. Tony and the remaining staff members with CLT stepped to the plate and finished on time. Tony anticipated 400-500 hundred appeals, but as a result of the financial and real estate collapse (October–December), Darien ended up with 1300 informal hearings managed by CLT; this with only 7000 total parcels. The Board of Assessment Appeals thought they would get about 200-300 hundred appeals, ended up with over 600 appeals working to two to three o'clock in the morning. Tony believes that even with all of the problems associated with revaluations, the best thing they have going for them was their performance based statistical requirements that must be filed with the State OPM. Giving these statistics to the public, many of whom are statisticians themselves, presents the facts used in updating values. The facts are the facts. Emotions should not be the overbearing issue when it comes to the implementation of a revaluation. Tony reviewed the local real estate market in Darien. He believes that from October 2008 to April 2009 the decline in the real estate market had dropped as much as 18% and is still in flux. He said his number one taxpayer during the 2008 revaluation was a 13 million dollar sale that could be defined as having dropped in the market through 2009-2010 by 15%. The high-end market came to a halt. Darien's net grand list is now over \$ 8.7 billion dollars.

Tony discussed the five-year revaluation cycle. A pointed question, should we do it annually or should a revaluation be triggered by some sort of a statistical trigger? He brought that up because he wanted to compliment former New Canaan Assessor Robert Hartzell, Jr., who Tony and others worked closely with on legislation dealing with the four-and five-year revaluation cycle and the distribution of the property tax base. He also complimented Charlie Agli for his work on the statewide parcel count project<sup>8</sup>. "What other organizations do this? Who else would identify how many commercial properties there are in Windham County verses other areas in Connecticut? The detail that assessors present is amazing."

In 2009, Tony as Legislative Co-chairman, testified at the State capital advocating that the present revaluation schedule stay intact when the legislation opted for the local option to permit postponements. Tony's testimony with CAAO oversight, was concerned that with commercial

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<sup>8</sup> The parcel count project was done in conjunction with legislation dealing with changing the revaluation period from 10 years to 4 years. The legislative committee wanted to set up the revaluation schedule based on a parcel count to create more uniformity in the towns that were doing revaluations. Charles Agli was the CAAO Legislative Chairman in 1997.

vacancies and a maintained revaluation schedule, a dramatic loss in parity and uniformity over time will cause more political duress, frustration and burnout among our colleagues.

Tony believes that the Assessors' database is being understated and underutilized. He said that the next stage of development would be regional access with continued local maintenance of regional and statewide GIS systems to enhance economic development. He thought much of the work done by the State, with consultants Almy Gloudemans & Jacobs, was very positive but was over shadowed by the elimination of the former State Grand List codes removing the easy opportunity to quickly analyze changes that occur at the local tax base level.

Over the years, Tony has been involved in a number of professional organizations within and outside the assessing community and he thinks that assessors understate what they do as assessors. Assessors are intimately involved in every aspect of life. We just don't appraise, we are involved with people, be it veterans, the blind, the disabled, elderly homeowners and renters, and even the extensive levels of maintaining reports like the manufacturing exemption and giving special exemptions as within distressed municipalities. Tony remains involved with the Northeast Regional Association of Assessing Officers permitting him to observe other assessing jurisdictions outside Connecticut. He believes that Connecticut assessors are some of the leaders in the field of property tax administration nationwide. Connecticut assessors are accountable and their doors are always open to the taxpayers. As an organization, the CAAO is a brother/sisterhood. We are always talking on the phone to fellow assessors about issues in their towns. This resource of having fellow assessors available is a very powerful tool. Other meaningful tools include the CAAO website, linking quickly to state statutes and the State Legislative Office Building, the quick access to the IAAO database, on-line availability of assessing forms and even accessibility to the motor vehicle database.

There was a discussion on the problems that some assessors were having with retention of their position when there is a changeover in the local administration. The Assessors Association with John Chaponis as its champion resurrected the effort that was raised 20 years ago when Tony advocated a pension portability proposal for the CAAO. This issue goes back seven or eight years and John developed a portfolio of over a dozen assessors who have gone through personal duress in regards to their position. Tony said, "That in past years the CAAO Legislative Committee tried to mirror the New Jersey Assessors who have pension portability. It was John's efforts complemented by Dave Dietsch, President of the CAAO who in aggressive testimony changed election statutes to labor law statutes now giving CAAO a stronger position when change occurs at the local level." He thinks that there should be further refinements in appointing a professional assessor. Tony found it interesting that the Secretary of OPM would release an unprecedented report on immediate assessment practices (January 2010) but not delve deeper into the cause.

Even in the early years of the Hartford Assessors Office both Al Standish and Supervisor Mike Miano encouraged Tony to participate in the Hartford Area Assessors Association where he served on some committees. One of the committees he was involved in was the committee that studied contaminated waste properties and the problems with wells. They were able to solidify some state legislation and funding for the cost to cure issues with the wells. He still thinks the best way for someone in the CAAO who wants to be involved, is to attend the local county

meetings and become active. It was Frank Kirwin who convinced Tony to become president of the Fairfield County Assessors. He said that “Frank is one of the individuals that is a mentor to so many, and educates us on the practical side of assessing. Many of us don’t realize the impact, time and energy that Frank Kirwin has given the CAAO.” Tony believes that you should work hard and attempt to achieve all your work at the highest-level possible based on the tools you have to work with. Call and email all taxpayer concerns within a day of their call. He advised assessors to never file for an extension because our job is to get the grand list done on time. He gave us a quote by Eddie Clifford that “Every day is political, professionally and personally, be prepared.” With that said he stated, “That in the end get out of the office, go home and take care of your family.”



**ANTHONY J. HOMICKI**

## **Gloria R. Kovac**

**CAAO Secretary 1982-1983 & 1989-1991**

**CCMA Committee 1996 to Current**

(Interviewed on May 15, 2009 with Charles Agli, Jr., Vivian Bachteler, Frank Callahan, Edward Dowling, Walter Kent, Peter Marsele and Paul Slattery in attendance)

Gloria Kovac started her career in the assessment community in 1977 as a member of the Easton Board of Assessors. It was an elected position and she was asked to go on the Board of Assessors to fill the unexpired term of former Board member Virginia Wilson who was retiring. For the record, Virginia Wilson was one of two female assessors in Connecticut who were first to receive their Certified Connecticut Municipal Assessor certification (CCMA) on October 23, 1974 at the State Capital in Hartford. Prior to the Easton position, Gloria was a teacher in elementary education.

After three days in the Assessor's Office, she attended her first Assessors School at UConn. When leaving Storrs, Gloria was exhausted, exasperated and felt a little overwhelmed with the whole ordeal. It had been a number of years since she had taken a course, and when she went to the Assessors School she didn't even know what a mill rate was. At the end of the school, she saw Walter Birck, Chairman of the CCMA Committee, and told him that she was not coming back and was leaving her job. She said, "It wasn't for her." By 1979, she received her CCMA designation for a "job that wasn't for her."

In 1981 Gloria went to work in New Canaan as an assistant to the Assessor, Gordon Donley. This was Gloria's first experience with measuring and listing. She said she is still doing it today. Back then there were not many women measuring and listing, and she would get the quizzical look from carpenters and electricians at the site. One day she found herself in mud up to her knees. It was an April inspection and the ground was soft. She could see the look on the workers' faces as she was seeping into the mud. In 1981 there were not as many women in the assessing profession as there are today, and very few women did field work.

Because of her teaching background, Gloria was approached early in her assessor's profession to teach at the Assessors School at UConn, which she accepted. She started out teaching segments of Course III from 1980 to 1982 with Walter Birck and Ken Carvell II. Gloria then went on to Co-Chair CCMA I with Chuck Sweeney from 1983 to 1985. At that time there were only three required courses towards a designation, CCMA I, II and III.

In 1984, Gloria had a short hiatus from assessing. She was approached by the Treasury Department and was asked if she would like to go to work for them as an appraiser. She took the job and she spent one year and ten months with the Treasury Department. Working for the IRS was not for her. Her office was working out of the trunk of her car. She was traveling a lot and she lost communication with people. She realized that her heart was still back in assessing. When there was an assessor's job opening in Shelton in 1986, Gloria applied for the job and became the Assessor in May of 1986. Twenty-four years later, Gloria is still the Shelton Assessor.

Over the course of her assessing career, Gloria held positions on the Executive Board of Fairfield County Assessor's Association, the Connecticut Association of Assessing Officers, and the Northeast Regional Association of Assessing Officers Conference Executive Board.

One of the things that Gloria takes pride in is when she and Edward Clifford, former New Haven and Madison Assessor, were appointed in 1983 to Co-Chair the Hand Book Committee. Their responsibility was to revise and update the small Assessor's Manual to the large loose-leaf binder that it is today. Together they used a number of assessors to revise and elaborate on specific assessment procedures, putting more information in the manual. One of the more important aspects in the development of the new manual was to establish a detailed index so assessors could find the information. Gloria can remember Ed Clifford saying over and over again, "How to find the information." They worked very hard on the index, making cross-references so assessors could find something by looking it up in two different topics. The first collation of the handbook took place at Gloria's house. She set up a long table, and with the help of Ed and Mary Clifford, Betty and Bob Coyne, and Gordon Donley, they went around and around, inserting and collating all of the chapters and indexes and boxing them to get them ready for the June 1984 Assessors School at UConn.

Another committee that Gloria takes absolute pride in serving on is the CCMA Committee. She was appointed to the Committee in 1996 and she is there to this day. Since she has been on the Committee they have added courses and gone for recertification of assessors. Gloria firmly believes that this Committee is very important even though it is not a part of CAAO. (The State Tax Commissioner, per §12-40a of the Connecticut General Statutes, appoints the CCMA Committee members). As a strong proponent of public relations, Gloria believes that an assessor must be educated and professional in order to keep the taxpayer informed on assessment laws, which have become more complex. This year in Fairfield County, there has been a lot of static over revaluations and some bad newspaper releases. This is very unsettling because Gloria believes that assessors work hard to have accurate revaluations, good press releases and strong public relations, and one bad newspaper article does more damage than 10 good ones.

Gloria feels that you have to keep the public informed during the revaluation. Since she has been in Shelton, she has conducted three revaluations. The last two were semi-in house revaluations involving department staff for residential properties and an MAI appraiser for commercial and industrial accounts. Her main objective is to have a good public relations program throughout the revaluation to guarantee its success. Don't keep the people in the dark; let them know what's going on. In every revaluation, a year before the revaluation starts, she goes to the local newspaper and on a monthly basis puts in a revaluation column. Many times it is on a question and answer basis because people call and ask questions about the revaluation. This keeps the taxpayer informed. Gloria believes that it is rewarding when a taxpayer comes into the office and makes positive comments on the column.

The first revaluation she did in Shelton was done with a certified revaluation company. It was a difficult revaluation due in part because she went through three revaluation supervisors. The third supervisor was David Dietsch, the current CAAO President and Waterbury Assessor, who at that time was working for a revaluation company. Gloria and David sat down and David said, "Gloria you tell me what you want me to do and I will do exactly what you want." This was

music to her ears because that was the difficulty she had with the first two supervisors who did not do what she wanted.

Gloria believes that one of the most significant changes in the assessing field is the Computer-Assisted Mass Appraisal (**CAMA**) system. The refining of computers over the past 30 years has made the assessing of property better in terms of accuracy and retrieving information, but in Gloria's opinion, it has not eliminated all the paper that Assessors' Offices need to maintain. For example, after Shelton's first **CAMA** revaluation, which was conducted for the 1993 Grand List, the revaluation company left mounds of cost, market, and income sheets and all of the street cards. Much of the information is very valuable. Gloria seized a closet in the City Hall, which is hard to do, and used squatter's rights so to speak. She purchased filing cabinets and manila envelopes and for the next six months when her staff had time, they collated all of the information. There is an envelope for every parcel in the city whether it's a residential, commercial or industrial with a wealth of information in it. The files are constantly being updated. With every revaluation, informal meeting sheets, inspection sheets, sales verification forms and old revaluation cards are placed inside the individual folders. If someone comes in for an informal hearing on the next revaluation, those informal hearing sheets go into the folders. Copies of Board of Assessment Appeal hearing sheets and an article in the newspaper about any of the properties in Shelton go into the file. When an owner comes into Gloria's office and speaks at length about a property, she files her notes in the folder. If they come back at a later date, the file is pulled. Upon receiving a memo from another city department on a parcel, that goes in the file. Having these files is a lot of work, but it is a plus in the overall operation of her office. Gloria believes that this information is very important because you let the public know that the office is on top of things and that they keep good records. She feels computers are great and **CAMA** is great, but computers can only keep information back just so far. She started these files right after the 1993 revaluation. She has data from three revaluations inside the files along with other information.

Gloria mentioned some of the people in the assessing field to be remembered and who also were her mentors. They are too numerous and difficult to put in priority so she listed them in alphabetical order. They include: Thomas Browne, Walter Birck, Frederick Chmura, Edward Clifford, James Clynes, William Coughlin, Robert Coyne, Catherine Daboll, S. Steven Juda, Richard Prendergast, Paul Slattery, Alexander Standish and Marsha Standish. So many times she would call for information bouncing a matter off one of them for input or an opinion in the past and to the present day.

One of the questions Gloria was asked was if she had to do it all over again would she go into the assessing field. She had two answers to that. The first answer is yes, because of the knowledge she gained and the people she met through UConn, CAAO and the assessors, as a group of helping hands. Whether it was in person or over the phone there was always someone ready to help. The camaraderie of the association in dealing with difficult situations was very rewarding. Other rewarding factors include, having a good revaluation flow and not having the public storm city hall, but have the public understand how the values were determined. If you can keep the revaluation in control, and keep the governing body informed as to what's going on, that's rewarding.

Her “no” answer: would she go into the assessing field again? “If you are looking for a job that you want to get a thank you for, don’t go into assessing. Doctors can be thanked because their patients come back to them and thank them for a successful operation. Attorneys and teachers, all get thanks, but nobody in her whole 37 year assessing career came back and said, What a wonderful job you did on my house value, thank you very much. Also, you don’t get any kudos from your governing body, no thanks for the big increase in the Grand List or if the revaluation went smoothly.” She thinks it’s partly our fault as assessors. “We make the job look easy. We stay after hours or take work home over the weekend. If you’re looking for a pat on the back, don’t go into assessing.” Gloria retired on August 5, 2010.

When Gloria started in Shelton in 1986 she had a staff of four. Now there is a staff of eight full time and one part time. This is due to the fact that Shelton does their own in house revaluations.



**Gloria R. Kovac**

## **Melissa H. Bonin**

**President of CAAO 1998**  
**Editor Assessorreporter 1996-2002**  
**CAAO Continuing Service Award 2006**  
**CAAO Assessor of the Year Award 1997**  
**CAAO Distinguished Service Award 1993**

(Interview on July 16, 2009 with Paul Slattery, Peter Marsele, Frank Callahan, Walter Kent, Catherine Daboll, Edward Dowling and Charles Agli in attendance.)

Melissa Bonin is currently the Assessor for the town of Killingly, a position she has held since 1984. Driving to this interview, Melissa thought to herself, “What was the most interesting thing about my career. I decided that the most interesting thing was that I even ended up becoming an Assessor. Which is probably the case with most of us. How did I get here?”

It started in Texas where she was born. After college she was working in a commercial real estate firm in 1972 that did both commercial brokerage and appraisal work. She had attended the University of Texas but it was in Dallas County community college system where she took her appraisal and other real estate courses for her job. The majority of her work was in the appraisal field.

Melissa met her husband about two years into her real estate career. He was a Dallas police officer, but was originally from Putnam, Connecticut. After having their first child in 1979 they decided to move to Connecticut.

The nice thing about moving to Connecticut then was the real estate market in Texas was up and the market in Connecticut was down. They were able to come out of the transaction fairly well. Her husband, while in Texas, was getting the local Putnam paper. About the time they had decided to move to Connecticut he had seen an ad in that paper advertising the Assessor’s position in Putnam. He asked Melissa if she thought she could do the job. She put her application in for the position before they ever crossed into Connecticut. They arrived in Connecticut July 15, 1979, and she was interviewed shortly thereafter by Putnam’s First Selectmen. Her appointment as the Assessor began August 1, 1979 with a starting salary of \$11,000. Putnam had just completed a revaluation for the 1978 grand list, so when Melissa arrived August 1<sup>st</sup>, she just missed the July 1<sup>st</sup> billing cycle from that revaluation.

Melissa thought her salary to be a lot of money even though she had been making more in Texas from commissions and appraisal fees. She said Putnam was a good steady job close to home and she could be home in the evenings.

In Putnam at that time the Assessor and the Building Official shared a secretary and that was the extent of the staff she had. With only the Assessor and the use of a shared secretary the job did get done. However, at that time many current office requirements did not exist. Neither manufacturers’ exemptions for new machinery nor older manufacturers’ machinery exemption existed. Additional Veteran’s exemptions, non-income or income based, did not exist either. Pro-ration of motor vehicles for being sold/destroyed etc. and not replaced was not a requirement. Elderly renter’s program did not exist (these applications are taken in the

Assessor's Office in Killingly). And of course, revaluation was every 10 years. Thinking about the 4½ years in Putnam where the workweek was 35 hours, Melissa believed she probably could have done the job in 25 hours. The real estate market was slow and there were fewer requirements for assessors to do their job in those days.

The former Assessor in Putnam was Fred A. Chmura. He was the Assessor of Putnam from 1975 to 1979. Fred moved on to the Assessor's position in Willimantic where he lived, which is in the Town of Windham. He was absolutely wonderful to Melissa. He called her up and said for her to come down to Willimantic and he would teach her the ropes about the basics needed to do the job, and would give her a State Statute Book. Melissa went down to Willimantic a couple of times and went out with him to observe how he handled different situations. When she first started she did a lot of reading. The good part was she knew appraising. The bad part was she knew appraising not assessing which is different. The responsibility of assessing is so beyond the scope of fee appraising because you answer to so many people about a value instead of one person when doing fee appraising.

Around the same time Fred and Tom Roby, the Assessor of Plainfield from 1972 to 1988, decided to start the Windham County Assessors Association again. In doing so, Melissa was able to meet a lot of the assessors in Windham County. Some of the assessors at that time were only part time and didn't attend at most of the meetings. One of the full time assessors she met was Allen Reynolds, Assessor of Thompson, from 1972 to 1985, who was very helpful. He told her that she should also attend the New London County Assessors' meeting because they were very informative and would help her a lot. Melissa remembers going to her first New London County meeting with Allen and his wife at Bonanza Steak House in Norwich. She remembers walking into that first meeting with Allen and there were only men. It was a strange feeling. She was so glad to see Marsha White coming through the door a little while later. That men only did not last though as there was a time when you went to a county meetings it was mostly women, but now it's about a 50-50 split between men and women statewide. Of all the various assessing meetings Melissa has attended over the years, she believes that the county meetings were the most informative. Not that the others are not informative or are not helpful, but the county meetings deal with what we do on a daily basis.

One of Melissa's favorite stories is about when she was going out to do her very first building permit. She went up to an older two-story house, the owner came to a door that was on the second floor and said, "What do you want?" Melissa introduced herself as the Assessor of Putnam and that she had a building permit for this house. The owner said, "I don't believe you." She called the Town Hall about a red headed woman who came up to his door, and she said, "She can't be working for the Town. Why would the Town hire someone with an accent like that?" Melissa who is Texas born and bred said, "When she first came to Connecticut she had a very strong accent." According to Melissa her accent has diminished over the years. She can remember when she was in Putnam, on many occasions, people would come into the office and ask her if she was from Virginia. She remembers one gentleman coming into the office and saying, "What is a girl from Dallas doing here?" Melissa queried how he knew she was from Dallas. He replied, "Because you don't have a Fort Worth accent."

In late 1982 or 1983, the Putnam Building Official left for a new position in the Town of Killingly. Melissa jokingly said to him, "When the Killingly Assessor John Gill leaves, let me know." John Gill did retire and on May 28, 1984 Melissa became the Assessor of Killingly, with a starting salary of \$17,000. One of the incentives to leave Putnam was the fact that her husband was a Putnam police officer. That and the fact that they lived in Putnam and they had extended family living in town, were also incentives to take the Killingly position. She believed and still believes that it is more difficult to be the assessor in your hometown.

When she started in Putnam the woman that was Melissa's half secretary stayed for about one year. She was very knowledgeable and that was very helpful because you realize how much the staff means to you in knowing about the area and the people. Melissa ended up hiring a new secretary, named Phyllis Jaquish, when her original secretary moved to Florida. Phyllis and Melissa ended up working together for 19 years. When she went to Killingly, the secretary for John Gill took a position with the Housing Authority and Phyllis applied for the position. They worked together for 19 years between the time in Putnam and Killingly. Melissa said, "That was a real blessing to work with someone so easy to get along with and who was such a hard worker."

It was not until 1987 that Killingly increased the Office staff. It was reaching the point where you could not get everything done in the Office with just the two of them. The clerk's position eventually changed to Assessment Aide and then to Assistant Assessor. When she first hired an Assistant Assessor she had to decide on the breakdown of the workload. She was going to do the commercials and the Assistant would do the residential. The one thing she does miss is going out to the residential properties meeting and talking to the people. Melissa said, "She sometimes runs into those not so friendly, but 90%, if not more, of the people are pleasant."

Before she arrived in Killingly, Melissa had considered quitting. By that time she had three young children and Killingly was going through a revaluation due for the October 1, 1984 list. Since she began in late May of that year she said that John Gill had done most of the decision making on the revaluation. She said, "If it were not for the fact how difficult it is to get back into the workforce at the same level that you left, I probably would have quit instead of going to Killingly." She went ahead took the position and things worked out. Killingly was close enough to home and she was able to work out some flextime arrangements with the finance director, who was a mother. This allowed Melissa to coordinate her work hours with her husband's, so that childcare was less of an issue. She worked the same number of hours, but her starting time was very early and frequently work was taken home.

Melissa talked about the budgetary process and how you get a strange feeling when you talk about money, salary increases and where things come from. "When presenting the budget before the Board of Selectmen or a town manager they tell you, you are doing a good job and they are going to give you a certain percentage increase. When you ask how they arrived at that amount, they respond that that is what they gave the Town Highway Forman and we can't give you more than that. So your raise is not your raise. It's based on someone else's performance and you can't get more."

Melissa talked about the real estate market in the Putnam-Killingly area since 1979 when they moved to Connecticut. In 1979 she purchased a lot to build a house for \$8,000. In 1984 the Killingly market was bad and you could purchase a lot for \$13,000. In 1987 the market was still pumping up a little bit with lots going for \$50,000. She said to herself “We are pricing their kids out of the real estate market.” The job market did not support the real estate market in the area. By the 1994 revaluation the bottom had dropped out of the real estate market and the lot values had declined to \$25,000. A steady market held so that by the 2002 revaluation (Killingly had been scheduled for 2002 when the statutory four-year revaluation cycle came into law) lots were going for \$25,000 to \$30,000. The 2007 revaluation (now on a five year revaluation cycle) saw lots going for \$90,000 to \$130,000 per lot. Lot values have gone down, but they have not gone down to \$30,000 and it is doubtful that they will ever be down to 1984 \$13,000. In fact, they never went back to \$25,000. Currently they are down to that 1988 high of \$50,000.

One of the procedures Melissa started in Killingly around 2000 was to look at every property that sold. They try to inspect the property within a month of the sale. They wanted to see what the property looked like at the time of the sale and not after they did something to it. It was an amazing story to go through. Your knowledge of what people do in the market is drastically different. “The sale price pops out at you when you see it, but then you go to the property and find out why.” Prior to the 2007 revaluation, Melissa visited two different properties that sold significantly under what she thought the market warranted. The first property Melissa went into the owner already did some remodeling. The property was not that old, so she asked the owner why he got such a good deal. When they purchased the house the cellar was full of rubbish from floor to ceiling. They got the property for some 30 thousand dollars less than what the value should have been. The house wasn’t dirty, it wasn’t in an unsound condition, it was because the seller left so much rubbish in the cellar. Within a week Melissa went to another house that just sold for \$120,000. They had a revaluation value of \$170,000 on it. The old owner was still living there. Melissa asked the former owner why did he sell the property for \$120,000. He said he had it appraised because he was going to put it on the market and it was appraised for \$175,000. The seller’s next-door neighbor found out that he was selling his property and wanted to have his sister-in-law look at it before the seller put it with a realtor. The neighbors told the elderly owner, who was moving to an elderly housing complex down the street, that they would clean out the house. “To clean out a house for \$50,000 dollars?” Melissa said, “By looking at these houses and the conditions that they sold under would never be brought to light unless she actually went out and inspected the sales. It is something that is not going to be filled out on the street card. When she was doing appraisals in Texas, there was always a line in the report for Excessive Deferred Maintenance. It is a condition that you need to address.”

In 2002, the Town of Killingly had a new set of maps flown that established their GIS mapping system. These maps replaced the aerial maps of 1970 and 1950. In the discussion of maps, Melissa talked about a set of detailed maps that were done by an old surveyor prior to the 1955 floods in the City of Putnam detailing the downtown. (Historical note: On August 19, 1955, Putnam was devastated by floods from torrential downpours caused by two hurricanes that hit Connecticut within the span of one week. The resulting torrent of water destroyed homes, businesses and factories.) Over the years Putnam has done a lot of improvements and the area along the Quinebaug River, where at one time was improved with homes, businesses and

factories and now is landscaped with roads and walkways. The maps give a historical perspective of what the area looked like before the flood.

Melissa was asked what revaluation companies worked in Killingly? “In both 2007 and 2002 they had Tyler Technologies CLT Division. The 1994 revaluation work was done by Cole-Layer-Trumble (later acquired by Tyler Technologies), and in 1984 it was S.L.F.” There was also a discussion about the retention of old property record cards. It was Melissa’s belief that the old cards are a very valuable resource. In fact, her Planning and Zoning Office said that they would not want her ever to get rid of them. They use them to check pre-zoning condition of the property.

Melissa believes that the biggest event that ever happened in the assessing field is when assessments became electronic and on your desk. You could quickly go in and price something within the property, as opposed to pulling out the pricing manual to look up every single item and maybe sometimes miss something. The 1994 revaluation was Killingly’s first CAMA system. It was also the first computer in the Town Hall and the start of other departments going electronic. Everybody not only wanted computers, but also e-mailing. Looking back before e-mail, Melissa said, “How did we live without it, how did we communicate.” She believes it is a great tool because it saves time communicating with other departments and other assessors throughout the state.

There have been discussions recently at the county level about doing regional revaluations. A group known as the Northeastern Connecticut Council of Government (NECOG) was looking into the feasibility of regional revaluations. What they’re talking about is not a complete regional revaluation, but a process where a group of data collectors would do a certain number of parcels within the region every year. You would have the same personnel doing the revaluation all the time. Melissa said, “There is some merit to that, but there is no guarantee that the same data collectors would continue on the job. If data is the important thing, then the data should come out of, in Killingly’s case, my office. Anyone can crunch numbers on a computer anywhere, but if I know what’s in the computer, I can tell you whether the data is good.” Melissa is not of the opinion that you have to go into every house every 10 or 20 years. “A raised ranch or a ranch, there is just so much that you can put in it. It’s not going to change that much.” Melissa said “If you were collecting your own data, doing your permits and sales, you would know if the property has changed.” Melissa believes she would get into most of the homes once in her Town over a 10 year cycle just by doing the sales inspection and the permits.

Some of the memories Melissa has over the years include when she was the Editor of the *Assessorreporter*, traveling all over the state to county meetings to get a flavor of what the counties were like. She enjoyed that part very much. When she started as the CAAO editor it was about the same time she did a newsletter for the Town of Killingly and a newsletter for her church. Melissa was the editor of the *Assessorreporter* from 1996 to 2002. Another highlight was when she was President of CAAO in 1998. She tried to have meetings in different areas of the State. Her last meeting as President was in Litchfield County. Melissa always enjoyed going to the annual Assessors School at UConn. She remembers a memorable moment at a Workshop Session on June 6, 1994, the 50<sup>th</sup> anniversary of the D-Day invasion of Europe. Former Rocky Hill Assessor Bill Coughlin, Jr., a D-Day participant, gave an emotional account of that day.

(Note: A more detailed description of the day can be found in this publication listed under, “Background on Deceased CAAO Members, William J. Coughlin, Jr.”)

Melissa was asked if there was any one special highlight in her career. She said, it has been a very nice ride all along the way, but she does not think life is a highlight or a complete journey, it’s a daily thing. As you probably know she really feels that way since 1998, even more so. It’s an every day thing. It’s the quality of life. She would rather get up every morning have a cup of coffee, read her newspaper and say hello to everybody and have a normal life than everything being rosy or bad. Life is really about being with people. Being able to go to the State and County meetings. Being able to get on the phone and talk to somebody. Being able to talk to a fellow assessor from Litchfield County about his/her problem and my problem. Highlight, no, there have been extra fun times, the whole thing has been great and the people have been great. People have been great in both the assessing community and her own community.



**Melissa H. Bonin**