

CAAO RESEARCH/HISTORIAN COMMITTEE

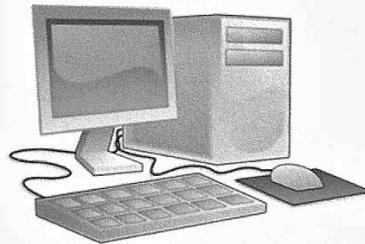
# History of Connecticut Assessors

## Volume #3

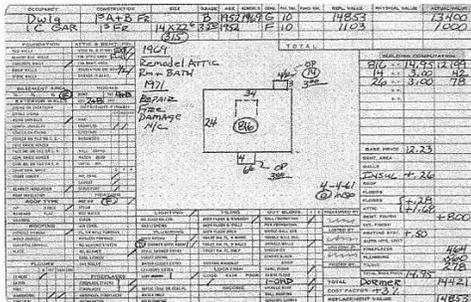
### Evolution of Assessment Data



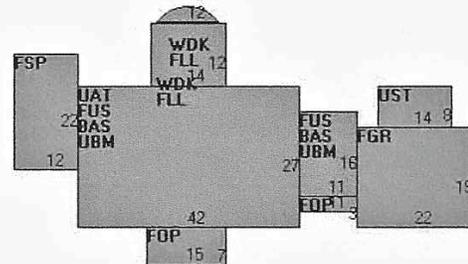
Manual Wide Carriage Typewriter



On-Line Data Entry



Manual Property Record Card



CAMA Sketching



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

## **Cover**

Pictured on the front cover are examples of the way assessment data has been transmitted over the past 50 years. The manual typewriter was the workhorse of data entry in days gone by. The wide carriage manual typewriter pictured top left, was used to type the grand list. The computer terminal shown on the upper right changed the entire picture of how data was entered into the system. First came the computers connected to the main frame, then PCs, and the evolution of computers is still changing. The property record card (PRC) shown on the lower left was the first document that recorded the data manually on each parcel. It was good but it was labor intense and if the card was lost, you had to start from scratch. The computerized sketch shown on the lower right was the product of the CAMA systems that allowed for more precise data entry and the ability to have on-line information systems. It's been said, "What's innovative today will be obsolete tomorrow."

## **CAAO Research/Historian Committee**

Charles Agli, Jr., Co-Chairperson

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Patricia Hedwall

Walter Kent, Jr.

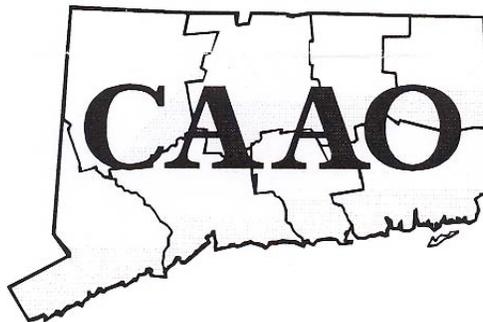
Peter Marsele

Robert Musson

**CAAO RESEARCH / HISTORIAN COMMITTEE**

**HISTORY OF CONNECTICUT ASSESSORS**

**VOLUME #3**



**Connecticut Association of Assessing Officers**

**[www.caa0.com](http://www.caa0.com)**

**Published June 2014**

## DEDICATION



**Henry Smalley**

The *History of Connecticut Assessors*, Volume Three, is dedicated to Henry Smalley for his contribution to the Connecticut Association of Assessing Officers during his 31 years as the Wethersfield assessor, past president of CAAO 1954 to 1956 and as editor of the *Hartford Area Assessors' News Bulletin*. A summary of Henry Smalley's career can be found on page 66 in Volume #2 on the *History of Connecticut Assessors*. (Volume #2 can be found in the Archives section on the CAAO web site at [www.caaoc.com](http://www.caaoc.com))

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## Foreword

This is the third 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 CAAO and 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. With the current publication, the Committee was limited with existing material and had to seek out information as it relates to the history of CAAO.

The gathering of history of any sort can be a difficult job. The greatest obstacle is time itself. As time passes, the remnant of history can be destroyed, forgotten or misplaced. In the interview process dates, events and stories can be misquoted, not on purpose, but because of the lapse of time. In gathering material for an article, the material itself can be questioned as to its authenticity. It is the Committee's responsibility as historians to ascertain the accuracy of these dates, events and stories. One of the interesting factors in doing this research is the realization that some inaccuracies were made in early examinations of a subject or a material fact. As further investigation of this material is done, those inaccuracies come to light. It is this revelation that makes the project so worthwhile. An event, a date, a story uncovered and the truth is now known.

If you noticed on the cover of this publication and on Volume #2, there is a slogan placed at the bottom of the cover page. This slogan is also on all of the Committee's letterhead. It is not something that the Committee made up or created, it was captured from some other source. It states: "***Retention of current events will prevent the loss of history for future generations.***" This is a very powerful statement. In essence, it's directing the current generations of assessors to record document and pass on to the next generation of assessors the history of our organization. It has often been said at Committee meetings, "Why didn't this Committee exist years ago." There are not that many organizations, governmental or private, that record the history of their organization. The CAAO Research/Historian Committee takes great pride in the fact that we are doing something about its history

In the planning of Volume #3, the Committee made some changes in the way it developed the publication. The interview process still remains the focal point of the publication. When we first started, the Committee directed their efforts toward past presidents of CAAO, early CCMA recipients, and Assessor of the Year Award Winners. That course is still in affect and has proven very successful. The interview process has expanded to CAAO members, retired or active, that have been in the assessing field for a number of years. What was it like when the interviewee first started? What were the office procedures like in the beginning? The answers to these questions often result in the stories that the Committee is looking for. Recently, old photos that were used in the 1970s and 1980s *Assessorreporter* were discovered. These photos provided quality images for a number of deceased assessors that appear in this publication. This discovery also included photos of CAAO members at various CAAO functions. With the success of previous publications, assessors have been providing the Committee with photos from the past.

Some of the aesthetic changes that have been made to this publication include, changing the headline of each article from all capital letters to upper and lower case lettering with an increase in font size and improving the imaging of each photo with a surrounding boarder. Another change is placing the interviewee photo in the beginning of the article instead of at the end. This lets the reader know in advance who the interviewee is.

The dissemination of information is a vital function of any publication that writes about the history of their organization. A complete indexing of all three volumes of the *History of Connecticut Assessors* can be found in the Archives section on the CAAO web site at [www.caa.com](http://www.caa.com). Volume #1 was published June 2008, Volume #2 was published June 2011 and now Volume #3. In total the Committee has accumulated some 447 pages of information on 94 living or deceased assessors. There are numerous articles and photos about CAAO and the assessors who have been a part of the organization. Writing about these assessors and events would be to no avail if the information cannot be accessed in a timely manner. Please review the CAAO web site.

### **Alexander F. Standish Memorial Scholarship**

Al Standish was the chairperson of the CAAO Research/Historian Committee from 1999 to 2006. *Volume #1 on The History of Connecticut Assessors* was dedicated to Mr. Standish and his personal interview appears on page 78 of that publication. (See CAAO Archives at [caa.com](http://caa.com))

The CAAO Executive Board established the Alexander Standish Memorial Scholarship 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 in January 2009. Room and board and classroom session included. **Awarded at the CAAO fall meeting.**

#### **Award Recipients to Date**

2009 Assessors School	Lynn Byberg, CCMA II	Ashford, assessor
2010 Assessors School	Mary Gardner, CCMA II	Groton, asst. assessor
2011 Assessors School	Anthony Homicki, CCMA II	Darien, assessor
2012 Assessors School	Cassandra Legault	Rocky Hill, deputy assessor
2013 Assessors School	Patricia Traver	Middlebury, clerk
2014 Assessors School	Diana Torez	Norwalk

## Summary of CAAO History 1935 to 2012

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

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

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

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

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

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

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

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

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

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

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

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

**November 20, 1976:** The State Board of Assessment Advisors were publicly announced at the CAAO fall meeting by State Tax Commissioner Gerald J. Heffernan. The six-member board was assembled during 1975, but it was not official until Commissioner Heffernan announced it.

**January 14, 1985:** 50<sup>th</sup> anniversary of the Connecticut Association of Assessing Officers formerly know as the Assessing Officials Association of Connecticut.

**June 5-10, 1994:** 50<sup>th</sup> anniversary of the Assessors School at the University of Connecticut; started August 21, 1944. (See pages 20-21 of this publication for clarification on Assessors School dates)

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

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



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

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

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

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

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

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

## ***Assessor* History Briefs October 1970 to November 1975**

The following information was abstracted from various issues of the *Assessor*. It reflects the history of CAAO and its assessors, starting with the first issue on October 1970.

***Assessor* (AR) October 1970:** The first issue was a 12-page multi-colored, glossy newsletter, with pictures and very newsworthy information. Chuck Sweeney, Hamden assessor, was the first editor. Included in the first issue, featured on the first page, was a young CAAO President Francis Kirwin's picture together with the president's message, a picture of Editor Chuck Sweeney along with his column, "The Editor Speaks". Other pictures in the newsletter included newly appointed Hartford Assessor Ted Gwartney, Tax Commissioner John L. Sullivan and a full page of pictures from the CAAO's summer picnic at the Westbrook Elks Club.

**AR October 1970:** A revised *Handbook for Connecticut Assessors* is now available. Order through the Institute of Public Service at the University of Connecticut for \$2.00 per book. This is the third revision since it was first published in 1950.

**AR March 1972:** Branford Assessor James Janz received a surprise last month when local police informed him of his death in a shootout in Boston. Police later explained that Janz lost his identification papers during the IAAO Boston Conference and the papers got into the wrong hands.

**AR May 1972:** The second Windham County Assessors' Association meeting was somewhat sparsely attended according to County Representative and Putnam Assessor, Vernon Smith. The main problem of getting assessors together in Windham County is the fact that 11 of the 15 towns in the county have an elected board, the members mostly having fulltime employment elsewhere. There is a Tolland-Windham County Tax Association that meets quarterly and is composed of assessors, tax collectors and members of the boards of tax review.

**AR May 1972:** The Institute of Public Service held an eight-week in-service training course in Middlesex County, for assessors, tax collectors and members of the board of tax review. The school was held on Tuesday evenings. Walter Birck, assessor of Old Saybrook and Essex, was the principal instructor.

**May 1972:** Six of the county assessors' association meetings dealt with a review and a vote on the new "Governor's Commission on Tax Reform" package. Included in the newsletter were 10 letters to the editor expressing their opinion on the commission report.

**AR July 1972:** New London waived residency for the assessor. Due to a four to three vote in favor of dropping the residency qualification for the position of city assessor of New London, Francis Buckley, Jr. submitted his resignation as assessor of East Lyme, to become the new head assessor for the city of New London.

**AR July 1972:** Special notice on PA 788 (§ 12-53a). It seems that some assessors are not complying with PA 788 "An Act Concerning the Assessing and Taxation on New Real Estate Construction." Assessors who are not complying with this law are not only neglecting the statutory provision of the law, but are also losing money for their respective towns and cities.

**AR September 1972:** On June 27, 1972 the town of Andover, at a town meeting, voted to abolish the three-man board of assessors and replace them with a single assessor appointed by the selectmen. Frederick A. Chmura was appointed Andover's first single assessor in early 1973.

**AR September 1972:** Governor Meskill appointed Peter Marsele, Bloomfield assessor, to the Governor's Commission on Tax Reform. Peter is requesting that if any assessors have ideas to improve the present local property tax, please send their suggestions to him. All information will be presented to the Commission. Three public hearings will be held, August 10<sup>th</sup> in the city of Norwich, August 17<sup>th</sup> in the city of Bridgeport and September 7<sup>th</sup> in the city of Hartford. The report must be completed by December 1, 1972.

**AR November 1972:** Boating law reviewed PA 668, "An Act Concerning the Valuation Taxation and Registration of Vessels," passed during the 1971 legislative session. It was summarized in a two-page spread. The article went over the registration, fees, tax town choice, boat list, what boats not included on the list, valuation formula and depreciation schedules. The Department of Environmental Protection, by way of the Boating Commission, shall be responsible for the supervision. The boat list only included boats listed through June 30<sup>th</sup>. Assessors will have to obtain the registered boats from the town clerk from June 30<sup>th</sup> to October 1, 1972 (or your tax date if not October). Note: boats became exempt on the October 1981 list per PA 81-430.

**AR January 1973:** The report on the Governor's Commission on Tax Reform, is scheduled to be released to the public on January 10<sup>th</sup>.

**AR January 1973:** Tax Commissioner F. George Brown reminded all Connecticut assessors that state law obligates them to comply with Public Act 788 on the taxation of new construction. (See AR July 1972)

**AR January 1973:** At the December 1972 Executive Board meeting, the CAAO Board of Directors voted to establish an award called the Aldro Jenks Award. The Board decided to appropriate an annual sum of \$300 to be used by any member of CAAO to further his or her education in the appraisal or assessment field.

**AR March 1973:** A great deal of the March issue dealt with a review of the recently released report on the Governor's Commission on Tax Reform. Articles by CCA Chairman Alexander Standish and CAAO President Ed Belleville, together with county reports, reviewed the recommendation on assessors' training, certification, tax relief for the elderly, uniform assessment date and ratios, and computer assisted revaluations. CAAO President Ed Belleville believed that before assessors, as an organization, can take any position they first must afford the opportunity of the entire membership to be heard on the many proposals contained in the report. He urged all assessors to read the entire report. Another article called on assessors to stand up and be counted because they are the ones who will have to administer the new proposals if enacted.

**AR May 1973:** Walter Birck, Old Saybrook assessor and CAAO legislative chairman, presented to the legislative Finance Committee the CAAO position on the Governor's Commission on Tax

Reform. Walter's report reviewed eight points of the Commission's report that CAAO concurred with.

**AR May 1973:** The Hartford Area Assessor's Automobile Pricing Committee and the Data Processing Division of the State of Connecticut Motor Vehicle Department met with representatives of many private and municipal data processing agencies at the MVD in Wethersfield. The purpose of the meeting was to acquaint the data processing people with the MVD's change over in programming the motor vehicle pricing lists by using identification numbers on Ford, General Motors and Chrysler passenger cars. The use of the identification numbers will result in more accuracy in the pricing of vehicles. The body style-model method of pricing will continue to be used on all vehicles other than the "Big Three."

**AR July 1973:** Automobile Pricing Committee reported that the 1973 list will be the first list price using the identification number method on the "Big Three" manufacturers for vehicles 1965 to 1973.

**AR September 1973:** The city of New Haven did a survey of motor vehicle corrections on their October 1, 1972 Grand List and found the greatest corrections in the top four categories were: 21% for omitted exemption, 18.2% for owners being a non-resident, 12.2% wrong tax town and 11.1% of the vehicles were sold prior to October 1st. Omitted exemption were mainly due to veterans moving within the city and not notifying the assessor's office of their change of address.

**AR September 1973:** The average new home in America contains 1,715 square feet of space and cost just under \$20 per square foot, according to the latest survey by the Bureau of Building Research. Averages also include 7.2 rooms, 3.3 bedrooms and two baths.

**AR November 1973:** Greenwich houses average \$56,395. According to the Greenwich building inspector the average price of 121 new homes built in Greenwich in the last fiscal year was \$56,395, not including land.

**AR November 1973:** Assessors meet in mass at the Hall of the House in the State Capital Building, 10:00 a.m. September 6, 1973. The front cover of the newsletter had a panoramic picture of assessors attending an information session on PA. 73-650 "An Act Concerning Property Tax Relief for the Elderly." This bill was the start of the Circuit Breaker program for homeowners and renters. The elderly, both homeowners and renters, to qualify, will present to the assessor annually, complete statements of gross income. This law presented many problems including income of the elderly and non-elderly family members living in the house. This law put a major workload on assessors throughout the state.

**AR November 1973:** The first recipient of the Aldro Jenks Award went to Donald P. Evarts, an assessment aide in the Meriden assessor's office.

**AR January 1974:** Each county assessors' association minutes dealt with the problems associated with the new Circuit Breaker program. (PA 74-55 repealed by PA 73-650 with an updated Circuit Breaker law and Freeze Program)

**AR January 1974:** Governor Thomas Meskill was the speaker at the November 29, 1973 fall meeting. It was the first time in many years that the assessor's Association was honored with the governor as the main speaker. The meeting was well attended, well organized and offered all the glitter of a Hollywood set. Out going President Ed Belleville had a very challenging year with tax reform, the elderly bill, certification and all the other problems, but he came through with flying colors.

**AR May 1974:** The CAAO Executive Board voted to establish a **President's Membership Award**. The current CAAO President will present the award at the annual fall meeting to those CAAO members who, in the opinion of the current president, have brought in the greatest number of new members. The emphasis for bringing in new members is directed toward subscribing members. The purpose of this membership drive is to provide the funding needed to implement a more comprehensive series of challenging education programs.

**AR July 1974:** Membership in CAAO as of July 2, 1974 includes 188 regular members, 24 associates and 34 subscribing members.

**AR July 1974:** North Branford Assessor Robert Newton had apparently won his year-long battle with Town Manager Irving Beck over Beck's order to revalue only commercial and industrial property and vacant land. Newton said that the only way he would equalize assessments is by a full town wide revaluation and not by any partial equalization program. On May 2<sup>nd</sup> the Town Council rejected any partial equalization program.

**AR September 1974:** State Tax Commissioner F. George Brown announced five CAAO members named to the new State Certification Board. The appointees to the Assessment Personnel Certification Committee were created by the 1974 General Assembly, Public Act 74-255, they were: Assessors Walter Birck of Old Saybrook, Edward Clifford of New Haven, Joseph Cullen of Darien, Robert Kemp of Wallingford and Richard Prendergast of the State Tax Department.

**AR November 1974:** The *Assessorreporter* was awarded the International Association of Assessing Officers' Zangerle Award as the best state or provincial newsletter for 1974. The award was presented at the IAAO conference in San Francisco, California, September 18, 1974.

**AR November 1974:** The September 5<sup>th</sup>, 1974 CAAO Executive Board voted to establish an award called the **CAAO Essay Contest Award**. The purpose of this award is to encourage the many CAAO members to pass their knowledge on to the general membership, and at the same time get recognition for their efforts. The first award will be presented at the 1975 fall CAAO meeting, and then annually thereafter.

**AR November 1974:** Annual dues: the Executive Board approved an annual increase in the CAAO dues at their October 16<sup>th</sup> meeting. Associate dues will increase from \$5.00 to \$10.00, and regular membership dues will go from \$10.00 to \$15.00. The dues increase must be approved by the general membership.

**AR January 1975:** A group picture of the first 35 Connecticut assessors to receive their Certified Connecticut Municipal Assessor Certification (CCMA) was taken on October 23, 1974 in the House of Representatives in Hartford. The assessor certification is pursuant to the provision of Public Act 74-255.

**AR January 1975:** The first annual **President's Membership Award** was awarded to Robert A. Haas, Senior Assessment Technician from the Hartford Assessor's Office. The Membership Award is presented to a member of CAAO who brought in the greatest number of new members during the year.

**AR March 1975:** Richard L. Prendergast, CCMA municipal assessment agent for the Connecticut State Tax Department for the past nine years, was appointed supervisor of the new Board of Assessment Advisors. The Board of Assessment Advisors was established May 31, 1974 with the passage of public Act 74-275, "An Act Concerning Uniform Municipal Assessment Procedures and the Establishment of a State Board of Assessment Advisors."

**AR March 1975:** Assessors School problems: newly elected CAAO President John D. Killeen faced a challenge with regard to the fee schedule at the UConn Assessors School. IAAO had completely changed their fee schedule for the IAAO courses offered at the Assessors School. School Director Ed Dowling felt it would have a dramatic effect on the number of people attending the school. The CAAO Executive Board was considering several alternatives to the problem, including the relocation of the school out of UConn. For outcome of the problem, see CAAO web site CAAO.com, Archives Section, page 29 in the publication "History of Connecticut Assessors Volume #2."

**AR May 1975:** Of the 169 towns and cities in Connecticut there were 93 municipalities that had single assessors heading their assessor's office compared to 62 in 1964.

**AR September 1975:** It was voted upon at the last CAAO Executive Board meeting to send all life members a lifetime subscription to the *Assessorreporter*. The first issue of the *Assessorreporter* was October 1970.

**AR September 1975:** The Commissioner of Motor Vehicles sends out the names and addresses of all persons who have registered their motorboats in each municipality. PA 73-257 allows the boat owner to be taxed in the town where they live or from the town where they usually use or operate their boat. The BUC Boat Directory of values shall be used for all vessels listed therein. Boats became exempt on the October 1, 1981 Grand List per Public Act 81-430.

**AR November 1975:** Farmington Town Appraiser, Robert J. Mulready was the recipient of the IAAO "**Idea Award**" at the annual IAAO conference in Washington, D.C. this past September. The award was presented to Mr. Mulready for the successful computer assisted assessment system implemented during their recently completed revaluation in the town of Farmington.

*Assessorreporter* History Briefs will be continued in the next publication on the *History of Connecticut Assessors*.

## **Transformation of Presidential Powers November 16, 2012, CAAO Fall Meeting**



Photo by Steve Hodgetts

The 2012 election for the CAAO president brought about a change in the term of the presidency. Outgoing CAAO President Charles Danna, Jr. shown on the right, is congratulating the new incoming CAAO President Stuart Topliff on the left. Under a 2011 by-law change, the CAAO president elected in 2012 will serve a two-year term (2013-2014). Charles Danna, Jr. was the last of the one-year term CAAO presidents (2012) and Stuart Topliff is the first of the two-year term CAAO presidents (2013-2014).

### **Presidential Facts**

In the 79-year history of the Connecticut Association of Assessing Officers there have been 65 Connecticut assessors who have been elected president of CAAO. These assessors came from 45 different communities. The first president was George F. Kinsella a member of the Hartford Board of Assessors, elected January 14, 1935 in the Senate Chambers of the State Capital. The organization at that time was called the Assessing Officials Association of Connecticut. Mr. Kinsella later became the first single assessor in Hartford in 1948. Presidential facts include:

There have been 13 municipalities that have produced more than one assessor elected as a CAAO president since 1935. (This does not include multi-terms for the same assessor). The municipalities with the most elected assessors are New Haven with five, followed by Hartford with four, Fairfield and Stonington with three, East Lyme, Hamden, Manchester, Milford, Rocky Hill, South Windsor, Waterbury, Waterford and Wethersfield with two each.

The longest serving CAAO president was Fairfield Assessor Herbert K. Shay, six years from 1941-1946, during the WW II period. Other multiple one year term presidents include: Henry Smalley 1954-56 and William F. Connelly 1937-39 three years each, David M. Dietsch, 2009-10, Carolyn Nadeau 2007-08, Anthony J. Homicki 1993-94, Richard L Prendergast 1965-66, Philip McLean 1947-48 and George Kinsella 1935-36 two years each.

Stuart Topliff Assessor of Rocky Hill, elected president of CAAO for 2013-2014, is the first president elected to a two-year term pursuant to the 2011 CAAO by-law changes.

There was one assessor elected as CAAO president posthumously. Harry J. Cohen, assessor of New Haven was nominated CAAO president in 1974 but passed away on November 5, 1973. At the November 29, 1973 CAAO fall meeting; Mr. Cohen was voted president posthumously for 1974.

The first female CAAO president was Orange Assessor Catherine E. Pardee who served in 1958. The eight other female presidents include: Carolyn Nadeau 2007-2008, Patricia Hedwall 2006, Marsha Standish 2005, Robin O'Loughlin 2002, Melissa Bonin 1998, Joan Paskewich 1995, Mary Lou Strom 1991 and Catherine Daboll 1988.

Family members who served as CAAO president over the years include: Alexander Standish 1977 and Marsha Standish 2005 husband and wife, James Ramos 1987 and Joan Paskewich 1995 husband and wife, and John W. Killeen 1967 and John D. Killeen 1975 father and son, and Walter Topliff, Jr. 2011 and Stuart Topliff 2013-2014 brothers.

There have been three CAAO presidents who also served as IAAO president. They are Herbert K. Shay Fairfield Assessor, served as CAAO president 1941-1946 and IAAO president November 1956 to October 1957; Aldro Jenks Waterbury assessor, served as CAAO president 1950 and IAAO president December 1947 to September 1948; and William F. Connelly Bridgeport assessor, served as CAAO president 1937-1939 and IAAO president from October 1938 to October 1939.

There have been recent CAAO by-law changes in the way Connecticut assessors elect their president. The 2011 election brought the introduction of the electronic voting process. E-mails were sent out to all eligible voting members, except those that did not have e-mails. Paper ballots were sent to those eligible members. In most cases they were life members who did not have an e-mail address. Other changes effected the 2012 election. There were by-law changes at the end of 2011 that made the term of CAAO president two years. The first presidency under this change was for the 2012 election. The other change affects the set-up of the CAAO Executive Board. Under the prior set-up, there was a president, 1<sup>st</sup> vice president, 2<sup>nd</sup> vice president, secretary and a treasurer. Under the new set-up for the 2012 election, there is a president, president elect, treasurer and a secretary. Future election will be for the president-elect and for secretary and treasurer.



## Presidents of CAAO 1935 to 2014

2013-2014 **	Stuart Topliff	Rocky Hill
2012	Charles P. Danna, Jr.	South Windsor
2011	Walter E. Topliff, Jr.	Bloomfield
2009-10	David M. Dietsch	Waterbury
2007-08	Carolyn Nadeau	Watertown
2006	Patricia G. Hedwall	Madison
2005	Marsha L. Standish	Stonington
2004	James W. Clynes	Hamden
2003	Joseph C. Ferraro	Berlin
2002	Robin L. O'Loughlin	Deep River
2001	John J. Chaponis	Colchester
2000	Charles B. Feldman	West Haven
1999	Steven Hodgetts	Meriden
1998	Melissa H. Bonin	Killingly
1997	William H. Gaffney, III	Milford
1996	Michael A. Bekech	Manchester
1995	Joan E. Paskewich	Windham
1993-94	Anthony J. Homicki	Newington
1992	Walter A. Lawrence	Tolland
1991	Mary Lou Strom	Granby
1990	Charles G. Agli, Jr.	New Britain
1989	John J. Dagata	Wethersfield
1988	Catherine G. Daboll	East Lyme
1987	James G. Ramos	Waterford
1986	Thomas F. Browne, Jr.	Fairfield
1985	Robert F. Coyne	Milford
1984	Gordon M. Donley	New Canaan
1983	S. Steven Juda	New Haven
1982	William J. Coughlin, Jr.	Rocky Hill
1981	Edward F. Clifford	New Haven
1980	Thomas A. Fitzpatrick	Fairfield
1979	Francis G. Callahan	Stonington
1978	William Morgan, Jr.	North Stonington
1977	Alexander F. Standish	Hartford
1976	Joseph A. Cullen	Darien

(Continued next page)

1975	John D. Killeen	Enfield
1974	Francis McTigue	Old Lyme
1974 *	Harry J. Cohen	New Haven
1973	Edgar Belleville	Manchester
1972	William H. Werfelman	Redding
1971	Francis J. Buckley, Jr.	East Lyme
1970	Francis K. Kirwin	East Hartford
1969	Charles J. Sweeney	Hamden
1968	C. Barton Smith	Torrington
1967	John W. Killeen	Groton
1965-66	Richard L. Prendergast	South Windsor
1964	Walter Birck	Old Saybrook
1963	Robert C. Kemp	Wallingford
1962	Ralph Carter	Glastonbury
1961	Borden V. Mahoney	Hartford
1960	M. Francis Heberger	Guilford
1959	Howard E. King	Farmington
1958	Catherine E. Pardee	Orange
1957	Frederick Newton	Hartford
1954-56	Henry Smalley	Wethersfield
1953	Evert A. Engstrom	Stonington
1952	Charles Tremper	New Haven
1951	Frederick T. Davis	Waterford
1950	Aldro Jenks	Waterbury
1949	Norman Miller	New London
1947-48	Philip McLean	New Haven
1941-46	Herbert K. Shay	Fairfield
1940	John J. Tynan	Middletown
1937-39	William F. Connelly	Bridgeport
1935-36	George F. Kinsella	Hartford

\* Harry J. Cohen assessor of New Haven was nominated CAAO president for 1974 but passed away on November 5, 1973. At the November 29, 1973 CAAO fall meeting; Mr. Cohen was voted president posthumously.

\*\* Stuart Topliff is the first of the two-year term CAAO presidents, per CAAO by-law change.

**Assessors School Number Corrected**  
(Story on next page)



**62<sup>nd</sup> Annual  
School for  
Connecticut  
Assessors  
& Boards of  
Assessment  
Appeals  
June 5-9, 2006**

Sponsors:  
Certified Connecticut Municipal Assessor Committee  
Office of Policy and Management  
Connecticut Association of Assessing Officers  
Professional Studies, University of Connecticut



**64<sup>th</sup> Annual  
School for  
Connecticut  
Assessors &  
Boards of  
Assessment  
Appeals  
June 4-8, 2007**

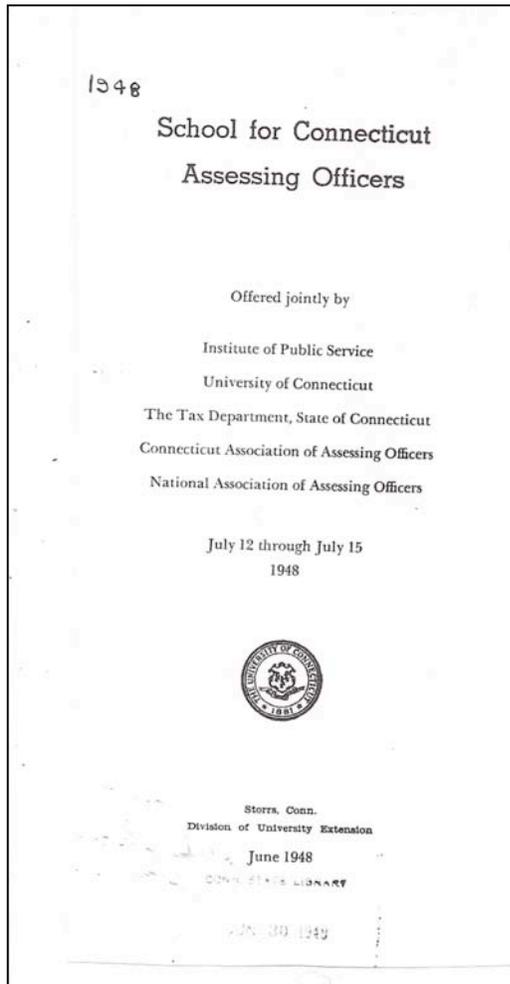
Sponsors:  
Certified Connecticut Municipal Assessor Committee  
Office of Policy and Management  
Connecticut Association of Assessing Officers  
Academic Partnerships and Special Programs,  
University of Connecticut



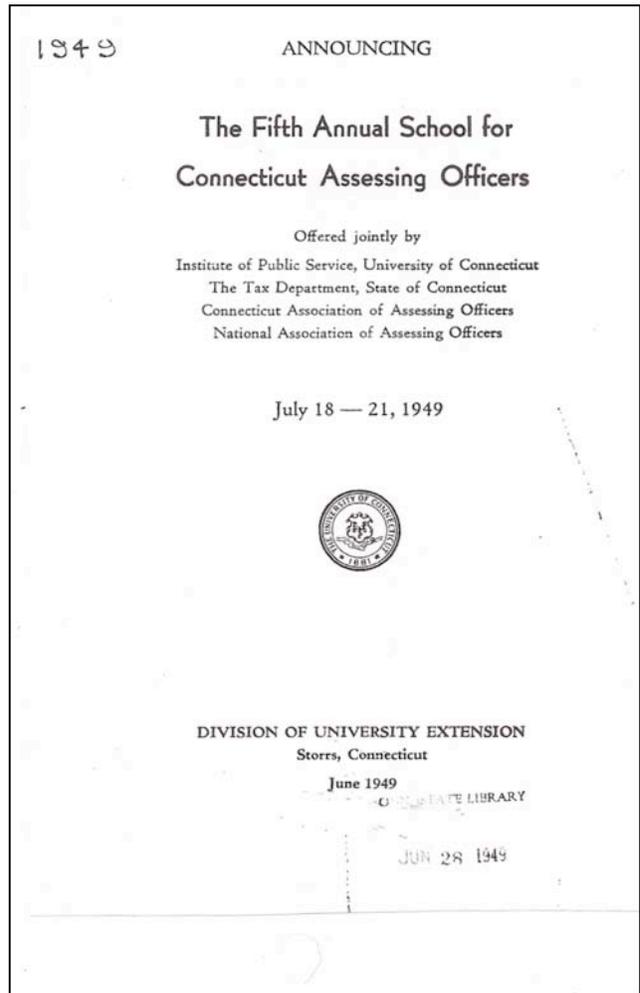
## Assessors School Number Corrected

The number of the Assessors School that has been placed on the front of the School brochure had been incorrect for a long, long time. The June 2006 Assessors School, shown on the *previous page*, was highlighted as the 62<sup>nd</sup> Assessors School. It was in fact the 63<sup>rd</sup> School. It all started back in 1949, when the first attempt to show a school number on the front of the brochure listed the sixth school as the *fifth* school. The first five schools (1944,1945,1946,1947and 1948) did not show a school number on the front of the brochure (see the 1948 and 1949 school brochure below). In January 29, 2007, Research/Historian member Charles Agli, wrote to the CAAO Education Committee to inform them of this error. As you can see by the *previous page*, the June 2007 Assessors School was listed correctly as the 64<sup>th</sup> Assessors School.

*1948 Assessors School brochure*



*1949 Assessors School brochure*



## History of the Municipal Tax Department

When you talk about the history of the Connecticut Association of Assessing Officers you must include the Connecticut State Tax Department and its Municipal Division as a collaborator in its success. This agency has been part of Connecticut assessors' development since January 14, 1935 when the Assessing Officials Association of Connecticut, now known as the Connecticut Association of Assessing Officers, was first established. The Connecticut State Tax Department was there on August 21, 1944 as one of the sponsors for the first school for Connecticut assessors held at the University of Connecticut. They were also there in 1950 in a joint undertaking with the Connecticut Association of Assessing Officers and the Institute of Public Service in publishing the first *Handbook for Connecticut Assessors*.

Over the years the State Tax Department, through the tax commissioners, its municipal directors, assessment agents, municipal supervisors, assessment advisors and their support staff, has been at the forefront in assisting and training of Connecticut assessors. This article will review the early history of the State Tax Department and the changes that occurred in the 1970s with the completion of Governor Thomas Meskill's tax reform package and its effect on the Connecticut State Tax Department and its Municipal Division.

The early history of the State Tax Commissioner's office was abstracted for the *1934 State Register and Manual* in an article written by then Tax Commissioner William H. Hackett, tax commissioner from 1933 to 1938.<sup>1</sup>

### TAX COMMISSIONER

"The Office of Tax Commissioner, one of the major appointed offices of the state, was created in 1901. The legislation of that year relative to the tax commissioner is to be found in two enactments. The first provides that the governor shall nominate and, with the advice and consent of the senate, appoint a tax commissioner to hold office for a term of four years and to perform certain functions in regard to state and local taxes. The second emphasizes the fact that the tax commissioner shall be a member of the board of equalization.

The duties of the tax commissioner fall into two broad categories. In one category he is administrator, either directly or indirectly, of thirty of the thirty-six taxes levied by the state government of Connecticut; in the other category he acts in an advisory and investment capacity so far as the local assessment and collection of taxes are concerned. Because of his importance as administrator of the great majority of the state taxes, it may be surprising to learn that the intention of the general assembly at the time of the creation of this office was to have the time of the tax commissioner predominantly taken up with the investigation of the methods used by local officials in the levying and collecting of taxes. As the years have passed, his duties in regard to state taxes have, because of the levy of new taxes and because of the transfer to him of the administration of old taxes, become more pressing and weighty. No tax commissioner has

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<sup>1</sup> Report taken from the *1934 Connecticut State Register and Manual*, pages 273-277. Only that portion of the commissioner's report pertaining to the Municipal Tax Division is included in the report shown below.

however, lost sight of the major fact which led the general assembly to create this office, which permitted him to inquire into the manner in which local officials charged with the administration of laws relating to assessment and collection of taxes have discharged their duties and used their powers.

Taxation is a highly specialized field of economics and needs a specially trained staff. In order to help the tax commissioner in performing his duties, he has divided his office into four subdivisions, The Corporate Division, the Excise Division, the Inheritance Tax Division and the Municipal Division.

The Municipal Tax Division as a separate entity dates back to 1923. Up to that time its work and that of the Corporation Tax Division were conducted together. The function of the Municipal Tax Division is to be as helpful as possible to local assessing and collecting officials and to local taxpayers as a whole, and to improve methods of assessing and collecting local taxes. The Municipal Division acts as a general clearing-house of information as to the laws relating to the assessing and collecting of taxes. Its advice is constantly being sought, not only by local officials but also by tax debtors, as to the interpretation of the tax statutes relating to the local assessment and collection of taxes and as to proper methods, which should be used by local governments in performing this important function.

In order to assist the local officials in their work, the tax commissioner periodically conducts round-table discussions throughout the state, at which the assessors, boards of relief, collectors and others are able to put forward their problems and ascertain how other officials are meeting such problems. On January 22, 1934, the tax commissioner finished a series of 15 assessors' and tax collectors' conferences held in the various counties of the state, at which hundreds of questions related to the local assessment and collection of taxes were brought up.

One of the major functions of the Municipal Tax Division is the preparation of statistics. Three regular publications and many special studies are the work of this division. The regular printed reports are: (1) the annual report of the tax commissioner giving information relative to the local assessment and collection of taxes, (2) the quadrennial report of the tax commissioner on municipal debt, receipts and expenditures, and (3) the quadrennial report of the tax commissioner on municipal real estate exempt from taxation. The statistics in the last three such reports cover more than four hundred pages."

That is how the State Tax Department looked in the 1930s.

As you can see from this 1934 report by Tax Commissioner William H. Hackett, the Municipal Tax Division was created to assist assessors, collectors and the taxpayers alike. Their publication and statistical studies provided a birds eye view of what was going on with regard to the assessing and collecting of taxes throughout the state of Connecticut. Many of these original publications are still used today as reference of what happened in years gone by.

Stepping forward to the 1970s there was a dramatic change to the State Tax Department and its Municipal Tax Division. In 1972, Governor Thomas J. Meskill appointed a nine-member commission to examine the state of the property tax system in Connecticut. As a result of that

report, 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 duties of the board members were to assist in promoting uniformity throughout the state in municipal assessment practices, procedures and administration.

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. The newly created six-member board was assembled during 1975 and officially announced at the November 20, 1976 fall CAAO state meeting by Commissioner Gerald J. Heffernan. The make up of the State Tax Department Municipal Tax Division in 1975 was as follows:

Tax Commissioner: F. George Brown (Appointment ends March 15, 1975)

Tax Commissioner: Gerald J. Heffernan (1975-1978)

Municipal Division Director: Benjamin R. Cholewa (1972 to 1980)

Municipal Assessment Supervisor: Richard L. Prendergast (March 1975 to 1989)

First assessment advisors: Frederick M. Chmura, Joseph Haddad \*, Leon Jendrzeczyk, John Kiely, Nicholas Logiodice and Donald Zimbouski. \*(Joseph Haddad was the first assessment advisor to be hired in March 1975)

As assessment advisors retired or moved on to other positions, the following people became assessment advisors subsequent to the original six. They are as follows: Marsha L. (White) Standish 1979, Kathleen Rubenbauer 1982, Sandra Huber Olsen 1985, Jeffrey S. Bragg 1986, Thomas Kelly 1986, Timothy Ryan 1986, Joan Robinson 1987, Sallee Sullivan 1987 and Rick Wall. (The date after their name indicates the year they became an advisor.)

Starting on July 1, 1977 another change occurred within the Municipal Tax Division that placed additional duties upon the assessment community. Public Act 77-478 “An Act Concerning Real Property Sales-Assessment Surveys for the Purpose of the Guaranteed Tax Base Program” was initiated. The process required the town clerk and the assessor in each municipality to abstract required data concerning each transfer of real property on state prescribed forms M-45, for the purpose of establishing equalized state grants for education.

To run this program, the state had to hire a number of office and field personnel to verify the data that was submitted by each municipality. Some of the original state sales ratio field representatives included:

John Mulready, resident agent, Ronald Ceccherini, Alexander McQuillan, Avery Skilton, John Dillion, Kathleen Rogers Rubenbauer, Marsha White Standish, Gary Garland Hager, James Ringrose and Paul LaBella. The first clerical staff included Stella Bennett, who later became a field rep, and Joella Pellitier.

On January 1, 1979 a reorganization of state government began with the renaming of the State Tax Department to the Department of Revenue Service. Although there were some minor personnel changes, the basic office structure of the Municipal Tax Department stayed the same. The statutory reference for the change comes from Public Act 77-614 “An Act Concerning the

Reorganization of the Executive Branch of the State of Connecticut.” The make up of the Department of Revenue Service Municipal Tax Division on January 1, 1979 was as follows:

Commissioner of Revenue Service: Orest T. Dubno (1979-1984)

Municipal Assessment Supervisor: Richard L. Prendergast

Assessment Advisors: Frederick M. Chmura, Joseph Haddad, Leon Jendrzeczyk, John Kiely, Donald Zimbouski and Marsha White Standish.

A major change to the Municipal Tax Division came on July 1, 1980 when it was transferred from the Department of Revenue Services to become part of the Intergovernmental Relation Division (IGR) of the Office of Policy and Management (OPM), per Public Act 79-610 (§ CGS 12-1c). Under this setup, Margaret Mary Curtin, from the New London area, was appointed as the new under secretary of that division and the person responsible for the operation of the Municipal Tax Department. The Municipal Department that dealt with strictly municipal matters was now combined with other agencies that worked with state and federal government issues. There was the feeling by some former Municipal Division workers, that “IGR” division held a lower ranking within OPM.

Although there was no official date for the phasing out of the Municipal Tax Department, there was a gradual redirection over the years of resources away from the direct county assessment advisor to an advisor that was reassigned to more specialized tasks, such as the sales ratio program, elderly, PILOT payments, and distressed cities program.

The final blow came when the Board of Assessment Advisors was eliminated in 1991 pursuant to Public Act 91-343, “An Act Concerning the Duties of the Office of Policy and Management.” Because the Board of Assessment Advisors was a service-orientated division of government that produced no income it was always subject to threats of fund cutting right from the start of its operation. You can understand why it occurred and you can understand the fiscal restraints that the state could only do the core functions. The advisors were not one of them.

It seems very ironic, that the Tax Reform Commission created the Board of Assessment Advisors in 1974 for the sole purpose of creating uniformity throughout the state. It was the commission’s view at that time, that greater uniformity throughout the state was needed. It seemed that the Board of Assessment Advisors got the job done. Government is not always successful in addressing a problem or creating something to get the job done, but the Board of Assessment Advisors did it. It was successful. Assessors really benefitted greatly from the Board of Assessment Advisors. Assessors had a little higher authority to go to. Everybody got the same information all the time. Just having that body to go to as a resource, was so helpful. It was such a loss. Local assessors and collectors no longer have the benefit of advisors on the state level.

# **Tax Commissioners of the Connecticut State Tax Department**

Tracking Tax Commissioners since the beginning of CAAO on January 14, 1935

## **Tax Commissioners**

1933 to 1938	William H. Hackett of New Haven (Took office July 1, 1933)
1939 to 1942	Charles J. McLaughlin of West Hartford
1943 to 1948	Walter W. Walsh of New Haven
1948 to 1949	William F. Connelly* of Bridgeport (Term expires July 1, 1949)
1949 to 1951	Dennis P. O'Connor of Hartford
1951 to 1955	William F. Connelly of Bridgeport (Term expires March 1, 1955)
1955 to 1971	John L. Sullivan of New Britain (Term expired March 1971)
1971 to 1975	F. George Brown of Bridgeport (Term expired March 1975)
1975 to 1978	Gerald J. Heffernan of Ansonia
1979 to 1984	Orest T. Dubno of New Haven (Commissioner of Revenue Service)

\* William F. Connelly former Bridgeport assessor was appointed to fill the vacancy caused by the resignation of Walter W. Walsh October 16, 1948 to July 1, 1949. Reappointed March 1, 1951 to March 1, 1955.

## **Directors of the Municipal Division**

1935 to 1937	Arthur F. Potter
1938 to 1939	No listings
1940	Harold T. Murray of Norwalk (Acting Director)
1941 to 1942	Otto P. Steege of Wethersfield
1943 to 1961	Harold T. Murray of West Hartford
1962 to 1970	Emil Bsullak
1971	Stanley R. DeGutis
1972	Charles Daly
1972 to 1980	Benjamin R. Cholewa (AR January 1973 page 4 new director)

## **Municipal Assessment Agents in the Municipal Division of the State Tax Department**

1961 to 1965	Arthur X. Brophy
1966 to 1975	Richard L. Prendergast

## **Supervisor of The Board of Assessment Advisors**

1975 to 1989	Richard L. Prendergast
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## **Municipal Division Newsletter Reports**

Over the years the Municipal Division in conjunction with the *Assessorreporter* set aside an area in the newsletter where items of statewide interest to Connecticut assessors were published. Beginning in January 1973 thru July 1976, Richard Prendergast, municipal assessment agent and later supervisor, wrote a column entitled "State Tax Commissioner's Corner," which included copies of State Tax Department legal opinions that taxpayer's and assessors would request on problems they were having. These opinions cited Connecticut General Statutes pertaining to the particular situation together with practical solutions based on Mr. Prendergast's many years of experience in the assessment field. A copy of one of the State Tax Commissioner's Corner is shown below.

In 1982 the Office of Policy and Management ran a column called, "Assessment Advisors Questions and Answers," which ran in the *Assessorreporter* from March 1982 to May 1983. This column would present a series of five to six questions with the answers on subjects that were topical for the day. Some of the subject matter included: elderly, supplemental motor vehicles, renters, board of assessment appeals, veteran exemptions, PA 490 and exempt reports.

Starting in March of 1984 the Office of Policy and Management started a column entitled "OPM REPORT," written by Assessment Advisor Kathleen Rubenbauer CCMA. This column differed somewhat from the other two columns in that it provided news on personnel changes at OPM, reviewed interpretation on recent legislation, plus it had a question and answer section on various assessment statutes. The column ran from March 1982 to May 1983.

The following State Tax Commissioner's Corner letter appeared in the September 1975 issue of the *Assessorreporter*. It is an example of how the State Tax Department would respond to an assessor or taxpayer problem in the 1970s. The sample letter is to a taxpayer inquiry.

### *STATE TAX COMMISSIONER'S CORNER*

*By Richard L. Prendergast, CCMA  
State Board of Assessment Advisors*

*The Municipal Division had a recent inquiry from a Connecticut taxpayer requesting the assistance of our office in regards to assessor's corrections.*

*On the October 1, 1973 Grand List, the taxpayer's property was increased due to a newly constructed addition 10 X 14. In measuring the addition, the assessor measured it 14 X 14 and assessed it accordingly.*

*The Board of Tax Review was made aware of the error and corrected the assessment on the October 1, 1974 grand list. What the taxpayer wants to know is whether a correction can be made on the October 1, 1973 list?*

*(Continues next page)*

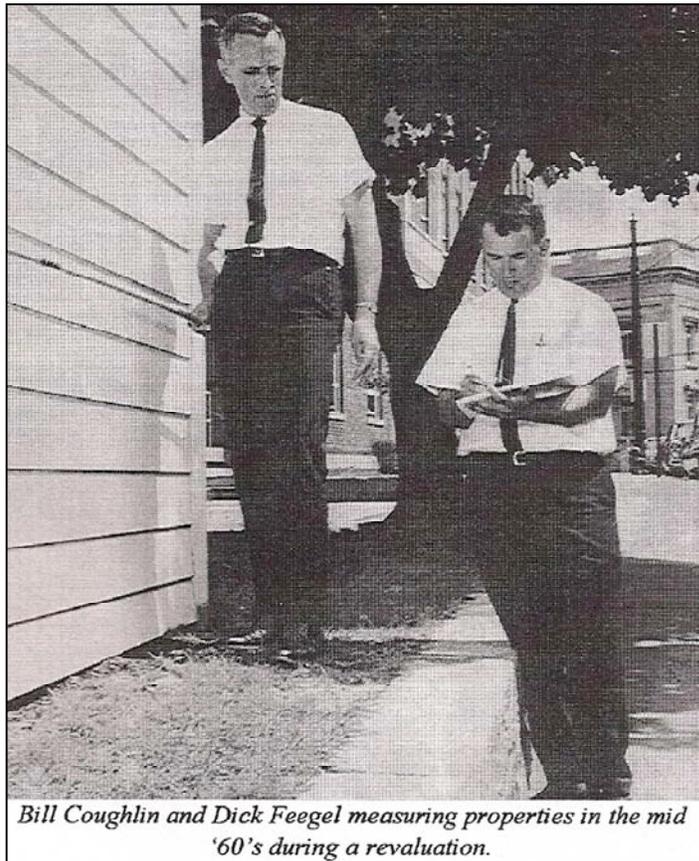
*(STD reply continued)*

*This is in reply to your letter concerning the October 1, 1973 assessment of real property owned by you and located in the Town of XXX. It is my understanding that the measurements on an addition were wrong and the situation was corrected by the board of tax review for the October 1, 1974 Grand List.*

*A certificate of correction may be issued for clerical omissions or mistakes in accordance with Section 12-60 of the Connecticut General Statutes. Such clerical mistakes pertain only to such situations as a transposition of figures, listing of the wrong owner, etc. In other words, a pure clerical error.*

*In your particular case the assessor measured the addition 14 X 14. This is an error in judgment. Had he originally measured 10 X 14 and a clerical error in the computation had been made in listing and pricing, said addition then would be considered a clerical error.*

*You as a taxpayer had the right of appeal to the board of tax review hearing on the October 1, 1973 list, which was held during February 1974 in accordance with Section 12-111 of the Connecticut General Statutes. It is my understanding that you did not avail yourself of this statutory avenue of timely appeal.*



## Assessment Functions Go Electronic

The dissemination of information is spreading so fast that you wonder how far it can go. It does not seem that long ago that the primary forms of communication consisted of the phone, the stamped letter and possibly a fax machine. The introduction of the CAMA systems in many assessing jurisdictions in the 1990s was an amazing feat to say the least.

Today's communication is fast, direct and all conclusive. You want an answer; you'll get an answer. If you want information on a research project that you are doing, you have it. A person seeking information today is only limited by their ability in finding it.

Within the past five years the Connecticut Association of Assessing Officers has made a considerable effort to transfer existing hard copy documents into electronic formatting. Listed below are a few of the most recent projects that have been converted to an electronic format.

***Assessorreporter:*** The *Assessorreporter* has been the CAAO newsletter since October 1970. The July 2010 issue was the first newsletter that was distributed electronically. The last mass mailed addition was April 2010. From a cost standpoint, the electronic media has no equal. From a research source it's also great. There are still a few holdouts who prefer a hard copy, or who do not have e-mail. A hard copy will also continue to be mailed to UConn for insertion in the archives.

***Handbook for Connecticut Assessors:*** The handbook is the bible on the various assessment functions for Connecticut assessors. It has expanded and improved over the years. Starting out in 1950 as a small 6 X 9 inch bound handbook and in 1983 being revised into a 8 ½ X 11 loose-leaf binder. The publication has become an invaluable source in the education of Connecticut assessors. There is probably no better method of distributing this type of a publication than by the electric media. In April 2010 the *Handbook for Connecticut Assessors* became available on the CAAO web site. It would no longer be printed and distributed in bulk.

**Membership Directory:** The last printed addition of the Membership Directory was distributed at the 2008 Annual Spring Meeting. The new Membership Directory went on line around March 2009 to coincide with the former target date of having them available at the spring meeting. The directory can be found on the CAAO Members Only Section of the CAAO web site. The electronic version allows a great deal of flexibility and has the ability of updating as the changes come in. The only draw back, if there is one, is the maintenance of a historical trail on a particular member.

**Voting:** The November 2011 CAAO election was the first election done electronically. By all accounts things went smoothly. There is no question that this electronic format saves time and money. Charles Danna, South Windsor assessor, was the first CAAO president elected under the new process.

**Department of Motor Vehicles On-Line Data Access:** Effective July 1, 2010 Connecticut assessors had access to DMV online data. This is a great time saver for the assessor's office and

the staff at DMV. Under the agreement with the Department of Motor Vehicles, assessors can access online DMV's registrations, licenses and delinquent records.

**CAAO Web Site:** Last but not least, the CAAO web site has been an awesome tool that Connecticut assessors have at their fingertips. Without it, all of the above would not happen. Starting out in 1998, as a basic web page, the CAAO web site has increasingly improved beyond expectations. The data, the links and the information the assessors have today are powerful tools that make them better informed. Members' website was activated October 16, 2008.

Note: Included in this publication is an article entitled *Relics from the Past Reference Guides*. It describes two publications that were, at one time, offered in a printed format but have been eliminated due to state budget cuts. Both of these reference guides are now available on the CAAO web site.

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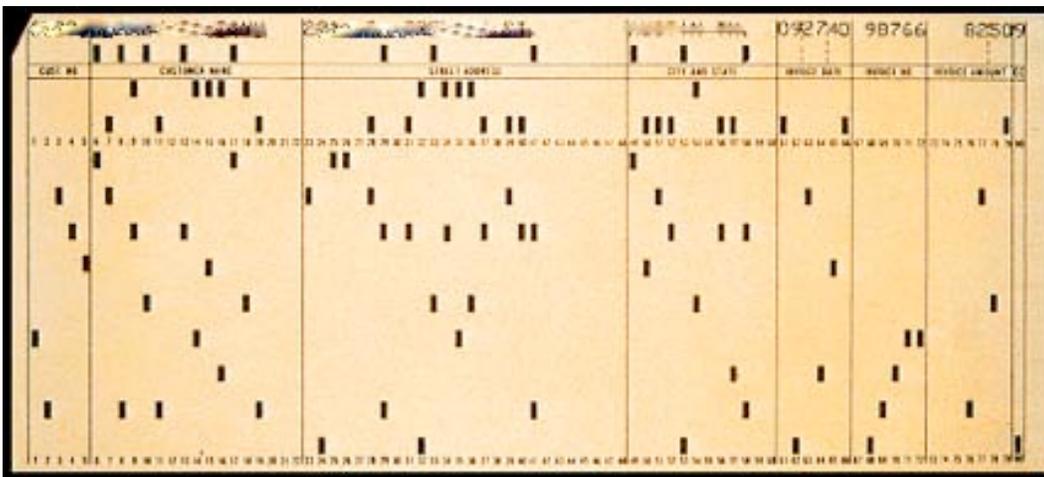
## Assessor's Office Equipment from Bygone Days



### Keypunch Machine and Keypunch Card.

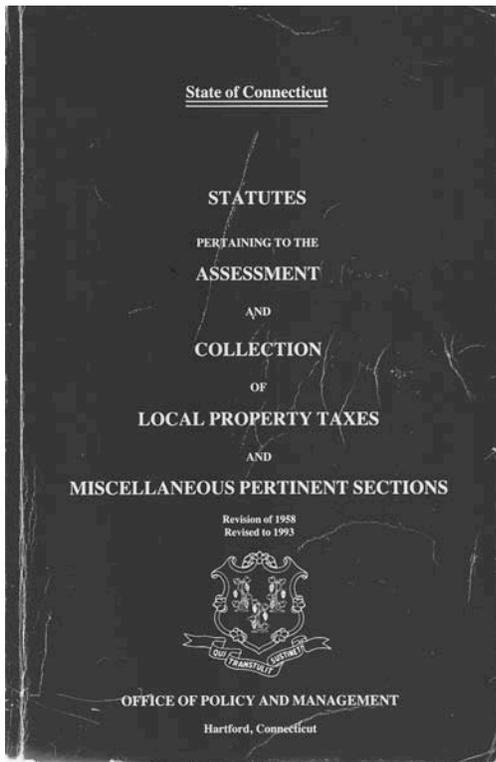
Prior to the on-line data entry systems that assessors use today, the process of converting raw data to a computer system was done by a keypunch operator sitting at a machine that would punch holes into data cards. (Keypunch machine shown on the left)

Once the keypunch operator entered the data into the machine, it would produce a data card *shown below*. Stacks of these cards would be entered into a sorting machine that eventually produced a report.



## Relics from the Past Reference Guides

The Connecticut state statute book and the Legislative Summary publication were two valuable resources that are no longer available in the same format. (The CAAO Research/Historian Committee would like to thank Kathie Rubenbauer for her help with this article)

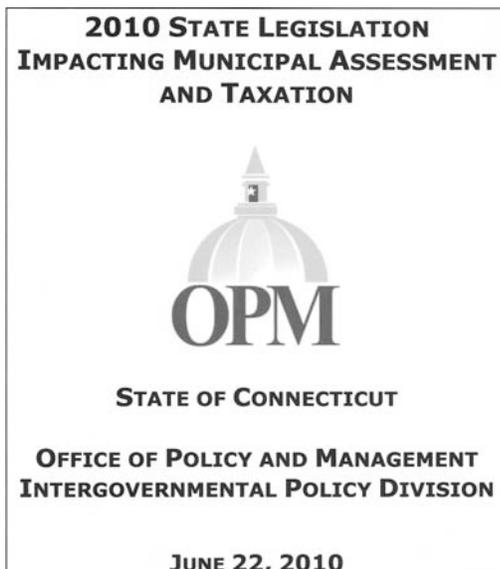


### State Statute Book

The Connecticut state statute book pertaining to the laws on the local property tax was a handy reference guide for assessors when making inquiries into the various assessing laws. Most of the publication dealt with Title 12 but there were other sections related to assessing.

It is believed that the publication ceased in the early 1990s, at or about the time the Board of Assessment Advisors was eliminated. There was no statutory requirement for its publication (which occurred every two years) and with budget cuts at the state level, this was one of the services that fell by the wayside. These statutes are available at [cao.com](http://cao.com) under state statutes.

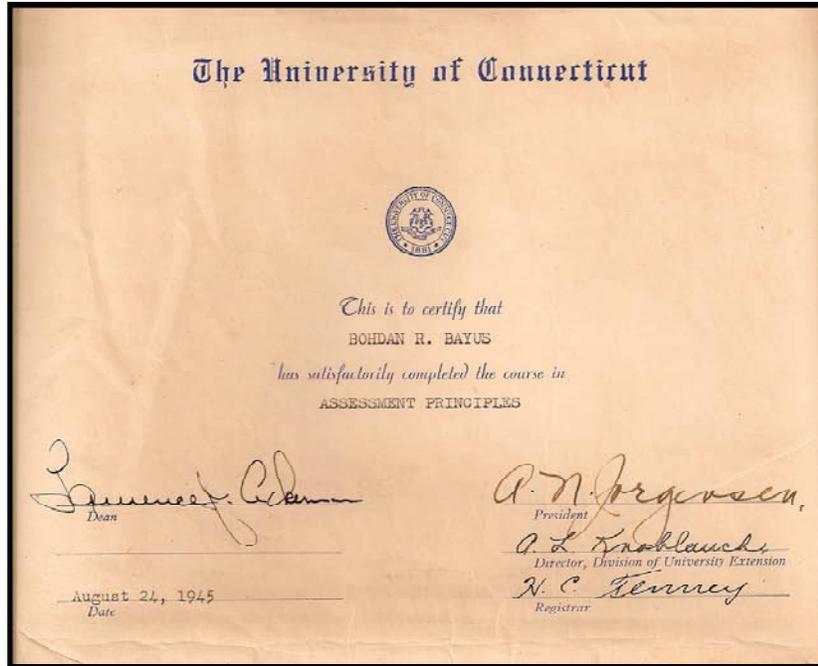
Note: The statute book pictured on the left, is a red covered book revised to 1993.



### Legislative Summary Publication

An annual publication that provided a summary of the recent legislation that was passed during the last legislative session in Hartford was sent out to each municipality. It provided the public act or special act numbers, a summary of the particular act, its effective date and reference to the statute that it amended if it was an existing law.

The last year OPM published *State Legislation Impacting Assessors and Collectors* was 2010. Kathie Rubenbauer, who retired from OPM in that year, has been writing legislative updates since then for the CAAO web site.



The August 24, 1945 Assessors School Certificate was presented to Bohdan "Buddy" Bayus, former Newington Assessor 1953 to 1987. Signing the certificate were University of Connecticut Dean of the School of Business Lawrence J. Ackerman and University President Albert N. Jorgensen.



**Second Assessors School  
1945 Assessors School pictured with Buddy Bayus**

School Planned For Assessors At University  
Special  
*The Hartford Courant* (1923-1984); Jul 26, 1944;  
ProQuest Historical Newspapers Hartford Courant (1764 - 1986)  
pg. 2

## School Planned For Assessors At University

Storrs, July 25.—(Special.)—A school for Connecticut assessing officers, the first of its kind in the state or in New England, will be held at the University of Connecticut from August 21 to 25, it was announced Tuesday.

The school is a joint enterprise of the State Tax Department, Connecticut Association of Assessing Officers, National Association of Assessing Officers and the School of Business Administration of UofC.

Tax Commissioner Walter W. Walsh will be dean of the school. Instructors in charge will be Aldo Jenks, research tax director, and Harold Murray, director of the municipal division of the State Tax Department.

Other instructors expected to take part in the school are: William J. Connelly, tax commissioner, Bridgeport; Frederick W. Dauch, deputy commissioner, State Tax Department; Dr. Thomas H. Reed, municipal consultant, Connecticut Public Expenditure Council; Roger S. Baldwin, senior partner, Baldwin, Todd and Lefferts; Albert W. Noonan, executive director, National Association of Assessing Officers; Carter W. Atkins, executive director, Connecticut Public Expenditure Council; Herbert K. Shay, assessor, Fairfield, and president of the Connecticut Association of Assessing Officers; Otto P. Steege, director of the corporation division, State Tax Department; and Laurence J. Ackerman, dean, School of Business Administration.

A bulletin has been issued from the School of Business Administration giving details of the program.

Kinsella Helps To Lay Plans For Assessing Assn.  
*The Hartford Courant* (1923-1984); Jan 4, 1935;  
ProQuest Historical Newspapers Hartford Courant (1764 - 1986)  
pg. 3

## Kinsella Helps To Lay Plans For Assessing Assn.

### Local Board Member Heads Advisory Com- mittee to Hackett

George F. Kinsella, member of the Board of Assessors of Hartford, is chairman of an advisory committee to State Tax Commissioner William H. Hackett, in reference to the proposed establishment of a State Assessing Officials' Association, a program which will be considered at a general meeting of assessors and Board of Relief members in Connecticut, to be held in the hall of the House of Representatives, at 1 p. m., Monday, January 14. A general invitation has been extended to assessing officials to take part in this session, at which a plan for adoption of a constitution and by-laws, with the possible election of officers, will be discussed.

The advisory committee recommends an organization of this nature, with membership to consist of all assessors, members of Boards of Relief, and chief clerks in Connecticut, through a plan for regular meetings for action on matters of interest to assessing officials of Connecticut.

Commissioner Hackett has expressed approval of the committee recommendations, asserting his belief that "if such a state association is formed, it will be of great influence and benefit in improving assessment methods in the state."

With Assessor Kinsella as chairman, the other members of the advisory committee are: Ralph Bishop, president, Board of Assessors, New Haven; Assessor Justin McCarthy, Stamford; Assessor J. Hull Manwaring, New London; William P. Hull, chairman, Board of Assessors, Clinton; John R. Pickett, chairman, Board of Assessors, Windham; John D. McGowan, chairman, Board of Assessors, Watertown; Andrew M. Grant, member, Board of Relief, Mansfield.

## **CAMA Systems Come to Connecticut**

Can you imagine a revaluation today without the assistance of a computer assisted mass appraisal (CAMA) system? Yes, you still have to gather the initial data and do the input of that data. Yes, you must possess a higher degree of technical knowledge and have the ability to read and interpret reports, but today's modern CAMA systems are a far cry from days gone by.

It was not too long ago that an assessor's valuation consisted of a single dollar line entry in a book and that was your assessment. There were no details of buildings or lot data; there were no comparable sales and the methodology used could vary from town to town. Some of the terminology used back then included drive by windshield or rule of thumb appraisal methods. It consisted of nothing more than viewing the property from your vehicle with maybe two board of assessors members, and placing a value on it.

The next progression of property valuation for tax purposes was a lot more scientific. The new valuation system was a massive effort, done manually, to collect, classify and record data on what would be known as the property record card (PRC). It included the establishment of uniform land valuation maps that displayed the front foot value of each street in the municipality. The residential land valuations were based on a standard front foot of 1 foot X 100 feet. Adjustments would be made for lots of various depths with a standard depth table. Consideration was also given for location, shape and topography. Commercial land valuation would be subject to corner influence factors.

In this new system, each building would be measured, inspected and classified to determine the building makeup and the square footage of building area. Cost schedules would be developed for the various building classification of residential, commercial and industrial buildings. 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. This was all done manually.

One of the first so called scientific revaluations in Connecticut was completed in Bridgeport in 1927. What was unique about this revaluation was the fact that it was done as an in-house revaluation by Assessor William F. Connelly and a staff of 30 or 40 temporary workers who measured and listed each building in the city of Bridgeport. Mr. Connelly later formed Valuation Associates of Connecticut, a firm that conducted many municipal revaluations throughout Connecticut.

In a survey that was conducted in 2009 <sup>2</sup>, 135 municipalities responded to the question: What year did your municipality complete a full-scale revaluation with property record cards (PRCs)? The following data is summarized from that survey.

- The first municipality to complete a full-scale revaluation with property record cards was Bridgeport in 1927. Two other municipalities, Norwalk and Norwich, completed revaluations with PRCs in 1929.

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<sup>2</sup> December 30, 2009, Publication "*Abstract of the Single Assessors in Connecticut*", was the first year that assessors' functions were completed.

- Four other communities completed revaluations with PRCs in the 1930s; they included East Haven and Stonington in 1935, Redding and New London in 1939.
- Four communities completed revaluations with PRCs in the 1940s; they included Simsbury, Waterbury, Waterford and Windsor.
- The 1950s and the 1960s were the largest group of communities to complete full-scale revaluations. It represented 62% of those communities that responded.
- By the late 1960s, 70% of 135 communities completed full-scale revaluations with PRCs.
- In the decade of 2000s, there were three small communities that completed revaluations with PRCs.

The so-called scientific revaluation was a huge step forward in the valuation process, but it did have flaws. The biggest drawback was the fact that you could not update the information, and any updating of values was done manually. If you misplaced or lost a property record card, you would have to reconstruct it from scratch. As the ownership of the property changed over the years, the new owners lacked knowledge of certain historical facts about the property. Example, when was the house built? And last but not least, what do you do with all of the old PRCs once you do an update?

Because municipal revaluations required a large number of diverse properties to be appraised as of a certain date, and the fact that the revaluation cycle was getting shorter, a modern up to date valuation was required. It was no longer feasible to rely upon the manual full-scale revaluations. The CAMA computerized valuation system was designed to accommodate that task. In non-technical language, it is similar to the manual valuation described above except for the fact it was capable of storing a massive amount of data. It has several broad functions including data management, sales analysis, valuation and reporting. Once all of the information was collected and entered, a CAMA system analyzes the data and determines a value by making adjustments to each property. It is similar to the way an appraiser would appraise a single property but the CAMA system uses information from many properties. Today's CAMA systems are also capable of using several approaches to determine value including, cost, sales comparison and income approach.

Connecticut's first introduction to a CAMA system began in East Hartford in 1968. Assessor Francis Kirwin, East Hartford's assessor from 1968 to 1972, hired the revaluation firm Associated Surveys from Wayne, New Jersey. The two main architects of that CAMA system were, Richard Nesser, former New Haven assessor 1961-1963 who was the appraisal technologist idea man, and Charles Blackford who was the software designer. Mr. Blackford said, "Mr. Nesser and I collaborated to develop an IBM based solution using Nesser's extensive appraisal knowledge and my computer skills. In the process, I've learned a lot about appraisal techniques and revaluation validation."

Mr. Blackford worked for Associated Surveys for 5 ½ years and consulted for them for a number of years afterwards before their acquisition. He eventually opened his own software company called SLH Technology, Inc. He was the original author of the system while working with Associated Surveys and he maintained and upgraded the CAMA system used in East Hartford since 1969 without interruption.



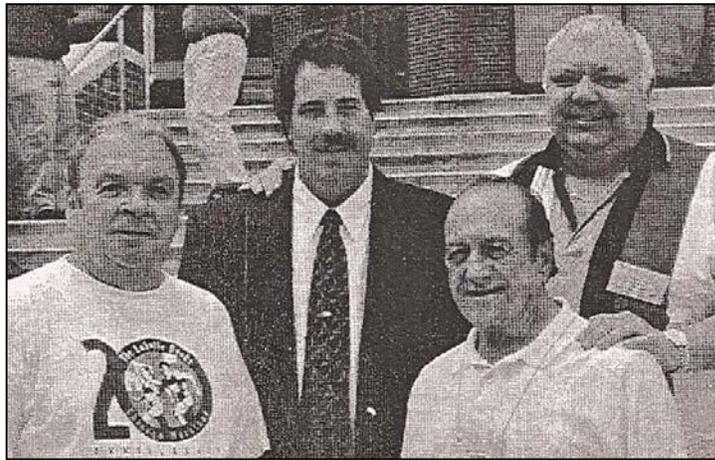
Charles Blackford on the left and Richard Nesser on the right  
Right picture has Richard Nesser in the computer mainframe room

The implementation of the system began in 1968. It was keypunch card based, and for those interested in computer trivia, it was IBM FORTRAN based on an IBM 360/25. The system generated building cost, market and income approaches to value. It also had the capability to map properties into geo-economic groups permitting group changes rather than having to perform individual property updates. At that time it was the only system that could handle residential, commercial and industrial properties without segregating them.

Over the years SLH Technology has upgraded the system. The internals of the system and online screens were totally rewritten from the original system. Extensive sales and comparable property analysis are now built into the system. In the late 1990s the computer mainframe was converted to a Microsoft server.

The SLH CAMA based solution system has been used in East Hartford for multiple successful revaluations dealing with many revaluation companies. The four assessors that have used the system over the years include: Francis Kirwin assessor 1968-1972, Anthony Barber assessor 1972-1987, Richard Buchanan assessor 1988 – 2005 and current Assessor Brian Smith since 2005.

East Hartford has been utilizing the same computer system with upgrades throughout the years. The same software person who created the system was still maintaining it. As of December 31, 2011, the city of East Hartford contracted with another provider to do the revaluation and the software. Brian said, “It is ironic that I am in the position of ending the program that his father-in-law started back in 1969.” For those who did not know, Frank Kirwin is Brian’s father-in-law.



Pictured above are the four East Hartford assessors that have been involved with the first Connecticut CAMA system. From left to right: Richard Buchanan, Brian Smith, Anthony Barber and Francis Kirwin.

Although computers were new to Connecticut assessors, a few other towns in the 70s started to develop CAMA systems. It seems that the main thrust in the development of CAMA systems in Connecticut came as a result of Governor Thomas J. Meskill's report entitled "*The Report of the Governor's Commission on Tax Reform*," that came out in December 1972. The recommendations in the report advocated for the use of computers in the valuation process and shorter revaluation cycle.

In the July 1983 issue of the *Assessorreporter*, a survey was conducted on computer usage in Connecticut towns and cities at that time. The report is as follows:

*"The results of the computer survey that were requested in the last newsletter were answered by 23 towns and cities.*

*The following towns and cities responded to the survey: Barkhamsted, Bethel, Brookfield, Danbury, East Hartford, Enfield, Glastonbury, Hamden, Hartford, Manchester<sup>3</sup>, Naugatuck, North Canaan, Plainfield, Ridgefield, Seymour, South Windsor, Stonington, Tolland, Trumbull, Wallingford, Waterbury, West Hartford, and Wolcott.*

*All of the above listed towns and cities have the on-line capability of changing the following real estate information: (1) title and date, (2) mailing address, (3) exemptions, (4) assessments.*

*In addition to the above capabilities, the following towns and cities can change: (1) lot size, and (2) building data. They are, East Hartford, Hartford, Trumbull, Waterbury, and West Hartford.*

*When it comes to valuation methodology, the following towns and cities can produce values using the cost approach. They include Manchester, Seymour, and West Hartford.*

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<sup>3</sup> Ed Belleville, assessor of Manchester implemented the same Associated Surveys system in 1976-1978 that were installed in East Hartford and had a successful revaluation.

*The towns of Trumbull, Wallingford and Wolcott, have an on-line capability for producing values with comparable sales.*

*Three cities have the capability to produce values by three approaches, namely the cost approach, the income approach, and the comparable sales approach. The cities include: East Hartford, Hartford and Waterbury.*

*Of the 23 towns and cities reporting, 9 towns are using the services of a private firm, where the remaining 14 towns have developed in-house computer systems.*

*The towns and cities that have responded to this survey are the ones that have systems that are already working. There are a number of towns that are in the process of developing systems, from one that meets the basic data requirements, to fully blown MRA and complete data entry of all building data.”*

In 1988, Public Act 88-348 “An Act Providing for Grants-In-Aid to Municipalities for Development or Modification of Computer-Assisted Mass Appraisal Systems to be used in Revaluations” was enacted. The provisions of this legislation were threefold. It directed the Secretary of the Office of Policy and Management to established a statewide program of financial assistance to municipalities to improve municipal assessment and tax collection. This financial assistance was in the form of a grant-in-aid program to those municipalities that developed or modifies a state certified computer assisted mass appraisal system for the purpose of a revaluation. Second, it established the Computer Assisted Mass Appraisal System Advisory Board. Third, the board was to develop minimum standards for the certification of a computer assisted mass appraisal system.

The board completed their 14-page report on December 1, 1988. The first Connecticut municipalities that could apply for the grant-in-aid program were those communities that implemented a revaluation effective for the October 1, 1987 or 1988 assessment year. The grant amounts are based on population as follows:

<u>Town Population</u>	<u>Amount of Grant</u>
Less than 20,000	\$25,000
20,000 - 49,999	\$35,000
50,000 - 99,999	\$50,000
100,000 - or more	\$60,000

Additional public acts were passed to provide for those towns and cities that implemented revaluations after 1988. Public acts were passed to allow grants for the acquisition of software packages, hardware upgrades, programming and data conversion or data entry were acceptable uses for the CAMA grants.

The computer-assisted mass appraisal board consisted of seven Connecticut assessors appointed by the governor, the president pro tempore, the majority leader and the minority leader of the Senate and the speaker, the majority leader and minority leader of the House of Representatives. These assessors were: Chairman S. Steven Juda of New Haven, Richard S. Buchanan of East

Hartford, Michael A. Bekech of Groton, Joanne S. Ferraresso of Harwinton, Mary Lou King (Strom) of Granby, Kenneth C. Carvell of Westport and David L. Valente of Stratford.

Once the framework was in place with guidelines and state assistance for CAMA systems, Connecticut municipalities embarked on the important task of incorporating a CAMA valuation system into their assessor's office. In a survey that was conducted in 2009<sup>4</sup> 162 municipalities provided the date that they implemented a CAMA revaluation. The results are as follows:

- Number of municipalities that completed CAMA revaluation in the 1970s = 6
- Number of municipalities that completed CAMA revaluation in the 1980s = 21
- Number of municipalities that completed CAMA revaluation in the 1990s = 103
- The number of municipalities that completed CAMA revaluation up to 2009 = 32

The CAMA revaluation implemented in the 1980s revealed 13 of the 21 municipalities were completed during 1988 and 1989. So, the late 1980s and 1990s was the pivotal time for CAMA systems in Connecticut, with some 72 percent of those responding implementing a CAMA revaluation into their valuation system.

The amazing part about this transformation from the one-line appraisals to the full-blown CAMA systems is the fact that there are assessors working today that were involved in each stage of this valuation process. Newly appointed assessors, assistant assessors and field personnel will never appreciate the luxury and convenience of the modern day CAMA system. No longer do you have to hand enter each figure, sketch, or follow the pricing ladder from your cost schedule. And if you don't know what a pricing ladder is, you are new to the game. What will the next decade bring in the way in which assessors go about their duties of valuating properties? Time will tell.



For those of you that never worked in a mainframe environment, the picture on the left presents a view of a large air-conditioned room especially designed for a mainframe computer.

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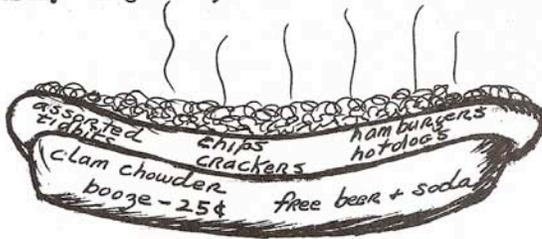
<sup>4</sup> December 30, 2009, Publication "*Abstract of the Single Assessors in Connecticut*", was the first year that assessors' function was completed.

CONNECTICUT ASSOCIATION OF ASSESSING OFFICERS

FAMILY PICNIC

Saturday - August 11, 1973

Westbrook Elks Lodge, Westbrook, Conn.



SPECIAL ACTIVITIES FOR CHILDREN

COST: \$10.00 per family

Chief Cook. . .Bob Kemp      Head Waiter. . .Ed Clifford  
 Second Cook. . .Harry Cohen      Head Stewart . . .Dick Prendergast

RESERVATIONS

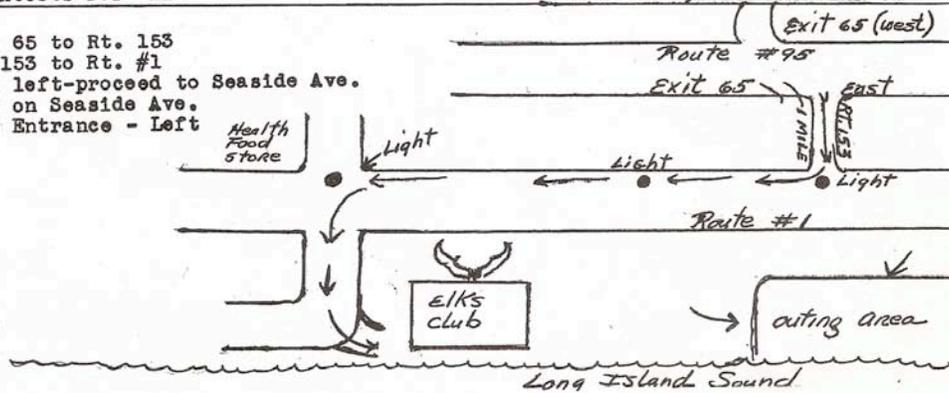
NAME \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 NUMBER ATTENDING \_\_\_\_\_ ADULTS \_\_\_\_\_ CHILDREN \_\_\_\_\_

SIGNED \_\_\_\_\_

Are you too old to cut the mustard? If not, enter the swimming, softball, horseshoes, volleyball, contests for all.

Make checks payable to "Conn. Assoc. of Assessing Officers". Mail to: Harry J. Cohen, Dept. of Assessments, 200 Orange St. New Haven, Ct. 06510

1. Exit 65 to Rt. 153
2. Rt. 153 to Rt. #1
3. Take left-proceed to Seaside Ave.
4. Left on Seaside Ave.
5. Elks Entrance - Left



C. A. A. O. FAMILY PICNIC  
AUGUST 11th  
WESTBROOK, CONNECTICUT



RICHARD PRENDERGAST  
CHECKS REGISTRATIONS



ASSESSORS (left-right) BAYUS, CONVERSE,  
KILLBEN, AND STANDISH AWAIT LUNCH  
FROM FRANK BARTA. (background)



ASSESSORS TOAST THE PASSAGE  
OF THE NEW ELDERLY BILL "7#1"?



CHEF FLETCHER JOHNSON SERVES  
HARRY COHEN & ED BELLEVILLE.



WOULD YOU BELIEVE I INFLATED  
OVER 500 BALLOONS.



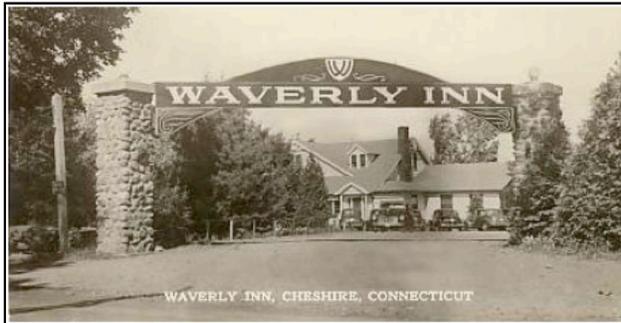
HEAD CHEF ROBERT KEMP

The August 11, 1973 CAAO family picnic was a huge success, with some 175 adults and children in attendance. The bar did an overwhelming business at .25¢ a drink

## CAAO Annual Meetings

When Connecticut assessors go to their annual CAAO spring and fall meetings, there is no question where it is going to be held. Since May 19, 1982, all but one of the meetings was held at the Aqua Turf Club, a sprawling banquet facility in Southington, Connecticut. It has been the focal point of the CAAO meetings due to its central location, adequacy in facilities and quality of food.

It was not always that way. The first meeting of the Assessing Officials Association of Connecticut, now known as the Connecticut Association of Assessing Officers, was held in the Hall of the House of Representatives in the State Capitol, at 10:30 A.M. on December 30, 1935. After that meeting, the attendees regrouped for a luncheon across the street for the group's first luncheon at the Old English Room at Hartford's Hotel Bond (presently St. Francis Hospital's School of Nursing), for the inflationary sum of \$1.00. That same day, the 72 or so members ratified the by-laws that established the annual dues of \$.50.



Waverly Inn, Cheshire



Yankee Silversmith, Wallingford

In the late 50s and early 60s, the Waverly Inn, a premier banquet facility in Cheshire, Connecticut, was the gathering place for the annual meetings. The building is still there, but the restaurant known as the Waverly Inn, closed in 1978. From 1973 to 1977, the gathering place for Connecticut assessors was the Yankee Silversmith restaurant, famous for their baked popovers and the 1902 antique railroad bar car attached to the restaurant, located just off the Wilbur Cross Parkway in Wallingford. At the November 29, 1973 fall meeting held in the second floor banquet room, Governor Thomas Meskill was the guest speaker. Fire destroyed the building on June 17, 2007 and it was later demolished in September 2008.

Other locations for the CAAO spring and fall meetings included Valle's Steak House in West Haven on three different occasions in the 70s and 80s, the Ramada Inn in East Hartford, November 20, 1975 and in May 1983 the meeting was held at the Seamen's Inn in Mystic, Connecticut. The 37<sup>th</sup> annual meeting of CAAO was held at Valle's Steak House in West Haven November 19, 1971. It was an evening meeting (one and only) that got under way at 6:30 p.m. Guest speaker was T. Clark Hull, lieutenant governor for the state of Connecticut.

At the May 6, 1999 meeting held at the Aqua Turf Club in Southington, the guest speaker was Stamford's Mayor Dannel P. Malloy, governor of the state of Connecticut, starting January 2011. The article in the *AssessorReporter* about the mayor called him David. Who knew?

## CAAO Spring Meeting May 1983 Mystic's Seamen's Inn



The 1983 spring CAAO meeting was held at the Seamen's Inn, Mystic Connecticut. The New Haven County Assessors Association hired a bus, issued straw hats and they arrived in mass. Pictured top row left to right: Arriving New Haven County assessors, departing the bus are Bob Coyne and Frank Barta. Middle row left to right: Richard Pyszkowski, Rande Chmura, David Valente, Thomas Roche and Robert Coates. Bottom row left to right: Gloria Kovac, James Clynes, Frederick A. Chmura, Richard Prendergast, Bob Coyne and David Battistoni.

## PHOTOS FROM THE PAST



1952  
Aldro Jenks, Waterbury assessor 1944-1966 was the first recipient of IAAO's CAE #1 designation in 1952. Mr. Jenks was the president of IAAO December 1947 to September 1948 and president of CAAO in 1950.



1973  
William J. Coughlin, Jr. is shown being sworn in as the new Rocky Hill assessor by Town Clerk Marion Palmer. Bill was the Rocky Hill assessor from 1973 to 1988, and president of CAAO in 1982.

## PHOTOS FROM THE PAST



Former supervisor of the Board of Assessment Advisors Richard Prendergast is shown in a May 22, 1986 photo shaking hands with former Connecticut Governor William O'Neill.



The September 1969 IAAO Conference in Denver, Colorado shows a table of Connecticut assessors including from left to right: Sherry Vermilya and his wife Marguerite, Ed Belleville of Enfield, *Unknown*, James Janz of Branford, Herbert Lukowski of Watertown, Phil Nedovich of Madison, William Converse and his wife Joan of Orange, and Buddy Bayus of Newington.

## **60<sup>th</sup> Anniversary of the Hartford Area Assessors' Association**

*The meeting was held February 16, 2012 at the Wethersfield Town Hall Children's Library Community Room. The Hartford Area Assessors' Association invited the CAAO Research/Historian Committee to their 60<sup>th</sup> anniversary meeting that honored Peter Marsele. The minutes of the meeting pertain only to those remarks of honoree Peter Marsele and do not include any discussion of the current Hartford Area Assessors' Association general business meeting.*

The February 16, 2012 meeting of the Hartford Area Assessors' Association was a joint meeting with the CAAO Research/Historian Committee to celebrate the HAAA 60<sup>th</sup> anniversary and to honor former Bloomfield Assessor Peter Marsele. Mr. Marsele was one of five Hartford County assessors who started the association back in 1952. Mr. Marsele has been in the assessing and appraising business for 67 years.

The first order of business, Thomas DeNoto, the current president of the Hartford Area Assessors' Association made Peter an honorary president for the day. Peter opened the meeting at 10:30 a.m. He related that when he was chairman he always started the meeting on time. His meetings were informal workshop sessions, with everyone sitting around a table. He would start the meeting by asking each person to stand and give his or her name. He requested that same procedure at this meeting. It was a way for Hartford Area members to get to know one another.

Peter said that one of the main functions of the current Research/Historian Committee is to record the events of the past so the next generation of assessors will have an understanding of those events once the old timers are gone. He told the gathering that the current CAAO Research/Historian records are stored at the Dodd Archive Center at the University of Connecticut.

Peter described how the county association started. He attended the Assessors School at UConn in 1945 thru 1952, and in 1952 he felt that assessors should join together and establish some uniform set of procedures. In February 1952, Peter met with four other Hartford area assessors that included, Borden Mahoney of Hartford, Henry Smalley of Wethersfield, Ray Walz of Glastonbury and Paul Smith of Windsor and established the first meeting of the group that would become known as the Hartford Area Assessors' Association. For the March 1952 meeting, they had about 15 present. At that meeting they agreed that the primary purpose of the organization would be to attempt to establish uniform valuation procedures in the various towns, especially for motor vehicles and personal property. Peter was chosen to be chairman. (Peter served as chairman for the next 25 years.) It was called the Hartford Area Assessors' Association due to the fact that assessors outside Hartford County wanted to join.

At the April 1952 meeting Peter presented his plans for establishing an auto-pricing schedule. Each member of the Hartford Area Assessors' Association would be given two or three vehicle types to price and establish a schedule for those vehicles. About 15 towns used the schedule the first year. By 1953 an increasing number of towns were using the Hartford area-pricing schedule. Before the 1954 schedule was produced Charles Tremper, a member of the New Haven Board of Assessors, was joined in his protest by Aldro Jenks and Herb Shay to challenge the use of the

schedule on a statewide basis. The challenge eventually ended up in the State Tax Commissioner's Office where the commissioner concluded that Hartford's schedule represented a good advancement in assessment uniformity.

Peter reviewed his involvement in the 1955 floods that destroyed half of downtown Winsted and the damage along the Naugatuck River. Tax Commissioner John L. Sullivan asked Peter and Wethersfield's Assessor Henry Smalley if they would help out with the valuation of the damaged properties. Peter was appointed chairman of the State Disaster Assistance Committee in August 1955. They organized a group of some 25 assessors that would go out into the field and assess the damage that was done in each of the effected areas. Peter and Henry Smalley were assigned to the Winsted area because that was where the most damage occurred. One of the revelations that came out of the inspection process was the poor quality of the assessors' records in many of the damaged areas. One of the proud accomplishments Peter described in his dealing with the committee was the fact that each town received their full allotment in dollars lost and that the committee was able to return some of the allocated funding back to the state.

In 1972, Governor Thomas J. Meskill appointed Peter to the Governor's Commission on Tax Reform. He was the only assessor appointed. He said the commission believed that property tax reform was such an important issue that their 1974 final report devoted an entire volume to the subject. Some of the recommendations included a uniform assessment date and percentage of assessment, State Board of Assessment Advisors and certification of assessors and revaluation companies.

In the early years of the Hartford Area Assessors' Association Peter said that a number of pricing schedules were developed to establish uniformity in assessing. They included, the motor vehicle, natural gas lines, IBM, gasoline and PA 490 schedules.

With regard to PA 490, Peter said in the late 50s there were no laws to protect the preservation of farmland in Connecticut. He said, "If things keep going the way they are, eventually there would not be any farmland left." In 1959 he attended a hearing at the State Capital with Professor of Economics at the University of Connecticut Irving Fellows, Secretary of the Farm Bureau for the State of Connecticut George Simpson and himself regarding farm problems. The Farmland Preservation Bill was presented before the 1959 and 1961 legislative sessions only to be turned down. They hired a consultant to rewrite the bill including provisions for forestland and open space property. In 1963 the new bill with the three sections was passed and Public Act 490 became law.

Peter was asked how he got started in the assessing field. He said when he was younger he was stricken with tuberculosis and the doctors advised him to do less strenuous work. Peter saw an advertisement that a revaluation company in Waterbury was looking for someone to do property sketches. So, Peter began his assessment career doing sketches for twenty-five cents per sketch for the George B. Horan Company in October 1944. Longtime Newington Assessor Buddy Bayus was also part of this sketching crew.

A final question was asked, what was his greatest accomplishment or satisfaction? Peter said, "He enjoyed his entire assessing career, but the items that gave him the greatest satisfaction were

being appointed to the 1972 Tax Reform Commission, being involved in the early years of PA 490 and the 1955 floods. He said throughout his appraisal career, if he were doing an appraisal for a friend, he would not charge him.”

A number of years ago Peter donated \$1,000 to start the Bloomfield Athletic Trust Fund that was established to finance individual or team athletics in Bloomfield. In the first year of the program, individuals had contributed over \$10,000 to the fund. Today, that same program has accumulated some three million dollars in support of all sports in Bloomfield. The first individual recipient of the fund was Bloomfield’s Nykesha Sales a star player on the 1994-1998 UConn womens’ basketball team. At the end of the meeting, the Research/Historian Committee was presented life memberships to the Hartford Area Assessors’ Association by county President Thomas DeNoto.

Peter Marsele, at 87 years of age, is still active in community affairs and still doing appraisals.



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

## 1986 CAAO Auto Pricing Committee Assignments

Listed below are members of the newly created CAAO auto pricing committee and the vehicles that they were assigned to price. As a result of PA 85-386, *An Act Providing for a Uniform Motor Vehicle Property Tax Manual*; the responsibility of pricing motor vehicles was shifted from the Hartford Area Assessors Association to CAAO. It was effective for the October 1985 grand list. A representative from each county was appointed to a two-year term on the CAAO Motor Vehicle Committee. The law also mandates that the Office of Policy and Management annually recommends a schedule of motor vehicle values to be developed in cooperation with CAAO. Co-chairman of the 1985-86 Motor Vehicle Committee were Charles Agli, Jr. and Leon Jendrzeczyk.

### Members of the Auto Pricing Committee and vehicles they are to price

Gordon Donley	American Motors	Cars + Jeeps		
	Cadillac Chevrolet	Cars + Trucks		
William Coughlin	Dodge	Cars + Trucks		
Rande Chmura	Ford	Cars + Trucks		
Sharon Leahey	Lincoln	Plymouth		
Marsha Standish	Mercury	Pontiac		
Richard Feegel	Alfa Romeo	Capri	Conquest	
	Arrow	Challenger	Datsun	
	Audi	Champ	GMC trucks	
	BMW	Colt		
Edmund Corapinski	Fiat	Isuzu	Lancia	Mercedes-Benz
	Honda	Jaguar	Mazda	Merkur
Melissa Bonin	Buick	Chrysler	Plymouth Trucks	
Robert Musson	Oldsmobile	International Trucks		
Walter Lawrence	Toyota	Volkswagen		
	Triumph	Volvo		
Donna Brodowski	MG	Peugeot	Subaru	
Walter Kent	Mitsubishi	Renault	Porsche	
	Opel	Sapporo	Saab	

## **Chairpersons of the Motor Vehicle Committee since 1952**

The Motor Vehicle Committee has been a very important committee over the years. In the early years of the committee it was labor intense and required numerous volunteers to price the vehicles. Listed below are the assessors who have chaired the committee since its inception in 1952.

1952 to 1959: Peter Marsele, Bloomfield assessor

1960 to 1965: Ralph Carter, Berlin and Glastonbury assessor

1966 to 1984: Joseph Scheyd, Berlin assessor (Longest serving motor vehicle chairman)

1985 to 1986: Charles Agli, Jr., New Britain, assistant assessor and Leon Jendrzejczyk, Glastonbury assessor, co-chairpersons

1987: Leon Jendrzejczyk, Glastonbury assessor

1988 to 1994: Donna Brodowski (Ralston), East Hampton assessor

1995 to 1996: Donna Price, North Branford assessor and Kenneth Raby, Wallingford assistant assessor, co-chaired the committee

1997: Donna Price, North Branford assessor and Kenneth C. Carvell, III New Canaan assistant assessor, co-chaired the committee

1998: Donna-Price-Bekech, North Branford assessor and David Gardner, Simsbury assessor, co-chaired the committee

1999: David Gardner, Simsbury assessor and David Dietsch, Waterbury assessor, co-chairman

2000 to 2001: Donna-Price-Bekech, North Branford assessor and David Dietsch, Waterbury assessor co-chaired the committee

2002 to 2004: Donna Ralston, East Hampton assessor and David Dietsch, Waterbury assessor co-chaired the committee

2005: Donna Ralston, East Hampton assessor and Michael D'Amicol, Glastonbury assistant assessor co-chaired the committee

2006 to 2008: Donna Ralston, East Hampton assessor and Shawna O'Neil, Cromwell assessor co-chaired the committee

2009 to 2012: Donna Ralston, Norwich assessor

2013: Patrick J.J. Sullivan, West Hartford assessor appraiser

## Single Assessors and Their Salaries prior to 1959

Listing of 34 single assessors in Connecticut prior to 1959, their salaries and the year the municipality made a legislative change from the board of assessors to a single assessor.

<b>Municipality</b>	<b>Year of Legislation Change</b>	<b>Annual Salary</b>
Bethel	1949	\$ 5,250
Bloomfield	1951	\$ 7,425
Bridgeport	1925	\$ 7,500
Clinton	1958	\$ 5,200
Coventry	1953	\$ 2,500
Danbury	1933	\$ 5,720
Darien	1930 *	\$ 7,200
East Hampton	1951	\$ 3,300
East Hartford	1947	\$ 7,350
East Lyme	1951	\$ 5,500
Essex	1959	\$ 5,000
Fairfield	1940 *	\$ 9,048
Glastonbury	1943	\$ 7,750
Greenwich	1943	\$ 9,096
Groton	1951 *	\$ 6,500
Hartford	1947	\$ 10,920
Ledyard	1949 *	\$ 3,960
Manchester	1947	\$ 6,812
Middletown	1934 *	\$ 6,650
Milford	1947	\$ 6,988
Naugatuck	1953	\$ 4,700
Newington	1953	\$ 6,489
New London	1921 *	\$ 7,500
Norwich	1955	\$ 5,530
Old Saybrook	1956	\$ 6,500
Stamford	1934	\$ 9,453
Stonington	1947	\$ 5,280
Stratford	1947	\$ 7,090
Vernon	1958	\$ 6,500
Waterbury	1945	\$ 9,360
Waterford	1943	\$ 5,760
Westport	1957	\$ 6,000
Wethersfield	1949	\$ 7,500
Windsor	1947	\$ 6,850

Information from the 1959 State of Connecticut information document #48 relative to the *Assessment and Collection of Taxes*. \* Date taken from *State Register and Manual*, due to omitted date in the 1959 *Assessment and Collection of Taxes* document.

## Compensation of Connecticut Assessors Fiscal Year 1974-1975

Abstracted from the thirteenth edition of the Connecticut Public Expenditure Council's biennial publication, "Compensation of Municipal Officials in Connecticut" is a complete listing of the salaries of Connecticut assessors.

As far as possible, all salary data are listed for fiscal 1974-1975. In a few cases, 1974-1975 salary data were not available because unions were negotiating for increases. In such cases, fiscal year 1973-1974 salaries are reported.

### Comparison between Towns

There is a need for caution in drawing comparisons from salary data alone. Certain factors that affect jobs may or may not be evident in such data. For example, seniority, hours, actual assigned duties, fringe benefits and responsibilities are factors that affect jobs and pay for particular positions. Such factors enter into setting of salaries and must be considered if meaningful comparisons are to be made between towns.

No attempt, according to CPEC, has been made to determine the size of the staff or of the operation under the control of the various department heads whose compensation is listed.

### Symbols

A- Appointed

CBA- Chairman Board of Assessors

E- Elected

DA- Deputy Assessor

SA- Single Assessor

APPR- Appraiser

BA- Board of Assessors

AO- Assessment Officer

(b) Two or more positions held by the same person

<u>Town/City</u>	<u>Population</u>	<u>Compensation</u>	<u>Symbols</u>
Hartford	156,500	\$19,136 – 26,832	A-SA
Bridgeport	152,900	\$17,655	A-SA
New Haven	132,500	\$19,225	A-SA
Waterbury	113,400	\$19,250	A-SA
Stamford	108,000	\$21,712	A-SA
New Britain	80,500	\$18,800	A-SA
Norwalk	79,700	\$18,161	A-SA
West Hartford	67,800	\$21,800	A-SA
Greenwich	63,100	\$17,000	E-SA
Fairfield	58,800	\$20,824	A-SA
Danbury	56,700	\$15,540	A-SA
Meriden	56,100	\$17,472	A-SA
Bristol	54,500	\$11,500	A-SA
		2 @ \$3,000	---BA
East Hartford	53,800	\$17,643	A-SA

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<u>Town/City</u>	<u>Population</u>	<u>Compensation</u>	<u>Symbols</u>
West Haven	53,800	\$12,500 2 @ no compensation	A-CBA
Milford	51,100	\$14,000	A-SA
Hamden	49,900	\$15,860	A-SA
Stratford	49,800	\$19,128	A-SA
Manchester	47,100	\$17,104	A-SA
Enfield	45,000	\$14,612	A-SA
Norwich	44,500	\$14,097	A-SA
Groton	36,800	\$19,106	A-SA
Middletown	35,700	\$17,757	A-SA
Wallingford	34,800	\$15,488	A-SA
Trumbull	34,400	\$ 600 \$17,763	A-SA A-DA
Southington	33,600	\$14,500	A-SA
Torrington	31,700	\$12,017	A-SA
New London	30,200	\$16,632	A-SA
Shelton	29,300	\$11,402	A-SA
Westport	28,900	\$20,315	A-SA
Vernon	28,700	\$14,760	A-SA
Newington	27,400	\$17,368	A-SA
Wethersfield	27,200	\$17,500	A-SA
Naugatuck	25,000	\$11,079	A-SA
East Haven	24,600	\$11,327	A-SA
Windsor	23,800	\$16,543	A-SA
Glastonbury	23,000	\$16,159	A-SA
North Haven	22,700	\$13,965	A-SA
Darien	22,200	\$19,000	A-SA
Branford	21,200	\$13,616	A-SA
Cheshire	20,900	\$12,000	A-SA
Ansonia	20,500	\$ 9,738 4 @ \$791	A-CLK A-BA
Windham	20,300	3 @ \$1,400	E-BA
Bloomfield	20,100	\$18,363	A-SA
Simsbury	19,900	\$12,000 3 @ \$3.50 per hr.	A-SA E-BA
Ridgefield	19,500	\$13,488 2 @ \$750	E-CBA E-BA
New Canaan	19,300	\$23,572	A-SA
Watertown	19,200	\$12,840	A-SA
Mansfield	18,200	\$11,752	A-SA
Waterford	18,000	\$12,950	A-SA
Newtown	16,700	\$13,352	A-SA
Plainville	16,600	\$15,478	A-SA
Stonington	16,600	\$14,500	A-SA

Continued next page

<u>Town/City</u>	<u>Population</u>	<u>Compensation</u>	<u>Symbols</u>
Wilton	16,500	\$14,150	A-SA
Montville	16,100	\$11,294	A-SA
New Milford	16,000	\$13,500	A-SA
South Windsor	15,700	\$16,439	A-SA
Farmington	15,600	\$14,600	A-APPR
		3 @ no compensation	E-BA
Ledyard	15,600	\$10,847	A-SA
Berlin	15,000	\$13,150	E-CBA
		2 @ \$361	E-BA
Killingly	14,900	\$14,900	A-SA
Orange	14,700	\$13,600	A-SA
Windsor Locks	14,400	\$ 1,200	E-CBA
		2 @ \$900	E-BA
Guilford	14,200	\$12,500	A-SA
Seymour	13,300	\$12,000	A-SA
		3 @ \$717	E-BA
Wolcott	13,200	\$ 6,360	E-CBA
		2 @ \$1,500	E-BA
Monroe	12,800	\$13,345	A-SA
East Lyme	12,700	\$13,989	A-SA
Bethel	12,500	\$14,964	A-SA
Plainfield	12,100	\$11,315	A-SA
Madison	12,000	\$12,900	A-SA
Derby	11,800	\$ 9,000	AO
		2 @ \$750	----
North Branford	11,400	\$12,243	A-SA
Winchester	11,200	\$11,556	A-SA
Brookfield	11,000	\$12,800	A-SA
Rocky Hill	10,900	\$16,615	A-SA
Clinton	10,700	\$ 9,985	A-SA
Plymouth	10,600	\$ 7,020	E-CBA
		2 @ \$3.15 per hr.	E-BA
Southbury	10,000	3 @ \$3.20 per hr.	E-BA
Stafford	9,800	\$ 2,250	E-CBA
		2 @ \$1,700	E-BA
Suffield	9,700	\$ 1,700	E-CBA
		2 @ \$1,660	E-BA
Avon	9,400	\$18,000	A-SA(b)
Old Saybrook	9,100	\$ 9,515	A-SA
New Fairfield	8,800	\$11,500	A-SA
Tolland	8,700	\$11,800	A-SA
Weston	8,700	\$ 8,500	A-SA
East Windsor	8,600	1 @ \$4.91 per hr.	E-CBA
		2 @ \$4.00 per hr.	E-BA

Continued next page

<u>Town/City</u>	<u>Population</u>	<u>Compensation</u>	<u>Symbols</u>
Portland	8,600	\$ 4,680	A-SA
Putnam	8,600	\$12,000	A-SA
Ellington	8,500	3 @ \$3.50 per hr.	E-BA
Coventry	8,300	\$10,022	A-SA
Woodbridge	8,300	\$12,000	A-SA
Griswold	8,200	\$10,213	A-SA
Thompson	8,100	\$ 8,500	A-SA
East Hampton	7,900	\$ 2,750	A-SA
Cromwell	7,800	\$50 per day	A-SA
Litchfield	7,600	\$11,000	A-SA
Colchester	7,200	\$ 3,800	E-CBA
		2 @ \$600	E-BA
Canton	7,100	\$12,840	A-SA (b)
Granby	6,700	\$ 4,800	A-SA
Prospect	6,600	\$ 8,000	A-SA
Somers	6,600	3 @ \$4.00 per hr.	A-BA
Redding	6,500	\$12,443	A-SA
		3 @ \$400	E-BA
Woodbury	6,500	\$12,000	A-SA (b)
Thomaston	6,200	\$ 3,000	E-CBA
		2 @ \$2,400	E-BA
Middlebury	6,000	3 @ \$3.87 per hr.	E-BA
Easton	5,800	\$ 3,000	E-CBA
		2 @ \$2,400	E-BA
Haddam	5,700	3 @ \$3.00 per hr.	E-BA
Brooklyn	5,400	\$ 2,670	E-CBA
		2 @ \$2,025	E-BA
Old Lyme	5,300	\$13,500	A-SA
Oxford	5,100	3 @ \$2.75 per hr.	E-BA
Woodstock	5,000	\$ 6,753	A-SA
East Haddam	4,900	\$ 4,500	A-SA
Essex	4,900	\$ 6,340	A-SA
Harwinton	4,800	\$ 5,090	E-CBA
		2 @ \$2.75 per hr.	E-BA
Durham	4,700	\$ 5,486	E-CBA
		2 @ \$2.45 per hr.	E-BA
Hebron	4,700	\$ \$3,500	A-SA
Westbrook	4,600	\$4.75 per hr.	E-CBA
		2 @ \$4.50 per hr.	E-BA
Burlington	4,500	3 @ \$3.50 per hr.	E-BA
Lebanon	4,400	3 @ \$2.99 per hr.	E-BA
New Hartford	4,300	\$ \$6,000	E-SA
		3 @ \$200	E-BA
Bethany	4,200	\$ \$5,500	A-SA

Continued next page

<u>Town/City</u>	<u>Population</u>	<u>Compensation</u>	<u>Symbols</u>
Middlefield	4,200	3 @ \$3.75 per hr.	E-BANorth
Stonington	4,000	\$ 9,200	A-SA
Willington	4,000	3 @ \$2.50 per hr.	E-BA
Beacon Falls	3,900	\$ 850	E-CBA
		2 @ \$750	E-BA
East Granby	3,900	3 @ \$3.00 per hr.	E-BA
Preston	3,900	\$ 9,125	E-SA (b)
Deep River	3,800	\$ 3.50 per hr.	E-CBA
		2 @ \$3.00 per hr.	E-BA
Bolton	3,700	\$12,000	A-SA (b)
Marlborough	3,600	\$ 2,200	A-SA
Salisbury	3,500	\$ 8,000	E-CBA (b)
		2 @ \$5.00 per hr.	E-BA
Washington	3,300	\$ 8,000	E-CBA
		2 @ \$20 per meeting	E-BA
Columbia	3,200	\$3.25 per hr.	E-CBA
		2 @ #3.00 per hr.	E-BA
Lisbon	3,100	3 @ \$3,225	---BA
North Canaan	3,100	3 @ \$3.25 per hr.	E-BA
Sprague	3,100	\$ 1,100	E-CBA
		2 @ \$250	E-BA
Canterbury	3,000	3 @ \$2,000	E-BA
Chester	3,000	\$ 5,950	E-CBA (b)
		2 @ no compensation	E-BA
Killingworth	2,800	\$3.75 per hr.	E-CBA
		2 @ \$3.50 per hr.	E-BA
Barkhamsted	2,500	3 @ \$3.50 per hr.	E-BA
Pomfret	2,500	2 @ \$3.00 per hr.	E-BA
Ashford	2,400	3 @ \$1,200	E-BA
Sharon	2,400	3 @ \$3.25 per hr.	E-BA
Bozrah	2,200	3 @ \$4.00 per hr.	E-BA
Norfolk	2,200	3 @ \$500	E-BA
Andover	2,100	\$ 2,400	A-SA
Kent	2,100	3 @ \$3.00 per hr.	E-BA
Bethlehem	2,000	3 @ \$15.00 per day	E-BA
Sterling	1,900	3 @ \$700	E-BA
Morris	1,800	3 @ \$18.00 per day	E-BA
Sherman	1,700	3 @ \$3.20 per hr.	E-BA
Chaplin	1,600	\$ 1,400	A-SA
Lyme	1,600	3 @ \$3.00 per hr.	E-BA
Salem	1,600	\$ 4,500	A-SA
Voluntown	1,600	3 @ \$2.20 per hr.	E-BA (b)
Bridgewater	1,500	3 @ \$3.50 per hr.	E-BA
Franklin	1,400	3 @ \$3.00 per hr.	E-BA

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<u>Town/City</u>	<u>Population</u>	<u>Compensation</u>	<u>Symbols</u>
Goshen	1,400	3 @ \$4.00 per hr.	E-BA
Hartland	1,300	3 @ \$500	E-BA
Roxbury	1,300	3 @ \$3.00 per hr.	E-BA
Cornwall	1,200	3 @ \$3.50 per hr.	E-BA
Hampton	1,100	1 @ \$2.75 per hr.	E-CBA
		2 @ \$2.50 per hr.	E-BA
Canaan	1,000	3 @ \$2.50 per hr.	E-BA
Colebrook	1,000	3 @ \$2.40 per hr.	E-BA
Scotland	980	3 @ \$3.00 per hr.	E-BA
Warren	960	3 @ \$3.25 per hr.	E-BA
Eastford	940	\$ 3,000	A-SA
Union	470	3 @ \$15.00 per day	E-BA

**Comments on the above survey by CAAO Research/Historian Committee**

The breakdown of the above survey is as follows:

- 94 appointed single assessors
- 2 elected single assessors (Greenwich and Preston)
- 4 appointed single assessors plus a board of assessors. They include: Bristol, Simsbury, Seymour and Redding
- 1 part-time single assessor and full time deputy (Trumbull)
- 68 elected boards of assessors. Some of the boards have full time personnel that run the office. They include *clerk of the board of assessors in Ansonia, assessing officer in Derby\*\** and appraiser in Farmington
- The smaller the municipality the more likely that it will have an elected board of assessors. The smaller the town with a board of assessors the more likely all of the board members salary will be the same.



**\*\*Assessing Officer** of Derby  
1980 to 2000 Paul Dinice



**\*\*Clerk** of the Ansonia Board of  
Assessors 1957 to 1974 John F.  
Blake

## **CAAO Members That Have Worked in the Revaluation Field**

*This report lists the Connecticut assessors who at one time worked as full time employees for a revaluation company. The report does not abstract all of the companies or municipalities that the person worked for.*

*\*Worked for more than one revaluation company or municipality*

<b>Name</b>	<b>Revaluation Company</b>	<b>Municipality</b>
Adams, Albert	Sabre Systems	Berlin
Ayn, Sanya	Sabre Systems	Hartford, Enfield
Baron, Shawna	MMC	Brookfield, Cromwell
Bayus, "Buddy" Bohdan	George B. Horan Co.	New Haven, Newington
Belleville, Edgar	United Appraisal Co.	Enfield, Manchester*
Berryman, Nancy	Leshner-Glendingning Munic. Serv.	Essex
Braasch, Damon	Sabre Systems	East Haddam, Middletown
Braasch, Herbert	United Appraisal Co. *	Mansfield, Southington
Braasch, Lindel	United Appraisal Co. *	Coventry
Breault, Joseph	Valuation Associates	Manchester
Caldarella, Sebastian	Sabre Systems	New Canaan
Callahan, Francis	United Appraisal Co.	Stonington
Campbell, Patricia	Leshner-Glendingning Munic. Serv.	Killingworth
Carbone, Armand	KVS Information Systems	Waterbury
Carlin, Charles	J.M. Cleminshaw Co.	Hamden, Westport
Carzasty, Thaddeus	George B. Horan Co.	Bethel
Chmura, Frederick A.	United Appraisal Co.	Putnam, Windham
Chmura, Frederick M.	United Appraisal Co.	Chaplin, Putnam
Coates, Robert	J.M. Cleminshaw Co. *	North Haven, Derby *
Connelly, William F.	Valuation Associates (owner)	Bridgeport
Converse, William	J.M. Cleminshaw Co.	Milford, Orange
Coons, Kevin	Leshner-Glendingning Munic. Serv.	Wallingford
Coughlin, William, Jr.	United Appraisal Co.	Southington, Rocky Hill
Coyne, Robert	Valuation Associates	Milford, Danbury *
Cullen, Joseph	Valuation Associates	Darien
D'Amicol, Michael	Leshner-Glendingning Munic. Serv.	Bolton, Coventry
Danna, Charles, Jr.	United Appraisal Co.	Bolton, South Windsor
Del Grosso, Darryl	Sabre Systems	Montville, No. Stonington
DerAsadourian, Harry	Cole-Layer-Trumble Co.	Canton, Avon
DeVestern, Mark	United Appraisal/CLT *	Newtown, Trumbull *
Dietsch, David	KVS Information Systems	Waterbury
Dougherty, Anne	United Appraisal Co.*	Groton, Manchester *
Elliott, Lauren	Patriot Properties *	Salisbury, Canaan *
Feegel, Richard	United Appraisal Co.	East Haddam, Berlin
Ferraro, Joseph	Cole-Layer-Trumble Co.	Redding, Berlin
Fiengo, Richard	Cole-Layer-Trumble Co.	Hartford
Fogarty, Pam	Leshner-Glendingning Munic. Serv.	Westbrook
Foltz, Claire	HJM Appraisal Co.	Lebanon, Scotland
Ford IV, John	Cole-Layer-Trumble Co.	Burlington, Redding
Gaffney III, William	Municipal Valuations Services	Milford, Shelton
Gantick, Gail	United Appraisal Co.	Hartford

<b>Name</b>	<b>Revaluation Company</b>	<b>Municipality</b>
Gardner, David	Lesh-Glendingning Munic. Serv.	Willington, Simsbury
Geremski, Teresa	Lesh-Glendingning Munic. Serv.	Oxford
Gill, John	J.M. Cleminshaw Co.	Griswold, Killingly
Gradoia, Ann Marie	Total Valuation LLC. *	West Haven
Hartzell, Robert	Cole-Layer-Trumble	Hartford, New Canaan
Hybner, Edward	United Appraisal Co.	Plainville, Farmington
Jackson III, Shelby	MMC	Burillville R.I., Wallingford
Janz, James	J.M. Cleminshaw Co.	Branford
Johnson, W. Fletcher	J.M. Cleminshaw Co.	New Haven
Kasinski, Robert	United Appraisal Co.	Griswold
Kelsey, Christopher	Sabre Systems	Newtown
Kemp, Robert	Valuation Associates	Wallingford, Cromwell
Kidd, Douglas	Total Valuation LLC. *	West Haven
Killeen, Daniel	United Appraisal Co.	Old Saybrook, Salem
Knight, Clifford	Cole-Layer-Trumble Co.	Hartford
Kusiak, Joseph	Sabre Systems	Brookfield, Seymour
LaBarbera, Lawrence	Cole-Layer-Trumble Co	Hartford, Windsor
Lasky, Jr., Richard	Cole-Layer-Trumble Co.	Monroe
Lastra, Brian	Sabre Systems	Southington
Lawrence, Walter	United Appraisal Co.	Manchester, Tolland
Lisowski, David	MMC	Wilton
Maddocks, Harold, Jr.	United Appraisal Co. *	Hebron, New Fairfield *
Maddocks, Kristina	United Appraisal/CLT	Bethel
Marsele, Peter	George B. Horan Co.	Waterbury, Bloomfield*
McBride, Leo	Valuation Associates	Bridgeport
McDermott, John	Cole-Layer-Trumble	Hartford
McMahon, Kathleen	Cole-Layer-Trumble Co.	Tolland
Moffit, Judy	United Appraisal Co.	Sprague
Mota, Ronald	Vision	Torrington
Mudgett, Penny	Lesh-Glendingning Munic. Serv.	Newtown
Nesser, Richard	Associated Surveys Co.	New Haven
O'Loughlin, Robin	Cole-Layer-Trumble Co.*	Deep River
Perry, Barbara	Cole-Layer-Trumble Co.*	New London
Philip, Henry	J.M. Cleminshaw Co. *	Durham, Hartford
Philip, John	Cole-Layer-Trumble Co.	Groton, Hartford *
Piscitelli, Alan	United Appraisal Co. *	New Fairfield, Hamden
Quist, Betsy	KVS Information Systems	Suffield, Woodbridge
Rainieri, Sandy	Lesh-Glendingning Munic. Serv.	Wilton, Milford
Ramos, James	James Laired Co.*	Bristol, Waterford *
Shay, Herbert K.	Valuation Associates	Fairfield
Smith, Brian	Sabre Systems	East Hartford
Stackpole, Gregory	MMC *	Stamford
Stannard, David	Lesh-Glendingning Munic. Serv.	Milford, Norwalk
Sullivan, Patrick, J.J.	KVS Information Systems *	Simsbury, West Hartford *
Thomas, Daniel	Cole-Layer-Trumble	Redding, Milford

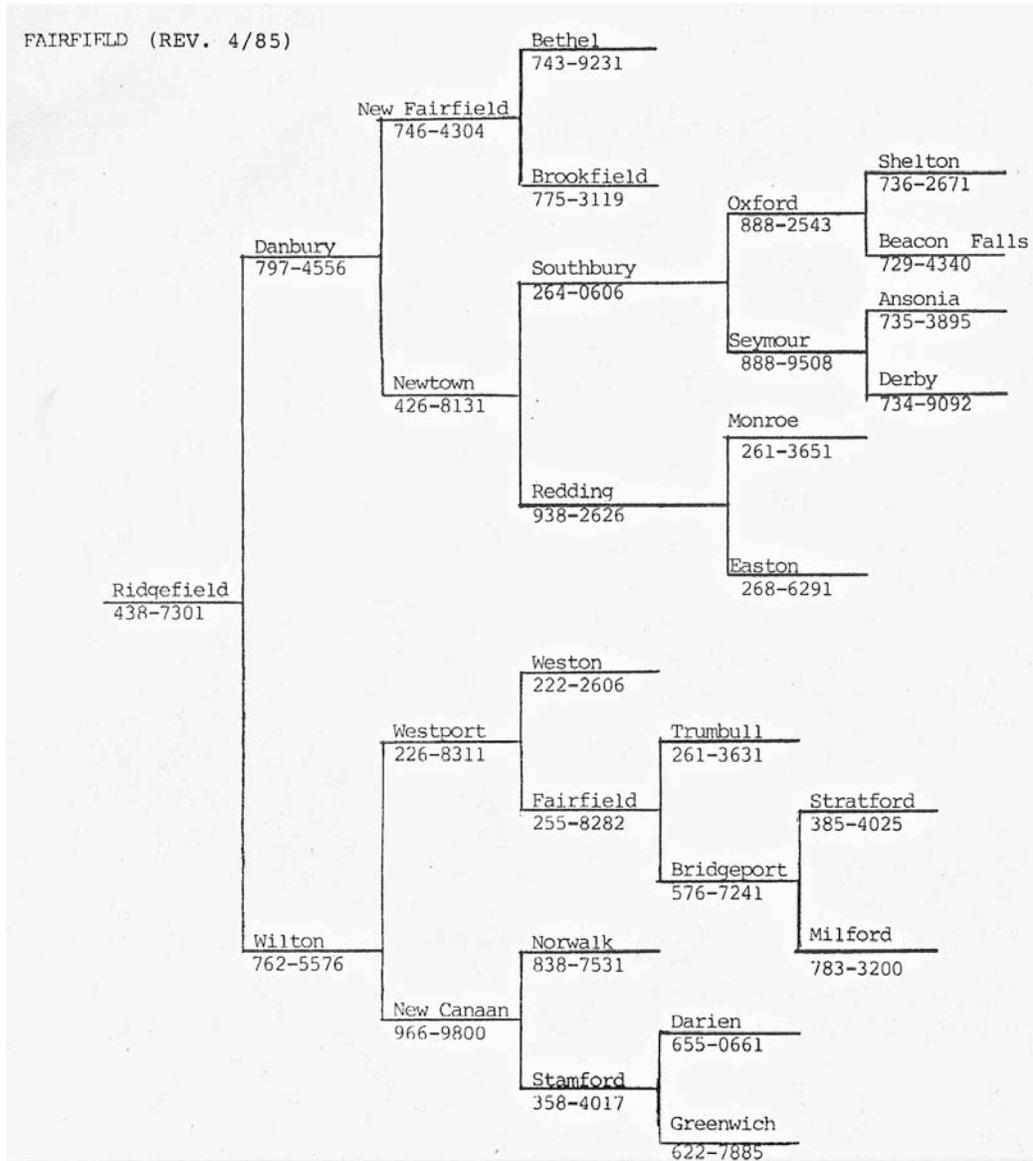
<b>Name</b>	<b>Revaluation Company</b>	<b>Municipality</b>
Thorell, Carl, Jr.	J.M. Cleminshaw Co.	Middletown
Topliff, Stuart	Vision	Rocky Hill
Vermilya, Sherwood	United Appraisal Co. (owner)	Westbrook, East Hampton
Viagrande, Richard	Leshner-Glendingning Munic. Serv.	Branford, Easton *
Whitman, Kenneth	MMC	Norwalk, Weston
Wood, Norman,	United Appraisal Co.	Salem, Old Saybrook
Zdanys, Loreta	Cole-Layer-Trumble Co.	Chester, East Haddam *

\*\*\*\*\*



**Measuring with a 10-foot pole:** Old Lyme Assessor Walter Kent, demonstrates the use of a 10-foot measuring pole. In the early days of the revaluation business this was the standard tool for measuring residential property. The early poles were not collapsible so they were attached to the data collector's car like a fishing pole. Taxpayers always knew when the revaluation people were in town when they saw the pole attached to a car. The newer version did fold up so you could put them in your vehicle.

## 1985 CAAO Hotline



Remember those so-called good old days when the rapid form of communication amongst state assessors was by telephone for the CAAO Hotline. Shown above is the 1985 Fairfield County telephone tree. Each county would have a similar format where each assessor would call two other towns. The last town on the hotline listing would call back to the first caller to assure that the message went through. The hotline was used for notification of assessor's passing, meeting notices, education classes, legislative news and anything that required a quick response. Some of the problems associated with this set-up were lack of follow through by some assessors and assessors on vacation. All of this changed with the introduction of the Internet and the CAAO web site. In 2004 the CAAO web site, through the efforts of web master Larry LaBarbera, started working on their own e-mail listing. By 2005, 159 towns had e-mail capability. Only 10 towns still need to fax the hotline to another town.

## Connecticut Assessment Association



For those of you who are not familiar with the Connecticut Assessment Association, they are the offspring of the Middlesex County Clerks' Association and the New London County Clerks' Association that was active going back to the late 1970s. The clerks' associations were originally organized to provide the clerks with education to benefit the office in the absence of the assessor. Back then, in a lot of towns the daily responsibility of dealing with the public was left to the assistants and clerks. If you were around in those early years, you may remember that many of the offices were headed by a board of assessors, part time assessors, and some towns shared an assessor. In 1982 they were combined to form the Assessors Clerks' Association, also know as the Middlesex/New London County Clerks' Association.

The following article appeared in the September 1982 issue of the *Assessorreporter* and will provide a historical outline on the history of the organization.

### *Assessment Clerks' Organization*

*A combined organization of Middlesex and New London Counties of clerks working in assessor's offices has been formed. The organization which goes by the name of the Assessors Clerks' Organization, was formed with the idea of giving the clerks more knowledge of new legislation, Public Acts, State Statutes, etc., for the purpose of adding professionalism to their jobs.*

*Election of officers for the association was held in April at the Northern Fire House in New London, Connecticut. Those elected were as follows:*

*Beverly Ruggiero, Durham, chairman*

*Rhoda Harris, Old Lyme, vice-chairman*

*Leanne Lavoie, East Lyme, treasurer*

*The next meeting will be held on Tuesday, July 27<sup>th</sup> at 9:30 a.m. in the East Lyme Town Hall, 108 Pennsylvania Avenue, Niantic, CT. Our guest speaker will be Barbara Lougee speaking on probate.*

*Anyone interested is cordially invited to attend.*

In 2005, the Middlesex/New London County Clerks' Association realized that they were the only association remaining within Connecticut dedicated to the needs of those working as support staff in the assessment field.<sup>5</sup> They collectively decided to open the doors to the entire state and

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<sup>5</sup> ACES, the other organization dedicated to the education and training of assessing clerks, has been absorbed in the auspices of CAAO in 1996 and continues their education program with their AAT designation.

(Continued next page)

(CTAA continued)

changed the name of their organization to the Connecticut Assessment Association. The Connecticut Assessment Association is comprised of assessment support staff including, but not limited to, deputies, assistants, technicians, and clerks. Their goal is to provide and promote continuing education to ensure comprehensive understanding of the procedures and policies regarding the assessment profession.

Some of the features of this organization included a new web site started in 2011 and an ongoing series of workshops and lectures. The CTAA offers a scholarship to its members who desire to take classes required for a CCMA I or AAT designation. ([www.ctassessmentassociation.org](http://www.ctassessmentassociation.org))

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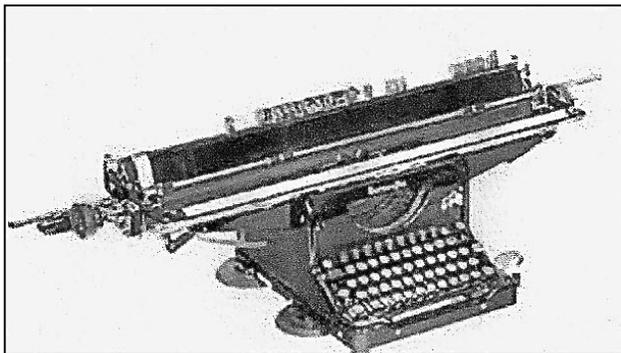
### 1928 East Hartford's Aerial Maps

The city of East Hartford was rummaging through some old drawers August 2012 and came across copies of aerial maps of East Hartford dating back to 1928. They included parts of Hartford, Wethersfield, Rocky Hill and Glastonbury. They are believed to be the oldest aerial assessing maps in the state. There are a total of over 200 different pictures including two photos that you can zoom in on. They are very clear. If you are interested, check this link at East Hartford Assessors' Office, 1928 Aerial Maps.

[http://easthartfordct.gov/Public\\_Documents/index](http://easthartfordct.gov/Public_Documents/index)

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### Assessor's Office Equipment from Bygone Days



**Burroughs Long Carriage Typewriter:** You probably don't have one of these in your office today for your everyday chores. But, going back into the 1950s and even in some of the small communities in the late 1960s, the Burroughs typewriter was standard equipment for typing the rate book, grand list and tax bills. They first came out as a manual typewriter but later on Burroughs came out with electric models.

*The biographical write-ups on the following deceased Connecticut assessors are 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.*



**Alice H. Darling**, a household word in the assessing field for more than 29 years, retired March 1, 1974 as the assessor of Mansfield. Alice started her assessing career in 1944 when there was a vacancy on the Mansfield Board of Assessors. The following year she was elected to a three-year term. After working four years on the board she felt she had done her civic duty, and at first refused to allow her name to be used as a candidate for another term. Alice said that the pressure was put on her to run again and she finally consented. When she was re-elected she knew that it was to be a career for her.

The following summer she attended the Assessors School at UConn. E.O Smith, the Mansfield representative to the state legislature, went with her to give her moral support. She was the first woman assessor to attend the UConn Assessors School. During the early years of the Assessors School, classes were held in the college library. Alice said, at the time the class picture was taken that year, she could not bring herself to be photographed because she was quite shy and the only woman in the class of 95 men. She said that she regretted that decision.

In 1963 she received her Certified Connecticut Assessor (CCA) certification and several years later the 20-year certification for her attendance at the Assessors School. In 1959 the town of Mansfield approved a Zoning Commission and later appointed a building inspector. That ended the “Hunt System” previously used to ferret out new construction. During those early years, Alice and her husband would continually travel the town roads in search of new construction. Her husband remarked that it was something to live with a woman with such eyesight, able to spot any change.

For 19 years she manually prepared the abstract and did all the computation without a machine. After that, Mansfield was among the first towns to make use of data processing for their abstract, the rate book and tax bills. In 1952 she received approval from the tax commissioner to omit the yearly signing of the large tax forms and the use of the cumbersome books to store the list.

In 1957, following action from the state legislature making it mandatory that the same percent of assessment be applied to all property, a hearing was held to get the taxpayers opinion on the proper percentage for Mansfield. The group was about equally divided whether to use 50% or 60%. The group finally approved 60%.

In 1960 and again in 1970, the board of assessors conducted their own revaluation saving the town considerable money. Bloomfield Assessor Peter Marsele , assisted Mrs. Darling in both of those revaluations.

Alice Darling was appointed Mansfield's first single assessor in 1971. She received a life membership into CAAO in 1974 when she retired. Alice Darling passed away September 22, 1985.

(Information for this article was abstracted from an article in the January 1974 *Assessor*)

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**Robert H. Hallbach** served as an assessor for the city of Meriden for more than thirty-two years. Initially, he was on the board of assessors. In 1963 he became the first single assessor for the city of Meriden. He retired in 1985.

Bob was born February 5, 1917. He graduated from Meriden High School in 1934. He served in the U.S. Army for more than 4 years during World War II. This included more than two years overseas in Africa, Italy and Southern France. He took part in the invasions of Salerno, Anzio and Southern France. He was a Captain and Company

Commander and was awarded the American Campaign Medal, the European-African-Middle East Campaign Medal with four battle stars and the World War II Victory Medal for his service.

Bob was an officer and director of the Hallbach Company, Inc., the Hallbach Restaurant, Inc., and several real estate entities. He was a life member of American Legion Post 45, VFW Post 585, DAV Post 6, the Meriden Hall of Fame and the Connecticut Association of Assessing Officers. Bob was actively involved with a number of community organizations as well. The Research/Historian Committee of CAAO took particular note that Bob had a special awareness for the history of Meriden. The Meriden Hall of Fame was founded in 1975. Bob began working with the Hall of Fame in 1985 about the time of his retirement as assessor. The Hall of Fame honors people from Meriden who contributed to their chosen fields. Inductees have been involved in government, business, sports, the arts and community service. After several years of very active service to the Hall, Bob was awarded the distinction as the first Honorary Life Director of the Meriden Hall of Fame in 1994. Bob also authored several articles and poems for local newspapers and other publications. One of those articles has been included in this *Volume #3 of the History of Connecticut Assessors*. Bob passed away on February 23, 2011.

In the 1950's, individuals who wanted to attend professional courses and seek professional credentials did not have easy access opportunities. You might have to travel. You had to work hard to attend a course as well as master the material of the course. Bob attended the American Institute of Banking, Hillyer College, Rutgers, the Lincoln Institute of Land Policy, and the Assessors School at the University of Connecticut to advance his professional knowledge. He was a member of the International Association of Assessing Officers, and in 1957 was one of the very early recipients of the CAE (#70) designation. Bob earned a CCA designation in 1964 from CAAO and he was in the first group to be awarded a CCMA designation by the state of Connecticut on October 23, 1974.

John Dagata (president of CAAO in 1989) began his career in the assessment field when Bob Hallbach hired him in 1977 as an assessment aide in the Meriden Assessor's Office. In John's

interview and subsequent write-up in *Volume #1* of the *History of Connecticut Assessors* it was stated "John found that Bob Hallbach was a smart, meticulous person. Bob taught everyone in his office to keep complete and careful records. Everything was cross-referenced and documented. Bob taught John how to set up and maintain records. He introduced John to the assessment statutes. Bob told John he needed to read every law and understand it, so he could put this knowledge to use in his assessment work. Bob advised John that he needed to keep up with the changes in the law on an annual basis and continue to stay current with a good understanding of the laws. John always appreciated Bob's lessons and although he retired in 2003, John still gets the updates to the assessor handbook and keeps up with changes through these updates."

Steve Hodgetts (president of CAAO in 1999) followed Bob Hallbach as the assessor for the city of Meriden. Steve is the current editor of the *Assessoreporter*. In the April 2011 edition of the *Assessoreporter*, Steve noted in a tribute to Bob Hallbach, "Bob kept a list of Twenty Commandments on the wall as a reminder of how to treat the public. It is still on the wall in Meriden and just as appropriate today." Also in reference to Bob, Steve added, "He was also my boss, and predecessor as assessor of Meriden, and one heck of a stand-up guy."

### **Bob Hallbach's Twenty Commandments**

(Robert Hallbach, CAE, CCA, CCMA, served as an assessor for Meriden from 1952 to 1985)

1. **Greet the property owner promptly; even one minute is a long time when you are waiting.**
2. **Smile: It is a trademark of a friendly person and we all like to deal with pleasant people.**
3. **Call property owners by name: the most important name in the world is his own.**
4. **Don't argue: Only fools have arguments, and even if you win you lose.**
5. **Sell your profession: When you speak well of your office, you also speak well of yourself.**
6. **Show your appreciation: A property owner does not like to feel that you are doing him a favor by serving him.**
7. **Show enthusiasm: It's contagious. Be enthusiastic about your office and profession.**
8. **Be a good listener: Most people would rather talk than listen.**
9. **Make saying: "thank you" a habit; it never gets old.**
10. **Don't be a "stuffed shirt": Property owners can see through any false front – just be friendly.**
11. **Put yourself in the property owner's shoes: When unusual requests are made, you may understand his position.**
12. **Do small favors: Often more important than big favors.**
13. **Keep cool: Lost tempers can be damaging.**
14. **Don't over do it: There is a vast difference between sincere appreciation and gushing flattery.**
15. **Know what you are talking about: Property owners depend on you for accurate information; if you guess you may guess wrong.**
16. **Keep promises: Confidence is the foundation on which friendship is built.**
17. **Look the part: People judge you by your appearance.**
18. **Be tactful: Simply stated, tact is the consideration of the feelings of others.**
19. **Be helpful: You are obligated to serve the property owner.**
20. **Don't be afraid to admit to mistakes: After all, if you were perfect you wouldn't be reading these twenty commandments.**

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**Evert A. Engstrom** was the Stonington assessor from 1947 to 1970. The board of finance appointed him in 1947, when the town changed from a three-member, part-time board of assessors to a single full-time assessor. His tenure as assessor included 12 two-year appointments. He did not complete the last two-year term because of his early retirement. He was active in the New London county and Connecticut assessing associations and was elected president of the Connecticut Association of Assessing Officers in

1953. He received his Certified Connecticut Assessor designation in 1967. He served as an instructor at the Assessors School at the University of Connecticut. Mr. Engstrom was presented a life membership to CAAO January 25, 1970.

The 1969 grand list was the last grand list that Mr. Engstrom filed. It was a record setting increase of 3.7 million or a 4.5% jump in the grand list. The new grand list was \$82,917,825. The biggest increase was in personal property due to the General Assembly suspending the exemption for one-year (PA-69-630), on manufacturing inventories (PA 65-461). Mr. Engstrom said that next year's personal property list would drop as a result of the exemption program continuing.

Mr. Engstrom was born in Hartford on June 30, 1904. He graduated from West Hartford High School and attended the University of Connecticut. He took accounting courses at Hillyer Institute, courses in Charter Life Underwriting at the University of California and production control at the University of Rhode Island.

He moved to this area to become purchasing agent for the Hamilton Standard Propeller division of United Aircraft about 1940. He was later affiliated with the R. A. Sherman & Son Company and supervisory cashier for the Phoenix Mutual Life Insurance Company of Hartford.

His outside activities included being the first secretary and one of the founders of the Westerly, Rhode Island Little League. He was a former district chairman and commissioner of the Quequatuck District of the Boys Scouts and a scoutmaster of Boy Scout Troop 3 of Westerly for more than 10 years. He was also active in the Pawcatuck Masonic Temple Association.

Evert married the former Mary McEvoy in 1933 in San Francisco, California. His wife was an assistant in the Stonington Assessor's Office for 12 years. Evert and Mary retired February 22, 1970 and they moved in June to San Rafael, California, to reside near their only son Anthony E. Engstrom. Mr. Engstrom died July 20, 1970, just three weeks after moving to California.

*The above photo of Evert and Mary Engstrom was taken at their retirement party held at the Sailor Ed's in Mystic in the spring of 1970.*

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**Borden V. Mahoney** was assessor of Hartford from 1961 to 1969. Hartford City Manager Carleton F. Sharpe appointed him October 11, 1961. Prior to working in the assessing field, Mr. Mahoney worked for 19 years in the real estate-insurance business. His first appointment as an assessor came on August 12, 1946 when former Hartford Mayor Cornelius Moylan appointed Mr. Mahoney to the board of assessors filling the unexpired term of Harry J. Ward. The term went until July 1, 1947. The Hartford Board of Assessors at that time consisted of five members.

Mayor Moylan, who appointed Mr. Mahoney to the board of assessors, passed away December 24, 1946. The Hartford Common Council elected Edward N. Allen as the new mayor on January 3, 1947. Mayor Allen, on May 1, 1947, appointed Frank Tindale as the new assessor to replace Mr. Mahoney. Mr. Tindale's appointment was effective July 1, 1947.<sup>6</sup>

Mr. Mahoney went to court to appeal the appointment on the grounds that the City of Hartford had approved a charter change where the five member board of assessors would be eliminated and a single assessor would be appointed January 1, 1948. The charter change also stipulated that during the transition period between the old and new forms of government, certain officers, boards and commissions would continue in office until January 1, 1948. The members of the board of assessors were included in that provision.

On July 28, 1947, Superior Court Judge William J. Shea ruled that Mayor Allen did not have the authority to appoint Frank Tindale to the office. Mr. Mahoney was entitled to continue in the office as a member of the board of assessors until January 1, 1948.

As a result of the charter change that eliminated the five member board of assessors, George Kinsella was appointed Hartford's first fulltime single assessor January 1, 1948. On January 10, 1952, George Kinsella passed away while serving as the assessor. They appointed Deputy Assessor Borden Mahoney as the acting assessor. This was during a revaluation of the City of Hartford. Mr. Mahoney remained as the acting assessor until April 1952 when they appointed Frederick Newton as the new assessor of Hartford.

October 6, 1960, Deputy Assessor Borden Mahoney was again appointed as the acting assessor during the recuperation of Assessor Fred H. Newton. The city was going through another city-wide revaluation. Valuation Associates of Bridgeport, owned by former Bridgeport Assessor William F. Connelly, was doing the revaluation. On September 5, 1961 Frederick Newton, who had been confined to his home for nearly a year, asked the city manager to relieve him of his

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<sup>6</sup> Mayor Cornelius A. Moylan died in office. He served 12/4/1945 to 12/24/1946  
The Hartford's Common Council elected Edward N. Allen as mayor. His tenure was  
1/3/1947 to 1/6/1948.

duties. Borden stayed on as acting assessor until October 11, 1961 when he was appointed assessor of the city of Hartford.

Borden Mahoney was a native of Hartford and attended Hartford Public High School and Williston Academy. He completed courses in Hartford and Syracuse University conducted by the American Institute of Real Estate Appraisers.

Mr. Mahoney's activities within CAAO included being an instructor at the Assessors School at the University of Connecticut. He received his Certified Connecticut Assessor (CCA) in 1962 and the IAAO Certified Assessment Evaluators (CAE) designation in 1958±. He was president of the Connecticut Association of Assessing Officers in 1961.

Mr. Mahoney was considered an expert on exemptions and exemption law. In 1960 he wrote a reference manual entitled "Property Tax Exemptions for Veterans and the Blind", a manual that was used by Connecticut assessors for many years.

Borden Mahoney was married to the former Nancy Collins of Hartford and they had three children. He retired December 31, 1969 after 23 years in the Hartford Assessor's Office. Mr. Mahoney passed away February 21, 1973.

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**Mary Lou Strom** started her assessing career in Enfield in 1975 when she was hired as a clerk under the federal CETA program. Within a short time she was promoted to deputy assessor. She left Enfield in 1978 to take the assessor's position in Granby, which she held until 1992. She was president of the Hartford Area Assessors in 1985. Mary Lou went through the chairs of CAAO starting as secretary in 1988, second vice president in 1989, first vice president in 1990 and president of CAAO 1991. In 1992 she was awarded the Distinguished Service Award by CAAO. She served multiple terms on a number of CAAO committees including the Legislative, By-Laws, Finance, Ethics, Membership and the State Hot Line committees. Mary Lou also had a legislative appointment to the CAMA Advisory Board. She was an active member of the Northeastern Regional Association of Assessing Officers (NRAAO) and was the recipient of the 1985 Katherine Pardee Award for her contribution to the NRAAO. She received her Certified Connecticut Municipal Assessor (CCMA) certification January 13, 1978.

Mary Lou was a life long resident of Enfield, graduating from Enfield High School in 1961. She attended Manchester Community College and Asnuntuck Community College in Enfield. Mary Lou served on the Enfield Town Council for 14 years and served as mayor of Enfield for six years from 1995 to 2001. She was also the past president of the Connecticut Conference of Municipalities. Her dedication to her community was evident by appointments to many councils and committees.

Although the comments on Mary Lou's involvement center on her professional accomplishments her personal character is what truly made her a remarkable person in all aspects of her life. That part of her life, her personality, was as important perhaps more important than the assessor part. She took pleasure in helping people and groups of people. Mary Lou was an anonymous benefactor to many needy and less privileged people within the town of Enfield. She purchased numerous funerals for residents, Christmas trees, presents for families, and Thanksgiving meals. She helped with fuel assistance and clothing for families. Mary Lou passed away December 26, 2006.

On October 9, 2007, the Mary Lou Strom Primary Care Center was opened in Enfield and named after Mary Lou for her lifelong community activities. (Picture below.)



**The Mary Lou Strom Primary Care Center, Enfield Connecticut**

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**John F. Blake** was the clerk for the Ansonia Board of Assessors for 17 years, from 1957 to 1974. The title of clerk was somewhat misleading in that John was the fulltime professional member of the board of assessors that handled the day-to-day assessing functions. He administered all of the assessing functions and duties of what today's single assessor does. He was an active member of the New Haven County Assessors Association, the Connecticut Association of Assessing Officers and IAAO.

He was treasurer of the Democratic Town Committee, Valley Council No. 23 Knights of Columbus and a retired member of the Webster Hose Company. John was born in Bridgeport May 2, 1909 and was a lifelong resident of Ansonia. John passed away June 15, 1975.



**William Morgan, Jr.** was the assessor of North Stonington for 25 years from 1963 to 1988. Before coming into the assessing field, Bill was a trial justice, fair warden and a dairy farmer for 30 years. He was active in both the New London County Assessors Association and CAAO. While in the New London County Assessors Association, Bill was the county secretary from 1971 to 1972 and county president 1972 to 1974. Within CAAO Bill went through the officer's chairs, starting out as secretary in 1975, 2<sup>nd</sup> vice president in 1976, 1<sup>st</sup> vice president in 1977 and president of CAAO in 1978. Bill's family was part of the assessing community with his

daughter Joyce Elias the assessor of North Stonington from 1988 to 2003. Bill was considered an expert on farm, forest and open space assessments. His activities in the community of North Stonington included serving on the Wetlands Commission, School Building and Planning Committee and 11 years on the Southeastern Connecticut Regional Planning Agency. Bill passed away in 1993.

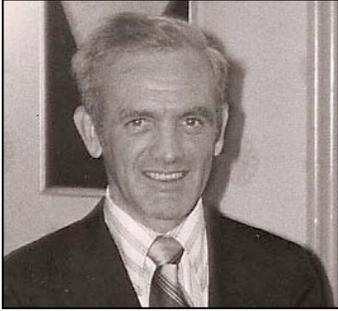
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**Willis "William" Converse** known by his friends as Bill, was born in South Gate, California. Bill started his assessing career as a field appraiser with the J.M. Cleminshaw revaluation company in 1959. In 1960 he left the revaluation business to become the deputy assessor for the city of Milford, a position he held until 1966. In 1966 Bill was appointed the assessor for the town of Orange a position he held for 30 years until he retired in 1996. Bill attended the University of Connecticut School of Business Administration. He served in the U.S. Air Force during the Korean War. Bill was a strong advocate of professional standards for assessors obtaining three assessors'

certifications during his career. He received the Certified Connecticut Assessor (CCA) certification in 1973. He was one of 35 assessors in the first group of assessors in Connecticut to receive their Certified Connecticut Municipal Assessor designation (CCMA) on October 23, 1974, and he was the recipient of IAAO's professional designation Certified Assessment Evaluator (CAE) at the 1978 IAAO conference in Toronto, Canada. At the same Toronto conference, two other Connecticut assessors received their CAEs. They included David MacArthur of Glastonbury and Gordon Donley of Madison. Bill's activities in the New Haven County Assessors Association included secretary/treasurer in 1973, county president in 1977 and county representative to CAAO in 1978. Committees within CAAO that Bill served on include the Ethics Committee and multiple terms on the CAAO Publicity Committee. Bill's hobby as a photographer was utilized in taking pictures for the *Assessorreporter* in the early years of the newsletter. He was awarded life membership to CAAO upon his retirement in 1996. Bill passed away March 13, 2009 and his interment was with full military honors.

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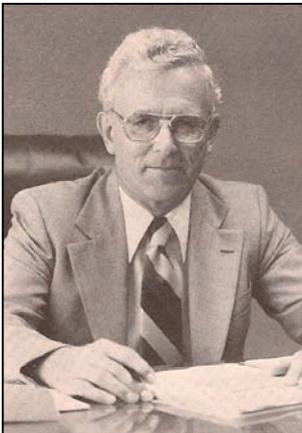


**Francis McTigue** was the assessor for the town of Old Lyme from 1972 to 1979. Prior to that Fran was the deputy assessor in New London. Fran was born in Barre, Vermont and moved to New London at three years of age. He served three years as an Army Paratrooper with the 82<sup>nd</sup> Airborne Division and 18<sup>th</sup> Airborne Corps. Fran held a B.S. degree in history and government from Fairfield University. He completed courses 1, 2, and 6 of the American Institute of Real Estate Appraisers.

In 1976 the town of Old Lyme decided to street number the whole town. Up until then each street was listed with an RFD #. Fran was one of a committee of three that went through each street and gave it a street number. He was also involved in correcting the street names that were duplicates by eliminating the duplicates and changing them to another name. Examples included two streets named Hartford Road and White Sands Beach Road. This work benefited the assessor's office, fire, police and other agencies. It also made the 1980 revaluation easier.

He was an instructor at a number of assessing schools, including the sole instructor of Appraisal Techniques II at the Assessors School at UConn from 1972 to 1974. Within CAAO, Fran served on the In-Service, Legislative, Veterans Affairs and Finance committees. He also met the professional standards of IAAO and had earned the professional designation of Certified Assessment Evaluator (CAE) in 1970. Fran was past president of the New London County Assessors Association, 2<sup>nd</sup> vice president of CAAO in 1973 and president of CAAO in 1974. In 1972 Fran was awarded the Certified Connecticut Assessors designation (CCA) and was one of 35 assessors who received the first Connecticut assessment certification as a Certified Connecticut Municipal Assessor (CCMA) on October 23, 1974. Fran passed away December 2, 2007.

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**Sherwood S. Vermilya** was president and co-founder of the United Appraisal Company of East Hartford, the assessor of East Hampton from 1963 to 1985 and the assessor of Westbrook in 1983. Sherry, as he was known to his many friends within Connecticut and throughout the country, held a unique status as the head of a revaluation company and a Connecticut assessor. His pleasing personality and knowledge of the business afforded Sherry to win numerous revaluation contracts within Connecticut. Sherry passed away September 29, 1985 in an automobile accident. *The following are excerpts from the December 1985 issue of the IAAO News Bulletin.*

“Sherry spent his entire career in the assessment field. He began with The J.M. Cleminshaw Company in 1946, and left in 1954 to join Ed Thomas and Bill Hamilton in forming the L.E. Thomas Company in Cleveland, Ohio. In 1959, Vermilya became president of the company and changed its name to United Appraisal Company. United was incorporated in 1966, and was acquired by Cole-Layer-Trumble in 1977.

Sherry was born at Kings Point, New York, and spent his youth in Stratford, Connecticut. He attended Worcester Polytechnic Institute, an engineering school in Worcester, Massachusetts. In 1945 Sherry married Marguerite Busch. Their three children, David, Laurel and Richard all worked for United at some time in their lives. David is a former assessor for the city of Portsmouth, Virginia, and now owns the appraisal firm David F. Vermilya & Associates, Inc.

Sherry's expertise and credentials as an appraiser were recognized and respected by professionals in many fields. He will be remembered as a friend to all who knew him, and a mentor to many who have made a career in the assessing and appraising field."

One of the many recognitions that was bestowed upon Sherry was the establishment of the "Sherry Vermilya Award" by the Northeastern Regional Association of Assessing Officers (NRAAO) in 1993. The annual award is presented by NRAAO to one member from each participating province or state for outstanding service to the assessment profession. The award is also in honor and memory of Sherry Vermilya's support of NRAAO principles and his untiring effort to assist assessors throughout the entire country and in particular the Northeast.

A side commentary about Sherry is the fact that there are probably more Connecticut assessors, who at one time or another, worked for United Appraisal Company than any other revaluation company that worked in Connecticut.

Some of the assessors that worked for the United Appraisal Company include: Francis Callahan former assessor of Stonington, Ed Belleville former assessor of Vernon, Enfield, Manchester and South Windsor, William Coughlin, Jr. former assessor of Southington and Rocky Hill, Frederick M. Chmura former assessor of Putnam, Frederick A. Chmura former assessor of Putnam and Windham, Herbert Braasch former assessor of Southington, Lindell Braasch former assessor of Coventry, and Walter Lawrence assessor of Tolland.

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**Thomas A. Roby** was the Plainfield assessor from 1972 to 1988. He was the first full time assessor in Plainfield and a former member of that community's board of assessors from 1967 to 1971. At the time of Tom's appointment in Plainfield, Windham County had only six full time assessors out of 15 communities. Tom was also the part time assessor of Scotland from 1983 to 1988. He was an active member of the Windham County Assessors' Association for many years. In the early 1980s, Tom along with Frederick A. Chmura was instrumental in the rejuvenation of the county organization after a number of years of sparse attendance. He was the Windham county representative to CAAO from 1976 to 1981.

Tom received his Certified Connecticut Municipal (CCMA) designation December 19, 1974. He was one of 106 Connecticut assessors who received their CCMA designation in the first year of

the certification program. An interesting story was written in the July 1975 issue of the *Assessorreporter* about Tom's recent certification. It seems that Tom was scheduled for only a normal increase in the 1975 budget, or no increase at all. Tom took control of the situation and rushed in to see the powers that be brandishing his certification. After a thorough investigation, by the town fathers, Tom was able to realize a 7% increase in his salary, based primarily on his being the Plainfield's first certified assessor.

Tom was education oriented and was instrumental in setting up a clerk's course held at Thames Valley State Technical College in Norwich in the mid 1980s. The course had rave reviews and established the benchmark for this type of course in the state.

In 1983, Tom was elected president of the New London Area Assessors' Association. He was the first president elected to the association that was from outside New London County. Due to Tom's untimely death on June 1, 1988, as a result of an automobile accident, the New London Area Assessors' Association established the "Thomas Roby Scholarship Fund", in gratitude for his service to the Greater New London Area Assessors' Association and in respect for his quest for excellence in the areas of education for local assessors and staff. The applicant must be a member in good standing of the GNLAAs.

Barbara Perry, former New London assessor and assessor of Salem remembers Tom while she was the project manager for SLF Appraisal Inc. during the 1987 revaluation. She said, "Tom was a delight to work with and I came to think of him as the brother I never had. He encouraged me to pursue my career and become an assessor. Obviously, I took his advice and must admit I wished I had listened sooner!"

Tom was born September 27, 1935, in Norwich, and lived in Moosup most of his life. He graduated from Plainfield High School and the University of Connecticut.

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**Thomas A. Fitzpatrick** was the assessor for the Town of Fairfield from 1975 to 1983. Prior to that he was acting Fairfield assessor in 1974 and deputy assessor prior to that. Tom had worked in the Fairfield Assessor's Office since 1965. Tom was an Army veteran of World War II, serving in the European Theater. He was the chairman of the In-Service Training Committee in 1975 and a co-instructor in CCMA II at the UConn Assessors School from 1976 to 1984. He was the recipient of a Certified Connecticut Assessors (CCA) designation in 1972, a recipient of IAAOs' professional designation Certified Assessment Evaluator (CAE) in 1974 and was one of 35 assessors who received the first Connecticut assessment certification, Certified Connecticut Municipal Assessor (CCMA) on October 23, 1974. In 1982 Tom received the CAAO Assessor of the Year Award. Tom went through the chairs of CAAO starting out as CAAO secretary in 1977, second vice-president 1978, first vice-president 1979 and president of CAAO in 1980. Within CAAO Tom served on the In-Service and Professional Designation committees. He was also the past president of the

Fairfield County Assessors Association. An interesting note about the Fairfield Assessor's office, for 71 years since 1940 there have only been three assessors to head the Fairfield Assessor's Office, Herbert Shay 1940 to 1974, Thomas Fitzpatrick 1974 to 1983 and Thomas Browne 1984 to 2011. All three assessors have been CAAO presidents and have been instructors at the Assessors School at the University of Connecticut. Tom passed away December 11,2003.

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**A. Walter Parsons** was the first single full time assessor for the town of Litchfield. He served in that capacity from 1973 to 1991. Prior to that Walter was a member of the Litchfield Board of Assessors from 1956 to 1972. *Following are excerpts from a 1994 issue of **The Register Citizen** that serves Litchfield County.*

Mr. Parsons first joined the board of assessors in 1956, when it was a part-time function shared by three elected members. He became the full-time appointed assessor in 1973.

“They say nobody likes an assessor but actually in my 35 years, I really liked my job. I enjoyed it. Nobody likes to pay taxes but if you explain it to them, most people are reasonable”, he said in a recent interview with the ***Register Citizen***.

Litchfield's population is now 8,111 as compared to the 3,180 residents it had when Mr. Parsons was born. This growth has fueled work in the assessor's office, which keeps track of some 4,000 properties and 7,600 motor vehicles. The grand list is no longer written out by hand, as Parsons said was done when he first started. He said he welcomed the new technology of computers. Mr. Parsons, ever a colorful figure, is also known to tell things as they are for supplying the press with spicy quotes.

A family man who raised six children with his wife, Estelle, Mr. Parsons has lived in Litchfield his entire life. He worked full time as a quality control manager from 1939 to 1973 for the company that is now PTC Aerospace in Bantam. He was chief of the Bantam Fire Company from 1962 to 1968. He is a World War II veteran, serving with the 13<sup>th</sup> Airborne Division of the U. S. Army. He is past commander of American Legion Post No. 44 in Bantam and master of St. Paul's Lodge, a Masonic Fraternal organization in Litchfield. Of all his associations, Mr. Parsons is perhaps proudest to have been a charter member of the Bantam Boy Scouts. He describes the Boy Scouts as a “wonderful” organization.”

Mr. Parsons was an active member of the Litchfield Area Assessors' Association being the county representative to CAAO from 1978 to 1982. He attended the Assessors School at the University of Connecticut and received his 10-year certificate in 1993. Fellow Assessor, Barbara Johnson, assessor of Washington, said “Walter was a good friend and I soon had him on speed dial after I became an assessor.” She remembers an article in a local paper detailing what improvements could be made without triggering a reassessment. He ended with the comment “Your assessor is only trying to keep you honest.” He used to take Barbara to the Hartford County meeting in the early 80s, as she said, “When life was so much slower.” Walter passed

away October 29, 1997. Betsy Youmans, who was appointed as the assessor after Walter retired, passed away October 19, 2006. She worked for the town from 1975 as an assistant to the assessor and the building official and was the Litchfield assessor from 1991 to 1995.

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**Edward J. Opalacz, Sr.** was the Middletown assessor for 36 years from 1955 to 1991. A veteran of World War II, Ed served in the U.S. Army beginning in 1942. He was sent to the Pacific where he participated in the Saipan and Okinawa invasions and was a member of the first unit of American Occupation Force to land in Japan. He was discharged from active duty in 1946, but continued in the reserves from which he retired at the rank of Colonel. Ed attended the New Haven College of Commerce where he studied insurance and real estate and later started his own insurance agency. He served as housing commissioner from 1947 to 1952, state representative in 1949, state senator

representing the 33<sup>rd</sup> district in 1951, 1953 and 1955. Ed is survived by three sons, a daughter and nine grandchildren. He was a trustee of St. Mary's Church in Middletown for some 27 years. Ed passed away on April 1, 2004.

*Shown below are excerpts from an article that appeared in the June 27, 1991 The Middletown Press on the retirement of Edward Opalacz written by Sherman Charles Beinhorn, reporter for The Middletown Press.*

The changing of the guard at city hall this month will retire Assessor Edward Opalacz whose calm and steady ways outlasted eight mayors and four gut-wrenching property revaluations.

In a highly visible office that makes an easy target for tough political gunslingers, Opalacz was unscathed and free of scandal for his 36 years. Staying out of trouble was a guiding principal he never betrayed and it established him a rare official in rough government business. Whether learned behavior or inherited, he also practiced a rigorous old philosophy that says the public is right. He was ready to hear a complaint no matter how shrilly delivered and to be corrected every time. But if he was right that ended the discussion.

Second to the public, he was aware of the importance of his small staff. Mayor Paul Gionfriddo told how the assessor came to discuss retirement and Ed's first words were about the welfare of his people. He was concerned about promotions for John Ziomek his assistant, and for Frank Marchese another lieutenant. Both deserved to move up, he told the mayor. Ziomek will become acting assessor as soon as Opalacz departs on Friday and Marchese will be right behind him.

The grand list went from \$74 million in 1955 when Opalacz started, to a \$1,745,819,396 grand list last year. Over the decades, the tax list described a small largely rural town, and the farm economy that valued cows and horses, growing into a middle sized city embracing giant industry, service business, condominiums and computers.

Ahead was probably greater efficiency through more computerization. Opalacz believes the need for the local assessor is as strong as ever. It is not only a pricing office underpinning the local property tax system, but also the screening agency for tax exemptions for the blind, veterans and the ever growing number of elderly. Lawyers, businessmen and insurance representatives are regular visitors to inspect the records and maps.

Ed Opalacz came to public assessing from a career in the General Assembly, three terms in the Senate and one term in the lower house. In 1949, representatives took care of the entire town in contrast to the district's service of today. He succeeded political boss John Tynan when Tynan became state commissioner of Motor Vehicles in the Abraham Ribicoff gubernatorial administration. Mayor Harry T. Clew appointed Opalacz and after him there were mayors John Roth, Kenneth Dooley, Anthony Sbona, Lester Gowin, Anthony Marino, Michael Cubeta, Sebastian Garafalo and Paul Gionfriddo.

### **53 Years of Assessing in Middletown**



Pictured above are three gentlemen that held the position of head assessor for the town of Middletown. Pictured from left to right are John Ziomek, assessor 1991 to 2003, Ed Opalacz, assessor 1955 to 1991 (36 years), and Frank Marchese, assessor 2004 to 2008.

**John J. Tynan** served as the Middletown assessor from 1931 to 1955, a twenty-four year period. The assessor's position in Middletown was called the tax commissioner prior to 1934. Mr. Tynan was the third president of CAAO in 1940. He was a member of the CAAO Executive Board from 1944 to 1954. In 1955 he resigned as the assessor and was appointed commissioner of the State Motor Vehicle Department by Governor Abraham Ribicoff, a position he held from 1955 to 1971. Edward Opalacz succeeded him as the assessor. The assessor's position at that time had a starting salary of \$5,400.

Active in the Democratic Party for many years, Mr. Tynan was known as one of the strongest political leaders in Middlesex County and the entire Connecticut Valley. He served as Middletown's Democratic Town Chairman and was a member of the Democratic State Central Committee from 1928 to 1971.

A lifelong resident of Middletown, he was married and had seven daughters. He was an Army veteran of World War I. Mr. Tynan died November 8, 1982 at the age of 84. After his death Middletown named a park in his honor. It is called John J. Tynan Memorial Park, a 30-acre park on Higby Road in Middletown.

### **News Update on Assessors**

The **News Update on Assessors** feature is an addendum to those assessors that the CAAO Research/Historian Committee has already included in past publications on the *History of Connecticut Assessors*. Additional information has been gathered since their write-up that might be of interest to CAAO members. Previous information on these assessors can be found in the summary index of volume #1, #2, #3.

**Barbara S. Johnson**, Volume #2 page 91: **Update:** Former longtime Assessor (35 years) for the town of Washington was the recipient of a CAAO life membership at the CAAO fall meeting on November 7, 2013. Barbara retired in 2013.

**Alexander F. Standish**, Volume #1 page 78: **Correction:** Mr. Standish had four brothers and one sister. **Update:** The CAAO Executive Board established the Alexander Standish Scholarship on October 10, 2008 in honor of the former Hartford assessor. Al was the former chairperson of the CAAO Research/Historian Committee from 1999 to 2006. Al passed away August 12, 2008.

**John J. Dagata, Sr.**, Volume #1 page 139: **Update:** John passed away February 21, 2014. He was 70 years old.

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

## **David D. MacArthur**

**Awarded CAE (#581) 1978  
Chairman of CAAO In-Service Training Committee**



*Editor's Note: The information below was gathered in a telephone conversation with Dave, who lives in New Hampshire, on January 7, 2012. Information was also supplied from his family, friends and news articles in the AssessorReporter. The CAAO Research/Historian Committee felt that Dave's extensive contribution to the education of Connecticut assessors is important enough to include a background of Dave's achievements while he was an assessor in Connecticut together with his career as an assessor, appraiser and instructor in New Hampshire.*

David D. MacArthur was the assessor for the city of Milford 1960 to 1962. He then moved out of the assessing field and worked for the Federal Housing Administration (FHA) as a staff appraiser from 1962 to 1967. Dave came back to the assessing field as the deputy assessor of Fairfield from 1967 to 1971. He then moved on to become the assessor of Glastonbury from 1971 to 1979. At the same time he served as the part time assessor of Hebron from 1976 to 1979.

Dave's activities in CAAO were numerous. He was an instructor at the University of Connecticut Assessors School from 1969 to 1980. During that period he was co-instructor in CCMA I for a four year period, first with Ed Clifford then with Chuck Sweeney. He returned to the Assessors School in 1996 as co-instructor with Steve Juda in CCMA III. He served on the CAAO In-Service Training Committee from 1972 to 1978 and was chairman from 1972 to 1974. He served multiple terms on the CAAO Awards, Revaluation and Ethics committees. He was chairman of the Ethics Committee from 1974 to 1977. He was the CAAO Auditor from 1974-1975 and 1977. Dave was also a member of the CAAO Arrangement Committee in 1974.

In May of 1973, Dave was the chief instructor for the property tax administration course in Litchfield County conducted by the University of Connecticut Institute of Public Service and sponsored by the Litchfield County Tax Officials' Association. In 1992, he taught the IAAO Course 302 on the Mass Appraisal of Commercial Property that was sponsored by the Connecticut Candidates' Club at the annual Assessors School.

In a historical note, Dave along with three other members of the Hartford Area Assessors Association, was appointed to the first nominating committee when the association decided to change over to an elected slate of officers in 1977. Prior to that, Bloomfield Assessor Peter

Marsele served as chairman of that association for 25 years. Dave was the Hartford County representative to CAAO in 1974.

Dave holds a B.A. degree in economics from the University of Connecticut, and has both the SRA and SRPA appraisal designation from the Society of Real Estate Appraisers. He was president of the New Hampshire chapter #139 of the Society of Real Estate Appraisers from 1982-1984. Dave earned his Certified Connecticut Assessor (CCA) designation from CAAO in 1973 and was in the first group of 35 assessors to receive the Certified Connecticut Municipal Assessor (CCMA) designation on October 23, 1974. At the 1978 IAAO Conference held in Toronto, he was awarded the IAAO Certified Assessment Evaluator (CAE) designation along with two other Connecticut assessors, Bill Converse and Gordon Donley.

In 1979 Dave moved to Concord, New Hampshire where he became the director of real estate assessments for the city of Concord from 1979 to 1990. While in New Hampshire, he received his (CNHA) certification as a Certified New Hampshire Assessor.

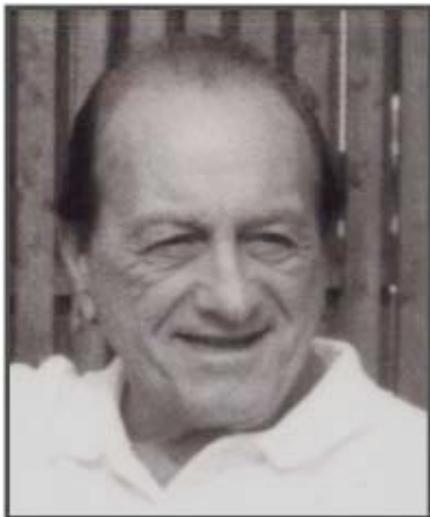
After retiring from the city of Concord, Dave opened his own real estate appraisal business, a business that he was quite successful in. He continued his teaching of appraisal courses and in 1982 he became certified as a National Senior Instructor for IAAO. He also received his national certification as an instructor for the Society of Real Estate Appraisers. With his certifications as a national instructor, Dave's teaching career became pretty much a full time job, taking him from Boston to Alaska.

In 2011, Dave thought about selling his home in Concord and moving south. After thinking it through with his family, he decided to sell the family homestead, only to move just down the street to a retirement community. Although not appraising any more, Dave continues with his community and church activities.



Dave MacArthur shown on the far right, at the 30<sup>th</sup> annual Assessors School banquet in 1974 with other assessors, from left to right: Frederick M. Chmura, Putnam; Paul Dinice, Derby; Raymond Goshdigian, New Milford; and Dave MacArthur, Glastonbury.

## **Anthony S. Barber**



*Editor's Note: The following is a personal biography written by Anthony S. Barber in his own words May 9, 2012. Mr. Barber was in the assessing field some 48 years. He retired in 2013. (The editor added the italic wording)*

I first became involved in the assessing field while working as the tax collector for the town of Winchester, CT from 1951-1955, but it was not until 1964 that I accepted my first position as an assessor. After graduating from Gilbert High School in Winsted Connecticut, I worked at the Gilbert Clock Shop as a screw machine operator for a year until I entered the Army Air Force in 1942. I received an honorable discharge in 1945, and enrolled at the Teachers College of Connecticut (now called Central Connecticut State) in 1946.

After graduating with a B.S. Degree in Education in 1950, I entered Columbia University and received a Master of Arts Degree in Education in 1951. I was offered an appointment as tax collector in Winsted, which I accepted. When my appointment ended in 1955, I returned to New York as a junior accountant and supervisor of the Tax Department for Johns Manville. In 1960 I came back home to run Jimmy's Restaurant, in which I was a partner with my dad and brothers.

1964 was the year I first held the position of assessor, serving the residents of Winsted, my hometown. East Hartford was looking for a deputy assessor in 1968, a position for which I applied and was hired. Four years later in 1972, I became the chief assessor, and remained in that capacity until January 1988, when I "retired". January 1988 was a busy time! I was working as an assessor consultant to East Hartford until March 1988; and held the same position in the town of Goshen until August 1991. I also accepted the position of assessor in North Canaan, CT, which, with the exception of a year's hiatus, I continue to hold to this day. Boy, retirement is great!

My career in public service began in 1951 after the local elections, when I was offered the position of tax collector for the town of Winchester-City of Winsted. Having no prior experience in this field, imagine my bewilderment on my first day of work when the outgoing collector arrived at 9:00 a.m., counted the money in the register and safe, and walked out the door without saying a word! However, that was not the end of my astonishment. At that time, the town had a board of assessors, which met from October until the grand list was completed. In the interim, the collector was the de facto assessor! With a great deal of reading and a lot of help from Aldro Jenks, the Waterbury assessor, I was able to perform my duties.

The Flood of '55 presented special problems relating to the grand list.<sup>7</sup> I met with the board in October to discuss the work involved in completing the list on time. In November, the board of

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<sup>7</sup> An article, "Connecticut Assessors and the 1955 Floods", appeared in Volume #1, page 35 in the History of Connecticut Assessors. View CAAO Archives at [www.cao.com](http://www.cao.com)

assessors suggested that they would be pleased if I could “spend a bit of time” to help with personal property. It took a lot of time and effort, but we got it done. What an introduction to the assessment field!

1964 was the year that I found my chosen field, I became the town of Winchester city of Winsted assessor. What a great time for the towns! Boats and manufacturers’ inventory were taxable then. However, building permits were not issued; so in order to pick up new real estate, we had to physically cover our territories each year. While the northwestern part of Connecticut is beautiful with lots of hills and trees, in those days it was an assessing nightmare. Because of the density of those trees, properties were completely hidden; so we made it a point to go into the field after the leaves had dropped in the fall, but before the buds appeared in the spring.

My tenure in East Hartford was truly amazing. I began in 1968 as the deputy assessor under Frank Kirwin, who was chief assessor. When Frank left in 1972, I took his place, and Billy Catlett became my deputy. We were the first town to introduce computer assisted mass appraisal offered by Associated Surveys and overseen by Charles Blackford, III.<sup>8</sup> One of the requirements included in our bid specifications was, of course, computer generated property record cards. I will never forget one company we interviewed, whose representative kept running in and out of an adjoining room. They were typing out the field cards! Although people came, literally from all over the world, to see our new approach to mass appraisal in action, it took time for it to be accepted on the local level.

One thing I have learned from working in “small” towns, such as Goshen and North Canaan, is that while the problems are the same as the “big” cities, the impact on the taxpayers is greater. This is especially true in today’s economic situation. I find it interesting to review the history of certain personal property reports. Property is moved around like checkers on a board within divisions of a company, until I sometimes feel like Sherlock Holmes. More and more companies are being taken over by multi-national firms with a bottom line, which they protect with “creative financing” and staff lawyers. Not too long ago assessors were able to deal with companies on a local level, and for the most part on an amicable basis. Unfortunately, the business world has become more adversarial and litigious than when I entered this field, and smaller towns just do not have the resources to adequately contend with some of these situations. I really miss Dick Prendergast and the Board of Assessment Advisors.

In order to fulfill their many duties, assessors need the support of a loyal, well informed staff, (whether it consists of one part-time person or many full-time employees), as well as the generosity of others in the assessment field who willingly share their knowledge and experience. Some, but certainly not all who have met those criteria in my career, are the following:

**Aldro Jenks**, fortunately for us, moved to Connecticut from Texas. He did a great deal to enhance the position of assessor in Connecticut. I’m pleased to say that we had a very good relationship. He was a mentor to me, as I knew nothing about the field except what I had gleaned as a tax collector. At one of our early meetings, he told me that if I had any problems - no matter

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<sup>8</sup> A detailed report on East Hartford’s CAMA system appears in this publication titled, “CAMA Systems Come to Connecticut”

how big or small - to contact him, and we would get to the bottom of it in a hurry. And he was true to his word. For some reason I forget, he always wore white shoes. I miss him still!

**Ed Belleville** was well versed in assessments, and replaced Billy Catlett in 1981 as deputy assessor. Truthfully, he was one of the best assistants any assessor could have in this volatile field. I was sorry to see him go, when he became South Windsor's assessor in 1983.

**Billy Catlett** was a true southern gentleman, who joined the East Hartford staff as my deputy in 1972. I met him when he was working for Associated Surveys, the firm that did our revaluation. He was a fine man, and his knowledge of real property was tremendous. Unfortunately, he had to leave us in 1981 when his wife became ill.

**Frank Kirwin** was robust in everything he did, and was a joy to be around. He had a complete knowledge of what he was doing, and he worked hard to ensure the town of East Hartford came up with a good revaluation.

**Dick Nesser** had an amazing mind and was one of the sharpest guys in the assessment field. He was one of the first assessors I knew who was well versed in the complexities of mass appraisal, understood its possibilities, and was more than adequately prepared for the future.

**Dick Prendergast** spent most of his time in OPM positions. He was a giant in the field, ever accommodating, willing to help at any time, and led the program to the heights of its day. He was our advisor, and whether by phone or correspondence, he always got back to you with the necessary information. He is still missed by those of us in the assessment field.

**Carroll Segalla** has been my assistant in North Canaan for many years. I've often suggested that she attend school to receive her CCMA, but family responsibilities did not allow her to do so. She has served the town of North Canaan well, and is respected by those in our field with whom she has come in contact.

My career history would not be complete if I did not include two fine gentlemen and assessors, and my great friends. Bart Smith, who is deceased, and Larry Zahnke, who is fighting gallantly to overcome a recent stroke, helped me tremendously with their experience, humor, and golfing handicaps!

*Mr. Barber received his Certified Connecticut Municipal Assessor (CCMA) designation September 11, 1975 at the Senate Chambers of the State Capital.*

Anthony S. Barber passed away Friday, February 14, 2014 at the age of 92

## **Janice A. Steinmetz**

(Interview was held at the Old Lyme Town Hall on May 17, 2012 with Catherine Daboll, Walter Kent, Robert Musson, Peter Marsele and Paul Slattery in attendance)



**CAAO Treasurer 1991 to 2002**  
**CAAO Distinguished Service Award in 2002**  
**CAAO Continuing Service Award in 2001**  
**CAAO Presidential Award in 1998**  
**NRAAO Sherry Vermilya Award 1994 & 2001**

Prior to entering the assessing career, Janice Steinmetz was a real estate broker. She started her assessing career as a member of the Somers Board of Assessors in 1979. She remained on the board until 1986 with a title that listed her as the assessor to the board of assessors. The one big problem with that set-up was that there is a state statute stating that an assessor couldn't be a member of a board of assessors. To resolve the situation, Janice resigned from the board and became the full time assessor of Somers in 1987. Her staff consisted of Janice and a part time assistant that usually stayed around all day. Her assistant also had the job of typing the minutes and agenda of the board of finance meetings. Her assistant had the uncanny ability to be involved in the board of finance work and then suddenly switching to service an assessing problem at the counter, then back to typing for the board of finance. Janice said that she was very good. Janice did all of the fieldwork between revaluations stating, "That's the best part of the job."

Janice said that the biggest problem in small towns is the revaluations. When she first started the revaluation cycles were every 10 years, and near her retirement they were done every five years. While Janice was the assessor of Somers she went through three revaluations, all done by Lesh-Glending. The make up of Somers' grand list had personal property as the smallest portion of the overall totals. One of the biggest boosts to the grand list in small towns was the supplemental motor vehicle list that allowed for the adding on of prorated motor vehicles.

When Janice first started in Somers everything was done manually. They used a service bureau called TPC (Teleprocessing Co.) out of Granby, Connecticut. They gave her a workbook with all of the property listings in her town and when there was a correction, she had to draw a red line through it and write in the corrected information. The book was then delivered to TPC for updates. Janice also had to draw in new subdivision layouts on the assessor's map by hand. The property record cards were also done on a manual basis with the data and the sketching all done by hand. Somers did not get their first computer until around 1984 and had their first CAMA system done in 1994. The biggest change that Janice has seen in the assessment field has been the computer. When she started out everything was done manually, now everything is done on the computer.

During her tenure at Somers, there was one particular property owner that Janice went to court with in each of her three revaluations. The property consisted of a large multi acreage parcel improved with an estate like dwelling and small cottages. The owner was the co-founder of a large national restaurant chain. His appeal centered on the construction of outbuildings or small cottages on his property that were built for a cost of 20 to 40 thousand dollars each. It was the taxpayer's contention that these buildings had esthetic value only and were not relevant to the valuation of his property. Other appeals from the same property owner centered on the valuation of his antique vehicles that included Bentleys and Rolls Royces stored in air-conditioned garages on his property. During one of the trials, the judge insisted that he personally inspect the property. Janice was successful in her defense.

Somers is the site of three state prisons. They have the Northern Correctional, Osborn Correctional and the Cybulski Correctional institutions. These facilities account for a fairly sizeable portion of the income coming into Somers through the PILOT payments from the state of Connecticut. Janice always has to remind the Somers Board of Finance that the state can give it and the state can take it away. Janice said that the town could only collect money from the state when they start housing prisoners and not before.

Over the years, Janice has watched the community grow from a farming community to the development of new sub-divisions. There are fewer and fewer farms. Although still a rural community, the growth in Somers has been steady over the years and not all at once. Her largest development was a subdivision of 20 homes. Somers, being a suburban community for both Springfield and Hartford, has increased the parcel count some four times since she started.

Her organizational activities include, serving as the CAAO treasurer from 1991 to 2002. She is the longest serving treasurer in CAAO history as of the date of this interview. Janice said, "That I have made a lot of good friends while being part of CAAO and has enjoyed participating in its activities." She believes that CAAO is there to help everybody when needed. "You could call any assessor when you have a problem and they will be there to help you." She was the president of the Hartford Area Assessors Association in 1988 and 1989, and county representative in 1990. She was an active member of the Northeastern Regional Association of Assessing Officers (NRAAO) to such an extent that she was awarded the Sherry Vermilya Award in 1994 and 2001 for her outstanding service to the assessment profession. She is the only assessor to receive that award on two occasions. She received her CCMA designation June 1983. Janice retired as the assessor of Somers August 2003.

## Kathleen M. Rubenbauer

(Interview was held at the Old Lyme Town Hall on January 19, 2012 with Charles Agli, Jr., Walter Kent, John D. Killeen, Peter Marsele and Paul Slattery in attendance.)



**CAAO Best Article Award 1999**  
**Co-Editor *Assessoreporter* 1993-1994**  
**CAAO Distinguished Service Award 1993**  
**Editor OPM column in *Assessoreporter* 1984-1989**

Kathleen Rubenbauer began working as a temporary clerk in the city of Hartford Assessor's Office in July of 1971, just after graduating from high school. She was placed there as part of the Office of Economic Opportunity scholarship program that financed her attendance to the University of Connecticut. She was paid minimum wage (about \$1.65 per hour). Other clerks and Kathie sat at desks surrounding a large circular file in the center of the office. When someone

called or came to the counter to request property ownership or assessment information, they would spin the circular file to locate the correct street card.

Kathie worked in the Hartford Assessor's Office the following three summers and during Christmas vacations from UConn. Gradually, her duties expanded to include filling out rental assistance applications for the elderly and preparing certificates of correction for motor vehicles, which a supervisor then had to approve. During Christmas vacations, she helped price motor vehicles and process personal property declarations.

While still in school, she met her husband Ray, who was a Hartford police officer. He also owned an antique shop on Union Place called *A Little Before Your Time*. After leaving UConn, Kathie worked in the antique shop and also continued to waitress and bartend as she had done throughout her college years.

In early 1977, she decided to apply for an insurance industry job and went back to the Hartford Assessor's Office to obtain a recommendation. As luck would have it, a junior assessment aide position was available and she accepted the offer of that job, which paid \$9,600 per year. She worked in the real estate section of the assessor's office under the supervision of Bob Haas. Primarily, Kathie processed building permits and updated street and field cards with new ownership information. She would also update the sketching on the field cards that field inspectors brought back to the office after they did their fieldwork.

Mike Miano, Joe Dakers and Tony Homicki (each of whom is still involved in the appraisal or assessment field) also worked in the Hartford Assessor's Office while Kathie was there. Mike trained her in measuring and listing and Kathie trained Tony in office procedures on his first day of employment. She worked closely with both of them on the 1978 in house revaluation, which Jim Ramos supervised.

Hartford had a revaluation field office set up above the fire station on Sisson Avenue. The space had huge southwest-facing windows and no air conditioning. There was one small rotating fan placed on a chair and those involved in pricing sat in a semi-circle facing it, so that each person got the benefit of a slight, warm breeze every minute or so. Kathie remembers Jim telling her that they found many pricing errors when the cards were reviewed, which didn't surprise her in the least given how hot it was in the work space!

Other than Bob Haas and Jim Ramos, supervisors for whom Kathie worked in Hartford included Bill Schmidt and Rick Wandy. Al Standish served as both assistant assessor and assessor during her multi-year-tenure with the city of Hartford and John McDermott was the assessor when she left to work for the State Tax Department.

Al Standish was instrumental in getting Kathie to take the three courses that were necessary for assessor certification in the 1970s. He not only taught one of those courses, but also drove her to and from a night class he taught when she didn't have transportation. Al took her to her first CAAO meeting in the spring of 1977 and convinced her that it would be a good organization to join. (The majority of Connecticut's assessors are now women, but Kathie remembers feeling slightly intimidated when she attended her first meeting at the Yankee Silversmith in Wallingford, as there were only nine women in the room.)

It was also Al who convinced Kathie to apply for the newly created sales/assessment ratio representative position with the State Tax Department. She remembers him telling her that although he would hate to lose her, he knew she would have greater career choices working for the state, than for the city. Kathie said she has a lot to be grateful for with respect to Al's efforts in getting her to consider a career in government.

By March of 1978, Kathie received the 170th CCMA designation awarded in Connecticut from State Tax Commissioner Orest T. Dubno and began working as a sales/assessment field representative in the Municipal Division of the State Tax Department. Initially, Kathie worked in the office reviewing fieldwork that the other field representatives brought in. Later, she went out into the field to verify sales, primarily in Hartford county towns.

That was the beginning of a career in state government that lasted for more than 32 years. Fred Chmura, her supervisor for 13 of those years, influenced her greatly. In fact, it was due to Fred assigning her to speak about the sales/assessment ratio program at county assessors' meetings, that Kathie overcame her fear of public speaking.

On January 1, 1979, the State Tax Department became the Department of Revenue Services as part of a major reorganization of state government. The basic office structure of the State Tax Department's Municipal Division stayed intact until July 1, 1980, when the transfer of Municipal Division staff to the newly created Office of Policy and Management (OPM) began. The transfer of staff was done gradually and Kathie was one of the first to move to OPM. It was about that time the Municipal Division, as assessors knew it over the years, started to go in a different direction.

Kathie was promoted in 1982 when she became a municipal assessment advisor. Each assessment advisor had an assigned territory – hers was Fairfield County. (Note: Kathie was assigned to Fairfield County due to the retirement of that county's previous advisor, Joseph Haddad). Assessment advisors met with their county's assessors to provide technical assistance, and regularly met with each other to discuss issues of concern in the assessment community. They also attended monthly county assessors' association meetings as well as CAAO annual meetings. They rotated telephone duty, each spending a day answering questions from assessors, tax collectors and the public. Their statutory charge was to promote uniformity in property tax law administration throughout the state, and they took this responsibility seriously.

Each year, the assessment advisors reviewed newly enacted legislation and issued legislative summaries for assessors and tax collectors. Due to the fact that Kathy majored in English in college, her assignments often included writing or editing these summaries as well as various instruction manuals, informational pamphlets, etc. In the beginning, she performed more of an editing function, but as time went on Kathie became the primary author of OPM publications affecting property assessment and taxation.

In addition to administering various state grant programs, assessment advisors also routinely served on various CAAO committees. In the late 1980s, Kathie was the OPM representative to the Personal Property Committee. She served on that committee with Frank Barta, Rick Wandy, Charlie Dana, Brian Smith, Chuck Feldman, Steve Kosofsky and Ellen Lakowsky among others. One of the tasks this group took on was creating standard depreciation schedules for valuing personal property – schedules that are still in use today. It took up to a year of research to come up with the schedules they wanted to recommend. They also wrote an 89-page report that replaced the personal property section of the *Handbook for Connecticut Assessors*, which at that time consisted of six pages dealing mostly with farm machinery and livestock.

While Kathie was a member of this committee its members requested an opinion from the Freedom of Information Commission regarding the confidentiality of information on personal property declarations. Steve Kosofsky and Kathie appeared before the commission to answer questions. The commission's ruling was that any information on the declaration that was commercial or financial in nature was exempt from disclosure if it was not available from another public source and if the personal property owner requested its confidentiality. As a result of this opinion, the Personal Property Committee revised the personal property declaration and successfully sought legislation codifying the nondisclosure of such information.

State budget deficits in the late 1980s and early 1990s prompted another reorganization of state government. Several assessment advisors lost their jobs when Public Act 91-343 eliminated all statutory references to the Board of Assessment Advisors, and those who remained received other duty assignments. Some of Kathie's new responsibilities included producing the publication entitled *Estimates of State Formula Aid* and compiling the annual Public Investment Community Index. She became more and more involved with writing regulations and amendments to statutes and received a promotion to the position of legislative and regulations specialist in 1993.

She also continued to write *State Legislation Impacting Assessors and Tax Collectors* after convincing her new supervisor of the need for OPM to issue these annual legislative summaries. It was Kathie's fear that if OPM did not continue this process, there was no other body to do so and people would lose sight of what the law requires. Initially, the legislative summaries were a collaboration of all of the assessment advisors, but in later years the entire project fell on Kathie's shoulders. She continued to write the legislative summaries until she retired. (When a committee member questioned whether these legislative summaries would continue, Kathie said that she wrote the summaries in 2011 and also worked with the CAAO Handbook Committee Chairperson Caroline Madore on writing chapter updates. She hopes to continue providing such services to CAAO even though she is officially retired.)

Relationships she developed with Steve Kosofsky and Chuck Feldman, as well as her long association with Tony Homicki, led to her service on the Legislative Committee beginning in the early 1990s and continuing for the remainder of her career. One of this committee's more memorable accomplishments was the introduction of the bill that became Public Act 99-189. Chuck, in particular, was instrumental in advocating for the enactment of this legislation, which clarified audit procedures and the application of penalties for failure to declare personal property.

In the late 1990s, Kathie also began serving on the Handbook Committee. By then OPM was no longer issuing the Veteran's Manual that Marsha Standish originally wrote, so Kathie used its content (with appropriate revisions) to update the Property Tax Exemptions chapter of the *Handbook for Connecticut Assessors*. Within a year or two, she was writing the first draft of annual updates to the *Handbook*, which CAAO committee chairs or the members of the Handbook Committee then reviewed. Writing these annual chapter updates was a natural extension of her OPM duties, which still included writing annual legislative summaries for assessors and tax collectors.

In 1999, concurrent with her promotion to legislative program manager, Kathie became a member of the Governor's Office/Office of Policy and Management's legislative team. (Note: This legislative team setup between the governor's office and OPM started around 1995 and continues today.) Serving on this team was the position she most enjoyed during her career. Three OPM staff members and an equal number of the governor's staff comprised the team. They reviewed each bill state agencies sought to introduce and sent those they approved to the OPM secretary and governor's chief of staff for final approval. They also reviewed testimony on all bills that commissioners of state agencies wished to submit, so as to ensure that there were no inconsistencies in position among them.

Team members were responsible for developing positions on all bills that came before their assigned committees. Those Kathie monitored were the Planning and Development Committee, the Finance, Revenue and Bonding Committee, Commerce Committee, Housing Committee and the Select Committee on Veterans Affairs. She helped formulate the administration's response to policy questions affecting matters before these committees. She drafted testimony for the governor or the OPM secretary, attended committee meetings and met with legislative leaders and others to explain the administration's position and try to work out compromises on issues of contention. Additionally, Kathie wrote explanations to which legislators could refer when bringing a bill that the governor or OPM introduced out on the House or Senate floor. Often, she

stood behind or beside a legislator during debate on a bill, in case an unanticipated question or argument arose. She also worked closely with members of the Office of Legislative Research, the Legislative Commissioner's Office and the Office of Fiscal Analysis, as well as with various legislators and their House of Representatives and Senate staffs.

There was a discussion on the development of new legislation, which revealed that while legislators may come up with ideas, members of the Legislative Commissioner's Office usually draft all legislation. However, those staff members, as well as elected legislators, come to rely on people they trust outside of the legislative branch to help them get things right. This type of collaboration works extremely well when legislative staff and members of the legislature believe in those outside voices.

As Kathie was the only member of the legislative team who had a property tax background, she soon became the person who handled all assessment, taxation and municipal governance issues. She was required not only to monitor all assessment legislation, but to exchange information and coordinate efforts with those that the proposed legislation would affect. As a result, she found herself in the enviable position of having to work closely with two CAAO members who also happened to be good friends of hers -- Legislative Committee Co-Chairs Tony Homicki and Steve Kosofsky.

At the conclusion of each legislative session, Tony, Steve and Kathie would work together to prepare a power point presentation for the annual Assessors School at UConn. Long session years were especially difficult because of the short period of time between the end of the session at midnight on Wednesday and the Friday morning legislative workshop. She remembered the time that Tony and Steve, without her knowledge, decided to add some of the funny quotes she had collected throughout the General Assembly session to the workshop's power point presentation. They made a copy of quotes from legislators, co-workers and the public that she had posted on the walls of her office at the State Capitol and added them to the presentation after the three of them reviewed it on Thursday night. It is an understatement to say she was surprised Friday morning. Workshop attendees enjoyed the quotes however, and including them became an annual tradition. (*Of all the quotes she collected over the years, her favorite remains "We thought the bill was fine, but then we read it."*)

In the final decade of Kathie's career, revaluation always seemed to be a central issue. Public Act 04-2 of the May Special Session required OPM to "...examine the policies and regulations relative to the revaluation of property..." In response, she wrote the December 2004 publication entitled *Revaluation Policies and Procedures*, which instructors continue to use in teaching a course on revaluation during the annual Assessors School at UConn. That report led to the most recent major revision of Section 12-62 of the Connecticut General Statutes, which Kathie wrote.

It is also revaluation that comes immediately to mind when Kathie considers how office procedures, duties and responsibilities have changed since she began working in the Hartford Assessor's Office. Assessors have transitioned from a ten-year revaluation cycle, to a four-year cycle, to a five-year cycle. They have deviated from the parcel-based schedule of revaluations that then New Britain Assessor Charles Agli was instrumental in instituting in the 1990s. Manual revaluations were the norm when she began working; today, all assessors use computer assisted

mass appraisal (CAMA) systems. And while technology has simplified the collection and processing of data, it has not made the task of explaining valuation theory to taxpayers any easier.

Kathie also believes that legislators react to their constituent's complaints more rapidly today than they did decades ago due, in part, to the fact that computerization makes the task of writing and enacting bills easier. Email has hastened the delivery of constituent's complaints and also allows legislators to more quickly review drafts of amendments to bills. At times the rapid pace of the legislative process means that legislators do not carefully consider solutions to a particular problem. When they receive complaints about revaluation, for example, the reaction of members of the House of Representatives or Senate is often to enact legislation allowing a postponement. Revaluation deferral legislation has almost become routine.

It was at this point in the interview that a general discussion started on the elimination of the Board of Assessment Advisors. Charlie Agli brought up the fact that "...the Tax Reform Commission created the Board of Assessment Advisors in 1974 for the sole purpose of creating uniformity throughout the state. It was the commission's view at that time that greater uniformity throughout the state was needed. It seemed that the Board of Assessment Advisors got the job done. Government is not always successful in addressing a problem or creating something to get the job done, but the Board of Assessment Advisors did it. It was successful." Peter Marsele remembers Dick Prendergast telling him, "...that the Board gets as many calls from the general public as they would from assessors. If you had a problem, you would go on the phone, talk to an advisor and get the answer. You solved the problem in your office immediately."

Kathie also commented on changes that occurred following the elimination of the Board of Assessment Advisors. In the last decade, she noticed (and heard from legislators) that there is a growing lack of uniformity in the way assessors are handling things. "Assessors benefitted greatly," she said, when they had the Board of Assessment Advisors as a resource and everybody got the same information all the time. She believes that just having that body to go to as a higher authority when needed was so helpful. Kathie understands that the board's demise occurred due to fiscal restraints and the belief that the state could only perform its core functions. Unfortunately, the administration didn't regard the advisors as one of those functions. "It was such a loss," she said.

There are so many memorable people Kathie has come into contact with over the years. At the beginning of her career, she admired Eddie Clifford's ability to put his students at ease by starting a class or a workshop with a funny story or a joke. Dick Prendergast was legendary for having an encyclopedic memory for statutory citations. Bill Coughlin was the consummate gentleman and epitomized the Greatest Generation. Kathie worked very closely with Marsha Standish -- both when she was with OPM and during her tenure as the assessor of Stonington -- and has always admired her willingness to help others. Melissa Bonin, Donna Ralston and Carolyn Nadeau were always available when she had to put a work group of assessors together or when she was out of her comfort zone with motor vehicle or 490 issues. They are but a few of the many women she worked with and admired for their contributions to the assessment profession. She is also extremely thankful for her long associations with Chuck Feldman, Tony

Homicki and Steve Kosofsky. Their readiness to debate the merits of a legislative proposal always kept her on her toes. Moreover, each of them always made the work seem like fun!

She is not certain anyone could plan on having the career that she has had, much of which was due to her being in the right place at the right time. She most enjoyed her role as an advocate for assessors, whether that was as a legislative resource, a writer or a teacher. Kathie retired from OPM September 1, 2009, but was called back for the 2010 legislative session. Her final retirement date was June 22, 2010.

Although Kathie was a state of Connecticut employee, she has long contributed to CAAO. From 1984 to 1989, she wrote the OPM column in the *Assessorreporter* and was that publication's co-editor, along with Robert Dudek of New Britain, from 1993-1994. She received CAAO's Distinguished Service Award in 1993 and was the 1999 winner of the CAAO Best Article Award for *The Power of a Preposition*. For over two decades, she served as a member of various CAAO committees. Kathie also served on or chaired legislative task forces affecting assessors, such as the Revaluation Exemption Committee and the Property Revaluation Work Group. She is the author of a number of the sections in the handbook and chaired the Handbook Committee when then Chairperson Rande Chmura was completing a revaluation. For many years, she has been an instructor in the legislative workshop at the annual Assessors School at UConn. Kathie is also the first non-assessor to obtain a life membership from CAAO - an honor she is proud to have received.

## Vivian Bachteler

(Interview was held at the Old Lyme Town Hall on April 19, 2012 with Charles Agli, Jr., Catherine Daboll, Walter Kent, John Killen, Peter Marsele, Robert Musson and Paul Slattery in attendance).



**CAAO Assessor of the Year Award 2000**  
**CAAO 2<sup>nd</sup> Vice-President 1999**  
**CAAO Distinguished Service Award 1995**  
**CAAO Secretary 1997-1998 and 2000-2001**

Vivian was born in Meriden, Connecticut, a city where some 10 other Connecticut assessors came from. She went to Woodrow Wilson high school in Middletown. After graduation in June 1962, Vivian turned 18 in December and married twelve days later. Her first job out of high school was with a major life insurance company. She left the insurance company in April 1964 because she was eight months pregnant.

Her first child was delivered in May of 1964. She tried to return to work in July 1964, and even though she was promised her old position back, the company reneged. They refused to hire her because she had a baby at home. They said that she couldn't be counted on to be available every day if the child got sick and she wouldn't show up.

After being turned down at the insurance company, Vivian started job searching in the Hartford area. She got the same story and reaction everywhere. They tested her out; they interviewed her and then sent her on her way. They told her outright why she was not being hired. In those days there was no recourse. She finally took an exam for the state of Connecticut. She was a stenographer and quickly got a job, in 1964 with the Workman's Compensation Division of the Attorney General's Office where she processed accident insurance claims for state employees. Vivian stayed at that position until July 1968 when she decided to stay at home with her then four-year-old son. Working mothers were not so popular then.

In 1978 Vivian saw a help wanted ad in the local paper where Rocky Hill was looking for someone to work three hours a day in the assessor's office to do clerical work. She thought that three hours a day would allow her to be home with the children. She was close to the school and Rocky Hill Town Hall was only three miles away. She applied, was hired, and started as an assessment clerk. Vivian remembers when she was taking the typing test for the town, she had to take the test on an IBM Selectric typewriter that she was not familiar with. In preparation for the test, she practiced at home on her grandmother's old Remington typewriter. When she started typing on the IBM she hit a certain key that sent the typewriter carriage flying; she was mortified. She asked for a standard typewriter, but they did not have one. Vivian said that they were very understanding. She thinks they desperately needed someone. The job was a good fit, a wonderful place to work.

She remembers the first day she met Bill Coughlin, the Rocky Hill assessor. He was tall, thin, easygoing and not too rigid. In 1980, Vivian increased her hours to four hours per day or 20

hours per week. This gave her some benefits, including paid holidays and vacation. In 1982, Vivian's co-worker retired and they asked her to take on the full time position. Taking on the full time position was the hardest thing to do. She had enjoyed all the freedom of a 20-hour workweek. Her children were older now and she was close by if they needed help, so she accepted the full time position.

In 1984, it seems everything took off for her in the assessment field. Because of Vivian's continued interest in assessment work, she went to Bill and asked what does he do in the field, how he does it, and what are all of those meetings about. Bill was president of CAAO in 1982. Vivian was very interested in the whole process. Bill saw that Vivian had an interest in improving herself in the assessment field and encouraged her to advance as much as she could. One of the first things Bill asked Vivian to do was organize CCMA courses on the road. They sponsored CCMA courses I, II and III. At that time there were no CCMA 1A or 2A. She lined up school classrooms and instructors. At that time the CCMA Committee was only offering road show courses upon request. This was an effort to establish annual road show courses.

In 1984 Vivian started taking her CCMA courses. She completed all of her courses, CCMA I, II, and III, on the road in about a year and a half. She complemented the CCMA instructors as being very good, caring, interested in our advancements, and helped us attain our goals. She found that in the assessment community in Connecticut there has always been an enthusiastic response for any request for help or assistance in education. An interesting situation came up when she was taking CCMA III. It was held in the fall, Al Standish was the instructor, and there were about two or three weeks remaining in the course when her husband was given an opportunity to work in Japan for about a three week period. This was an opportunity of a lifetime that Vivian could not pass up. In three weeks she had to find a baby sitter, get her visa and off she went with three weeks left in the course. She came home about a week after they gave the final exam. Al and Bill were wonderful and allowed her to take the exam monitored by Bill. She passed the Course III exam and two weeks later she took the CCMA exam. All of a sudden, in 1985, she was a CCMA. Vivian received her CCMA designation on February 19, 1986 at the first joint assessors' and collectors' award ceremony conducted by Secretary Anthony V. Milano and Undersecretary Margaret Mary Curtin.

Assessor Bill Coughlin retired in 1988. Just before his retirement, Bill campaigned for a change in Vivian's position from assessment aid to assistant assessor. This change would not only give Vivian more benefits and income, but also it would benefit the office by allowing her to go out into the field and take on more responsibility. Bill was always there pushing and giving Vivian support to advance her career. As a result, the town and the union approved the new position and Vivian became the assistant assessor in 1988. Bill retired shortly thereafter.

Rick Wall succeeded Bill as the Rocky Hill assessor in 1988. Rick came just in time to administer the 1989 revaluation. At the same time, Ames Department Store was impressed with how Rick handled personal property tax appeals and hired him away from Rocky Hill. All of a sudden Rocky Hill was without an assessor in the middle of the revaluation. As a result of this situation, Vivian became acting assessor in April 1989. The town hired Bill Coughlin as a consultant to the revaluation, which was beneficial for Vivian. That revaluation went very well

considering the circumstances. Vivian credits Bill's presence for a lot of that success. Vivian was sworn in as assessor on October 1, 1989, then immediately signed the grand list.

Around 1988 Vivian became active in ACES (Assessment Clerks Education Seminars). Rick Wall mentioned to Vivian that he was on the committee that was going to write a handbook for clerks. That was before the ACES organization started. Brenda Vuolo originally organized the handbook committee. Rick knew that Vivian had an interest in the education of clerks and was always complaining that clerks had nowhere to go for education. That bothered her. Vivian said, "Wouldn't it be nice to have some workshops and training for clerks." Rick said, "Would you like to take my place on this committee?" and she did.

Vivian attended the second meeting of the clerks' handbook committee. In the discussion about putting the handbook together, Vivian asked about training and workshops. She said, "How are we going to write material for clerks if we don't have something to feed into it." The committee decided to put the handbook aside temporarily and use the workshops' curriculum as the basis for the handbook development. ACES was formed; Brenda Vuolo was the chairperson. When they first started they wanted to keep the clerks involved because they were the recipients of the program. One of the first workshop sessions was held around the time that motor vehicle pricing lists came out. They felt that the clerks should have knowledge on the pricing of motor vehicles. Gloria Kovac taught that session. Next, they did a supplemental motor vehicle workshop conducted by Randy Chmura. Vivian said, "The committee was grateful to the instructors because they had to write their curriculum from scratch." There were other workshops on personal property and revaluation overview from a clerk's perspective. The workshops received such a large response that they had to turn people away because the classes were full. Vivian said, "There were some assessors that did not want their clerks leaving the office and going to the workshops." The committees believed that if they held the workshops in different counties and brought them closer to the clerks, maybe they could get the day or morning off to attend. This setup seemed to work better. They called the workshop session ACES, "Assessment Clerks Education Seminars".

At the CAAO spring meeting held May 12, 1994, Vivian announced the completion of the ACES handbook. The handbook represented the culmination of almost five years of work by the committee. The handbook was very well received. Vivian had assessors throughout the state calling her to get copies of the handbook. There were some assessors who did not want their clerks leaving the office and now were requesting a copy of the handbook. The handbook cost \$3.00. New arrivals to the committee included Joan Robinson and Chickie Daddio. Vivian said that Brenda Vuolo was the original chairperson of the handbook and when she passed away in 1991, Vivian assumed the chairperson position. Vivian said, that while she was active on the handbook committee it was updated with the new laws on a regular basis. She hopes that the handbook is still updated. She said that it was a very hands-on type of publication. It was a step-by-step manual on the various functions that a clerk in an assessor's office would have to deal with on a day-to-day basis. It was not a book for assessors, but for clerks. She said that many of the smaller offices in the state had nobody to teach the clerks and this is why they made it as a basic step-by-step document. She is very proud of that handbook.

Out of ACES came the AAT (Administrative Assessment Technician) certification. There were some clerks that were doing the work of assessors in some towns. Many were unrecognized and certainly not earning the money. The ACES program always had in the back of their minds that they wanted to bring them up to some level of recognition, maybe not monetarily but personal self-esteem kind of thing. They wanted recognition in the assessment community. The clerks were professional in their own offices but were unable to move around due to the lack of certification. The committee started inquiring about the recognition and that's how the AAT Certification came about. Once the AAT Certification was set up, the next step was to establish the curriculum and course outline that the clerks could attend. Vivian said that they had great instructors that included Joan Paskewich for Course I, Michael Bekech for Course II and James Ramos for Course III. Everybody expected the courses to be easy, but there was an exam at the end of each course and then a comprehensive exam to earn your AAT certification. The clerks that take these courses have to earn it; it should not be easy.

At the December 21, 1994 CAAO Executive Board meeting, the Curriculum Development Committee was established. The main objective of this committee was to help with some of the CCMA courses and to help the ACES Committee with their handbook and workshops. Some of the members on the new committee included Joan Oros, Pat Hedwall, Rande Chmura, Marge Dzwonchyk, Joan Robinson and Mary Jane Febbriorello. Most of the committee members were former teachers. (At the April 6, 1996 CAAO Executive Board meeting the "AAT" designation was officially established as the designation for clerks.)

In bringing the ACES program into CAAO, the CAAO Education Committee made the ACES program as a sub-committee. ACES had their own budget and charged \$15 dollars for the ACES courses. Over the years the surplus was building up. They decided to set up a scholarship fund in honor of Brenda Vuolo for the clerks whose towns would not pay the \$15 dollars or for the clerks who wanted to go to UConn if they got the opportunity. The cessation of ACES and the transfer of the ACES funds to CAAO occurred around 2006.

Vivian talked about her involvement in the Candidates Club in the early 1990s. The club was dedicated to assisting the Connecticut assessors who were seeking assessment and appraisal designations. The club was officially formed on September 18, 1990. Besides Vivian, who served as treasurer, some of the people on the committee included Walter Lawrence, Gordon Donley, Mark DeVestern, Donna Brodowski and Fred Chmura of OPM. Walter Lawrence was the driving force that made the program work. He was the first chairman of the Candidates Club from 1991 to 1994. The first course they sponsored was IAAO Course I, Fundamentals of Real Estate Property Appraisal. The course was held once a week from September 5th to October 12th 1991, in Rocky Hill. The courses were somewhat controversial at first and future IAAO courses were difficult to get into the UConn curriculum. Vivian said, "The late 1980s and early 1990s was a period of educational upheaval. Change is difficult for a lot of people and that was the decade of a lot of change within our association."

Summary of Vivian's career comments:

Vivian was asked whom she remembers the most and the people that made an impact on her assessing career? "Absolutely Bill Coughlin, Joe Scheyd, Al Standish, Steve Juda, Walter Lawrence, Joan Paskewich and Catherine Daboll. All of these people made strong impressions

on me, their approach to problems and the way they helped people along with enthusiasm, impressed me to no end.” She said that there are a lot of names she is not mentioning, but those were her favorites.

Vivian said that there have always been wonderful instructors at the Assessors School. Although she has never taken UConn courses for her certification at UConn, she has audited a number of them. Vivian took all of her CCMA courses I, II and III, on the road. She gave high marks for instructors Steve Juda, Joan Paskewich and Al Standish.

Going back in her career when she was a part timer, Joe Scheyd who was a good friend of Bill Coughlin, was a great personal help to Vivian while Bill was out of the office during a two to three month jury duty assignment. During that period Joe helped Vivian price the regular and supplemental motor vehicle lists while also dealing with his own pricing in Berlin.

There were many strong friendships formed in her 26 years at Rocky Hill. In fact, Rocky Hill was the only office Vivian worked in; she never went to any other town. She loved her work and enjoyed her interaction with assessors across the state. She said that she has made many friends and to this day she gets together with fellow assessors on a regular basis.

The most changes in procedures and duties in the office have been effected by technology and the education of clerks and the assessor. There is more information out there that is readily available to the public than ever before. In past years we never wanted the public to know too much, and now there is nothing we are holding back from them. When the CAMA systems came along, the staff had to be more educated. If the assessor is out of the office, the staff has to be well informed.

Vivian had high praise for the courses and instructors at the Assessors School. She believes that she received some of the best help in the early years of school at Shippee Hall. The after dinner informal sessions in the lounge area, listening to the old time assessors telling stories and teaching them things (AKA Bull Sessions) were the best. She said that she missed those informal sessions when the school was shifted over to the graduate center and the hotel.

Vivian has always been interested in continuing education. She wonders if scheduling on a college campus these days works as well for assessors, clerks and appraisers who want to be assessors, as the workshops on the road might work. She thinks it is harder for people to be away from home. She thinks it is an expense that not all towns will pay for. This is something that the committee should review as an alternative way of getting your CCMA education in order to pass the exam. Vivian remembers talking to some women about the problems of going away to school and running a family at the same time. It was hard for them to be away. Vivian said, “That you should not exclude these people from this opportunity. There always has been reluctance by CAAO to offer courses on the road.”

Vivian talked about the position of women in the assessing field. When she started there were very few women assessors. Kay Pardee was one of the first women assessors. She remembers Bill Coughlin telling her when she first started, there are not many women in the assessing field at the present time, but it is improving. Women have doubled and tripled responsibility. They

have a home, a job and school. She did say, men these days are much more willing to pick up the slack at home and that is making it easier for a lot of women.

Vivian talked about the three revaluations that she was responsible for while she was at Rocky Hill. The first one, the assessor left in the middle of the project. "Thank God for Bill!" Hartford was undergoing their 1989 revaluation the same year. Both municipalities were using CLT and Larry LaBarbera was the supervisor. Hartford kept insisting that Larry come to Hartford and Rocky Hill wanted Larry to stay in Rocky Hill. Vivian said both she and Larry were stressed out that year. That revaluation was Vivian's first appearance in court. They had five commercial appeals and only one went to court. The second revaluation in 1999 was going pretty well until the company failed to send out commercial notices while claiming that they had. After about the tenth call from a commercial property owner claiming they did not get a notice, the town realized that the notices had not been sent. It was during that revaluation that the company doing the work got in trouble and Vivian and her staff had to finish the job. Vivian said that she had to put in 60 to 70 hour workweeks for three months straight. The third revaluation in 2004 went pretty well. The biggest problem was the town gadfly, who through the newspapers, said that the town inspected only five percent of the properties. The revaluation almost went under because of that person. Jim Ramos was the job supervisor. That revaluation only had a handful of court appeals.

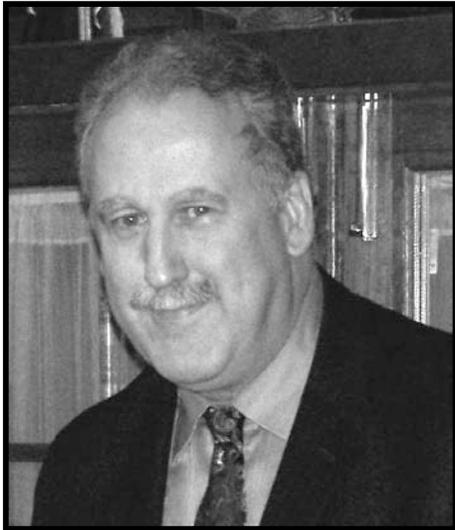
Vivian believes the assessors' relationships with elected and town officials vary greatly from town to town. And from Vivian's experience the towns governed by councils, for the most part, interact more smoothly with assessment situations and assessors than the towns with a selectman form of government. She said that in her town, that has a town manager, he could be an intermediary between council. She believes that the towns could publicly give more support and acknowledge that the assessors are the experts in assessing. Overall, Vivian did enjoy her work especially the friendships she made. They mean the most to her.

Question: What advice would you give to a person who wanted to be an assessor?

"I think it depends on the personality. You have to have thick skin and be willing to change. You have to be willing to accept a lot of things, and it wouldn't hurt if you had a good diplomatic edge." The work in itself; she loves measuring, listing, working with numbers and making sure the files are correct. One of her pride and joys in Rocky Hill is putting as much information on the property record card as possible for the title searchers, appraisers, the interested public, and anyone else who wanted to see them. Vivian believes that assessors are archivers as well as assessors. She tells the story of a particular property that consisted of acres and acres of land that had been divided into different percentages of interest. It was a title nightmare. She spent hours doing what one might call title searching. She made sure that all of the pieces and interest equaled out. The title searchers in town were most appreciative of her work. "It was worth it; this is what you are here for. If you like that kind of work, go for it!" Vivian retired in 2005.

## Steven Kosofsky

(Interview was held at the Old Lyme Town Hall on October 18, 2012 with Charles Agli, Jr., Catherine Daboll, Walter Kent, Peter Marsele, Robert Musson and Paul Slattery in attendance)



**CAAO Special Appreciation Award 2008**  
**CAAO Presidential Award 1999 & 2008**  
**CAAO Assessor of the Year Award 1996**

Steve Kosofsky's assessing career began in 1977 while he was a senior in college. It was difficult to obtain a job at that time so he took a part time job, tending bar to support himself. He was living in Meriden and his father was very good friends with Meriden Assessor Robert Hallbach and suggested that Steve talk to Bob. Steve went down to the Meriden Assessor's Office and introduced himself. Bob was very cordial and basically gave Steve the first flavor of what an assessor does. He went through the entire gamut from A to Z on the responsibilities of an assessor's office. At the conclusion with all that said, Bob told Steve that he

has one of his own internal policies; he never hires anybody from the same town. He told Steve that he knows for a fact that revaluation companies are constantly looking for help. Bob formerly used the J.M. Cleminshaw Company for his revaluations. At that time Cleminshaw was working in Hamden. He was very good friends with Cleminshaw's New England Director George Bjork.

Steve called Mr. Bjork on the phone the next day and asked him if Cleminshaw was hiring. He told him, "Absolutely we are looking for help." Steve went down to the Hamden Town Hall for an interview. Mr. Bjork went over the duties of a revaluation data collector. Not wanting to be a bartender all his life, Steve signed up with Cleminshaw during the winter of 1977, his senior year in college. He started working part time on the Hamden revaluation. He worked full time after graduating college in 1978. The revaluation project manager, at the time, was Bernie Remily who along with his wife Dorothy were from the Cape Cod area. Bernie and his wife were very nice people and you could tell that they had been in the business for a long time, but they were not very apt in sharing the information about being a data collector. They were the type of people that taught you the basics, and then would send you out on your own to figure it out yourself. One thing that sticks in Steve's mind as far as measuring and listing, was that he always thought using a 50 foot tape was the most logical way of doing the job. That was sinful for Bernie as his preference was the 10-foot pole. Bernie said it was a very valuable tool that could be used for other purposes, like when you walk around the corner of a house and you come upon a dog and you want to keep him away. Steve stayed with the J.M. Cleminshaw Company until May of 1979. He enjoyed the revaluation work; "But it's a tough way to make a living." He was making more working part time bartending than full time as a data collector.

At this time in his life, Steve wanted to improve his salary requirements. In looking around for other jobs, he had two offers: one with the Henry Harrison Company of New Haven as an appraiser and the other was with the town of Cheshire who was looking for an assessor's aide. He attended both interviews and although Henry Harrison Company offered more money than

the town of Cheshire, Steve was a little concerned about the stability of the work at the Harrison Company. At the interview with Harrison, Steve was told that the appraisal work comes in spurts where they would be very busy at one time and not so busy at other times. That bothered Steve. Cheshire was less money, but it was steady work. Steve opted to go with stability and accepted the position in Cheshire in May 1979 as the assessor's aide. The assessor at the time was Donald Evarts. Steve said it is a small world, because for many years Don was the Meriden assistant assessor with Bob Hallbach. Steve learned a lot from Don. He was a very conscientious guy and a great teacher. Cheshire was a growing community, but small enough where he could learn. At Cheshire, Steve got his first experience with computers. Even though Cheshire had a manual system, they had a telephone hook-up with Teleprocessing of Granby that required a telephone being placed in a cradle that transmitted information. There was a workbook that Steve would take out into the field with him. He made the changes in this workbook, and once a week he would connect the phone to the cradle and type the corrections from the workbook into the computer.

Steve also got experience of the other parts of being an assessor; that being the budgetary nightmare. Being the assessor's aide he was not directly involved as it was all borne on the assessor's level. But from the little bits and pieces of information he was able to decipher, they were thinking about eliminating the assessor's aide position, the one they just created in May. Steve thought, "Did I make the wrong move thinking I was going to a municipality for stability?" Assessor Evarts felt so strongly about keeping this position he did something so drastic that it caught Steve off guard: the assessor resigned in September 1979. So, with all of four months of experience, Steve was left with the job of completing a grand list. And that is really how he learned the majority of what he did in the assessing profession. He was constantly on the phone. One of the really great things about the assessors' organization is the ability to pick up the phone and call your fellow assessors for advice and assistance. Steve was on the phone constantly with Chuck Sweeney of Hamden and John Petuch former assistant in Cheshire, who moved on to become the Watertown assessor. John and Steve became very good friends. He not only guided Steve on the phone during the day, but he would come in at night to help him out. Steve was in Cheshire by himself until late December 1979 when they finally hired a new assessor Arthur Peterson, former assistant in Glastonbury.

Steve stayed with Art through the summer of 1980 when he started receiving advertisements through the mail from various towns that were looking for an assistant assessor. He received one from the Town of Windsor; at the same time he received two others, one from the Town of Wallingford and one from the City of Meriden. He went through the process of interviewing for both Meriden and Wallingford and was waiting to hear from both of them. He had the Windsor advertisement and he thought that it doesn't hurt to do an interview. So he drove up to Windsor with no intention of ever taking the job. The Windsor assessor, at that time was Delman Wolf who along with the finance director interviewed Steve. Steve felt very relaxed and didn't feel the least amount of pressure. As it turned out, it was the best interview that he ever did. By the time Steve got home, he received a phone call from Windsor and they made him the "offer that he couldn't refuse." He accepted the position of assistant assessor for the town of Windsor in September 1980.

One of the first individuals that Steve got to know when he went to Windsor in 1980 was Richard (Rick) Wandy, the city of Hartford personal property assessor. Del Wolf sent Steve to Rick to learn about personal property. Steve would go to Hartford every Friday for many months and Rick would teach him the aspects of personal property. He was an outstanding teacher. It was Steve's opinion that Rick was the best; when it came to personal property, Rick knew it all! *If there was one individual in Steve's entire career that had a significant effect on him, it was Rick.* They still remain close friends today. Steve said, "Rick taught him everything he knows about personal property."

Steve also learned a lot from Del Wolf. It was not so much the assessing part of the business; it was more of the appraisal background. Del was an appraiser before entering the assessing field. He taught Steve things from an appraiser's perspective that he applied to his assessing career. One of the small things that Steve never forgot, back when the state was still on a 10-year revaluation cycle, was when a new house is built theoretically there is no depreciation. But Del taught Steve that there is some intrinsic value of a newer house, two or three years after a revaluation. If the new home was on exactly the same piece of property with exactly the same components and size, you would end up having the same assessment. Del had a problem with that because it was a newer home and he thought that it would sell for a little bit more. So what he would do for new construction only, was to reverse the depreciation schedule and add an adjustment to reflect that an improvement built subsequent to the revaluation was brand new, and thus worth a little bit more than the same improvement that was in place at the time of the last revaluation. It wasn't the answer to everything, but it was his way of identifying that new construction was worth a little bit more than the existing home that was in place at the time of revaluation.

This was something that Steve continued doing throughout his career. Anytime there was new construction they would put on an inverse depreciation adjustment. Steve gave an example of a major addition being applied to a house that was 25 years old. By putting it into a CAMA system and running it through the cost system it would depreciate that new addition at the same percentage as the rest of the house. What Steve did was to determine what the gross difference in value was and add it back as a depreciation adjustment. They would put it right on the field card. When people came into the office and asked what is this depreciation adjustment, Steve would explain it to them. In most cases they would say, "That makes sense." As the Windsor's assistant assessor, Steve worked on residential real estate, motor vehicles and personal property.

Steve remained the Windsor assistant assessor from 1980 to 1987. Many of his assessor friends would ask him when he was going to get his own town. The closest he came was with the City of Middletown when Eddie Opalacz retired. Steve put in his application for the assessor's position and was excited about it. As things go, Steve was told that the job was not his to have and he withdrew his application.

In conjunction with the above situation, Steve talked about how the assessors' organization has totally changed since the day he started. He remembers when the CAAO Executive Board monthly meetings were held at Septembers Restaurant in New Haven; right next to the tunnel on the Wilbur Cross Parkway, and it was by invitation only. Back then it was a closed environment and those on the outside use to call the ones in the inner circle, the "Irish mafia." Thankfully,

they were extremely dedicated individuals and CAAO is totally indebted to that group because they made CAAO what it is today. Today we are a much more open organization although I am not so sure that the dedication is as strong as it was back then.

In 1987, Steve experienced similar budgetary issues to what happened several years earlier in Cheshire. Steve went through the same thing in Windsor when Del Wolf resigned in August. Steve put his application in for the assessor's position. He was called into the office one day by the finance director and was presented a salary and a job offer. Steve stated, "With all due respect, I respectfully decline. With that amount of money compared with what I am doing now, and the additional responsibility, you can keep it." Steve initially turned down the job. Later that day, Steve returned from the field and the town manager called him to his office. The town manager later said "That Steve was the first person in all the time he had been in Windsor that turned down a promotion from within." After some further discussions with the town manager, Steve was appointed the Windsor assessor in August 1987. He continued as the assessor of Windsor for the remainder of his assessing career from 1987 to 2011.

One of the things Steve implemented while assessor of Windsor was annual revaluations. Steve remembers talking with his new town manager who came from Charlottesville, Virginia and was appointed in 2000. He was the one that planted in Steve's head the idea of annual revaluations. The new town manager couldn't understand why Connecticut waited so long to do revaluations while many jurisdictions elsewhere in the country completed annual revaluations.

He first started them after the 2003 revaluation cycle. His reasoning for a shorter revaluation cycle was by shortening the cycle, the difference between the value before and the value after wouldn't be as significant as if you waited the five-year cycle. The town relented and agreed to a 2004 revaluation, but by the time they approved it, there was not enough time to implement it. Steve completed the work for annual revaluations in 2005, 2006 and 2007, but the town fathers did not approve any of them due to the fact that the revaluation shift was going to be towards residential properties. He then completed a required revaluation in 2008, which was part of the five-year revaluation cycle.

Steve talked about the use of data mailers. The 1989 revaluation was the last physical inspection they did in Windsor. After that Steve used data mailers. Windsor got a quote from a revaluation company on the cost of going door to door. The biggest criticism of using data mailers is that you are going to miss certain information by not going into every home, specifically finished basements. With the additional cost that it was going to cost Windsor to go door to door, they would have had to find a ridiculous number of finished basements, some 30 million dollars worth, to justify the additional dollars. Steve brought this information to the front office and said, "Even if we don't pick up these things, it does not pay to have the revaluation company go door to door." The Windsor taxpayers appreciated Steve's attempt to control cost and accepted the concept of the data mailers by returning over 97% of them since Windsor started using them in 1999.

One of the biggest court cases that Steve and the town of Windsor went through was the Loomis Chaffee School v. Town of Windsor in 1995. Unfortunately, the town came out on the wrong side of the decision. Loomis is a well-respected private co-educational boarding school. The case

dealt with the question of whether houses owned by the private school and used by the faculty as residences, were exempt from property taxes. These homes were offered to the faculty as a perk to live there and offset the cost of the school trying to find housing for their staff. This case went through the lower court and then onto the Connecticut Supreme Court. The court based its decision that the houses were used to carry out the school's educational mission. The court used a five point criteria. See (*The Loomis Institute v. Town of Windsor*, 234 Conn. 169; 1995 Conn. LEXIS 209).

Another one of the early court cases that Steve was involved in was with O.J. Thrall Inc., in 1989. Thrall was a major tobacco farmer in the town of Windsor. At the time, Steve wasn't familiar with the widely accepted method of valuing tobacco barns, so he went over and talked to Bloomfield Assessor Peter Marsele. Peter explained the process of how to value a tobacco barn that is based on the amount of production the barns can hold. Steve went back to Mr. Thrall, explained the production theory and they came to an agreement. There was never a problem after that.

Over the years, Steve has been a long-standing member of the CAAO Personal Property and Legislative committee both as a member and as its chairman. It was during his tenure as legislative chairman that Steve forged his long-time friendship with Kathie Rubenbauer from OPM. Just as Steve indicated that Rick Wandy was the most influential individual that had an effect on him in terms of personal property, looking over Kathie's shoulder for many years as she wrote legislation, the constant phone calls, e-mails and meetings during the sessions had a major impact on Steve as he learned the legislative process and because of what he learned from Kathie, made him a much more effective legislative chair. One of the most important pieces of legislation that came out while he served on the Legislative Committee was Public Act 99-189; an Act Concerning Technical Changes and Clarification to the Assessments of Personal Property. This public act was a complete overhaul of personal property. The statute had some 34+ technical changes and clarifications to the assessment of personal property. The passage of PA 99-189 was the culmination of some five years of hard diligent work on the part of the CAAO Personal Property and Legislative committees. In 1995, Steve was appointed to a legislative task force, whose mission was to develop legislative recommendations including fixed depreciation schedules, to uniformly value personal property in the state of Connecticut. Although the task force came up short in reaching their goal, Steve was selected by CAAO as the 1996 Assessor of the Year for his effort in trying to accomplish this goal. In recognition for his service on both the Personal Property and Legislative committees, Steve was awarded the 1999 Presidential Award by CAAO President Steven Hodgetts at the 1999 CAAO fall meeting.

Steve's first year at the University of Connecticut Assessors School was 1979. He was appointed the assessor's aide of Cheshire in May 1979 and Assessor Don Evarts sent him to Assessors' School that June to take Course I with instructors Chuck Sweeney and Dave MacArthur. In the fall of that year he took Course II at the Middlefield Library with Al Standish. He then took Course III in Essex with Walter Birck as the instructor. The following January he took his CCMA exam in New Haven and passed it. Steve first became a CCMA in January 1980. He completed all three required courses in one year. Looking back at the instructors that he had Steve felt that he was very fortunate to have had the opportunity to learn from some of CAAO's very best.

Since his retirement from Windsor in June 2011, Steve started working with Quality Data in September 2011 as a consultant providing assessor's software support to Connecticut assessors. Steve said it is a wonderful opportunity, because he still keeps his finger in the assessor's field without actually being an assessor.

Steve was the president of the Hartford Area Assessors' Association in 1992. It seemed that Steve was absent when they voted him in as the county president. One night he received a call from Charlie Danna. Charlie said, "Congratulations, you have been voted in as the Hartford Area Assessors' president." As Steve said, "That will teach you for not going to the meeting."

Steve also served as the interim Suffield assessor in 2010. One of the contributions he made while he was there was the discovery of a major portion of the runway of Bradley Airport that was physically located in Suffield, was never assessed. Steve added some 40 million dollars in assessed value to Suffield's PILOT payment for airport improvements located at Bradley.

Steve was asked if he misses work. Steve said, "He misses the assessing part of the job specifically serving the public and especially helping the elderly. He said many of the most satisfying moments he had in Windsor was ensuring that elderly taxpayers received all of the benefits that they were entitled to. He does not, however miss the budgetary issues associated with the job. Toward the end of his career, it became more difficult for him to handle. When he first came to Windsor, the assessor's staff was five and after 31 years and the town growing, the staff was reduced down to two. It came down to Steve doing a lot of the clerical work himself. At that point in his career, he claimed that he was one of the highest paid assessor clerks in the state! It is hard enough to do the assessing job with an adequate size staff, but to try to do it with two people in a town the size of Windsor is unworkable."



Shown being congratulated by CAAO President Steven Hodgetts on the left, is Steve Kosofsky on the right, recipient of the 1999 Presidential Award for his hard work in assisting in the passage of CAAO's personal property legislation. The Presidential Award is an award selected by the CAAO president who, in the opinion of the president, has contributed the most to his or her administration. Steve was also the recipient of a Presidential Award in 2008, presented to him by CAAO President Carolyn Nadeau

## Ted Gwartney, MAI, CCMA II



*Editor's Note: The first Assessoreporter, October 1970, Volume 1 Number 1, had an article on Mr. Gwartney when he first came to Connecticut as the new Hartford assessor in May 1970, listing his background and his accomplishments. Ted has moved on and is now living in California. The following is a personal biography written by Ted Gwartney in his own words, November 25, 2012.*

I have worked as an assessor and appraiser for 48 years. For 16 years of those years I worked as an assessor in Connecticut. I have been a member of the International Association of Assessing Officers since 1967 receiving a Presidential Citation in 1983.

I replaced Borden Mahoney as the assessor in Hartford in May 1970. At that time Hartford had a population of 135,000 and 26,000 real estate parcels. Al Standish was the deputy assessor. My primary objective was to complete a revaluation. My plan was to implement a multiple regression analysis for estimating real property values, which I had formerly used as the Sacramento County deputy assessor.

The filing of the 1972 grand list reached \$1 billion for the first time, representing a 4 percent increase over the last year and the largest non-revaluation year increase in the city's history bringing the grand list to \$1,004,940,603.

A new revaluation company was formed with Paul Leary, an assessor from New Hampshire, supervising the job. It was completed in 1973. It became controversial because the new assessed values would shift taxes from poor families in the north to middle-class families in the south. The city asked me to declare the new values to be unsupportable. This was untrue and I refused to call the work unacceptable.

The Province of British Columbia, Canada was searching for an assessor to advise on a system for correcting assessments that had been frozen for 20 years. I took the job in October 1973 as a consultant on a one-year contract. I led a panel that recommended that the assessment function be transferred from the 165 municipal and provincial jurisdictions to a Province-wide public agency. The agency was established to make impartial assessments updated annually throughout the Province, which allowed for schools to be equitably funded. In 1976, I was appointed Provincial Assessment Commissioner. The population was 3,500,000 and there are 1,500,000 parcels. Today the value of the total assessment list is \$1.1 trillion.

In 1986 I moved to southern California and worked as an appraiser earning my MAI. I made appraisals of shopping centers, industrial complexes, office buildings, retail buildings and residential subdivisions. In 1996 I moved to New York as the Executive Director of the Robert Schalkenbach Foundation involved in promoting assessment reform. I was also a professor,

teaching real estate appraisal at Baruch College, in New York. I advised government agencies in Russia and Estonia on assessment implementation and management.

I returned to Connecticut in November 2000 as the assessor of Bridgeport. I took over from Pamela Davis who had just completed a reassessment. The city had not had a revaluation of real estate in 17 years. I spent many days defending both the 6,300 personal property and 32,000 real estate assessments. The value of the total assessment list was \$5,000,000,000. I supervised 14 staff members with a budget of \$1,300,000. I planned, organized, budgeted and monitored objectives and work programs. I trained staff, defended assessments, designed computer programs, prepared city financial reports, studies and alternatives. I passed the requirements for the Connecticut Certified Municipal Assessor II, which did not exist in 1973.

In March 2003, I was appointed as the town assessor, for the town of Greenwich with a population of 65,000, 22,000 real estate parcels, 55,000 motor vehicles and 4,200 personal property accounts. I replaced Harriet Wieboldt who completed the 2001 revaluation. I planned and implemented the real estate revaluations completed in 2005 and 2010. The market value of the total assessment list was \$44,000,000,000. There are office buildings over \$250,000,000, homes over \$25,000,000, eight golf courses and waterfront mansions. I loved making presentations on the need for reassessments. I handled all aspects of administration including public relations, judging exemption requests, training staff, and defending assessments in the Superior Court. I produced the annual budget and operations plan. I made a monthly report to the finance board. I supervised 12 staff members with a budget of \$1,200,000.

I retired in February 2012 and moved to Anaheim, California. I returned to Greenwich four times in the spring to prepare interrogatories and defend assessments in court before the new assessor was hired. Since my years as a student at California State University, San Diego, I have been supportive of collecting more revenue from land values and reducing taxes on production and distribution (income and sales taxes). I am now working on a statewide proposition to accomplish that objective.

## **Ted Gwartney's Involvement in the Land Value Tax Movement**

The Research/Historian Committee asked Ted recently about his involvement in the Henry George System of land taxation. The question arose as a result of an article in the March 18, 2013 issue of the Wall Street Journal that quoted Mr. Gwartney's association with the Council of Georgist Organization. In an e-mail to committee member Paul Slattery, Mr. Gwartney said, "Since I retired in January 2012, I have become more active in promoting raising more revenue from the value of land and less from building. Land values are enhanced by municipal improvements. Taxing buildings is a disincentive to making improvements. Taxing land does not serve as a disincentive when improvements are made. My involvement in the Council of Georgist Organization and land taxation has given me an opportunity to promote my views."

For those of you who are not familiar with the Henry George System of land taxation, here is a brief summary. Henry George (1839–1897) was an American writer, politician and political economist who was the most influential proponent of the land value tax, also

known as the “single tax” on land. He inspired the economic philosophy known as Georgism.

In a video interview that has appeared on the Internet *You Tube* in 2011, Mr. Gwartney was interviewed and filmed by Richard Biddle, Education Director of the Henry George School of Social Science, in Philadelphia, PA. The interview talks about Mr. Gwartney’s trip to Latvia, his position as the assessor of Greenwich, Connecticut and how he got started with the Henry George philosophy of land taxation. Excerpts from the interview are printed below.

Q: Mr. Biddle: Where are you going and what are you doing in Latvia?

A: Ted Gwartney: We are going to take off for Latvia the 25<sup>th</sup> of May, we will be there for a week; I am taking my wife and a computer modeler with me. The purpose of our trip is to help them implement the land value tax for the country of Latvia, and particularly the city of Riga, the capital. We are also traveling with six other economists that are going to be restructuring the economy and the banking system of the country. It’s going to be a powerful week. We are going to meet with all of the key elected officials of major parties of both the municipal and country level.

Q: Mr. Biddle: Anything else about Latvia?

A : Ted Gwartney: I was there three years ago, and basically and at that point I saw that there was a lot of interest. The reason that the country is going in this direction is that their income tax has totally failed them. They are only collecting about 10 to 15 percent of taxes from income that they should. That’s because basically nobody pays with cash. They pay with benefits, like automobiles, housing or meals out, this type of thing. As a result they are going to give up entirely on the income tax and the sales tax and go to a land value tax to produce revenue.

Q: Mr. Biddle: Tell us about Greenwich, Connecticut.

A: Ted Gwartney: Greenwich, Connecticut is one of the wealthiest communities in the United States. It is interesting though not everyone that lives in Greenwich is wealthy. We have people with very modest homes, but there are people that live in mansions that are in the 25 to 50 million-dollar range. It’s a small city of about 62,000 people, but it has some of the highest rents in its retail center and office buildings that are comparable to Manhattan, in of terms the prices that people pay for real estate in our primary areas.

Q: Mr. Biddle: You have been the chief assessor there and head of the assessment office for how long?

A: Mr. Gwartney: Eight years.

Q: Mr. Biddle: And you were in Bridgeport, Connecticut before that?

A: Mr. Gwartney: Three years.

Q: Mr. Biddle: You ran into the Georgist movement I believe in San Diego, California. Why don’t you tell us a little about that?

A: Mr. Gwartney: What got me interested in the Georgist movement; there was a Henry George house that you had to pass as you went into the university. They had a sign that said: learn why land values should be taxed. I was a real estate major at that point, and I thought these people must be crazy. Who would want to raise revenue from land? So I knocked on the door and went in and started attending their sessions. From that I became a lifetime Georgist. It was a wonderful opportunity and I saw the idea very quickly. It made sense.

Q: Mr. Biddle: Then what did you do next?

A: Mr. Gwartney: I went to work in the Los Angeles area. I met Harry Polard there and worked with him a lot on the Henry George School of Los Angeles and had a job as an appraiser at the savings and loan. Then I had the wonderful opportunity to go to work for Irene Hickman up in Sacramento County in California. From there I got a call from Jim Clarkson the mayor of Southfield, Michigan in 1967. He said my assessor is gone, I have to find a replacement and you're my choice. I want you to come. I was 26 years of age at the time. When I went to work there, I think there were only two employees that were younger than I was. All of the rest of them were in their 40s and 50s. It was still a wonderful opportunity, the staff was great. I was there for three years. We did a complete redo of the land values. What we did was basically depreciated the building as much as possible and raised the land as high as possible. It did not break the laws, it merely enforced them in such a way we were able to raise much more revenue from the land and less from buildings.

For the full version of this interview, go on the Internet ***You Tube***, Ted Gwartney on Assessments, Property Taxation.

## **Patricia G. Hedwall**

(Interview was held at the Old Lyme Town Hall on November 15, 2012 with Charles Agli, Jr., Catherine Daboll, Walter Kent, Peter Marsele, Robert Musson and Paul Slattery in attendance)



**CAAO President 2006**  
**CAAO Distinguished Service Award 2002**  
**CAAO Assessor of the Year 2001**  
**CAAO Secretary 1999**  
**CAAO Continuing Award 1999**  
**CAAO Special Recognition Award 1995**  
**Awarded CAE (#1000) 1996**

Patricia Hedwall started her career as a high school teacher at Rham High School in Hebron, Connecticut. Like many newly weds she had a child soon after. Her daughter Adrianna, as many of you know, is now active in the assessing field. After Adrianna was born in 1978, Pat decided that she did not want to continue teaching. She had been teaching for over 10 years and

wanted a change. When her daughter started kindergarten, Pat started looking for something to do. In 1982 Pat went to the town of Lebanon, where she had been active in the Republican Town Committee for several years. There was an opening in the tax collector's office for a full time clerk. The job paid about \$8,000 per year. It was a perfect job. When her daughter went to school, Pat would put her on the school bus and then go to work. If school dismissed early, the school bus would drop her daughter off at the town hall. Otherwise Pat was home before her daughter. It was a perfect situation.

She worked in the tax collector's office for several years and found out that there was a certification program for tax collectors. She started the program for her Connecticut Certified Municipal Collector certification (CCMC). At that point in time in Lebanon, all offices were elected and Pat was able to become a CCMC before the current tax collector. The current tax collector had no intentions of ever stepping down, so Pat began to think about other options.

While working in the tax collector's office she often worked with the assessor on corrections and motor vehicle problems. The chairman of the board of assessors was Richard Smith. Richard was well into his 80s and had been chairman of the board for some 30 years and he was legally blind. As an elected chairman of the board of assessors he was pretty much in control of his domain in the assessor's office. His biggest problem was the budget and the board of finance. Every single year Richard ran out of money and as a protest to the board of finance, he closed the office down in June. He would put a sign on the door that stated, "Due to budget cuts the office is closed." Pat said that Richard was getting tired of this and was thinking of retiring. He came into the tax collector's office one day and asked Pat if she wanted to stay in the tax office forever. When Pat asked why, Richard said that his clerk was retiring and he wanted her in the assessor's office. In 1985 Pat went to the assessor's office as the assessor's clerk.

At that time the only thing that was computerized at town hall was the motor vehicle records, and the reason for that was the state told them they had to. The state sent the motor vehicle file to the

Quality Data Company and the only way the town could tax them was to acquire the program. Motor vehicles were computerized and everything else was done manually. All the field cards and personal property were done manually, they typed up the grand list, the rate book and tax bills manually. All typing was done on a special purpose Burroughs long carriage typewriter.

Pat said that Assessor Richard Smith believed that she should get some training. He had never received any formal training for the job as the assessor. When he had a problem, he would call Kathy Rubenbauer at the State Tax Department. Therefore, when Pat started in the assessor's office he sent her to school. When she first started taking assessing courses, you did not have to take them in order. She would take classes whenever they were available. Her first class was 1A with Edward Clifford and Marsha Standish and then she took class III. At that time there were a lot of classes held as road shows. She received her CCMA certification in 1988 right after she was made assessor. She was the first certified assessor Lebanon ever had.

Pat remembers when Richard was retiring; there was a big to-do about having a woman in the assessor's office. It was fine for a woman to be a clerk in the assessor's office, but to be the assessor was something else. She remembers at the town committee meeting someone saying, "There must be some man in this town who could take this job. It's not like you have to know anything." When the time came, Richard retired and it was up to the board of selectmen to appoint a replacement. Richard was very careful about retiring so Pat could be the incumbent for the next election. He resigned in mid-term. The night of the selectmen's meeting, Richard had his son bring him to the meeting because he did not attend night meetings. He attended the meeting and said, "If you don't appoint this woman you are fools, she is a better assessor now than I have ever been" and he got up and walked out of the meeting. Pat was appointed as the chairman of the board of assessors in 1987. She filed her first grand list that year. Pat said, "I will be forever grateful to Richard for doing that." Her salary at that time was \$12,000 as the full time assessor/chairperson of the board of assessors.

Pat was involved with the development of Lebanon's first computer system. They started out with the Quality Data system that they used for motor vehicle assessing and they expanded little by little. In 1989 MMC, now Vision Appraisal, developed their first CAMA system along with their computerized property record cards. Her greatest fear was losing one of the old field cards that were done manually. Even though you have all of the information on a manual field card, it was very difficult to come up with the exact same numbers if the card was lost. Pat remembers doing the old field cards by hand. You would go to the book, look up the pricing for the various story heights, size, grade and so on. Pat said, "Today people are so engrained with the CAMA systems it makes me grit my teeth every time I hear someone at the counter say, 'the computer did it.' No the computer didn't do it, the computer just did the math for you."

Pat became active in the assessors' association when she first started in the Lebanon Assessor's Office in 1985. Anytime there was a CAAO meeting, Assessor Richard Smith let her attend. She remembers sitting at a meeting and talking about the Assessor of the Year Award and asking an assessor, "What are the chances of somebody from little old Lebanon ever becoming the Assessor of the Year." The person just laughed, "It is never going to happen." It was just one of those little memories Pat had from early on. She gives Richard Smith a lot of credit for allowing her to become a true assessor as opposed to somebody sitting at the desk.

Pat became the assessor of Madison in July 1991. It was one of those things where she asked for a salary increase to \$19,000 from the town of Lebanon, the town said no. Her starting salary in Madison was \$24,000. The strange thing about Pat's job change, she was still chairperson of the board of assessors in Lebanon. She was elected to that position. Eventually they choose a new person to take over the assessing duties in Lebanon. They asked Pat to sign the Lebanon grand list and she refused because she did not do the work. It was at that point she resigned as the chairperson.

While she was in Madison, Pat was allowed to take on more of the CAAO state rolls. One of the first committees Pat became involved in was the Curriculum Development Committee. Pat found out early on that the Assessors School had classes, but there was no real curriculum for the classes. There were titles for the classes, but there was no curriculum. There was no coordination. What the student learned depended on who taught the class. When it came time for examinations, it was a little difficult especially because the CCMA Committee had a lot of road shows and not necessarily with the same instructor teaching the same courses.

At the December 21, 1994 CAAO Executive Board meeting the Curriculum Development Committee was formed. In early 1995, newly elected CAAO President Joan Paskewich asked Pat if she would get involved with the committee. Developing a curriculum was one thing Pat did have expertise in. Having a set outline, set curriculum, having goals and having expectations for the classes were what was expected when she taught high school. That's when Pat started with 1A, writing up a curriculum and a list of objectives and goals. It was an on going thing; they started with one class and then went through to the next. Pat was surprised that she did not receive a lot of positive feedback. Many of the teachers were very careful. They did not want to tell the committee what they were teaching. They did not want to divulge their notes or outlines of what they were teaching. They felt that it was their domain. That was fine, but the problem was if something happened to that teacher nobody knew where to take over.

Over several years the curriculum committee, which Pat chaired from 1996 to 2010, created a curriculum for each one of the classes. They had the curriculum approved by the CCMA Committee and CAAO. Pat believes that this was one of the best things she did for the committee. Pat is not saying that this is something that will not change over the years, but it gave a structure that was needed to see exactly what was being taught and what needed to be taught; what could grow or be released from class and that was really where, if she made a contribution to the assessing community, that is where her contribution was. One of the important things that came out of the new curriculum is if an instructor had a weak point, something they did not feel comfortable with, they tend to gloss over it. That meant that every student that went through his or her particular session had the same weak point. Once the committee established the structure, the instructor could give attention to those parts of the class that the instructor was weak in.

Pat stated, "I have a lot of initials after my name, CCMA, CAE, CCMC, etc, and I am proud of everyone one of them." She is proud not because of the initials, but because she believes so much in the concept of education. If you're in the profession you never know everything there is to know about it. There is always room to grow. It's the education that is most important. The continual growth; learning that little bit more and then transporting that knowledge on to the next group coming along."

When Tolland Assessor Walter Lawrence, started the Connecticut Candidates Club for IAAO in the early 1990s, Pat jumped on that bandwagon from the beginning. The purpose of the Candidates Club at that time was to bring IAAO classes into the UConn Assessors School. They were not thinking of having anyone become IAAO certified. They wanted to breach the gap that had taken place with the break between IAAO and CAAO. Pat said, "IAAO originally was almost an offshoot of CAAO, but they had a fallout and they wanted to bring the two groups back together again. When they started the IAAO classes at the Assessors School, they had about 30 to 35 students in each of the classes offered. The courses were the next step for anybody who already had their CCMA and were looking forward to something new and different. When the classes first started there was some opposition to the IAAO classes, but eventually it worked out."

Over time, Pat had taken a number of these IAAO courses, so she started looking into getting her IAAO, CAE certification. One of the first IAAO tests that Pat took was called an IAAO Commercial Challenge exam. It was held in Clinton and proctored by former New Canaan Assessor Gordon Donley. At the time, Gordon was one of the few active CAEs in Connecticut. Pat said, "If I pass this I will go for my CAE." It was an eight-hour exam and it was one of the hardest things she ever did. Pat passed the exam. Once she passed the requirements for the commercial side of the certification, she started writing her demonstration appraisal, which took her several years. Pat received her IAAO Certified Assessment Evaluator (CAE) number 1000 in 1996. The number was somewhat serendipity, because former Waterbury Assessor Aldro Jenks held CAE number 1.

While Pat was the assessor of Madison, she went through three revaluations. The one thing she found different in Madison than Lebanon was how the taxpayer challenged their assessments. In Lebanon, when she had a revaluation, the people may have moaned and groaned but the farmers would not hire an attorney to fight their assessment. They would fight you and be in your face, but when it came right down to it, they were not going to sue. The very first day Pat walked into the Madison Assessor's Office, she was served with her first lawsuit. She took over right after a revaluation. She had 165 lawsuits that very first year she became the assessor. Pat said, "That in Madison they were use to the idea and said they would settle." Pat talked to the powers that be and said that these were good values and they were going to court. The revaluation was done by CLT.

One of the things Pat would tell her class was that while she was the Madison assessor, there would never be an extension filed in the town of Madison for a grand list. She said, "Because there was absolutely no reason to do that." Everybody knows what the time schedule is and when you're suppose to sign the grand list. Even after four revaluations, never once was there a late signing of the grand list. A time schedule is established to work on certain functions during the assessment year. You get your real estate done during the month of October, then starting November 1<sup>st</sup> you do all your personal property and in December you work on your motor vehicle list. There never seemed to be a reason why you couldn't organize yourself to get it done on time.

In 2008 Pat had a Supreme Court case that went against the town. (Griswold Airport, Inc. v. Town of Madison SC #17938.) It involved a 42-acre parcel of land of which 32 acres were

classified as open space. The former use of the parcel was a small airport. The primary issue before the court is whether a municipal assessor can terminate an open space classification of the property on the basis of its proposed use as opposed to its current use. The Griswold Airport site had been approved for a sub-division of 127 condominium units. The site was being marketed for condominiums. Pat took off the open space designation and valued it for condominium use. The owners sued the town stating that there was no change of use. Pat said that it was no longer being used as an airport, but it was being marketed and approved as a condominium development. It was not a situation that the town wanted to get rid of the open space designation for a higher value, but it was the owners requesting, pushing and getting the approvals. The town lost in the lower court and the Connecticut Supreme Court affirmed the lower court decision.

Pat discussed her involvement in the ACES (Assessment Clerks Education Seminars) program. She started around 1992, because of her association with the CAAO Education Committee of which ACES was part of. She worked with Chickie Daddio and Vivian Bachteler. When it first started it was just for the education of the clerks. At that time CCMA I and CCMA II had not developed and the clerks wanted recognition of their education without actually receiving a CCMA, so they developed the AAT (Administrative Assessment Technician). Instead of going in depth with all the subject matter as they did in the CCMA classes, the clerks were given an overview of the concept of the various approaches to value and what a clerk should know during a revaluation. They were able to get the AAT passed just about the same time that the CCMA I and CCMA II came through. (Editor's note: The AAT designation was officially established in 1996. The CCMA I and CCMA II designations were established in 1997). Pat said, "It was one of those things that if it happened a few years earlier, I don't think there would have been a CCMA I and a CCMA II." She said, "That the exam that was developed for the AAT was actually a little harder than the exam for CCMA I."

In 2004-2005, Pat was involved in the curriculum development for the new revaluation course at the UConn Assessors School. They anticipated that the course would be a five-day class, taught by five separate instructors. The idea was to start with what you should do before revaluation, what to look at in an RFP, how to write an RFP, and what were some of the things you could do on your own. Pat believed that they had some of the best revaluation minds sitting on the committee, including Bob Hartzell who had a great deal of experience in the revaluation business before he became the Hartford assessor. The CCMA Committee approved the curriculum. One of Pat's disappointments was the revaluation class now is not taught like the curriculum they developed. The revaluation course was offered for the first time as a full fledge course at UConn in June of 2008.<sup>9</sup> At the present time, the course is not a required course in the recertification process. Somewhere down the road, it may be. Any change in the requirements for the CCMA designation would have to come from the state and not CAAO.

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<sup>9</sup> The first CCMA revaluation course was held for two days during November 2007. The course was presented to the CCMA Committee and the Education Committee. The purpose of this course was to provide members of both committees the opportunity to critique the content and make constructive suggestions on the material that instructors Steven Juda and Roger Palmer had prepared for the new course.

Pat, along with Anne Dougherty, co-chaired the In-service Training Committee, now known as the Education Committee, in 1995 when they started the CAAO Fall Symposium. The first fall symposium was held September 13, 1995 at the Ramada Inn in Meriden. It was different than the Assessors School in that vendors were not allowed at the UConn School, but they were a big part of the fall symposium. Pat called it our free stuff meeting. The whole idea of the symposium was to have a separate entity where vendors would apply their trade. Putting together the symposium was by no means an easy task. They called in a lot of favors to fill each and every education slot. Every year the symposium chairman has to decide what they are going to do this year and then go out and fill the various slots. To date there have been 18 Fall Symposiums.

Being a teacher before becoming an assessor assisted Pat's involvement in teaching at the UConn Assessors School for some 15 years. She taught 1A, 2A, and for a number of years 1B with Brian Smith. She was also certified to teach IAAO courses.

Pat has enjoyed her assessing career. What she has enjoyed the most, unlike the tax collector's office where she knew exactly what she was going to do everyday, in the assessor's office there is so much to do; it is such a wider profession than most people think. If you are tired of doing motor vehicles, there is always something else to do. She has enjoyed the variations in the job. Pat retired as the Madison assessor in 2009.

## **Robert M. Musson**

(Interview was held at the Old Lyme Town Hall on January 17, 2013 with Charles Agli, Jr., Pat Hedwall, Walter Kent, Peter Marsele and Paul Slattery in attendance)



Robert Musson spent some 30 years in the assessing field, 27 years as a head assessor. He is one of the few people who never worked in the revaluation field or worked for a municipality prior to receiving his CCMA assessment certification. He started working for Pratt & Whitney aircraft in 1964 and entered their program to become a machinist. In June of 1965 Bob enlisted in the Air Force and spent the next four years there and was discharged in December of 1969.

In January of 1970 Bob went back to work at Pratt & Whitney. Pratt wanted to take advantage of Bob's training in the Air Force and he went to work there as an experimental engineering assistant. Back then his starting wage was \$7,200. His primary duties at Pratt were involved in developing instrumentation systems that checked the accuracy of the computer systems hardware and software. The work was sort of cutting-edge technology because computers were new at that time. Bob was not really wild about his job, but he ended up staying until 1979.

Bob's grandfather was Harold T. Murray, the municipal tax director at the State Tax Department from 1943 to 1961. Bob was very close to Mr. Murray. He tells a story about when Mr. Murray was traveling along the highway and saw a state vehicle on the road on Sunday, he wrote down the plate number and turned the person in on Monday morning, wanting to know why they were driving a state vehicle on Sunday. He described him as an old school Connecticut Yankee. Mr. Murray died on Bob's birthday in May 1972, but Bob believes that some of Mr. Murray's appreciation of the assessing field rubbed off on him.

Bob started taking real estate courses in 1971 at the University of Connecticut, and received a major certificate in real estate in 1976. In 1974 he wanted to get into the assessing field and applied for a job in Hamden. He met with Hamden Assessor Chuck Sweeney, and Chuck suggested that he talk to Walter Birck in Old Saybrook. Walter and Bob got together and Walter suggested he contact Dick Prendergast at the State Tax Department. Bob talked to Dick in Hartford and as soon as he started talking with Dick, he spoke word for word about the state statutes that allow any Connecticut resident to go to Assessors School at UConn. As Bob said, "Anyone who knew Dick Prendergast knows that he could site a word for word rendition of the state statutes and their meaning." Dick suggested that Bob contact Ed Dowling at UConn about the Assessors School. Ed said there was no problem and placed Bob on the mailing list to receive a school brochure.

While still working at Pratt & Whitney, Bob would take vacation time off to attend the Assessors School. He went to the Assessors School 1975 through 1977. Bob received his CCMA assessment certification on December 6, 1977, before he was employed in the assessing field.

His certificate number was #173. At that time there was no requirement in having a certain number of years of experience as there is in today's certification. Bob did have some experience in the real estate field as a licensed broker. About the same time, certification of appraiser was starting and Bob had taken a number of those appraisal courses at UConn.

When Bob first started looking for a job in the assessing field he was told that he was either over qualified or lacked the experience. He took a written exam for a position in the West Hartford Assessor's Office and came in number one. At that time Jim Butler was the director of assessments. His first meeting with Mr. Butler was a three-hour session where Mr. Butler tried to talk Bob out of accepting the position. Bob felt that they had someone else in mind, but they first had to have Bob turn down the position. Bob took the job in April 1979 for \$12,500. It was a huge pay cut for him because when he left Pratt & Whitney Bob was making \$20,000, married and with a four year old son. Jim Butler called Bob at his home that night and said, "I will never get to sleep, I have to pay you more money." The best that he could do was \$14,000. Bob started in 1979 at \$14,000 as property appraiser I.

In 1979 West Harford was in the middle of a revaluation. The revaluation company was PRC Jacobs who was converting a batch system to a CAMA system. The assessor's staff was doing the commercial and industrial valuation in-house. Bob said, "Back in those days, West Hartford was a Cadillac of an assessor's office." They had a staff of eight, including Jim Butler who was the director of assessments. West Hartford was somewhat unique in that they had a five member board of assessors that was appointed by the town council and signed the grand list. They would meet once a month with Jim Butler and approved all of the certificates of corrections.

Bob said, "Jim Butler was a great boss to work for. He would give you as much work as you wanted to take on. He would just sit back and watch the coordination of everybody's efforts." There were five clerical people in the assessor's office. They had a transfer clerk that just did transfers, an exemption clerk that only did exemptions, a motor vehicle clerk and an elderly clerk who dealt with their specific duties and a supervisor who handled the clerical staff. Bob's job when he first started was to learn the duties of the clerical staff and come up with a new way of doing their job utilizing the CAMA system. For Bob it was a great opportunity because it gave him a fantastic background on an assessor's office and how it functioned on a day to day basis.

Bob had other duties in West Hartford including being the go between person with the data processing department, which did the entire batch processing for the CAMA system, and the assessor's office. There was no data entry in the assessor's office; it was all done at the data processing department. He would get the runoffs of all of the data that was entered and error reports that were generated from the CAMA system for him to review. Bob also worked with the programmers in the data processing department to develop programs for the runoffs on the information they had on the counter. Rick Beckius was the data processing director at that time.

Bob stayed with West Hartford until 1982 and at that time was making \$22,000 per year. Jim Butler told Bob if he wanted to go further in the assessing field, he was going to have to leave West Hartford. Even though he felt Bob was best suited to become the director of assessments, Harold Ducey had worked for Jim for such a long time, he felt that he had to recommend Harold

for the director of assessments.<sup>10</sup> So, Bob ended up leaving West Hartford and becoming the assessor of Windham in September 1982.

His starting salary in Windham was \$22,500. Bob said, “Going from West Hartford to Windham was the shock of the world.” He did not have the staff and going to eastern Connecticut was so much of a difference between West Hartford and Windham. At that time there were a lot of economic issues in Windham. American Thread, one of the largest textile mills in the area, closed in 1985 and moved to North Carolina and without it the town’s economy floundered. There were other large textile mills that were finding other uses. Bob felt that he had accomplished a lot while he was in Windham. When he first implemented the Tele-Processing data entry system, the biggest problem was the inadequacy of the electrical system in the town hall. He said that they kept losing the data due to blown circuit breakers and the lack of stable power. Eventually the problem was fixed by installing backup batteries. Bob ended up leaving Windham in August 1986. At the time he was making \$ 24,910.

*Sidebar: The early installation of computer systems in the mid 1980s resulted in a lot of lost data due to lack of adequate electric power and a controlled environment that was favorable to running a computer system. A controlled environment included air conditioning, a proper power source, flooring designed for computers and strict schedule of cleaning the computer center.*

After Bob left Windham he became a fee appraiser with Nutmeg Appraisal Services in Willimantic. His starting salary was \$32,000. He stayed with the appraisal company doing residential, commercial and industrial appraisals until April 1987. During the time Bob was doing fee appraisal he felt that every assessor should try being a fee appraiser and every fee appraiser should try being an assessor. There is something to learn from both fields. Once he started going around to different assessor’s offices in eastern Connecticut, Bob realized that he was doing a good job in Windham. When he was at Windham he felt that he was the worst assessor in the world. He didn’t have the staff that West Hartford had and didn’t have the data processing department. He had to do so much on his own; it was a real eye opener.

In April of 1987, Bob became the assessor of North Branford. His starting salary was \$35,000. Two of the biggest taxpayers in North Branford included Tilcon-Tomasso, who ran a large quarry operation, and the South Central Regional Water Authority, a non-profit public corporation that supplies water to 15 area towns and made PILOT payments to the town.<sup>11</sup> Bob said that the Regional Water Authority had been in litigation with the town almost every revaluation. Some of the main contentions included the dam on lake Gaillard, and its spillways and tunnels to the lake.

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<sup>10</sup> Jim Butler continued on as director of assessments until June 1985 when he passed away. Harold Ducey was then appointed director of assessments in West Hartford, a position he held until 1995.

<sup>11</sup> The New Haven Water Company merged with the South Central Regional Water Authority per Special Act 77-98 and 78-24. All property owned by the New Haven Water Company as of August 26, 1980 was placed on the October 1, 1980 exempt list. There were provisions in the agreement for increased PILOT payments based on new pipelines and updates due to a revaluation.

One of Bob's objectives when he went to North Branford was to implement a CAMA system for the 1989 revaluation. They selected MMC (Vision Appraisal) for the job. In reviewing the data on the revaluation, Bob could see that the majority of the property owners in North Branford were going to see a 30 percent increase in taxes with the next revaluation. Bob informed the town council of the increase in advance and they were not happy about that outcome. They finished the revaluation with 125 appeals to the board of assessment appeals. The board of assessment appeals finished their hearings and signed the grand list. The town council got a legal opinion stating that the town council did not have to implement the grand list. Bob called OPM and they said it was a local issue and they did not want to get involved. What the town council wanted Bob to do was to use the old assessments for the filing of the new grand list and Bob refused to do that. He hired his own attorney who told Bob that back in the 1920s or 1930s an assessor who signs a second grand list was held libel by the courts, for signing a second grand list. He could not do that once the board of assessment appeals signed the first grand list.

Bob said, for the most part, there were not that many appeals and the taxpayers were happy. Bob's attorney said that the only way he could overturn the council, was to get a taxpayer to bring suit and the courts will make a determination as to whether the grand list has to be implemented or not. Bob refused to sign the second grand list until legislation was approved and authorized him to sign it. Eventually special legislation was passed to approve the second grand list. Bob rolled back the assessment to the prior year and within 45 minutes of the governor signing the special legislation, Bob signed the grand list and submitted his resignation. That was on August 1990. He was making \$40,350.

After North Branford, Bob went to work for G.W. Real Property Analysis out of Wallingford in September 1990. He was doing a fee appraisal in Hebron and Eula Berglund the assistant assessor in the Hebron Assessor's Office, for the past 30 years, knew Bob was a former assessor and informed him that Leon Jendrzeczyk, the part time assessor of Hebron, was leaving and they were looking for a new assessor. Bob put his application in at Hebron and was hired June 1991 for \$35,500 as a full time assessor

Going to Hebron was like going back to the Stone Age again. Eula didn't even have a computer. Bob ended up bringing his personal computer, his own word processing software, and his printer into the office. Once Eula started using the computer and the word processing program she told Bob he was never getting them back. He said that he and Eula were a good team. The Hebron assessor's position was always a part-time position and Bob became the first full-time assessor. In 1993 Hebron was having a revaluation and Bob talked to the Town Manager Bob Lee about having a CAMA system installed. Mr. Lee agreed and they hired Leshner-Glending. Two problematic taxpayers in town included two golf courses. They always appealed their assessments in court and they always ended up with stipulated judgments.

After the 1993 revaluation Bob applied for the CAMA Grant. He was approval to use the money as seed money and to implement a GIS system. In the 2001 revaluation, Hebron had a needs analysis report done for a GIS system. The company that did the work ended up walking away after they had about 90 percent of the money and only gave Bob a draft of the needs analysis report. The town council blamed Bob, but the town could not find their original copy of the signed contract. Bob ended up doing the needs analysis report himself. He sent the report to

different vendors asking them to critique it. Upon getting feedback from the various vendors Bob finalized his needs analysis report. He said it came out totally different than what the original consultant recommended. They finally implemented the needs analysis report for the GIS system and got it up and running and basically integrated it with the CAMA system. The GIS system was done by Applied Geographic's Inc, and completed around 2005 once Bob verified all of the data that went into it.

The October 1, 2011 revaluation Bob went with Appraisal Resource Company out of Rhode Island, they used Patriot software. In reviewing their software, Bob thought it was very comprehensive as a number of high profile assessors on a national level used it. In the revaluation contract Bob required that the revaluation company hire a golf course appraiser that had both a MAI designation and a SGA (Society of Golf Appraisers) designation. Because of the problems Bob had in the past with golf courses in town, he wanted to make sure the values were correct. Another reason he wanted a golf course appraiser, Bob knew that the golf course values would drop dramatically from what they previously had on it due to the economy beating up on that type of property.

Toward the end of Bob's career in Hebron, he started a union for the assessor position, tax collector position and two people that worked for the parks and recreation department. The board of selectmen and the town manager got wind of this and they were not too happy. Bob said from that point on he was on the list to get rid of him. Bob stayed around long enough to finish the review on the revaluation. Bob submitted his resignation on November 4, 2011 and at that time he was making \$76,000.

Bob has been a long time active member of the Hartford Area Assessors Association and was president in 1999. He has served on several CAAO committees over the years that include, the By-laws, Ethics, Legislative, Education and the Motor Vehicles committees. He was an active member in the Connecticut Chapter of IAAO. At the November 7, 2013 CAAO fall meeting Bob was awarded life membership to CAAO.

### **Assessor Helping Assessor Town of Morris**

*At the end of his interview Bob Musson tells a story on how he became involved with the town of Morris when a newly elected member of the board of assessors was left holding the bag. This story is reflective of what Connecticut assessors do best, that of helping their fellow assessors.*

While Bob Musson was working in West Hartford in 1981, one of the clerks that lived in Waterbury brought in a newspaper article about the town of Morris. The town of Morris had a three-member board of assessors and with the November election in 1981; two board members resigned leaving the newly elected person on the board of assessors holding the bag. Bob called OPM because he felt that this was not the right way to behave as a professional. OPM said it was a local matter and they were not going to get involved. Bob called the First Selectman Apley Austin, Jr. and talked to him about the assessor's problem. An interesting sideline about Mr. Austin, after he finished his first selectman career he went to work for Leshner-Glending Revaluation Company and had taken courses at the annual Assessors School.

After talking to the selectman, Bob went to the town hall to look over the records and he found them to be less than desirable. They had a revaluation in 1980 and the grand list had a number of red ink markings that were crossed out and new figures put in. The board of assessors had not done anything with regard to transfers or certificates of corrections up until the time the new board member was elected in 1981. Bob called Bill Coughlin, the Rocky Hill assessor, who was the incoming CAAO president, and they met to discuss what could be done.

Bill felt that the association should do something. Bill agreed to do the motor vehicles and personal property, Litchfield Assessor Walter Parsons agreed to do the building permits and Bob handled the transfers and other things, and they put a grand list together. Bob told the newly elected board member, to go home and when they finalized everything, she could come in and swear under oath that the grand list is perfected to the best of your knowledge and belief. Once the list was complete, she came in, signed the grand list before the town clerk and resigned. That is when the town of Morris changed their charter and went with a certified single assessor. Anne Kovall was appointed the first single assessor of Morris in 1982.

### **Summary of Bob Musson Assessing Career**

1979 to 1982 West Hartford, Property Appraiser I  
1982 to 1986 Windham, Assessor  
1987 to 1990 North Branford, Assessor  
1991 to 2011 Hebron, Assessor

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### **Paul J. LaBella**

(The interview was held at the Old Lyme Town Hall on June 14, 2012 with Walter Kent, Peter Marsele, Paul Slattery and Marsha Standish in attendance.)



Paul started working for the state of Connecticut in 1977 after several years in private industry. Initially he worked in the sales assessment ratio unit, a new unit residing in the State Tax Department (now the Department of Revenue Services). Under the supervision of Fred Chmura, Paul worked as a field representative responsible for municipalities located in the central and southeastern areas of the state.

During this period Paul learned about assessment and taxation and the role of the state in the assessment function. He developed relationships with local assessors throughout his region and acquired an understanding of their duties and responsibilities. One of those relationships was with Walter

Kent, at that time the assistant assessor of Waterford. Shortly afterward, Walter became the assessor of Old Lyme. As their relationship grew, Walter became very helpful in teaching Paul the fundamentals of valuation and assessment. Paul received a good deal of assistance from his region's assessors, especially Fran Callahan of Stonington, Frank Kirwin of Middlefield and John Ziomek of Middletown.

After receiving a Masters Degree in Economics from Trinity College, Paul began taking CCMA education courses and in 1982 became a certified assessor. He was hired as the part time assessor in the Town of Portland, a position he held for 20 years. Over the years he developed a good working relationship with Judy McGinley, the assistant assessor. Judy had great insight and instincts and taught Paul the practical application of the assessment functions in a small town environment; she was invaluable.

In 1996 things changed for Paul. Marsha Standish left the state to become the Stonington assessor and after many years in the field, Paul was brought into the office. Paul replaced Marsha as a grants and contracts manager in the Office of Policy and Management (OPM). Several years earlier the sales ratio unit had been transferred to the Data Collection and Grants Administration unit at OPM. Under the guidance of Fred Chmura, Paul learned about the unit's grant programs and responsibilities related to assessment and taxation. Early on Paul was responsible for the administration of several grant programs that included the state, college and hospital payments in lieu of taxes (PILOT) grants.

After several years Fred Chmura, longtime unit manager and Paul's mentor, retired. Paul was named as his replacement and served as the unit's manager until his 2011 retirement. During his management tenure he was responsible for directing a unit that certified assessors and revaluation personnel, annually granting approximately \$450 million in payments to municipalities, developing the equalized net grand list (ENGL), administering the elderly and veteran's abatement programs, representing OPM on the Certified Connecticut Municipal Assessors Committee (CCMA) and supervising his former sales ratio unit.

Looking back over his career, Paul learned that in public service the ability to skillfully listen and respectfully accept alternative ideas and opinions was of utmost importance. It was essential that the public understood that whatever the issue, it was treated with fairness and respect. In order to present these skills one needed to build a fundamentally sound knowledge of the laws and methods related to assessment. In Connecticut we are extremely fortunate to have a group of concerned and responsible individuals, the Connecticut Association of Assessing Officers. This organization's members voluntarily give their time and experience in order to insure those public employees involved with assessment are knowledgeable of its laws and methods. Without this group of dedicated professionals, Paul's career and many others may never have been as rewarding.

## Donna L. Ralston

(Interview was held at the Old Lyme Town Hall on March 21, 2013 with Charles Agli, Jr., Catherine Daboll, Walter Kent, Peter Marsele, Robert Musson and Paul Slattery in attendance)



**CAAO Assessor of the Year 1993 & 2010**  
**CAAO Distinguished Service Award 2008 & 2013**  
**CAAO Continuing Service Award 2004**

Donna started her career in 1981 after serving as secretary to the board of education in the town of Lisbon for several years. In June of 1981, all three members of the elected board of assessors resigned - and the date for Lisbon's revaluation was October 1, 1981. Several of Lisbon's town officials asked Donna if she would be interested filling a vacancy in the assessor's office approximately three hours a day and one night a week that the office required. She said sure, why not. All she knew about real estate was that she had just purchased her home and what she paid for it! The first selectman, who was the father of Donna's best friend, tried to talk her out of taking the position – a political nightmare, he said. She insisted that she wanted to do the job. It was an ideal part time job with three young children. Because the position was on an elected board, Donna had to run for that position in the next election, November of 1981. It was her first experience in running for a public office and she won.

The first thing Donna did was phone the Office of Policy and Management in Hartford to talk to her assessment advisor, who at that time was Marsha White (now Standish). The Office of Policy and Management told Donna that she was unavailable because she was on her "honeymoon". OPM advised Donna that the next best thing was to call the New London County president, who at that time was Michael Bekech. Mike advised Donna of the county meetings, which she started immediately attending. The first meeting was held in the back of the Bonanza restaurant in Norwich. Donna said that there were a lot of wonderful people at the meetings who helped her get started.

Donna started attending the assessing classes right away in 1981. She missed the Assessors School at UConn, but attended the class she could which was offered in September - Course III, Income Approach to Valuation, in North Granby, taught by Al Standish. At that time, there were no restrictions on what order you took the classes. Donna wanted to take a class, and was not concerned about the sequence of the classes. She took the class a couple nights a week. She said that Al was a wonderful teacher and through him she got to know Marsha who definitely helped her with many of the assessing problems. She passed Course III; her very first assessing course. She took Course II with Walter Birck in January 1982 and Course I in June 1982. She became a CCMA in 1983.

Wanting to learn more about the assessing field, Donna took the books home from the class and started studying the different aspects of assessing and especially about revaluations. She got through her first year as an assessor and filed her first grand list in January 1982. Her next step in

the education process was how to price motor vehicles. Lucky for Donna, there was a woman in her office that was retired from the Motor Vehicle Department. She was the one who taught Donna how to pull apart the vehicle identification number to learn about pricing motor vehicles. Everything at that time was done by hand on the work list. There were no computers. The Department of Public Utilities of Norwich did all of their computer work. Donna had to write it all down and then send it to the Department of Public Utilities and they produced the grand list.

After the 1982 list was filed, Norwich Public Utilities announced that they were no longer going to do Lisbon's grand list. About the same time Quality Data Company contacted Donna and asked if they could talk to her about their computerization. Donna hosted a meeting for area surrounding towns in Lisbon, for Quality Data to present their computerized assessment system. Lisbon started their computerization in 1983 and a number of area towns followed using the Quality Data system.

Not satisfied with only working in the morning three hours a day, Donna took on another part time position with the city of New London Assessors' Office in 1984. She stayed in New London until 1985 when she applied for an assistant assessor's position in Windham. Bob Musson was the assessor at that time. She resigned from the part time position in New London, but she kept the position in Lisbon. She worked Wednesday nights and part-time Saturdays in Lisbon.

*Sidebar: When Donna worked in Lisbon it was the time they caught serial killer Michael Ross (June 1984). Donna said, "They would not let anyone leave the town hall, they closed everything they could. They could not use the phones or anything. It was not until they brought him to the police department that they could leave the town hall. Afterward they were shown sketches that were made of Ross from people that saw him on the street." Donna said it was unbelievable. When she went to Windham that was where they brought Ross to court right outside their window. Donna said she couldn't get away from the guy.*

Donna said that she learned a lot about assessing while working with Bob. She learned about the Motor Vehicle Committee because they were all going to the Rocky Hill committee meetings and pricing the vehicles. She also learned about mapping and how to layout the streets on the map and fieldwork. Prior to working with Bob, Donna said that she had to teach herself because she worked alone and had no one to train her. Bob left Windham a year after Donna arrived. She was appointed Windham assessor in 1986. She still retained the chairperson of the board of assessors' position in Lisbon until she took the assessor's position in East Hampton in September of 1988. She was the first full-time assessor in East Hampton.

When Donna started in East Hampton, the town had no computerization. It was not long thereafter that Quality Data implemented their system throughout the town hall. Donna's first revaluation was a manual one in 1988, followed by a CAMA revaluation in 1998. Both revaluations were done by CLT. In 2004, East Hampton developed an on line system developed by Real Estate Management Services that allowed anyone to access the assessor's records on the Internet. Prior to that, public information access was only from a counter computer or having a clerk pull a field card. This helped cut down on the traffic in their very small office. Donna stayed in East Hampton until July 2009.

When the Norwich job became available, Donna did not apply right away. She thought about the long drive each day to East Hampton but, she also received encouragement from her husband to apply. It was not until the last day for filing applications for the job that she applied. When she was at the 2009 Assessors' School at UConn she received a call from the Norwich city manager notifying her that she got the job. She started the Norwich job in July 2009 and cut her driving distance down from 50 miles one way per day to 18 miles one way per day.

Some of the changes that Donna encountered were the fact that she came from a small town to a larger city. Norwich had a lot more commercial properties, a diverse real estate section, including a lot of historical properties, a hospital and more tax-exempt issues. One of the first items that Donna took on was a complete sweep of old files and papers that had no meaning to the current operation. She had to obtain permission from the state administrator of public records to discard them. Another issue Donna looked into was the fact that some properties were receiving a full property tax exemption when in fact they were not entitled to it. She settled these issues without going to court. In 2008 Norwich had a revaluation that resulted in 57-court cases. To date, Donna has resolved all but two of them either separately or through Judge Levine. Their current CAMA system is with Vision. In December 2012 Norwich completed a geographic information system (GIS) by Applied Geographics. It consolidated, for the first time, dozens of city maps including more than 14,000 properties into one location that could be used by the public. The Norwich assessor's staff includes an assistant assessor and two full time clerks. She also has a private contractor doing the fieldwork. Donna is now planning a 2013 revaluation in conjunction with Vision Appraisal.

In 1988, Donna became the chairperson of the CAAO Motor Vehicle Committee for the first time. She continued in that position as chairperson or co-chairperson for 14 years; the second longest period of any assessor in that position. Her last chairmanship was in 2012. Over the years she has put in a lot of hours and has faced some challenging situations. One of the more notable challenges came in 1993 when the CAAO motor vehicle pricing was taken over by NADA (see sidebar below). At the 1993 UConn Assessors School, Donna and Shelly Monroe, a NADA representative, presented a full morning session to explain the new coding system that NADA uses and also to explain the variation in the pricing of vehicles that year. For her activities on the Motor Vehicle Committee and her efforts in securing the NADA valuation system, Donna was awarded the 1993 Assessor of the Year Award.

(Note: When this part of the interview came up, it produced a discussion among the Research/Historian Committee, Donna and committee member Charles Agli, a long time member of the CAAO Motor Vehicle Committee.) *See Sidebar that follows.*

*Sidebar: When CAAO made the transition in 1993 from CAAO pricing to NADA pricing, they knew some vehicle values would increase. Until that time, to develop its motor vehicle price schedule for most vehicles, CAAO used the prices from the July edition, less 7% as the basis of its October 1<sup>st</sup> values. This method always produced October 1<sup>st</sup> values below book value. In 1993, when the Office of Policy and Management was going to recommend the use of average retail values from the October 1, NADA valuation guides, it was evident that the depreciation was less than what we had used manually and values might actually increase over the previous years' value. NADA has different editions for various areas of the United States. Connecticut has been listed in the Eastern edition with New York and New Jersey. However, the values in the*

*New England edition were generally lower. The CAAO Motor Vehicle Committee asked OPM to choose the New England edition of NADA as the basis of assessments in 1993 to soften the assessment increases that were about to be caused by the new pricing system.*

Another change that Donna was involved in during her tenure as motor vehicle chairperson was the implementation of the Department of Motor Vehicles' online data system where assessors could access DMV records. Donna said that the Motor Vehicle Committee has been trying, since 2003, to allow assessors to have access to this data. The DMV agreed to share the data in July of 2010. It was a historical change not only to assist the assessors in their duties, but it was a great time saver for the assessors' offices and the staff at the DMV. For her activities on the Motor Vehicle Committee and her efforts in implementing the online data system, Donna was awarded the 2010 Assessor of the Year Award - the second time that she had received that prestigious award.

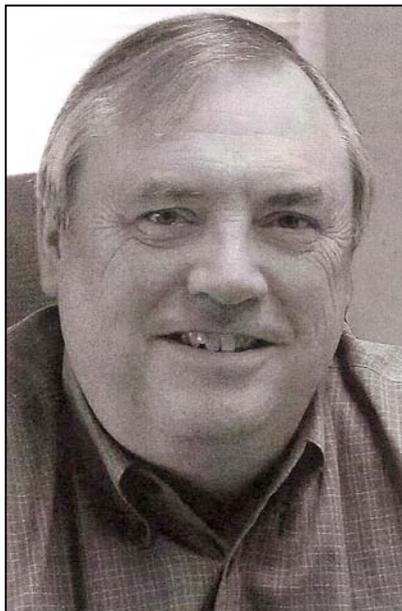
Donna has been a long time active member of CAAO. She served on the Executive Board as county representative from Middlesex County for 2001 and 2002 and 2005 through 2008; she served as an officer to CAAO as secretary 1995 and 1996 and second vice president 1997 and 1998. Donna served on a long list of CAAO committees that include, the Motor Vehicle, Education, Ethics, Legislative, Membership, Professional Designation and Awards, Special Events, Handbook and Nominating committees. She was the past president of the New London/Middlesex County Assessors Association in 1985-1986.

Her activities outside the state and county assessing organizations include the Northeastern Regional Association of Assessing Officers (NRAAO). Her first NRAAO conference was in Saint John, New Brunswick in 1984, and they asked her to sing the national anthem. She practiced for three days with Mike Miano of the Hartford Assessor's Office, on a piano in a bar. The night of the conference, with some 400 people in the room, Mike told her that he did not want to make her nervous, but they could not get the piano in the room. Mike said, not to worry, he knows what note she starts on and he will give it to her right before she went on. All things worked out and that started Donna's career singing the national anthem. While a member of NRAAO, Donna received the Sherry Vermilya Award 1997 and 2010 and the Catherine E. Pardee Award in 2011 for her activities in that organization. Donna was also a member of the Society of Professional Assessors (SPA).

Asked who were some of the people that helped her in the beginning. Donna said that Joan Paskewich helped her the most when she first started. That was when she worked part time in the New London Assessor's Office in 1984. Joan, Catherine Daboll of East Lyme and Joan Robinson former assessor of West Haven, were some of the people Donna first met. She said they had a core group of assessors that helped one another. The associates that Donna got to know worked in different types of communities and they taught her different aspects of the job. She said one of the good things about working in a small community like Lisbon is that you have to learn fast because you are the only one doing all of the work. One of the things Donna learned early on was to keep things simple when explaining things to the taxpayer. She said, "We, as assessors are public servants and when someone is at the counter you have to take care of them." When asked if she would become an assessor if she had to start over again, she said, "absolutely." Donna remains the assessor of Norwich as of the date of this interview.

## **Steven Hodgetts**

(Interview was held at the Old Lyme Town Hall June 20, 2013 with Charles Agli, Jr., Patricia Hedwall, Walter Kent, Peter Marsele, Robert Musson and Paul Slattery in attendance)



**CAAO Continuing Service Award 2013**  
**CAAO Distinguished Service Award 2012**  
**CAAO Essay Contest Winner 2008**  
**CAAO Assessor of the Year 2004**  
**Editor of the *Assessorreporter* 2003 to present**  
**CAAO President 1999**

Steven Hodgetts was born in London England, educated at Sutton College and Aston University where he studied Business English, Banking Law, Economics and Accounting. He worked for Lloyd's Bank in Birmingham England, where he studied and passed the first part of the Banker's Exam.

After relocating to Connecticut in February 1977 to get married, he applied for and was offered a job in the Meriden Tax Collector's Office. He started there July 5, 1977 at an annual salary of \$6,989. The tax collector was very supportive, and when Steve was passed over for the supervisor's position, he suggested that Steve apply for an opening in the assessor's office. It was the deputy assessor position held by John Dagata<sup>12</sup> that was open, but Steve convinced the personnel department that he would train to become certified as the deputy and would save the city money in the mean time.

He became an account clerk in the Meriden Assessor's Office in October 1980 at an annual salary of \$10,010. The following June, Steve attended the UConn Assessors School, taking Course I (there were only three courses at that time). Ed Clifford and Chuck Sweeney were the instructors. Steve would commute back and forth to school because Meriden would not pay for him to stay at school. The test was given on Friday afternoon, and he passed.

In the fall of that year, Steve took a real estate appraisal course given by the Society of Real Estate Appraisers and passed. This gave Steve a waiver for CCMA Course II. Finally, in the spring of 1982 Steve took Course III on the road in Southbury taught by Ken Carvell II and passed. In June of that year, Steve was able to sit for the CCMA exam, and was designated as a CCMA in July of 1982. Steve said, "It is not possible to do that today because there are more courses and experience requirements."

Steve relates that he had an excellent hands-on teacher in Robert Hallbach, the assessor of Meriden for 32 years. When Steve started in the Meriden Assessor's Office everything was done manually. They did not have a single computer in the office. The property record cards were maintained by hand, as were ownership cards, maps, summary cards and even personal property

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<sup>12</sup> John Dagata became the assessor of Wethersfield in 1980. He was Wethersfield's assessor from 1980 to 2003.

cards and exemptions cards. There was always lots of filing to be done. The city did have a mainframe computer, but everything was sent down to the data processing department on a work list so they could print the grand list. Steve said that the office had a huge Burroughs machine that did the calculation.

He was first promoted to assessment aide, and then in June 1983 to deputy assessor with a salary of \$18,356. (Meriden did not fill the deputy's position from 1980 to June of 1983 when Steve was promoted to that position.) Gradually, in 1983, computer terminals were introduced into the office. First they had a computer for the office, then one for each desk. The desk computers ran off of the main frame, as there were no PCs around at that time, but it did allow for inputting from the office instead of sending it to the data processing department. Still they were only running the administrative system. There was no CAMA.

*Sidebar: Around 1983 the city of Meriden hired Reudgen & Johnson as consultants to set up a computer program for the assessor's and the collector's offices. Bob Hallbach and Steve, to some degree, had a lot of input as to how it looked and how the screens were designed, plus what you could or could not enter. Reudgen & Johnson set it up on Meriden's mainframe computer and then basically took it state wide. Meriden was using that system up until the time Steve left in 1999 with a few modifications when different changes came along.*

After 32 years as the Meriden assessor, Bob Hallbach decided to retire. Steve was named acting assessor in 1985 until he was promoted to assessor July 1986 at a salary of \$30,740. Now it was the time to start on the worst revaluation ever. The last one had been in 1978 when Steve was working in the tax office. Now he had to prepare for 1988.

Bob Hallbach had been retained as a consultant, and was instrumental in writing the contract specs. It was to be a manual job – still no CAMA. Everything went along fine until the time for implementation. It was October 1988, the market had just about peaked, and the values were in decline. Of course the values reflected the peak, but in the final months of the year and into early 1989, values began to tumble in the market.

The board of relief (as they were called in Meriden at that time) received over 400 appeals, which was previously unheard of. They applied to the state for the one-year stay to enable them to hear all of the appeals. They met with property owners for months, and Steve personally went out to review every appealed property. Steve worked closely with the board, and they made what Steve considered to be some reasonable changes. Therefore, according to the extension they had been given, the 1988 values should then have been used for the 1989 grand list.

Just one problem, in the interim C.G.S. 12-62 was amended by Public Act 89-251 to read that any municipality that had not completed a revaluation in the past 10 years must complete one by October 1, 1991. This gave the city council the idea that Meriden could now wait until 1991, and hope that the real estate market would get better.

Well, we all know that it didn't. Therefore, Meriden had to adjust all the values in order to arrive at new assessments for 1991 – essentially performing a statistical revaluation without a CAMA system. After signing the 1991 grand list, the board of relief received many more appeals (A

figure in excess of 1,200). Once again, they applied to the state for a deferral that was reluctantly granted after a visit by OPM officials. Now Meriden had to deal with assessments for the 1992 grand list, and once again they had to adjust them downwards. Finally, the board was able to handle the appeals and the 1992 grand list was finally implemented, but not without a phase-in. Thankfully the phase-in was just two years.

Once the new values were finally fully implemented, it was time for the next problem. Against Steve's recommendation, the city hired a company to audit the entire personal property list (25% of it per year) on a contingency basis. While most of the audits were cut and dry, some were contentious, although the bulk of those that were appealed did end up paying as the facts of the audit were unquestionable. Only the utility companies took the whole process to court and won. This was the basis for the assessors' association to request the passage of HB 6962, which amended C.G.S. 12-53, and was passed becoming Public Act 99-189.

*Sidebar: The Research/Historian Committee asked Steve to elaborate on the personal property audits that resulted in the April 20, 2001 court decision against the city of Meriden where Yankee Gas Services Company and The Connecticut Light and Power Company were awarded \$15.6 million dollars in personal property refunds.*

*The audits started around the 1993 or 1994 grand lists. There were a number of audits done the first year including those of the utility companies. The utility company hired their own experts to value the utility property. They came up with their own values and depreciation factors based on the life of the assets and matched that with the original cost of the asset.*

*Meriden was one of the first municipalities to conduct such audits on utility properties that were based on a contingency basis. In actuality, the auditing firm was getting paid based on what Meriden collected in taxes. Bridgeport and New Haven were other municipalities to conduct such audits. There was talk throughout the state that this type of audit was not a good idea. The audit program in Meriden was pushed through by the powers that be in the hope of getting a substantial amount of money.*

*The utility companies took Meriden to court for the audit, and tacked on following years as they were assessed. The final judgment did not come until April 20, 2001. Each year Steve went to the Meriden finance director and showed him that a certain amount of the grand list was in contention. The finance director, who was supportive of Steve, would take that part of the grand list out of the budget and set it aside into a slush fund before they set the mill rate. This process was good up to a point; but after Steve left the Meriden assessor's position, they used this slush fund to reduce the mill rate. When it came time to pay off the utility companies they had to find the money all over again*

*While this appeal process was going on over the years and up until the passage of Public Act 99-189, the Connecticut Association of Assessing Officers was coming out more and more against these contingency audits and rewrote CGS. 12-53 (the auditing statute). They include phrases like: You could not change the methodology of creating the assessment without notifying the taxpayer of such change in valuation methodology if an assessment increase results, and the taxpayer will be afforded the opportunity to appeal his assessment to the board of assessment*

*appeals prior to incurring a tax increase. This provision would protect taxpayers and not negatively affect the business interest of firms that conduct contingency fee based audits. The only reference as to who can do audits in the new statute makes reference to the designee of an assessor, who may perform audits are: CCMA 2, CPAs, certified revaluation companies and individuals certified as revaluation company employees. Steve, along with other assessors, testified before the State Finance Revenue and Bonding Committee and helped sway the bill forward. (Additional references on this subject can be found in the following Assessorreports: June 1999, June 2001 and Memorandum of Decision issue, known as Volume XXXII Issue 1, 2001)*

In June of 1999, Steve's salary had risen to \$65,300 and he had been working for the city of Meriden for 22 years. During the 1999-2000 budget deliberation, it was decided to offer an early retirement package. Steve decided to take the offer, and so it was on to another chapter of Steve's assessment career.

From an assessment office of six full-time staff, plus himself, Steve applied for the assessor's position in Middlefield, where the assessor is the only staff member. Steve became the Middlefield assessor in August 1999. This was Steve's first experience with a CAMA system, although it was an old BTOS system. It also meant a change over to Quality Data Service for the administrative system. Thankfully, Ivana Crudele of Quality Data was able to teach Steve the basics in one day, and was available for questions when needed. The BTOS system although somewhat antiquated, did work. The revaluation done prior to Steve coming to Middlefield, was done in 1992 done by Leshner-Glending with their software. Luckily, Ivana knew enough about Leshner-Glending software to be of assistance to Steve with the operation of that system.

The revaluation done in 1992, prior to Steve coming to Middlefield, had a view tax associated with the field card. It was listed on the field card as a separate item to be added to the land value. This was highly contentious and people did not like it. Steve did say he knew of other communities that were using the same view tax factor. By the time Steve got to Middlefield, seven years later, there were still some complaints about it.

It wasn't long before a revaluation was required under the new schedule in CGS 12-62. Considering the age of the current system, all of the data had to be collected anew and a new computer system purchased. The project was awarded to Vision Appraisal who has completed two additional revaluations since. Luckily values had bounced back a little in 2001, but the increases were not too excessive resulting in relatively few appeals. Even though values were on the rise for the next revaluation in 2006, there were even fewer appeals. Finally, for the last revaluation in 2011, values had dropped, with result again being only a few appeals.

Since Steve worked his way up from the bottom of the office using only manual systems, he believes this has been a benefit especially in transferring back to a small office where he does everything from field work to filing. The small town atmosphere is also beneficial, since you get to know the taxpayers and they get to know you.

Steve said, "There was an effort a couple of years back to make the Middlefield assessor's position part time." Luckily one of the more prominent citizens gave a presentation at the budget

meeting stating that if they made the assessor's position part time, Steve would leave, word would get around, and it would be hard to replace him. The Middlefield tax collector also stood up supporting Steve at the budget hearing stating that Steve did a lot behind the scenes that the taxpayers didn't realize. The position remained full time.

Steve's involvement in the assessors' association includes the following: He joined CAAO in 1982 or 1983. At first he said he did not participate much, except for attending CAAO spring and fall meetings and the Assessors School at UConn. He did participate in the New Haven County Assessors' Association, sitting on the by-laws committee, and acting as treasurer, vice president and president of the county in 1995-1996. In 1995 Steve was the New Haven County representative to the CAAO Executive Board, and in 1996 he became 2<sup>nd</sup> vice-president of CAAO. He spent two years, 1997 and 1998 as 1<sup>st</sup> vice-president and took over the presidency for 1999. From 2000 to 2008 inclusive, Steve was on the CAAO Executive Board as past president.

Steve still is a member of the New Haven County Assessors' Association, as well as the Greater New London Area Assessors' Association. He was on the committee to revise the GNLAAs by-laws when they merged with Middlesex county, He has been a member of IAAO since 1986.

Steve has served on the following CAAO committees: Executive Board, By-Laws\*\*, Editorial Board (*Assessorreporter* Editor since April 2003)\*\*, Ethics, Finance, Information Technology (currently Chairman)\*\*, Legislative\*\*, Membership, Nominating, and is a founding member of the assessors band "Manifestly Excessive" active since 1993. (\*\* Currently Serving)

As the current editor of the *Assessorreporter*, Steve said that the two biggest changes in the publication have been the newsletter going quarterly; starting with Steve's first issue on April 2003 and going electronic on-line starting July 2010. One of the reasons that the newsletter went quarterly was the availability of the CAAO web site. Steve said that the *Assessorreporter* could be looked upon as a non-urgent or magazine publication, whereas the CAAO web site is where you can get information right away. There was a general agreement between the Research/Historian Committee and Steve that the importance of the newsletter, whether electronic or hard copy, is that it serves as a historical document that can be a reference in years to come.

Steve was asked the following questions: With his experience in both a small town and a city, which one does he have preference over. Without hesitation Steve said; "A small town. There's a lot less pressure in a small town. Even though there is politics everywhere, Steve has been able to stay away from it. He said he always laid it out in the beginning that he does what he does by state law and they're not going to change him." The second question; If you had it to do all over again would you become an assessor? Steve said, "It's hard to say. I don't regret it. It has all been good except for a few things. I like my present situation a lot. I don't see why I wouldn't do it again under the same circumstances."

At the end of the interview Charles Agli made the comment, that for many years, CAAO committees have utilized Steve's proof reading skills. Steve credited this to the fact that he takes time to read everything, whereas many people skim over the text and see what they expect to see.

## **Donna E. Shanoff**

(Interview was held at the Old Lyme Town Hall on May 16, 2013 with Charles Agli, Jr., Walter Kent, Peter Marsele, Robert Musson and Paul Slattery)



Prior to entering the assessing field, Donna originally went to school to become a teacher and ended up having her family. She went back to work as a bank teller and worked for a real estate property management firm processing rental agreements, contracts and doing the common area maintenance charges for different properties they had. These jobs gave Donna an introduction to the real estate field. It was also helpful that her mother was in the real estate field for a number of years. This gave Donna additional knowledge about housing and properties.

In 1985, Donna was asked if she would like to run for the chairperson's position on the board of assessors in Killingworth. One of the first people Donna contacted prior to running for that position was Walter Albrecht. Walter was the chairperson of the Killingworth Board of Assessors from 1962 to 1985. Walter told Donna that if she was willing to learn, ask questions and go to the Assessors School he would help her along the way and he would answer any questions she might have. With that, Donna agreed to run for the board of assessors and was elected chairperson of the Killingworth Board of Assessors in November 1985, the town where she lives.

Walter worked with Donna when she became chairperson. She spent lots of hours asking questions. She started attending the Assessors School in 1986 and three years later she received her CCMA assessor's certification.

In 1985, the only computer usage in Killingworth at that time was for inputting of ownership data and totaling. These are items you would see on the grand list. Everything else was done by hand. She talked about the 1972 revaluation that had computerized printed property record cards done by CLT. It was not a CAMA job, but they did have computerized sketches of the residential properties. The sketches on these cards left something to be desired. The commercial sketches were done by hand. Everything else was done manually, requiring a pricing manual as was done with a manual revaluation. In 1982 they went back to a manual revaluation job.

Although Donna was not there during the 1982 revaluation she does remember that Walter Albrecht, the assessor at the time, changed the mobile homes from personal property to real estate. Mr. Albrecht had been following the values of mobile homes over the years and found that they were increasing in value and not depreciating. This caused a huge blow up in town. Although the law allowing assessors to change mobile homes from personal to real estate did not

happen until the October 1986 list,<sup>13</sup> Walter had all of the documentation supporting this decision. The mobile homes in Killingworth remained as real estate from 1982 to the present.

When Donna started as the chairperson for the board of assessors in 1985, she did not have to make many changes in the beginning. Walter Albrecht the long time assessor before Donna had things pretty well under control. Probably the hardest thing was working with the other board members. Each board member had their own opinion of what to do and that sometimes caused a problem. Some people only liked doing certain things, like going out into the field and inspect all the new houses. Others did not want to get involved in the day-to-day operation of the office. Even though they all signed the grand list, when you were the chairperson it was your responsibility to make sure everything gets done. The one positive thing about having a board was that when two assessors went out into the field, one of them would remain back in the office. There was no support staff.

In 1988, Killingworth was making a charter change to eliminate the board of assessors and appoint a single assessor. Donna was appointed as the first single assessor for the town of Killingworth in 1988. Donna's entire career has been with the town of Killingworth. She said, "It is somewhat unusual to spend your entire career in the town you reside in." She also said that it worked out much better as a single assessor because you were doing the work anyway as the chairperson and now you could control the situation. She was there for 27 years.

One of the unique aspects of Donna's career was that she had the experience of being part of a board of assessors, dealing with the different problems and personalities with that set up and then becoming a single assessor running her own ship. Most assessors coming into the field today do not have to go through that, they are assuming an established single assessor's position.

When Donna was first appointed as the single assessor of Killingworth in 1988, there was no structure in place for reappointment at that time. As long as you did your job, you were the assessor. That changed back and forth over time. It started going from having no term, to having a four-year term, to having a one-year term. There was even an attempt to go back to being an elected board of assessors again after Donna served as the single assessor for 20 years. The most difficult thing for Donna at that time was going out and doing new construction on her own and not having anyone else in the office to deal with office procedures. There were people in town that questioned why the assessor even had to go out into the field in the first place. They had no idea of what the assessor was doing even after 27 years. They thought that when the assessor left the office, you were out partying somewhere. There was no way that could happen when you are bringing in that kind of changes to property you are doing, especially in the boom years we had. She was by herself, no backup and working a 30-hour week. They finally realized that if she went out into the field she would need someone in the office. So after about a year of doing the job by herself, they allowed her a part time clerk. Eventually the clerk's position became full time.

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<sup>13</sup> In 1986, Public Act 86-310 was passed (§ 12-63a CGS) allowing assessors to assess mobile homes as real estate. It was applicable to the assessment year commencing October 1, 1986.

Having a full time clerk in the office allowed Donna to participate in Assessors School and county meetings. Those things were beneficial because it was Donna's belief that these were important learning experiences that assessors should participate in. Donna became involved in the Middlesex County Assessors' Association and became their president in 1989-1990. The problem with Middlesex County was the fact that there were so many part time assessors and part time clerks in the office. The two usually did not work on the same day, therefore it was difficult to get assessors to attend the county meetings. Eventually Middlesex County and New London County combined into a single assessors' association called the Greater New London Area Assessors' Association in the late 1980s.

Killingworth's first CAMA system was completed in 1992 by Lesh-Glending. Photos and a GIS (scanned copies) system came to Killingworth in 2001. Donna's next revaluation was done in 2001 by Lesh-Glending, 2006 by Total Valuation Services, and in 2011 Quality Valuation Services. Even though Killingworth used different revaluation companies to do their revaluation, the inputting of the data was done on the same computer system. One of the big changes that happened during Donna's tenure as assessor was the revaluation schedule going from a 10-year cycle, to a four-year cycle to a five-year cycle.

On February 8, 1994, the Connecticut Supreme Court released a decision on a landmark court case entitled, *Fyber Properties Killingworth Limited Partnership v. Donna Shanoff et al.* The case involved a parcel of land that was subdivided into individual building lots on the October 1, 1989 grand list. The substance of the case centers around what filing date is the legal date to qualify it as a legal subdivision. On March 7, 1989, the Killingworth Planning and Zoning Commission approved the property as a subdivision. They also stated on the subdivision map that it had to be completed within five years of the approval. The town health director gave its approval on August 17, 1989 and the commission delivered the approved map of the subdivision to the plaintiff. The plaintiff (Fyber Properties) had 90 days to file the subdivision map with the town clerk. On November 13, 1989, within the 90-day time limit for filing the subdivision map, Fyber Properties filed the map in the town clerk's office. It was the contention of the plaintiff that the subdivision could not be a legal subdivision on the October 1, 1989 grand list because the map was not filed with the town clerk's office until after October 1, 1989. The long and the short of it, both the lower court and the Connecticut Supreme Court ruled in favor of Donna Shanoff. The approval by the planning and zoning commission was the date the subdivision became legal. The surprising thing about this case was that Donna was named as the defendant in the case and not the town. This was a huge win for Donna. This case has been used as a benchmark case in other subdivision cases throughout Connecticut.

A couple of years after the Fyber Case, Donna had a similar subdivision conversion case that involved forestland. When they converted part of the land into residential building lots, she removed the forestland designation. With that, the State Forester testified against her. The problem with this case was, Donna was in the middle of having back surgery so they had to come to her house to take testimony. The judge wanted Donna's input, so the stenographer and the attorneys all met in her dining room with Donna standing up against the wall because she could not sit down due to her surgery. In presenting this case, Donna wanted to make sure that certain items were presented; the fact that there is a minimum parcel size of 25 acres on forest

land and that no lot could be less than two acres in size. The developers also designated the remaining land as open space. Donna also won this case.

Donna's activities in the assessors' associations included, president of the Middlesex County Assessors' Association 1989-1990, treasurer of the New London Area Assessors' Association in 2008, Middlesex County representative 1990-1991, 1993 through 2001. She has served on the following CAAO committees: PA 490, Membership, Election, Nominating and Hot-line committee.

When Donna was on the PA 490 Committee in 1995, she said it was a real eye opener on how the values were established. About that time, the authority for the establishment 490 values were being transferred from the Office of Policy and Management to the Department of Agriculture (PA 94-201). Donna questioned why only certain sales were used to determine the 490 values. She had a number of 490 sales in her town that were not included. She could never understand why so many of the sales were not included. PA 490 values were updated every five years. Another problem Donna had with the valuation process of 490 values was that it was based on the information that was sent to the state by the people involved in the sale. She said, "If a person is making more money on their land than the average person, why would they return the information back to the state if that is going to effect the assessment on their property."

After serving some 27 years as the chairperson and assessor for the town of Killingworth, Donna's contract was not renewed. When asked, when did her support of her position wane? Donna said, "I think from the day I took the chairmanship of the board of assessors. With certain people in the town hall, it was an issue. I was told to my face that if I took that position I would not get any help from them. And from that point on, there were certain people in the town hall and in other offices, but not in the selectman's office, that continually tried to undermine what I did." She can remember in the early 1990s when a letter was put in her personnel file criticizing her for requesting an extension on the grand list. It was that time when Donna had back issues and she wanted to make sure everything was in order. The letter stated, "How dare you ask for an extension for filing the grand list. I was costing the town money by getting the extension." Donna said, "It was not the case." All she was trying to do was to get additional time to get everything she could possibly get on the grand list. Donna said, "Over the years, consistently, Killingworth has had the highest percentage of increases in all of Middlesex County."

In the late 1990s or early 2000s, there was a movement to make a change in the charter to have the assessor's position put back to an elected position. The charter change went all the way up to a public meeting when they realized that this would not be in the best interest for Killingworth. Donna said that she should have kept her mouth shut and let it go back to being an elected assessor because she was the only certified assessor in town. State statute states, "That you must have a certified assessor sign the grand list". People came to the hearing and spoke on her behalf. They included Ed Clifford, Bill Gaffney and Marsha Standish who wrote a letter. The decision that came out of the hearing was a four-year appointment for the assessor. This was the first time the position had an end to the appointment period. So from 1985 to 1999 there was no term to her appointment, and then they made it to a four-year term and in 2008 to a one-year term. There was never a question of whether she was doing her job or not. It was always other offices trying to interfere with what was going on in the assessor's office.

In 2011 there was a revaluation. One of the issues in that revaluation was the valuation Donna did on horse stables. In Killingworth you have to go through planning and zoning to get approval for a stable to board horses. It runs with the land. With the 2011 revaluation they were valuing the number of horses you were allowed to board as part of the valuation of the property. Because the approvals ran with the property it enhanced the value of that property. They could sell the property and the new owners would not have to go back and get approvals or obtain a permit. People did not like this and appealed, first to the assessor and then to the board of assessment appeals. They were denied in both cases. Come April 1, 2012 Donna was not reappointed.

Donna was asked if she had to do it all over again, would she. She said, "She is not sure. She loves the profession; it is the most varied, challenging, interesting, difficult at times, and problematic at times, but she can honestly say that she enjoyed the job immensely. She didn't have a problem with the taxpayers in town." Donna said, "The people who loved you the most were the people that came into the office and you were able to help. Whether it was for veteran benefits, homeowners who came in for help or 490 questions. If the statute allowed for something, I would help in any way I could to make sure that they got what they were entitled to. I always did my job to the best of my ability. That's what I swore to and that's what I did."

One of the questions on the interview form discussed the political process and the assessor's office. Donna made the following comments: "One of the biggest issues out there is that the assessor's position should be above the political process. The assessor has a lot of authority that is given to them to do the things they need to do to enforce the statutes. When the political process gets involved, and everything is seen as a vote and they are allowed to interfere with what goes on in the assessor's office for a political purpose, that is a problem. That political problem can rear its ugly head at any time in any town. The biggest issue that assessors face is the political aspect of the job can change at any time when you get someone new elected into a position who does not like the authority you have, or disagrees with what you do and is going to find a way to make your life a little harder."

Donna had some closing comments on certification and the CAAO. She said, "It is good that assessor's certification is becoming more prevalent; it is very important that CAAO continue the education of its assessors. It makes this profession, just that, very professional. One of the best things the assessment profession has is CAAO and the county organizations. The education portion of it is going to make the organization stronger. The camaraderie in the assessors' association is phenomenal. Assessors are willing to give of themselves to help each other. The only people who truly know what an assessor is going through is another assessor. Without that you could be out there flapping in the breeze all by yourself. At least with that, and it is very prevalent in this association, there are people you can talk to, there are people who will come to your aid and they will back you." Donna did say, "That when something goes wrong, it is as if you have leprosy and you do not want to catch it. I have seen were people just back away from you and you are left to deal with it on your own. The fact that the association does offer its time, energy and consideration for other people, is very important."

Donna's comments on the Assessors School: "When the Assessors School was held in the old Shippee Hall (1963 to 1999), the teachers would spend their time with everybody. The way it is set up now at the hotel, it is not conducive to that and I think it is missing all of the great

camaraderie that was there in the beginning.” People that Donna remembers include: Al Standish, helped her on how to do appraisals; Ed Clifford, you could always talk to him; Donna remembers talking to Charlie Agli, Herb Braasch, Joan Paskewich, Jim Ramos and Bill Coughlin, all who gave so much of their time. They were assessors that gave of their time and expertise and gave it willingly to other people to help them answer any question they might have. Donna also remembers Brenda Vuolo, only because she struggled so hard to be able to pursue this profession and she will never forget her laugh; “You could hear it down the hall. All of sudden everyone would be laughing. She had a contagious laugh. When things were over at Shippee there was a lot of laughter but there was also a lot of studying. There was a great deal of interest from other people to make sure that everyone that wanted to pursue the profession had someone there to help them if they needed it.”

## Richard S. Buchanan

(Interview was held at the Old Lyme Town Hall on September 19, 2013 with Charles Agli, Jr., Chickie Daddio, Patricia Hedwall, Walter Kent, Peter Marsele, Robert Musson and Paul Slattery in attendance.)



Prior to entering the assessing field Richard Buchanan was a teacher. He graduated from Southern Connecticut State College in 1963 and got his masters in 1966. His first teaching job after college was as an English teacher at Plainville High School in 1963, the same school that he graduated from. In 1965, Rich's first exposure to the assessing field was through Dick Nesser, a resident of Plainville, and the regional manager of Associated Surveys, a revaluation company out of Wayne; New Jersey. He got to know him during his high school days. When he was in college they commuted together for some time and at a later date they rented an apartment together. (Dick Nesser was the assessor for the city of New Haven 1961-1963.)

In 1965, Associated Surveys was doing a revaluation in West Hartford, Dick Nesser had the idea that Rich should recruit some of his teachers and do field work during the summer. That was Rich's first exposure to the revaluation field. They had to measure everything from scratch. It was a great training period. They had a lot of large mansions to deal with and they had to measure every building. Clarence Cook, the assessor at that time, was a stickler on details. Rich learned early on about the revaluation business and it was a nice deviation from teaching. It was something that he really took an interest in. During that time he picked Dick Nesser's brain on the proper methods of the revaluation game. They finished West Hartford around 1967 or 1968.

Rich's next opportunity was in Manchester when Assessor Ed Belleville was conducting a revaluation in 1974. Ed was the assessor of Manchester from 1971 to 1979. Ed heard good things about the West Hartford revaluation and was wondering whether Rich would be interested in getting involved in Manchester. Ed was a great role model for Rich. He was very astute in the assessing field and he gave Rich a chance to advance. He gave him the chance to get involved in the valuation of commercial and industrial properties. Rich went to work in Manchester during the summer and on weekends while he was teaching. The job lasted over four years. The phase-in law came in during that time, just at the eleventh hour when everything was set to go in 1976 and the revaluation had to be postponed.<sup>14</sup> Unfortunately Ed had a serious heart attack at that time and had to take a medical leave of absence. This gave Rich a chance to work in the assessor's office updating some of the real estate values. As Rich got more involved in the assessment field his enthusiasm grew.

Early in his revaluation career, Rich had the opportunity to work in other communities. He worked in the town of Avon as a sub-contractor for United Appraisal. He then went to work with Associated Surveys in the town of Ellington. President Floyd "Spike" Rake, of the company, gave Rich the chance to run the whole show in the town. He drew up the contract and met with

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<sup>14</sup> Known as Public Act 78-256; Manchester was the first town in the state to adopt the phase-in law for their October 1, 1977 grand list. This is why PA 78-256 is known as the Manchester Bill.

town officials. He did the fieldwork, set the land and the valuations, conducted the hearings and went all the way through to do the entire project. Bill Marsele was the assessor of Ellington at that time and he gave Rich the opportunity to advance in his career. Rich said that he and Bill worked very well together.

At this point in his life Rich was thinking more seriously about a career change. He continued to do revaluation work in numerous Connecticut towns for Associated Surveys. Glastonbury, Hebron, South Windsor, and Enfield were just a few of the towns Rich worked in. During the entire period of 1965 to 1983, Rich was involved in the revaluation field on a part time basis. He worked weekends, holidays and during the summer.

Rich started taking assessor courses at UConn in 1979 and completed them in 1983 when he took his CCMA exam in New Haven on December 1983. At that time there were only three courses required to take the CCMA exam. The revision to five courses did not start until 1987.

The next big opportunity for Rich happened in 1979 while working for the town of East Hartford on their revaluation. Tony Barber was the assessor. Rich recruited some other schoolteachers and they did the fieldwork. In 1983 the position of deputy assessor opened up in East Hartford. Ed Belleville, the South Windsor assessor, encouraged Rich to take the job. Rich applied for the position and was appointed deputy assessor of East Hartford in 1983 for \$25,000.

Commenting about his career change from a high school English teacher to the assessing field, Rich said, “ In 20 years of teaching my salary went from \$4,400 in 1963 when he first started, to \$22,000 in 1983. I recall that Dick Nesser went to work for the city of New Haven in the early 60s; his starting salary was \$19,000. I said ‘wow,’ if I could ever land a job like that! That was real big money in the 1960s. Even though you get the summers off in teaching it is not an easy job, it’s tough. I was getting a bit burned out at that time. Still living in my hometown of Plainville, I thought that I couldn’t spend the rest of my life there and never venture and try something else. So I did make the career change in September 1983.”

Working with Tony Barber was a great experience, he was an excellent boss to work with and very knowledgeable. He gave Rich pretty much a free hand with the real estate. Tony’s strength and focus was personal property. Rich said he was lucky because he did not know that much about personal property and he still doesn’t. He never liked it. When Tony retired in January of 1988, Rich became the assessor and Delman Wolf came on board as the deputy assessor and he too was strong on personal property. When Delman retired, Brian Smith became deputy and he was also strong on personal property. Therefore, Rich really never had to work with it except in the interim short time between someone leaving and a new deputy being hired.

In 1971 East Hartford was the first municipality to complete a successful CAMA revaluation.<sup>15</sup> Frank Kirwin and Tony Barber of East Hartford were pioneers in the computer-assisted revaluations. They, along with Manchester Assessor Ed Belleville, had the vision that computers

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<sup>15</sup> A detailed report on East Hartford’s CAMA system appears in this publication titled, “CAMA Systems Come to Connecticut”

could work in the assessment field.<sup>16</sup> They had the courage in bringing computers into the valuation process. If those systems had blown up they would have been on the hook for going that route. Rich said that he was right on the ground floor of the computer-assisted valuation when he was working on the conversion in both East Hartford and Manchester. Both communities went from a manual system to a computer-assisted system. The systems ran off the mainframe. He said there was a lot of resistance in going to computers with some horror stories about the multiple regression analysis experiments. Some assessors were dead set against moving forward with computers. Many assessors were comfortable doing it manually. They still wanted to do the sketching and the pricing on the cards by hand.

When asked who were the people that had an influence on him, Rich said, “Dick Nesser was certainly a strong influence. When Dick was working, he was a workaholic. He was highly respected in the field for his knowledge and ability. Ed Belleville and Tony Barber were strong influences. When I was taking classes at the UConn Assessors School, instructor Walter Birck, Old Saybrook assessor, inspired me to become a better assessor.” Rich can remember the comments that Walter would make about administrating the assessment process and the elderly programs, “You have to go by the statute but do it with some heart.” Steve Juda was also a big help to him when they did the town of Enfield. Jimmy Janz was Rich’s supervisor with Associated Surveys back in the early days when they did West Hartford. I also did the annual real estate updates in the town of Orange for a number of years. Bill Converse, the assessor, was a great help. Del Wolf was another one I worked well with. Floyd “Spike” Rake president of Associated Surveys gave me opportunities early on. Brian Smith, when he came on board in East Hartford, carried the burden of running the office for some time early on when Rich went through a couple of bouts of cancer. Tony Homicki, who took over from Steve Juda in Enfield (Steve went to New Haven) in 1983, was a great help when Rich was doing a revaluation there.” It seemed that the project manager fell down on the job and both Rich and Tony spent a lot of time putting the project back on track. The project manager at that time told them that all of the commercials were done when in fact he was burying cards in the drawer. Rich tells the story of bringing cards up to Tony, in Enfield, on a snowy Sunday in December when there was a significant amount of snow on the ground. They were housed in a former school building in the back of the town hall. Rich pulled up to the building, as close as he could, to deliver the cards. There was nobody around, the snow was drifting and unknown to Rich, he parked in a handicap spot. Rich said, “Don’t you know it, I got a ticket. There was not a soul around except for Tony’s car in the back.”

When asked how things have changed since he first started, Rich said, “We had manual cards when he first started in East Hartford that had to be key punched; map work and transfers were pretty much done manually. Today’s technology has changed so fast with aerial GIS systems and other technological changes.” One of Rich’s pet peeves was, who was responsible for the maintenance of the assessor’s maps, engineering, or assessors. He said, “It usually came down to sometimes both, sometimes neither. There were always complaints about not having all of the boundaries up to date. Most of this work fell upon the assessor.”

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<sup>16</sup> Ed Belleville, Manchester assessor, implemented the same Associated Surveys system in 1977 that was installed in East Hartford.

Rich reiterated again about giving credit to the early people who had the courage and foresight to incorporate computer technology into the assessing field. He said that Enfield Assessor Steve Juda was a big proponent of using computers when Rich did his revaluation in 1983. They set up the formatting for converting his manual system to a computerized system. Unfortunately, due to money and other constraints it did not come about.

When asked about his involvement in court cases, Rich reviewed three appeals that stand out in his memory. The first court appeal was during the time when Tony was still the assessor of East Hartford, but was on vacation and Rich had to get involved.

- The first case involved a high-rise office building on Connecticut Boulevard about three years after the revaluation. Rich said he got an education early on as to how the system works. The property sold, but they were in court with the original owners. The property sold right on the sales ratio percentage and they had strong support that the value was in line. During the court trial the judge was very friendly with the plaintiff's appraiser during recess. The judge's ruling reduced the assessment for the years 1981 to 1984, but to the new owners the assessment would be returned to the 1981 value going forward. That was Rich's first experience. He got his baptism there.
- The next court case involved a 19 story high-rise condominium known as Riverpoint Condominiums on the Connecticut River. Even before Riverpoint broke ground they were being marketed for sale by a local marketing firm. They had one weekend in 1985 where they opened up a pre-sale and all 102 units sold out. The building was due to be completed in 1986 but there were some construction delays. They didn't complete the project until 1989. On the 1986 grand list, Rich established the assessments for the units by using the assessment ratio for the value, less a percentage [40%] for being unfinished. Three years later in 1989 when they were all closing, the marketing firm was telling the buyers that the unfinished assessment represented the final assessment. Rich did the C O's, sent out the notices and all hell broke loose. The long and short of it, they went to court and the town of East Hartford won. Another challenge in the valuation of this project was to reflect the view of the riverside units in relation to the units without the river view.
- Another interesting challenge dealt with a sales ratio issue against OPM. A few years after revaluation, there were just three small commercial properties (mom and pop type of properties) that sold and the ratios were not favorable to East Hartford. OPM used those ratios to establish the commercial ratio factor.<sup>17</sup> The problem with that was Pratt & Whitney represented 28% of the Grand List. This increased the commercial valuation to an unrealistic figure. Neither party wanted to go to court so OPM gave a big reduction in the equalized net grand list figures.

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<sup>17</sup> OPM guidelines at that time required at least (3) sales in a property class to establish the sales ratio of that class. If the property use class had less than (3) sales, the median sales/assessment ratio for all property classes would be utilized to compute the equalized new assessment.

Rich's comments on the UConn Assessors School, county meetings and the CAAO handbook: "The recent revaluation course held at the Assessors School with instructors Steve Juda and Roger Palmer was excellent. I encourage every assessor to take this course. Socializing with other assessors in the hospitality suite is high on my list. The give and take with your comrades on issues was very enlightening. The Hartford County meetings were my closest county contacts, very productive, informal, and good discussions of issues common to many of us." Rich commented on the committee that developed the CAAO handbook. He said that he referred to it many times, especially on issues that do not come up very often. He takes his hat off to the people that put it together. Rich said, "Today assessors are more prepared and better trained than we were back in my days. Most of my experience was hands on. When I first started with Tony Barber I had very little experience on motor vehicles, office administration and other issues on assessment administration. I must admit I did not know what the definition of a farm was and I still don't know what a farm is." (Committee member: "neither do most farmers").

During his assessing career, Rich said that he was instrumental in the revision of two state statutes. The first one was PA 92-197 (§12-62a). Basically, this version of phase-in provides that the difference between the individual assessment of each parcel of real property before and after revaluation, is phased in over the number of years chosen by the municipality. The second statute is PA 96-224 (§12-53a). This extends the time during which assessors must determine additional assessments for new construction that is completed between October 2 and February 1. Assessors now have until 90 days after the board of assessment appeals completes its duties to determine prorated assessments for such new construction.

Rich's CAAO activities include being a member of the Revaluation, Data Processing and CCMA committees. In 1987, Rich was appointed by Governor O'Neil as a charter member of the State Computer-Assisted Mass Appraisal Systems' Advisory Board that was responsible for establishing standards and certifying state grants. He remained on that board until his retirement in 2005. In 2003 he received the Public Service Award given by the Secretary of State for the state of Connecticut. In discussing his career change back in 1983, Rich had the following comments, "As far as a career change from teaching to assessing, I would do it again. We all have our days and issues but over all, I never regret going into the assessing field. I was very fortunate in having a strong support staff and I liked the challenges. Real estate valuation was my passion. I never regret a day of it." Rich retired in 2005 after a 22-year career in the assessing field, 17 of which were as the assessor of East Hartford.

## Marietta “Chickie” Daddio

(Interview was held at the Old Lyme Town Hall on September 19, 2013 with Charles Agli, Jr., Patricia Hedwall, Peter Marsele, Robert Musson and Paul Slattery in attendance.)



Marietta “Chickie” Daddio retired as the North Branford assessor on April 2, 2009 after working for the town for 33 years. Prior to working for North Branford, Chickie worked for Adley Express Trucking Company for four years. Starting out in the filing department, Chickie moved on to the finance department reconciling all the daily cash reports that came in from all of the terminals around the area, and then to the accounts payable and receivable department. Chickie spent her last year at Adleys reconciling interline carrier reports. Since Adley trucking did not ship freight from north to south, they would transfer freight to other carriers that were called interline carriers to complete the journey.

She left Adley to raise her family and played mother and housewife for the next 14 years, raising four wonderful children.

In 1976 there was a job posted for the town of North Branford as a bookkeeper under the Federal CETA Program (Comprehensive Employment and Training Act). She applied for the position and on August 2, 1976 she was hired, under the CETA Program, as the bookkeeper for \$3.99 per hour working on accounts payable and receivable and was told that the job would last as long as the town received the funding. Shortly thereafter in September, the payroll clerk retired. In October 1976 the town manager as well as the treasurer resigned. With the resignation of the town manager, that left the manager’s executive secretary and Chickie alone in the finance department.

The town hired Robert Pfrommer CPA, to fill the treasurer’s position on a temporary basis. Chickie worked with him until a new treasurer was hired and she said that they are still best of friends. Mr. Pfrommer was the CPA for the town and has been Chickie’s CPA since then. Thomas Wontorek was hired to fill the manager’s position in February 1977. Upon his appointment his executive secretary left. He had to fill the secretary position, the payroll clerk and the treasurer positions, which he did.

Because the CETA bookkeeper’s position was temporary, Chickie applied for the town funded payroll position and was granted that position May 9, 1977. She stayed in the payroll position until April 7, 1980 when she applied for a secretarial position that opened up in the assessor’s office due to a retirement. The new position was actually a cut in pay.

Her reason for wanting a change was two-fold: Her payroll task was usually completed by Tuesday noon. She became bored and looked for things to do to help others in their job. She determined after a while that a week’s turn-around time was not long enough to satisfy her ambitious nature. She needed something more challenging.

The assessor's secretary position paid \$5.44 per hour, less than the \$5.61 per hour she was making as the payroll clerk. Chickie felt the job in the assessor's office might better satisfy her needs (ambitious nature, challenging). Above all else, the fact that Bob Newton was the assessor certainly made the change more irresistible.

*Sidebar: Robert Newton was the first single assessor for the town of North Branford. Bob served as the assessor from 1972 to 1985 and prior to that served on the North Branford Board of Assessors from 1926 to 1971. The 59 years of service in the assessing field ranks Bob among the longest serving assessors in the state of Connecticut.*

In June of 1982, the town eliminated a secretarial position that effected Chickie, thus the bumping process began. Chickie was first going to take a leave and wait it out but her husband convinced her to bump into the position as a dispatcher for the fire and police departments. She took the position July 1, 1982, but that position only lasted a very short time. Chickie did say that she enjoyed being a dispatcher. She worked the 4 to 12 pm shift and the money was good because of the overtime hours.

In September of 1982 one of the secretaries got married and left the position and that opened up a secretarial position. Although Chickie liked the duties of the dispatcher job, she made the decision to go back into a secretarial position. The position involved being secretary for the planning and zoning, building, engineering and inland wetlands departments. Prior to Chickie taking the position, there were two secretaries. There was a secretary for the building department and one for the planning and zoning department and engineering. The town combined the positions to create one position, even though it covered multi departments. Chickie said, "She did enjoy it." She stayed in the position until October 1986.

Chickie eventually returned to the assessor's office as a result of a number of changes in the assessor's position. Bob Newton retired in 1985 and was replaced by Mark Branchesi who resigned in 1986. Bob then came back as the acting assessor. At the same time the current secretary in the assessor's office was transferred to the building department, thus allowing Chickie the opportunity to return to her old position in the assessor's office.

Bob Newton left in 1987 and Chickie was appointed acting assessor February 23, 1987 at \$520 per week. She returned to her secretarial position April 27, 1987 with the hiring of Bob Musson as the new assessor. At that time Chickie's hourly rate was \$8.81 per hour.

The period between 1987 to 1992 North Branford had a change in the assessor's position on three different occasions: Robert Musson was the assessor 1987 to 1990, Robert Forgette 1990 to 1991 and Paul Slattery 1991 to 1992. In 1992 North Branford hired Donna Price Bekech as the new assessor and she held that position until 2002. In 2003, Chickie was appointed the assessor of North Branford, a position she held until April 2, 2009 when she retired after 33 years of service for the Town of North Branford. Due to the vacancy in the assessor position, Chickie's retirement lasted a short time and she was called back in August 2009 and worked in the assessor's office until November 13, 2009 when they hired Chris Barta as the new assessor of North Branford.

Chickie talked about the different personalities that she worked with over the years:

Bob Newton – “A perfect gentleman in every aspect. He was the assessor for many, many years. He cared for the people of the town as well as the town government and served for 50 + years. He was a valuable source of information. He never had a harsh word to say about anyone and was always willing to go out of his way to help the taxpayer. I will always remember his kindness, his caring and his ability as an assessor. I looked up to Bob Newton as being the ‘Wind Beneath My Wings’.”

Bob Musson – “His tenure was far less but he too served the town well. He was also a valuable source of information. It was due to his mentoring that I achieved success not only in the courses I took, but also in my becoming a certified assessor, CCMA, on September 16, 1989. I consider him to be the ‘Wind beneath My Wings’. He is honest as the day is long. He believes in fairness and equity when it comes to assessing and performed his task in an exemplary manner. He was instrumental in setting the groundwork for the reclassification of the secretary position to account clerk 1A. His initial request was made in 1989 and the change finally came about on February 24, 1996.”

Paul Slattery – “My time with Paul Slattery was short in North Branford but ever so pleasant. He too, is a perfect gentleman, a model assessor, as well as a caring and knowledgeable individual. He also pressed for my job reclassification.”

Donna Price-Bekech – “ Assessor and friend. My time with Donna was very rewarding. We not only worked well together but we became very good friends. She too, demonstrated caring as well as professionalism when it came to her job. Many a day we began early, worked through lunch and stayed after hours. She is what I consider the type of professional individual I raised my children to be: dedicated and hard working. We used to kid around and say, ‘when you go, I go.’ Then one day she went and I wasn’t quite ready. I regret the day she left even though she opened the door for my appointment as assessor. Whenever I called her for her expert advice, at the end of the conversation I would say ‘I hate you.’ We both laughed. I definitely was only kidding. She is my very good friend to this day.”

When asked what she remembers most about her assessing career, she said, “Summer picnics and Christmas parties sounds good to me.” Some of the moments she really recalls in her assessing career include the camaraderie where assessors helped each other. “If you have a problem, you pick up the phone and call someone who might have the answer and if they didn’t have the answer, they sent you to someone who did. Whether or not you attained an assessor’s position, I believe the classes and/or certification are an asset to the profession. I believe recertification should be mandatory. It is a way to keep assessors informed and abreast of the latest state laws and/or changes. Continuing education also gives one the benefit of interaction with the entire assessing community.”

“I think the county meetings are important. You can go to class and be taught out of a book, but the actual interaction with fellow assessors puts the finishing touch on the classroom.”

“With regards to assessor’s relationship with elected officials and other town officials you have to keep the following in mind: Like any job, relationships vary, some good, some not so good. For the experiences that are not so good, my thinking is that if you do your job and that’s what you were hired to do, that’s all that should be expected. If you don’t do your job then you deserve to be fired. I don’t believe that interferences should come into the position. However, I do know that interferences from officials has effected some people’s jobs.”

“As far as relationship with the public, any assessor that I have worked with has always tried their utmost to keep the public informed on what is going on via local newspaper articles, fliers and merely taking the time to talk to individuals one-on-one. Many homeowners are not fully aware of how the system works. Taking the time to explain the process not only leads to a better understanding on their part but it also gives the assessor a feeling that he/she has enlightened an individual in some way. Presentation and explanation of how the system works is very important.”

CAAO activities:

Chickie was an active member of the AAT (Administrative Assessment Technician) and the ACES (Assessment Clerks Education Seminars) programs. She was the treasurer of ACES 1995-2002 and chairperson 1999-2002. She did course instructing in these programs on motor vehicles and office procedures. One of Chickie’s methods of teaching the motor vehicle classes was to have the students learn to do their calculation by hand and not rely on their calculators. Her theory was that the student needed to learn how to do it long hand before they start using calculators. Once they got the understanding of the calculations, then they can go back to the calculators. One of the positive outcomes of the office procedure classes was the sharing of ideas. There were a number of students that changed the way they did certain office procedures as a result of these classes. The one thing that Chickie emphasized was, “As long as you don’t go against state law you are ok.”

At this point of the interview there was a discussion about the ACES program. Charlie Agli asked whether there was an increase or decrease in attendance in the ACES program during Chickie’s tenure. Chickie said, “While I was involved with the ACES program attendance grew. As more clerks attended these sessions, word of mouth spread that the classes were beneficial and attendance grew. The difficult part of that scenario was some assessors not wanting to send their clerks to the seminars, and the fact that there was a lack of funds available in some towns. But, overall the attendance grew even with those restraints.” Committee member Pat Hedwall commented, “That when the program first started there was some tension between assessors and clerks, but the program was not trying to convert clerks into assessors. We were trying to make them more understanding of the procedures, which made them more useful in their position as clerks. Once past the fact that we were not trying to subterfuge the assessor’s position, the classes expanded. It reached a point where classes were on a first come, first serve basis. There were even some assessors who attended those classes.” Chickie again emphasized that they did not do this to take away any position from assessors. “You have to understand when municipalities hired these clerks, they were not people that were trained with any assessing experience or knew what the job was about. They were just secretaries.” Charlie asked if the program benefitted mostly people in small offices, the two people offices or did you find that

you served all types of offices? Chickie said, "It was not limited to the two person office, I think that was where some of the problems came in. These clerks were unable to attend."

Pat Hedwall committee member, had the following comments: "As the group grew and there were more sessions, assessors began to realize the importance of the classes. It was not uncommon for five or six clerks from the larger cities to attend these sessions. One of the problems they had initially was getting the assessor to allow their staff to attend these sessions. When UConn Assessors School was the only avenue of certification and recertification, there was a problem as to who was going to the Assessors School, the clerk or the assessor. The clerks that could not attend UConn were seeking ways to get additional education. A lot of that was overcome when they started the AAT program which grew out of the Hartford/Middlesex County Clerks' group."

Chickie reviewed the relationship of the clerk and the assessor as to whether certain assessing functions should be done by the clerk or the assessor. Chickie's teaching on that was, "If the assessor gives you a job that goes against state law, the clerk should excuse herself from that function and tell the assessor that she would rather have him/her do that. You do not have to do that job if it's against the law."

A question on what changes could be made to make the property tax better: Chickie and her husband spend most of their time in Florida and that state has annual up-dates on property values. She is not sure whether she agrees with Connecticut's five-year revaluation. Over the years, she tried to compare which was better. With the five-year revaluations, there is an expense that has to be met every five years. She prefers the annual updates because it keeps it in line with current economic conditions and you never experience a big change in the assessment. That was her opinion.

If you had to do it all over again would you become an assessor? She does not think she would jump into assessing immediately upon completing the assessing courses and certification. The more knowledge you have the better the assessor you will be. The fact that she worked in the various departments was a great benefit. They all interact with assessing and it certainly does not hurt to understand how the various departments are a part of the process prior to accepting any assessor's position.

When Chickie finally retired, she walked out the door and never looked back. She said, "I have no regrets about retiring. I do not miss the job, but I do miss the camaraderie of my fellow assessors."