

*CAAO RESEARCH/HISTORIAN COMMITTEE*

*HISTORICAL*

*QUESTIONS & ANSWERS*

*About Connecticut Assessing Statutes and CAAO*

**Q&A**

*Listed in the Assessoreporters  
January 2009 to November 2023*

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

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## **Questions and Answers about Connecticut Statutes and Assessors**

In each issue of the Assessorreporter the CAAO Research/Historian Committee submits a Question and Answer for assessors to review. The purpose of this publication is to retain historical facts about Connecticut assessors and the laws that they are governed by. Every once and awhile you might wonder when a certain law went into effect or was deleted from the statutes. Well here it is. If you have a statute or an item of historical significance that you would like to appear in this publication, send it along. *These are not legal opinions*

### **Research/Historian Committee Questions and Answers Appearing in the Assessorreporter since January 2009**

#### **JANUARY 2009: Q/A Assessorreporter**

**Question: Name the CAAO president who served the longest term of office?**

**Answer:** Herbert Shay, Fairfield assessor, served as CAAO president from 1941 to 1946.

#### **APRIL 2009: Q/A Assessorreporter**

**Question: Who was the first female CAAO president and in what year?**

**Answer:** Catherine Pardee, Orange assessor, served as CAAO president in 1958.

#### **JULY 2009: Q/A Assessorreporter**

**Question: What year did manufacturer's inventory become 100% exempt? What year did Mercantile Inventory become 100% exempt?**

**Answer:** Manufacturer's Inventory exemption (12-81 (50)) was passed in 1965 and was 100% exempt by 1976 (PA 65-461 and PA 69-630). The mercantile inventory exemption (12-81 (54)) was passed in 1969 and was 100% exempt by 1982 (PA 69-657). There was a one-year moratorium on the manufacturer's exemption in 1969.

#### **OCTOBER 2009: Q/A Assessorreporter**

**Question: When did the State eliminate the property tax on boats?**

**Answer:** P.A. 81-430, now codified as CGS 12-81(64) eliminated the property tax on boats effective October 1, 1981. The tax was replaced with the current fee, based on length collected at the Motor Vehicle Department. The towns receive a reimbursement based on the taxes they collected for boats listed on the 1980 Grand List.

#### **JANUARY 2010: Q/A Assessorreporter**

**Question: When did the supplemental motor vehicle tax start?**

**Answer:** The supplemental motor vehicle tax started with the grand list of 1976. At first, if you purchased a vehicle between October 2<sup>nd</sup> and February 15<sup>th</sup>, you paid full year's tax (in January 1978). Vehicles purchased after February 15<sup>th</sup> were billed 50% of the year's tax. There was a credit for replaced vehicles if applicable. It was not until the grand list of 1980 that the monthly proration system came into effect. This is also true for the credit for disposed vehicles, although at first the credit could only be applied to subsequent year's tax. It was for the 1982 Grand List that assessors were first allowed to pro-rate the current tax bill for a disposed vehicle. (CGS § 12-71b. PA 76-338)

**APRIL 2010: Q/A Assessorreporter**

**Question: Who was the first Connecticut assessor to receive the CAE designation? Part two who was the first female CAE designee in Connecticut?**

**Answer:** Aldro Jenks, assessor of Waterbury, earned the first CAE designation in Connecticut in 1952 and the first by IAAO. The first female to receive the CAE designation was Kay Pardee, assessor of Orange. Both were past presidents of CAAO.

**JULY 2010: Q/A Assessorreporter**

**Question: Name the five Connecticut assessors who have been president of IAAO?**

**Answer:** Frederick M. Chmura from 2003 to 2004, State of CT office of OPM

Robert J. Flanagan from 1978 to 1979, CAE, New London assessor

Herbert K. Shay from 1956 to 1957, CAE, Fairfield assessor

Aldro Jenks from 1947 to 1948, CAE #1, Waterbury assessor

William F. Connelly from 1938 to 1939, Bridgeport assessor

**OCTOBER 2010: Q/A Assessorreporter**

**Question: When did the board of tax review change its name to the board of assessment appeals?**

**Answer:** The board of assessment appeals name change was effective October 1, 1995 pursuant to Public Act 95-283 (Sections 11– 22), which was part of an overall bill to improve the process and administration of the property tax.

Other changes made by PA 95-283 are:

- 1). Taxpayers were required to send a written application for appeal to the board on or before Feb. 20th, whereupon the board must notify the taxpayer of his/her appeal hearing by March 1st.
- 2). The Board was then required to hold their appeal hearings in March rather than in February.
- 3). A municipality's legislative body was then allowed to add additional members to the board for the year in which a revaluation became effective, and for the following year.
- 4). The board could now decline a hearing for any commercial, industrial, utility or apartment property with an assessed value in excess of \$500,000. (*Note: Public Act 09-196, effective Oct 1, 2009, has since changed this to \$1,000,000*).

If a hearing is declined notice must be sent by March 1st., and the declined appeal can go directly to court.

**JANUARY 2011: Q/A Assessorreporter**

**Question: Which municipality was the first to adopt the phase-in on their revaluation?**

**Answer:** The phase-in statute, PA 78-256 (codified as CGS 12- 62a) was first introduced in the closing days of the 1978 session of the General Assembly. Described then as one of the most ill conceived assessing laws within the last 10 years. The law allowed municipalities that were going through a revaluation to soften the shock of large tax increases by phasing-in the increases over a five-year period. The first municipality to adopt the phase-in law was the town of Manchester, for their October 1, 1977 grand list. That is why PA-78-256 is known as the Manchester Bill. Other towns that adopted the Phase-In in the early years of the law include: New Haven and Ansonia for the 1978 Grand List and Hamden, Rocky Hill, Windsor, West Hartford and West Haven on the 1979 Grand List.

**APRIL 2011 Q/A Assessoreporter**

**Question: When did the elderly homeowners and renters programs start?**

**Answer:** Elderly homeowners freeze program started with 12-129a (PA 65-386), but it was repealed due to a lien placed on the property. In 1967, 12-129b (PA 67-755) was the real start of the program. Renters program introduced in 1973 with PA 73-650, but was repealed by PA- 74-55 for the October 1974 list. The last year to qualify for the freeze program was October 1978, but approved applicants could stay on the freeze as long as they met the requirements. Now there is a new local option freeze for those over age 70, CGS 12-170v. There is also a local option Tax Relief Program, including possible tax deferral, in CGS 12-129n. PA 82-322, (12-170f (b)) allows municipalities to transfer the elderly renters' Program to the agent for the elderly or social services of the municipality. Local option programs may have their own requirements so that each participating municipality has different rules and benefit structures.

**JULY 2011 Q/A Assessoreporter**

**Question: What year did Connecticut municipalities have to change over to October 1st as the assessment date and establish a uniform assessment ratio of 70%?**

**Answer:** Public Act 74-299 (codified as CGS §12-62a (b)) was effective October 1, 1978. This public act established a uniform assessment date of October 1st, commencing not later than October 1, 1978. The law also established a uniform assessment ratio of 70% no later than the close of a municipality's next revaluation. Prior to this law there were a number of municipalities that had different assessment dates and ratios. The law has created uniformity with regard to the assessment date and assessment ratio throughout the State.

**OCTOBER 2011 Q/A Assessoreporter**

**Question: What current and retired assessors hold the record for the most years as the head assessor of their respective municipality?**

**Answer:** The assessor who is currently holding the longevity record for the most years as the head assessor is Tolland's Assessor Walter Lawrence who has held that position for the last 37 years, (1974 to Current). *Walter Lawrence retired April 3, 2012.* The retired assessor who holds the record as the longest serving head assessor was Bloomfield's Assessor Peter Marsele. He held that position for 53 years, (1952 to 2005). Both assessors were appointed as the first single assessor of their community. **Update: Alfred Garzi, Ridgefield Assessor 1983 to Current.**

**JANUARY 2012 Q/A Assessoreporter**

**Question #1: When did the State Office of Policy and Management eliminate the filing of the Quadrennial Tax Exempt report with the State of Connecticut pursuant to CGS 12-12 Quadrennial Return of Real Estate Exempt from Taxation?**

**Question #2: What year did the Office of Policy and Management transfer the authority to the local assessor or board of assessors in granting extensions on the filing of the Quadrennial Report and Supplemental Report under the provision of 12-81 (7), (10), (11) or (16)?**

**Answer #1: Quadrennial report filing elimination 12-12:**

PA 81-304, An Act Eliminating Certain Quadrennial Financial Reports by Local Governments repealed CGS 12-12 Quadrennial Return of Real Estate Exempt from Taxation, but it did not eliminate the filing all together. Instead of filing the report with the State of Connecticut, Quadrennial Reports are now filed with the local assessor every four years. Exempt property in

this report includes property pursuant to CGS 12-81 (7), (10), (11), or (16). Effective October 1, 1981.

**Answer #2 Quadrennial Report filing extension 12-87a:**

PA 98-242, An Act Concerning Various Changes Relating to the Assessment and Valuation of Property and Property Taxes. Section 2 effective June 8, 1998, provides that whenever any organization claiming exemption from property tax under the provision of subdivision 12-81 (7), (10), (11), or (16) has not filed within the time prescribed, a quadrennial report or supplemental report, the assessor or the board of assessors of the municipality in which the property is situated may allow an extension of time not exceeding 60 days. (i.e., Forms M-3 or Form M-4) The statute formerly required that the Office of Policy and Management approve the extension.

**APRIL 2012 Q/A Assessoreporter**

**Question: When did assessors start making out the Sales Ratio M-45 forms for the State Tax Department?**

**Answer:** Public Act 77-478, An Act Concerning Real Property Sales-Assessment Surveys for purposes of the Guaranteed Tax Base Program was the legislation that started the Sales Ratio program, effective July 1, 1977 [Connecticut General Statute § 10-261a, 10-261b].

**JULY 2012 Q/A Assessoreporter**

**Question: What grand list year required that a Certified Connecticut Municipal Assessor (CCMA), in accordance with the provisions of section 12-40a, be the only person to sign the grand list?**

**Answer:** Public Act 95-283 of CGS § 12-55 states: For the grand list of October 1, 2000 and each grand list thereafter, each assessor or member of a board of assessors who signs the grand list shall be certified in accordance with the provisions of section 12-40a. The answer is the October 1, 2000 grand list. Note: The reason for the lag time between PA 95-283 and the October 1, 2000 grand list: PA 283 amended CGS 12-40a to allow for rules and regulations guiding not only the certification of assessors, but also to institute a program for recertification of assessors and provide for a 5 year mandatory recertification program. It also enacted 12-55, so that existing people had 5 years to get recertified and keep their certification to legally sign the 2000 grand list, as well as for non certified assessors to get certified by taking 1 course per year (5 courses) to be CCMA IIs.

**OCTOBER 2012 Q/A Assessoreporter**

**Question: What year were aircraft exempt from the local property tax?**

**Answer:** PA 93-433, effective October 1, 1992, provides that aircraft as defined in CGS §15-34 are exempt from the property tax. PA 93-433 also allows a seven-year pilot payment to the towns that lost taxes due to the exemption of aircraft, based on the 1992 grand list.

The payment schedule is as follows:

Date of payment	% PILOT payment
April 1, 1994	100%
April 1, 1995	100%
April 1, 1996	90%

**Continued next page**

### **Exempt aircraft continued**

April 1, 1997	70%
April 1, 1998	50%
April 1, 1999	30%
April 1, 2000	10%

Pricing and locating the aircraft was always a problem. Example: Tweed New Haven airport is located in both New Haven and East Haven. Aircraft location was subject to the old seven-month rule. List of owners of aircraft registered in each tax jurisdiction were available from the State Department of Aeronautics, Department of Transportation or from local airport authorities. Pricing guides were available, but some assessors constructed their own schedules based upon original cost less allowance for age and hours flown. An example of a typical depreciation schedule: If a new plane flown less than 366 hours, it was assessed at 80 percent of its original cost. A plane one year old and flown 367 to 792 hours might be assessed at 75 percent of cost. A plane two years old that was flown up to 1,132 hours might be assessed at 64 percent of the cost.

### **JANUARY 2013 Q/A Assessoreporter**

**Question: Who are the family related assessors who have served as president of CAAO over the years?**

**Answer:** 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.

### **APRIL 2013 Q/A Assessoreporter**

**Question: When did the conveyance tax on the sale of land classified as farm, forest, or open space start? (Land subject to PA 490 land per CGS 12-107c,d,e)**

**Answer:** During the 1972 session of the Connecticut General Assembly, Public Act 152 (codified as CGS 12-504a) was enacted into law and became effective on the October 1, 1972 Tax List. *The law at that time provided for the following:*

1. Payment of a conveyance tax by the grantor, at the time of sale, on any land that has been classified as farm, forest or open space under the provisions of P.A. 490 when such sale takes place within 10 years from the time of initial acquisition or classification by said grantor.
  - (a) Such conveyance tax shall be applicable to the total sales price of such land and
  - (b) Shall be in addition to the real estate conveyance tax imposed by Chapter 223 of the General Statutes.
2. Said conveyance tax shall be due and payable by the grantor at the time of transfer of the property to the town clerk in the town in which the property is entered on the tax list.
3. No deed or other instrument of conveyance which is subject to the tax under this act shall be recorded by any town clerk unless the tax has been paid with the exception of certain transfers as provided in Section 3 of the Act.
4. The assessor shall file annually with the town clerk a certificate for any land that has been classified as farm, forest or open space under P.A. 490 and such certificate shall be recorded in the land records.



### **JULY 2013 Q/A Assessorreporter**

**Question #1: In 1952 the Hartford Area Assessors Association began pricing motor vehicles for Connecticut assessors and compiling a motor vehicle pricing manual for statewide distribution. What year did CAAO take over the responsibilities of pricing motor vehicles for Connecticut Assessors?**

**Question #2: When did the National Automobile Dealers Association, Inc (NADA) begin to provide motor vehicle values for Connecticut Assessors?**

**Answer for #1:** In 1985 Public Act 85-386, (codified CGS 12-71d) An Act Providing for a Uniform Motor Vehicle Property Tax Manual was passed. This law mandates that the Office of Policy and Management recommend annually a schedule of motor vehicle values to be developed in cooperation with CAAO. Therefore, the responsibility for pricing motor vehicles was shifted from the Hartford Area Assessors Association to CAAO on the October 1, 1985 Grand List. Co-Chairmen for the 1985-1986 Motor Vehicle Committee were Charles Agli, Jr. and Leon Jendrzejczyk.

**Answer for #2:** On August 11, 1993, the CAAO Executive Board voted to accept the Motor Vehicle Committee's recommendation to award the motor vehicle pricing contract to the National Automobile Dealer's Association, Inc. (NADA) for the October 1993 grand list. It was a one-year, \$38,940 contract. The only other bidder was Maclean Hunter Market Reports, Inc (Red Book). NADA continues to provide motor vehicle values for Connecticut Assessors.

History of CAAO auto pricing: The CAAO Pricing Committee was responsible for the pricing of motor vehicles from 1985 to 1986. Leon Jendrzejczyk priced the vehicles in 1987 as the sole chairman of the Motor Vehicle Committee and continued pricing the vehicles from 1988 to 1992 under a contract with CAAO.

### **OCTOBER 2013 Q/A Assessorreporter**



**Question: Who were the first female CCMA's in Connecticut?**

**Answer:** The first women to receive their CCMA certification were Ruth Nytvedt, former Wilton Assessor on the left and Virginia Wilson on the right, a former member of the Easton Board of Assessors. Both women received their CCMA's on October 23, 1974 at a special certification ceremony at the State Capital.

#### **JANUARY 2014 Q/A Assessorreporter**

##### **Question: When did the \$500 assessment on antique motor vehicles start?**

**Answer:** In 1973 Public Act 73-531, “An Act Concerning the Taxation of Antique Automobiles” was passed. It stated that motor vehicles that have been issued Special Number Plates under Section 14-20 (Historical Motor Vehicles) may not be assessed at more than \$500, unless specified otherwise in law (CGS § 12-71 (b)). The original Public Act stated that the vehicle had to be at least 25 years old and the vehicle use was restricted to exhibitions, parades, etc. and not for general transportation. Public Act 79-25 deleted the requirement that the special plates were for exhibition and parades. General transportation of vehicles with antique plates was now allowed. In 2005, Public Act 05-218 (42) reduced the age of antique vehicles eligible for special plates from 25 to 20 years. Note: In the Transportation Committee’s public hearing on this issue, Senator Len Fasano of the 34<sup>th</sup> District, a proponent of the change, stated that the National Auto Dealers’ Association (NADA) book values cars as “classic” after 20 years, thus increasing their book value. Because assessors use the NADA book to value cars for property tax purposes, owners were subject to increased property taxes until the vehicle reached the 25-year old level and fell under the \$500 statutory limit (*Transportation Committee Public Hearing, February 28, 2005*). Another change was Public Act 09-187 (29). Pursuant to this public act, a vehicle does not need the special plate to qualify for the \$500 assessment, but the assessor can require the owner of an antique vehicle that does not have the special plate to provide reasonable documentation that it meets the statutory criteria for an antique vehicle.

#### **MAY 2014 Q/A Assessorreporter**

##### **Question: When was the law changed to allow assessors to value mobile homes as real estate?**

**Answer:** Public Act 86-310 (12-63a) became effective October 1, 1986 and brought about a change in classification of mobile homes from personal property to real estate. Previously, some towns assessed the homes as real property and some as personal property. In addition to classifying mobile manufactured homes as real property, the act set up a system for recording mobile manufactured home titles administered by town clerks. Another provision of this act, allowed a five-year phase-in of any assessment increase of 25% or more, as a result of these provisions. In 1987 Public Act 87-447 was passed allowing municipalities, *upon a local option*, to assess mobile manufactured homes as personal rather than real property, on or after October 1, 1986, until the initial sale of the mobile home. At that point, the mobile home MUST be assessed as real property on the first assessment date following such sale. The changes in the taxation of mobile homes were based on the recommendation of Special Act 82-49 that established a task force to study eight issues related to mobile homes, including the taxation of mobile homes and examining the different ways towns assess mobile homes.

*Editor: The Law also set up a system whereby the park owners were required to file a list of the current owners, and follow up with filings when homes were removed or added. From my experience in Meriden, this was not very successful as the filings were not always complete.*

*Hopefully things have straightened out by now.*

### **AUGUST 2014 Q/A Assessorreporter**

**Question: This is an oldie but a goodie! What grand list did the state exempt from local property tax, household furniture, private libraries, musical instruments and jewelry?**

**Answer:** It may be hard to believe that at one time household furniture; private libraries, musical instruments and personal jewelry were taxable. Under an old statute reference subsections (25), (26), (27), (28) and (43) of CGS § 1761 were repealed pursuant to Public Act 51-54. Effective October 1, 1951 the following were exempt: (25) Household furniture, used by and belonging to any family; (26) private libraries; (27) musical instruments, inclusive of radios and televisions sets, used by and belonging to any family; (28) watches and jewelry used by any individual; (43) carriages, wagons and bicycles, owned and used by any person but not held for sale or rent in the regular course of business.

The current statute reference to the above exempt property is listed under CGS § 12-81, subsections (31), (32), (33), (34) and (47).

An interesting side commentary on the subject, in an article that appeared in the January 26, 1952 Hartford Courant, Chairman Kenneth M. Weeks, of the West Hartford Board of Assessors stated that the new law will cut the West Hartford grand list by about \$2,500,000.

### **NOVEMBER 2014 Q/A Assessorreporter**

**Question: What grand list started the taxation of new construction pursuant to PA 788?**



**Answer: Public Act 71-788** (CGS §12-53a) *An Act Concerning the Assessment and Taxation of New Real Estate Construction* was passed during the 1971 legislative session. The law, starting with the October 1971 grand list, allows for the assessment and taxation of new real estate construction completed after the assessment date. The law is activated when a certificate of occupancy is issued or when the new construction is first used for the purpose for which it was constructed. Some of the changes over the years include the following:

**PA 82-226:** Allows the assessor 90 days to determine the increment of assessment due to the issuance of a C of O or completion of the new construction. Previous time limit was 15 days under Public Act 71-788.

**Public Act 96-171:** Requires that the notice sent to the property owner include information describing the manner in which an appeal may be filed with the board of assessment appeals.

**Public Act 96-224:** Extends the time limit during which the assessor must determine the increment of assessment for new construction that is issued a C of O or is complete between October 2, and February 1. The assessor now has 90 days after the board of assessment appeals  
**(Continued next page)**

**(New construction law continued)**

completes its duties to determine the prorated assessment for such new construction. *This change was more realistic in light of assessors, some who were part time when the law was first enacted, had to finish the current grand list before they started working on new C of Os.*

When the law first came out there were a number of towns that did not comply with the law. On July 21, 1973, Municipal Director of the State Tax Department Charles J. Daly, directed a letter to all 169 towns' chief administrative officers stating that many building inspectors and assessors were not complying with the provisions of Public Act 788.

**Public Act 12-157:** Clarifies the authority to assess unfinished new construction on the October 1<sup>st</sup> list and the proration of new construction when a C of O is issued or when the new construction is first used for its intended purpose. The problems occurred as a result of court cases with the towns of Guilford and Columbia on unfinished construction. Google: Kasica vs. Town of Columbia, Connecticut Supreme Court June 25, 2013. Check it out, its good reading.

**FEBRUARY 2015 Q/A Assessoreporter**

**Question: What grand list started the proration of damaged buildings that had sustained fire or weather related damage?** *In the November 2014 issue of the Assessoreporter Public Act 71- 788 on the assessment and taxation of unfinished new construction was reviewed. In retrospect, what goes up sometimes comes down. Some demolitions are intentional, and some are not. The following public act deals with those unintentional demolitions.*

**Answer: Public Act 81-21:** “An Act Encouraging Removal of Damaged Buildings from Real Estate through Assessment Reduction” was passed during the 1981 legislative session and was effective starting October 1, 1981 and each assessment year thereafter. (CGS §12-64a)

When the public act was first enacted, the proration of the assessment was from the date that the building was demolished, the material removed and the site graded.

**Public Act 93-231:** Modified the statute governing the assessment proration of certain razed buildings. *The legislation applies only to buildings that sustain fire or weather related damage.* If a building was razed and the demolition material removed within 120 days of the date of the damage, the assessment reduction is to be calculated from the date the damage occurred (rather than the date of removal and grading was completed). This was effective for the October 1, 1993 list forward.

**Public Act 00-120:** This is an enabling act that allows a municipality to abate taxes on personal property damaged by the fire or weather event. This was applicable to the assessment years commencing October 1, 1998. This is applicable if the municipality has reduced the building assessment, and the personal property had been located in the building, and because of the fire or weather damage, can no longer be used.

### **MAY 2015 Q/A Assessorreporter**

**Question: What was the first grand list that allowed assessors to obtain income and expense information related to rental income real property?**

**Answer:** Income and Expense Statements: PA 84-520 effective October 1, 1985, the law provides the assessor with more effective power in obtaining income and expense information for appraisals of income-producing real property based on capitalization of income. PA 87-94, changes the date of returning the I & E statements from November 1st to on or before June 1st. Effective April 28, 1987 and applicable to the assessment list of October 1, 1987. This gives the assessor more time to establish value on income producing properties. PA 97-254 effective July 27, 1997 removes the time limitation to require that property owners file an Annual Income and Expense Report (Form M-58) with the assessor. The assessor may now annually require the submission of such information. CGS § 12-63c

### **AUGUAT 2015 Q/A Assessorreporter**

**Question: What four CAAO members received the *Assessor of the Year Award* more than once?**

**Answer:** **Carolyn Nadeau**, assessor of Watertown and Bethlehem received the Assessor of the Year Award in 2006 and 2014.

**Donna Ralston**, assessor of Norwich received the Assessor of the Year Award in 2010 and also in 1993 as the assessor of East Hampton. (Donna Brodowski n.k.a. Donna Ralston)

**Up-Date:** West Hartford Assessor **Joseph Dakers, Sr.** was the Assessor of the Year in 2007 and 2018. West Hartford Property Appraiser III **Patrick J. J. Sullivan** was the Assessor of the Year in 2009 and 2022.

### **NOVEMBER 2015 Q/A Assessorreporter**

**Question: For the Hartford Area Assessors: Who was the first elected president of the Hartford Area Assessors' Association?**

**Answer:** On February 1952, the Hartford Area Assessors' Association held their first meeting. Bloomfield Assessor, Peter Marsele was chosen as the chairman. Mr. Marsele retained that position for the next 25 years. At the October 1976 county meeting, the Hartford Area Assessors' Association decided to change over to an elected slate of officers. A nominating committee was appointed consisting of David MacArthur, Bart Smith and Walter Lawrence. The following names were presented for the coming year: William Coughlin, Jr. President, Joseph Scheyd Vice President, and Lawrence Zahnke Secretary/Treasurer. A vote was taken and the slate was accepted. Therefore, the answer is William Coughlin, Jr., Rocky Hill Assessor, was the *first elected president* of the Hartford Area Assessors' Association.

### **FEBRUARY 2016 Q/A Assessorreporter**

**Question: Who were the first Connecticut assessors appointed to the CCMA Committee?**

**Answer:** In 1974, Public Act 74-255 (n.k.a. 12-40a) entitled *An Act Concerning the Training, Examination and Certification of Assessment Personnel* was passed. When the law first went into effect the state tax commissioner appointed the committee, consisting of six members charged with the developing of rules and regulations for the training and certification of assessment personnel. The law was later changed to the secretary of the office of policy and management making the appointments, per Public Act 79-610, effective July 1, 1980. CAAO did not have the authority in making these appointments. In 1974 Tax Commissioner, F. George Brown appointed

### **First CCMA Committee continued**

The following six assessors appointed to the CCMA Committee.

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

The statute also mandates that the Committee shall elect its own chairman. Walter Birck was the first elected chairman of the newly established CCMA Committee. Another change in the CCMA Committee structure occurred with the passage of Public Act 84-485 that increased the Committee from six to seven members. The seventh member had to be a member of the Office of Policy and Management.

*Sidebar: Tax Commissioner Brown in 1974 first appointed five members of the committee that included Birck, Clifford, Cullen, Kemp and Prendergast. It was a short time later that Robert Flanagan was chosen as the 6th and final member of the committee.*

*For further reading on this subject view the CAAO web site, Archive section, Volume 1 page 24 History of Connecticut Assessors, "25 Years of CCMA."*

### **MAY 2016 Q/A Assessoreporter**

**Question: What two assessors have worked 20 years or more in two different municipalities as the head assessor?**

**Answer:** The two assessors that have worked in two different municipalities for 20 years or more are: Harry DerAsadourian: Avon 1985 to current and Canton 1995 to 2016. Mildred Peringer: Preston 1985 to 2022 and Voluntown 1990 to 2014.

There are 14 additional assessors that have worked 20 years or more in a single municipality. For a listing of these assessors, check the CAAO website. CAAO Archives section and click on *Abstract of the Single Assessors in Connecticut*.

### **AUGUST 2016 Q/A Assessoreporter**

**Question: When was the first Essay Contest and first Best Article awarded by CAAO and who were the winners?**

**Answer: Essay Contest:** The CAAO Executive Board established the CAAO **Essay Contest** September 5, 1974. The first award was presented at the 1975 Fall Meeting, November 20<sup>th</sup> to Alexander F. Standish, deputy assessor of Hartford. His essay was entitled: *"Economic Obsolescence, Diminished Utility – Locational – A Unique Form of Depreciation."*

**Answer: Best Article:** The first **Best Article Awards** was presented at the May 12, 1994 Spring Meeting to Robert Dudek, assistant assessor of New Britain. His article was entitled: *Merry Christmas* and Gordon Donley, New Canaan assessor, his article was entitled: *"When the Bough Breaks."*

All of the award winning essays and articles can be found on the CAAO website under Historian Committee, Articles & Publications.

## **NOVEMBER 2016 Q/A Assessor-reporter-A three part question**

**1. When did the Board of Assessment Advisors come into existence?**

**2. Who were the first members of the Board of Assessment Advisors?**

**3. When did the Board of Assessment Advisors dissolve?**

**Answer:** As part of Governor Thomas J. Meskill's tax reform package established on June 15, 1972 and released their finding in the form of a published report on December 18, 1972, 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 on May 31, 1974. This is the answer to part #1 of the question.

The purpose of this legislation was to establish a State Board of Assessment Advisors within the Municipal Division of the State Tax Department. The duties of the board members were to assist in promoting uniformity throughout the State in municipal assessment practices, procedures and administration; assist the Tax Commissioner in recommending municipal assessment practices and procedures; issue uniform guidelines pertaining to methods and techniques for property valuation, appraisal and assessments; and assist municipal assessors by preparing manuals, handbooks of rules and regulations, appraisal manuals, special manuals and studies, news and reference bulletins and digests of property tax laws suitably annotated.

The first members of the Board of Assessment Advisors were: Richard L. Prendergast, former Municipal Assessment Agent within the State Tax Department was appointed as the Supervisor of the new Board of Assessment Advisors. Donald Zimbouski former deputy assessor for the city of Waterbury was appointed to Region #1; Leon Jendrzeczyk former assessor of Mansfield and assistant assessor for the city of New Britain was appointed to Region #2; Frederick M. Chmura former assessor for the town of Putnam was appointed to Region # 3; Joseph Haddad former clerk of the board of assessors in Shelton was appointed to Region #4; John Kiely the only non assessor and former appraiser with the Department of Environmental Protection was appointed to Region #5; and Nicholas J. Logiodice former assessor in Plainville, Durham and a senior assessment technician in Hartford was appointed to Region #6. This is the answer to question #2.

The Board of Assessment Advisors, although very effective in the administration of their duties, became expendable due to budgetary cuts by the State of Connecticut. The final blow came in 1991 with the passage of Public Act 91-343, "An Act Concerning the Duties of the Office of Policy and Management." This act, deletes all statutory references to the Board of Assessment Advisors. This is the answer to question #3. For a complete history on the Board of Assessment Advisors, review Volume #2, page 37 on the *History of Connecticut Assessors* on the CAAO website.

**Continued next page**

**FEBRUARY 2017 Q/A Assessoreporter**

**Question: There are five active single assessors who have been the head assessors 30 years or more in one community. Who are they?**

**Answer:** The five Connecticut active assessors with 30 years\* or more of service are:

Walter Kent 1979 to Current Old Lyme 37 years. **(Retired 2017)**

Alfred Garzi 1983 to Current, Ridgefield 33 years.

Harry DerAsadourian 1985 to Current, Avon 31 years.

Mildred Peringer 1985 to Current, Preston 31 years. **(Retired 2022)**

Patricia Braislin 1986 to Current, Kent 30 years. **(Retired 2021)**

\*2016 is the current date used in this question/answer.

**MAY 2017 Q/A Assessoreporter**

**Question: The Certified Connecticut Assessor (CCA) designation was awarded to Connecticut assessors between 1962 and 1996. During that period there were 52 Connecticut assessors that were awarded the designation. Who is the last remaining assessor that is still employed as assessor in Connecticut?**

**Answer:** The last active assessor that is certified, as CCA in Connecticut is Edmund Corapinski, Guilford assessor from 1997 to current. Edmund Corapinski was certified in 1981. **News Update:** Edmund Corapinski retired July 2018.

The last person that was certified as a CCA was in 1996 to Pat Hedwall retired Madison assessor.

**AUGUST 2017 Q/A Assessoreporter**

**Question: What grand list was the first grand list that held a meeting in September for the sole purpose of hearing appeals related to the assessment of motor vehicles?**

**Answer:** Public Act 79-412 (codified CGS § 12-110 (a), was effective October 1, 1979. Therefore, the first September meeting for hearing motor vehicle appeals was in September 1980. The board of assessment appeals f/n/a board of tax review shall meet at least once in the month of September, annually, for the sole purpose of hearing appeals related to the assessments of motor vehicle. The name change from the board of tax review to the board of assessment Appeals was effective October 1, 1995 per Public Act 95-283.

**NOVEMBER 2017: Q/A Assessoreporter**

**Question: Public Act 490, an act concerning the taxation and preservation of farm, forest and open space, when was it first enacted?**

**Answer:** In 1963, some 54 years ago, the Connecticut General Assembly enacted Public Act 63-490, an act concerning the taxation and preservation of farm, forest and open space, commonly referred to as "PA 490." This act has become one of the most important laws to help preserve an agricultural, forest, and natural resource land base in Connecticut.

**MAY 2019: Q/A Assessoreporter**

**Question #1: What municipality was the first municipality to appoint a single assessor in Connecticut?**

**Answer:** The City of New London appointed the first single assessor in Connecticut in 1921. His name was Frederic Burrows. Other early-appointed single assessors include: Bridgeport 1925, Darien 1930, Middletown 1931, Danbury 1934, Stamford 1934 and Fairfield 1935.

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**Question #2: What municipality was the most recent appointment of a single assessor?**

**Answer:** The most recent appointed single assessor was Dan Kenny in Middlebury 2012. The board of assessors was eliminated by charter revision November 6, 2012. Mr. Kenny is now the acting assessor in the city of Bridgeport. *Information source: CAAO publication Abstract of the Single Assessors in Connecticut*

**AUGUST 2019 Q/A Assessoreporter**

**Question #1: When was the first CAAO Fall Symposium?**

**Answer:** The first CAAO Fall Symposium was held on September 13, 1995 at the Ramada Inn in Meriden. The topics included: Economic Forecast of Connecticut Assessment Statistics; Connecticut Institute for Management Studies on Government in the 90s and beyond; How to Prepare for Court.

**Question #2: Where were the most CAAO Fall Symposiums held?**

**Answer:** There were two locations where the CAAO Fall Symposium was held seven times. Between 2005 and 2011 the Symposium was held at the *Hawthorne Inn*, in Berlin, Connecticut. Between 2012 and 2018 the Symposium was held at the *Four Points by Sheraton* in Meriden, Connecticut.

*Assessoreporter Editor's Comment: For some years in between, the Symposiums were held at the Holiday Inn in Cromwell, which became the Courtyard so it was held there 6 times, but to qualify the answer to question 2, the Ramada Inn in Meriden subsequently became the Four Points by Sheraton, so in fact most Fall Symposiums (8) have been held at that location (275 Research Parkway), albeit under differing hotel names.*

**NOVEMBER 2019 Q/A Assessoreporter**

**Question: What decade were the most single assessor positions established in Connecticut municipalities?**

**Answer:** During the 1970s there were 32 single assessor position established in Connecticut municipalities. In other decades, there were 31 positions established in the 1960s and 28 in the 1980s. The period between the 1960s to 1980s there were 91 single assessors position created in Connecticut. One of the reasons for the establishment of the single assessor position, in the 70s and 80s, was the creation of the Governor's Commission on Tax Reform that was established by Governor Thomas J. Meskill's Executive Order 13 dated June 15, 1972. This Commission made major reforms to Connecticut's property assessment system.

**FEBRUARY 2020 Q/A Assessoreporter**

**Question: What four active assessors have worked 20 years or more in two different municipalities as the head assessor?**

**Answer:** The following assessors have served in two municipalities for 20 years or more. (2019 used as ending year) Listed is the municipality and years served.

\* Indicates that they are still employed in that municipality.

Harry DerAsadourian: Avon 35\*, Canton 21

Alfred Garzi: Ridgefield 37 \*, Sherman 21\*

Mario Panagrosso: Bethany 21, Cheshire 22,

Mildred Peringer: Preston 37, Voluntown 24

**Check May 2016 Question and Answer in this publication.**

**MAY 2020: Q/A Assessoreporter**

**Question: What year did the Freedom of Information Act pass?**

**Plus: Office staff needs to be informed on the availability of records.**

**Answer:** The Freedom of Information Act was passed in 1975 as Public Act 75-342. It is listed under Chapter 14 as CGS 1-200 to 1-242. Formerly listed as 1-18a to 1-21-l

An interesting story was the reason for submitting this question and answer for the *Assessoreporter*. A taxpayer had recently received a notice from his leasing company notifying him that an extra \$215.42 property tax would be added to the next billing. The taxpayer went to the assessor's office and explained to the clerk that he received this notice from his leasing company and he wanted to see the supplemental motor vehicle abstract to verify the figures. The clerk said that he would have to get that information from the tax office. The taxpayer informed the clerk that all he wanted to do is view the supplemental motor vehicle abstract that is filed in the assessor's office. A clerk who was sitting down told the taxpayer that he could not view the abstract because he was not the owner of the vehicle. The taxpayer informed the clerk that the abstract was a public record that is filed in the assessor's office and that anyone; owner or non-owner can view it. The clerk again said that only owners could view it. Again the taxpayer stated that ownership has nothing to do with the viewing of a public record. A slight hesitation passed and the first clerk supplied the abstract.

The question is: "Has the office staff been informed on the availability of assessor's records under the *Freedom of Information Act* or were they acting on their own?" The supplemental motor vehicle abstract is a public record and is open for inspection. A well-informed staff can eliminate a lot of unnecessary problems.

**AUGUST 2020 Q/A Assessoreporter**

**Question: What Connecticut Assessors became head assessor in another state?**

**Answer:** The following Connecticut assessors became assessors in another state.

**Ed Belleville**, former Manchester assessor (1971-1979) became the assessor of Keene, New Hampshire in 1979-1981. Ed came back to Connecticut as the deputy assessor of East Hartford in 1981.

**Elizabeth Duffy** former Windsor Locks assessor (2014-2019) was appointed as the new assessor in Amherst, Massachusetts January 2020.

**Lauren Elliott** was the assessor in Canaan (2000-2006), Goshen (1994-2002 co-assessor) and Salisbury (1991-2002). Appointed Greenwich assessor June 2012 to the present. Out of state assessors positions, West Springfield Massachusetts March 2012 to June 2012 and Portsmouth New Hampshire from January 2002 to April 2007.

**George Lovesky** former assessor in East Haddam (appointed February 15, 1977) and former deputy assessor in the Waterbury assessor's office became the assessor in South Kingston, Rhode Island in 1977.

**David MacArthur** former Glastonbury assessor (1971-1979) became the assessor for Concord, New Hampshire 1979-1990. Dave still lives in the Concord area.

**William Marsele** former assessor of Mansfield (1988-2002) was Chairman for the City of Pittsfield, Massachusetts Board of Assessors 2007 to 2011.

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**Alexander Standish** Started his assessing career with the East Haven Board of Assessors from 1956 to 1963. He became the assessor of Portsmouth, New Hampshire in 1963. He returned to the Hartford Assessors Office in 1965 as the deputy assessor. Al retired from the Hartford Assessors Office in 1986 (21 years).

**Dan Thomas** former Milford assessor was appointed county assessor of Gloucester County, Virginia on December 16, 2019. Dan left Milford, November 2019. (Updated from the November 2020 AR)

If you know of another Connecticut assessor who became a **head** assessor in another state, please e-mail [paulslattery9@yahoo.com](mailto:paulslattery9@yahoo.com)

**NOVEMBER 2020 Q/A Assessoreporter**

**Question: What municipalities have retained the same single assessor since the board of assessors was dissolved and a single assessor’s position established?**

**Answer:** There are nine municipalities that have retained the same assessor since the position was first established as a single assessor. They are mostly small towns with a median population of 9,009 and a tenure period of 14.8 years. The longest retention of a single assessor in that position is Avon, with 35 years of service.

Municipality	2010 census		Total years
	Population	Dates of tenure	
Avon,	18,145	1985 to current	35
Beacon Falls	6,062	2008 to current	12
Bozrah	2,631	2001 to current	19
Branford	28,000	2013 to current	7
Bridgewater	1,725	2002 to current	18
East Granby	5,155	2003 to current	17
Harwinton	5,651	2006 to current	14
Plymouth	12,246	2016± to 2021*	5
Warren	1,469	2010 to current	10

- Exact date of dissolution of board of assessors not available.

**FEBRUARY 2021 Q/A Assessoreporter**

**Question: When was the CAAO telephone hotline completed? For those of you who are not familiar with the CAAO telephone hotline, it was a system used by assessors to transmit information throughout the state via the telephone. (Note: Before the Internet Hotline)**

**Answer:** It was announced at the 1983 CAAO spring meeting that the CAAO Telephone Hotline was complete. In 2003 all this changed with the introduction of the hot line on the CAAO web site. Current CAAO Webmaster, Larry LaBarbera, began his tenure as the Webmaster in January 2002, and installed the CAAO Hotline site during 2003. A diagram of the 1985 Fairfield County hotline is shown in Volume # 3. Page 61 in the *History of Connecticut Assessors* on the CAAO website.

### **MAY 2021 Q/A Assessoreporter**

#### **Question: When were the first CCMA designations Awarded?**

**Answer:** The first CCMA designations were awarded on October 23, 1974. The official presentation was held at the House of Representatives in Hartford at 10:00 a.m. There were 35 Connecticut assessors' that received the first Certified Connecticut Municipal Assessor (CCMA) certificates under the provision of Public Act 74-255 assessors. The next certifications were awarded on December 19, 1974 to seventy-one Connecticut assessors. The December 19th group was the first group of assessors that were awarded certification after successfully passing a written examination. F. George Brown was the Tax Commissioner that awarded the certificates to both groups. **Historical note:** All assessors in both groups have since retired from the assessing field.

### **AUGUST 2021 Q/A Assessoreporter**

#### **Question: When was the first electronic voting for the election of CAAO officers?**

**Answer:** A 2010 By-Laws change allowed for electronic voting in 2011 for the 2012 officers. Ballots were provided beginning August 1, 2011 and had to be returned by September 9, 2011. If you were one of the few who did not have e-mail access, you were provided with a paper ballot that had to be returned in the normal way. Information from the July 2011 *Assessoreporter*.

### **NOVEMBER 2021 Q/A Assessoreporter:**

#### **Question: What statute allows assessors to transfer their authority of viewing property during a revaluation to the revaluation company?**

**Answer:** Public Act 92-221 an *Act Concerning the Powers of Municipal Tax Assessors to Designate Agents to view Property amends CGS §12-62*. This public act allows an assessor to designate the authority to view and evaluate real property to a certified revaluation company, provided the methodology employed by the company is approved by the assessor.

This public act was a result of the 1989 Old Saybrook Revaluation Court Challenge that involved the assessor's reliance on the revaluation company to view each parcel of real estate. The State Supreme Court justices reversed a lower court's decision that nullified the town's 1989 revaluation. The Supreme Court's ruling was based on a technicality that the challenge to the revaluation was not brought in a timely manner.

### **FEBRUARY 2022 Q/A Assessoreporter**

#### **Question: When was the Governor Thomas J. Meskill Commission on Tax Reform established?**

#### **Part two of the question: Who was the only Connecticut assessor to serve on that Commission?**

**Answer part one:** Pursuant to Executive Order No. 13 of June 15, 1972 the Governor's Commission on Tax Reform was established. Their findings were submitted to Governor Thomas J. Meskill December 1, 1972. A printed report was available to the public on December 18, 1972. Many of the recommendations of the Meskill's Commission listed in Volume II to Local Government, Schools and Property, were incorporated into laws now used by Connecticut assessors were passed by the 1974 General Assembly.

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Comments, on the Commission findings, by Edward Dowling in an article entitled: *The Connecticut Association of Assessing Officers* that appeared in Volume #1 on the *History of Connecticut Assessors*.

Among the recommendations of the Commission were:

1. Create State Board of Assessment Supervision with responsibility for all property assessment functions throughout the state
2. Establish a uniform assessment date and a uniform fiscal year
3. Establish a uniform percent assessment
4. Establish a system of certification of local assessors
5. Establish a system of supervision of revaluation companies
6. Establish uniform operating procedures for initial assessment and revaluation of property
7. Establish a system of computer-assisted reassessments
8. Establish a system of assessment sales ration studies
9. Establish a “circuit breaker” to grant relief to property owners/renters over 65 years of age
10. Several other technical changes to the property tax law

**Answer part two:** The only assessor to serve on the Governor’s Commission on Tax Reform was Bloomfield Assessor Peter R. Marsele. Peter was the assessor of Bloomfield from 1952 to 2005.

#### **MAY 2022 Q/A Assessorreporter**

**Question: What Connecticut Assessors have a title other than assessor?**

**Answer: The following assessors have a title other than assessor:**

Bridgeport: Tax Assessor

Enfield: Supervisor of Assessment & Revenue Collection (Changed December 2010)

Hamden: Chief Assessor

Hartford: City Assessor

Manchester: Director of Assessments & Collection (Changed 1998)  
Changed back to Director of Assessments only in 2023.

New Britain: City Assessor

Plainville: Supervisor of Assessment & Revenue Collection. (Changed 2008)

Southington: Director of Assessment & Revenue (Changed September 2013)

Stamford: City Assessor

Stonington: Director of Assessment (Changed November 3, 2015)

Torrington: City Assessor

Trumbull: Tax Assessor

West Hartford: Director of Assessments (Title goes back to 1946)

Wilton: Manager of Assessments & Taxation (Changed April 2021)

Tax Commissioner was the title of the assessor in Middletown prior to 1934 and in Norwalk prior to 1982.

## **AUGUST 2022 Q/A Assessorreporter**

**Question #1: When did the Certified Connecticut Municipal Assessor (CCMA) designation separate into CCMA I and CCMA II? Second part of the question: When was the first recertification of those CCMA I and CCMA II certifications?**

**Answer:** In 1997 Public Act 97-80 *An Act Clarifying Regulations Concerning Certification of Assessors* was passed. It was approved September 23, 1997. The new regulations provided for two levels of certification, CCMA I and CCMA II. Any assessor designated as a CCMA as of December 31, 1997 was deemed to have a CCMA II designation.

**Answer to the second part of the question:** The first recertification deadline expired December 31, 2002. Applications requesting recertification had to submit documentation showing successful completion of 50 hours of approved assessing, appraising and or workshop courses taken between January 1998 and December 31, 2002.

### **Addendum**

#### **Review of courses required for assessor certification**

Note: The difference between CCMA I and CCMA II, to obtain a CCMA II you have to take the Income Approach to Value course

#### **CCMA I**

This designation requires that an applicant successfully complete the following five 30-hour courses:

Course IA Assessment Administration

Course IB Assessment Valuation

Course IIA Introduction to Appraisal Principles

Course IIB Application of Valuation Techniques

Course IV Revaluation

#### **CCMA II**

This designation requires that the applicant successfully complete the five 30-hour courses from CCMA I, PLUS

Course III Income Approach to Value

**Question #2: CGS 12-55 spells out the requirement for notices of increase in assessments for real estate and personal property. When did the law exempt notices of increase with regard to motor vehicles?**

**Answer:** In 1987, Public Act 87-95 spells out the general requirement for sending notices of increase in assessed value of real estate and personal property. Included in this public act is the following: *“Except with respect to the valuation of any motor vehicle.”* The assessor is not required to send a notice of increase for motor vehicles. (Public Act 87-95 follows)

### **PUBLIC ACT NO. 87-95**

AN ACT PROVIDING FOR A DEFINITE DATE BY WHICH NOTICE OF INCREASES IN ASSESSED VALUE OF REAL OR PERSONALPROPERTY MUST BE MAILED TO TAXPAYERS.

Section 1. Section 12-55 of the general statutes is repealed and the following is substituted in lieu thereof: (a) When the lists of any town have been so received or made by the ASSESSOR OR BOARD OF assessors, they shall equalize the same, if necessary, and make any assessment omitted by mistake or required by law. The ASSESSOR OR BOARD OF assessors may increase or decrease the valuation of property as named in any of such lists or in the last-preceding grand

list, but, in each case of any increase in valuation of such property above the valuation, if any, stated by the person filing such list or in each case of any increase of valuation above the valuation of such property in the last-preceding grand list, **EXCEPT WITH RESPECT TO THE VALUATION OF ANY MOTOR VEHICLE**, they shall send written notice by mail of such increase IN ACCORDANCE WITH SUBSECTION (b) OF THIS SECTION, including in such notice the valuation prior to and after such increase with respect to each parcel of real property or any improvement thereon, the valuation of which has been increased, to the last-known address of the person whose list or valuation is so changed. When such lists have been so completed, the ASSESSOR OR BOARD OF assessors shall arrange such lists in alphabetical order and lodge the same, except as otherwise specially provided by law, in the town clerk's or assessors' office, on or before the thirty-first day of January, for public inspection. Such ASSESSOR OR BOARD OF assessors shall make an abstract of such lists, including the ten per cent added thereto, shall take and subscribe the oath provided by law, which shall be certified by the officer administering the same and endorsed upon or attached to such abstract, and, except as otherwise specially provided by law, shall lodge such abstract in the town clerk's office, on or before the thirty-first day of January next after the date prescribed for the filing of such lists, for public inspection

#### **NOVEMBER 2022 Q/A Assessoreporter**

**Question: Public Act 22-74 (Section 7) maps out the new revaluation districts and the five-year revaluation schedule. When did the original five-year revaluation legislation pass pursuant to CGS 12-62?**

**Answer: Public Act 04-2**, Section 33 of the May 11, 2004 Special session spells out the frequency of revaluation in Connecticut, by providing that a town must implement a revaluation every five years. The statute also reviews the requirement on physical inspections. It deletes the short-lived four-year revaluation cycle.

The other Statute pertaining to a five-year revaluation is **Public Act 06-148**. This is a comprehensive re-write of CGS 12-62 retaining the five-year revaluation requirement and adding new phase-in language. **Public Act 22-74 (Section 7) continues the 5-year revaluation format but updates the entire process.**

#### **FEBRUARY 2023 (There was no question/answer submitted in February 2023)**

#### **MAY 2023 Q/A Assessoreporter**

**Question: Revaluation Course IV: In order to obtain your CCMA I & II certification, when was CCMA Course IV Revaluation added to the required courses for obtaining your CCMA I & II certification?**

**Answer:** As of August 15, 2016, the Revaluation Course gained final approval and is now required as a prerequisite to obtain both a CCMA I or CCMA II designation starting with exams taken after December 31, 2017.

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## **AUGUST 2023 Q/A Assessoreporter**

**Questions: When did the first issue of the *Assessoreporter* come out?**

**Who was the editor? When was the first electronic addition of the *Assessoreporter*?**

**Answer:** The first issue of the *Assessoreporter* was October 1970. It was a 12-page multi-colored, glossy newsletter. The first editor of the newsletter was Hamden Chief Assessor Charles Sweeney. The first electronic addition of the *Assessoreporter* was July 2010.

### **Editors of the *Assessoreporter***

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

- Steve Hodgetts was the assessor of Middlefield when he first became editor.

## **November 2023 Q/A Assessoreporter**

**The CAAO Executive Board purchased the Zoom program in 2020. This was the result of restriction imposed by the Executive Orders issued by Governor Lamont in response to the COVID-19 crisis.**

**Question: When did the CAAO Executive Board hold the first regular schedule Executive Board meeting via Zoom?**

**Answer:** The Executive Board held a virtual meeting on April 13th and 14<sup>th</sup>, 2020. The purpose of the meeting dealt with time sensitive matters and the purchase of Zoom for CAAO activities. The purchase of Zoom was approved. The first regular scheduled Executive Board meeting via Zoom was held on June 2, 2020. Executive Board meetings continued via Zoom through April 12, 2022. A few of the Executive Board meetings were held in person during this period. They included: the November 5, 2020 Annual Fall Meeting and the Executive Board meeting September 16, 2021 at the Shuttle Meadows Country Club in Berlin.