CAAO RESEARCH/HISTORIAN COMMITTEE

# History of Connecticut Assessors

Volume #4



Old Lyme Memorial Town Hall

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

#### Cover

Pictured on the front cover is the Old Lyme Town Hall (*Picture taken by Diana Atwood Johnson of Old Lyme*). Why the Old Lyme Town Hall? Since May 15, 1995, when the CAAO Research/Historian Committee first started, they held their monthly meetings on the third Thursday of the month in the Old Lyme Town Hall conference room. Except for a period between May 17, 2007 and July 16, 2008 when the town hall was completely renovated, this was where the Committee held the majority of their meetings.

Meeting locations outside the Old Lyme Town Hall during the period of renovations include the following: seven meetings at the Old Saybrook Pavilion Building at Saybrook Point; four meetings at the Old Saybrook Town Hall; one meeting at the East Lyme police station conference room and one meeting at Christ the King Church Library in Old Lyme. The CAAO Research/Historian Committee returned to the renovated Old Lyme Town Hall September 18, 2008.

Meeting and visitations held at the Dodd Center at the University of Connecticut by the CAAO Research/Historian Committee include: the first meeting the Committee met on March 7, 2006 for the initial tour of the research center and a review of the submitted material presented by the CAAO Research/Historian Committee. On August 24, 2009, the Committee reviewed additional material on file at the Dodd Center. On August 9, 2011, the Committee turned over material for the Dodd Center that included Volume #1 and #2 on the *History of Connecticut Assessors* and a copy of the *Abstract of the Single Assessors in Connecticut*. On June 4, 2014, two members of the Committee participated in an Assessors School workshop session on natural disasters and assessors' involvement. The Committee members prior to that session made a visit to the Dodd Center and turned over Volume #3 of the *History of Connecticut Assessors*.

There were two other meetings held outside the Old Lyme Town Hall. The first was a September 24, 2009 meeting where the Committee interviewed assessors Barbara Johnson of Washington and Harold Ducey of Litchfield at the Bantam Borough Hall. The other meeting was held February 16, 2012 at the Wethersfield Town Hall Library to celebrate the Hartford Area Assessors' Association 60<sup>th</sup> anniversary. Each Committee member was given a life membership to the Hartford Area Assessors' Association.

			AN COMMITTEE	
COMMITTEE MEMBERS				
	Charles Agli, Jr. Chairman			
	Vivian Bachteler	Charles Danna	Patricia Hedwall	
	Walter Kent, Jr.	Peter Marsele	Robert Musson	
	Joan Paskewich	Joan Robinson	Paul Slattery	

# **CAAO RESEARCH / HISTORIAN COMMITTEE**

# HISTORY OF CONNECTICUT ASSESSORS

# **VOLUME #4**



# **Connecticut Association of Assessing Officers**

WWW.Caao.com Published June 2017

# DEDICATION



# Peter R. Marsele

Peter Marsele has been a member of the Research/Historian Committee almost since its beginning. His knowledge of Connecticut assessors and their history dating back to the very beginnings of the Assessors School at the University of Connecticut and before, has been invaluable to the work of the Committee. He has been involved in the assessing field since 1944 when he started working for the George B. Horan Company on the Waterbury revaluation. He was instrumental in the passage of Public Act 490 in 1963 and chaired the 1955 flood committee when Connecticut assessors were involved in the valuation of flood-damaged properties. He was the chairman of the Hartford Area Assessors Association for 25 years. He was instrumental in the pricing of motor vehicles and the automobile schedule. Peter was the assessor of Bloomfield for 53 years. A summary of Peter Marsele's career can be found in Volume #1, page 58 in the *History of Connecticut Assessors* which can be found on the CAAO website (caao.com) under Leadership, then Historian Committee.

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# Foreword

Volume #4 of the *History of Connecticut Assessors* presents numerous short articles on Connecticut's assessment history. In addition, there are several pages of "history briefs" which were extracted from editions of the *Assessoreporter* which were published between 1976 and 1986. This volume continues to build on our collection of write-ups on deceased assessors that our Committee would have been so happy to have interviewed if we had had the opportunity. You will also find a section of "updates" on the stories of assessors who had write-ups in previous volumes. In this volume we continue to add to the library of photographs that we have gathered. In particular this volume presents photographs of assessors that had write-ups in previous volumes, but the write-up did not also contain a photograph.

Of course, Volume #4 continues to build on the history of Connecticut assessors through many more write-ups developed from recorded personal interviews with the Committee. These interviews have been a central focus of our efforts. For Volume #4 we had hoped to have an interview with Ed Sembor, the former Director of the Assessors School at the University of Connecticut. We were so fortunate to make contact with Ed. Though he could not arrange to come for an interview, he very graciously composed an article on his experiences as Director. We know you will find his article to be an entertaining highlight of Volume #4.

The Research/Historian Committee enjoys the pursuit of the history of Connecticut assessors. Our goal is to uncover and document that history for the benefit of the members of the Connecticut Association of Assessing Officers and anyone who might be interested in the history of assessment administration in Connecticut.

# History Committee Formed in 1977 & 1994

HISTORY OF CAAO WANTED

At the February 2, 1977 CAAO Executive Board Meeting, it was voted to establish a committee to write the history of our association. President Al Standish appointed Bob Kemp, assessor of Wallingford as chairman, with John L. McDermott, Hartford assessor, serving as co-chairman.

The gathering of history of CAAO is by no means a small task. It is the desire of Chairman Bob Kemp, to have all past and present CAAO members, contribute anything which they believe would add to the historical documentation of our association. If you have anything to contribute, contact:

> Bob Kemp Municipal Building, Assessor's Office 350 Center Street Wallingford, CT 06492

The March 1977 *Assessoreporter* had an article on the newly created CAAO History Committee seeking information (shown above). This was the first attempt to gather the history of the CAAO and their members. Wallingford Assessor Robert Kemp was the chairman. The current CAAO Research/Historian Committee was created at the December 21, 1994 CAAO Executive Board meeting with newly elected CAAO President Joan Paskewich. The first chairman of the CAAO Research/Historian Committee was Berlin Assessor Richard Feegel. He was chairman 1994-1995. Other chairmen included Old Lyme Assessor Walter Kent 1996, former New Haven Assessor Edward Clifford 1997, retired Hartford Deputy Assessor Alexander Standish 1999 to 2006, co-chairmen retired New Britain Assessor Charles Agli, Jr. and retired Milford Deputy Assessor Paul Slattery 2007 to 2015, and Chairman Charles Agli, Jr. 2016 to current. There was a committee in 1998, but no chairman.

It was during the chairmanship of Al Standish that the idea of interviewing currrent and retired assessors got the ball rolling. The first interviewees were Buddy Bayus, Peter Marsele and Francis Kirwin. They were all interviewed on November 19, 2002. From there, articles written about CAAO were gathered along with historical photos. Volume #1 was completed June 2008, Volume #2 June 2011, and Volume #3 June 2014. The CAAO Research/Historian Committee has also completed a publication entitled *Abstract of the Single Assessors in Connecticut* in December 2009 and it has been updated annually ever since.

#### Assessoreporter History Briefs January 1976 to March-April 1986

The following information was abstracted from various issues of the *Assessoreporter*. It reflects a brief history of CAAO and its assessors, from January 1976 to April 1986. *Assessoreporter* History Briefs from October 1970 to November 1975 are shown in Volume #3 on the *History of Connecticut Assessors*.

Assessoreporter (AR) January 1976: Membership Chairman Robert Haas reported that as of December 1, 1975 there were a total of 319 CAAO members. There were 238 regular members, 51 subscriber members and 30 associate members. One potential concern was of the 140 students attending the 1975 Assessors School, 50 were not CAAO members. Dues for regular members are \$15.00.

(**AR**) January 1976: Newly Appointed Assessment Advisors: There was a two-page article on the newly appointed members of the Board of Assessment Advisors per P.A. 74-275. The article included their pictures and a map of the region that they will supervise. The advisors included: Donald Zimbouski, Leon Jendrzejczyk, Frederick M. Chmura, Joseph Haddad, John Kiely and Nicholas Logiodice.

(AR) March 1976: Some assessors have expressed a desire to have the newly mandated October  $1^{st}$  assessment date (PA 74-299) be as of September  $1^{st}$ . This would give the assessors an additional month to complete their duties. In the July 1976 *Assessoreporter* a poll was taken among Connecticut assessors as to their preference of assessment dates. The results of the poll showed that October 1 – January 31 dates were the choice of the majority of assessors.

(AR) March 1976: Hot Line system works great: At the January 7, 1976 Hartford Area Assessors' meeting, County President C. Barton Smith, Torrington assessor, reminded county assessors that the CAAO Hot Line was updated. He said, "This is a phone system we use in case of an emergency or a change of meeting time. Each town is given two or three towns to call so that none of the calls are toll calls. It works great. Editor: What could be better than this?

(AR) September 1976: Motor Vehicle Commissioner Stanley J. Pac held a workshop session on PA 76-338, "An Act Concerning Denial of Registration for Failure to Pay Property Tax on a Motor Vehicle." The entire newsletter was devoted to the explanation of the new supplemental motor vehicle law. The workshop session was held at the Wethersfield Motor Vehicle Department. This was the first introduction of the supplemental motor vehicle law. The newsletter provided examples of the new law together with questions and answers.

(AR) November 1976: The city of New Haven was doing an in-depth study of veteran exemptions, to determine if veterans are still living in New Haven, if widows have remarried and if veterans are still living. So far in letters A, B, C, some \$10,000 in assessments have been added back to the taxable grand list.

(AR) January 1977: Groton – Military personnel may again top the town's delinquent taxpayer list because nothing has been done to change the way military personnel register their automobiles in the state. Automobiles are taxed on the basis of registration. However, registration does not state whether the person is in the military or not. Groton tax collector said, *"If there were just two extra holes on the registration punch card indicating if a person was a resident or non-resident serviceman, it would help."* Editor: Remember the old punch cards?

(**AR**) **January 1977:** After 25 years as the chairman of the Hartford Area Assessors Association, Bloomfield Assessor Peter Marsele was stepping down. It was decided at the October 1976 meeting that the Hartford Area group would change over to an elected slate of officers. The following slate of officers were elected: William Coughlin, Jr. president; Joseph Scheyd vice president; Lawrence Zahnke secretary and treasurer.

(AR) March 1977: Editors News Briefs: Membership in smaller towns is starting to pick-up. The towns of Columbia, Durham, Scotland and Stafford have joined the ranks of CAAO. Solar Exemption: the town of Litchfield became the first Connecticut town to adopt the 15-year tax exemption for solar heating and cooling.

(AR) March 1977: At the February 2, 1977 CAAO Executive Board meeting, it was voted to establish a committee to write the history of CAAO. President Al Standish appointed Bob Kemp, assessor of Wallingford as the chairman, with John McDermott, Hartford assessor, serving as co-chairman. Editor: The current history committee was established December 21, 1994 by the CAAO Executive Board and named the CAAO Research/Historian Committee. The chairman appointed at that time was Berlin Assessor Richard Feegel.

(AR) July 1977: Assessing clerks in New Haven County held their first workshop session on June 1, in North Haven, to discuss assessing laws and office procedures.

(AR) September 1977: For the first time, CCMA pins are available for \$3.00 each. The pins, in the shape of the State of Connecticut with gold lettering, will be offered to all certified CCMAs at the upcoming fall meeting.

(AR) September 1977: A meeting between the State Motor Vehicle Department and data processing people throughout the state was held to hear how the test program that was used in the towns of Berlin and West Hartford worked out on the new supplemental motor vehicle law. Examples of different situations and coding that will be used on newly registered and replacement vehicles were reviewed.

(**AR**) **November 1977:** New London Real Estate Director and former Assessor Robert Flanagan was elected IAAO vice president at the annual IAAO conference in Portland Oregon, held September 1977.

(AR) November 1978: The 44<sup>th</sup>Annual Meeting of the Connecticut Association of Assessing Officers was held November 16, 1978, at the Sheraton-Park Plaza Hotel in New Haven. The guest speaker was Robert Flanagan, incoming president of IAAO. Bob was elected as the incoming IAAO president September 1978 at the IAAO conference held in Toronto. Cost of the CAAO annual meeting was \$7.00 per person.

(AR) September 1980: Under Secretary of Intergovernmental Relations, Margaret Mary Curtin announced that as of July 1, 1980, the Municipal Division of the Department of Revenue Services became part of the Intergovernmental Relations Division of the Office of Policy and Management (OPM).

(**AR**) **September 1980:** The Windham county assessors convened on September 18, 1979, in the Putnam Town Hall for the purpose of organizing the Windham County Assessors Association. Thomas Roby, assessor of Plainfield, was elected president. It was agreed to hold all meetings, bi-monthly, in the Putnam Town Hall on the third Tuesday. Back in 1972, there were efforts to form a Windham County Assessors Association by Vern Smith, Putnam assessor. One of the problems then was that 11 of 15 towns in the county were elected boards who had full time employment elsewhere.

(**AR**) **September 1980:** The Board of Tax Review, n.k.a. the Board of Assessment Appeals, will hold its first September meeting for motor vehicle appeals. Pursuant to Public Act 79-412, the Board of Tax Review will meet annually at least once in the month of September for the sole purpose of hearing appeals related to the assessment of motor vehicles. 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 Sections 11-22.

(**AR**) **November 1980**: Phase-In law ill conceived from the start: Article on how the phase-in law came about and the problems associated with it. The law was tacked onto an unrelated bill entitled Public Act 78-256, an *Act Concerning Payments in Lieu of Taxes*.

(AR) March 1981: CAAO President Ed Clifford has combined the CCA Committee and Awards Committee into one committee called the Professional Designation Committee. Walter Birck, Old Saybrook assessor, will be the chairman.

(AR) November 1981: An interesting article on the double taxation of condominium common areas. When condominiums first came on the scene some taxation authorities were placing a value on the individual unit plus a value on the common area. As we now know, when you purchase a condominium, the purchase price includes your unit plus an interest in the common area requiring only one value.

(AR) November 1981: The Office of Policy and Management notified Connecticut assessors that they would no longer receive copies of the newly enacted public acts due to cost cutting measures. In the past, the state would send complete copies of recently passed legislation to assessors of the 169 towns.

(AR) January 1982: Assessors certification was highlighted in an article written by Edward T. Dowling, Extension Professor and Assistant Director of the Institute of Pubic Service. The article entitled *Assessors Training/Education in Connecticut: One Perspective* stated, "Perhaps, the single most significant development in my 23 years of involvement with local officials in terms of adult education has been the development of certification programs."

(**AR**) March 1982: Editors New Briefs: The Municipal Division of the Office of Policy and Management is down some 36% in personnel with only four remaining Assessment Advisors. The four advisors include John Kiely, Joseph Haddad, Marsha Standish and Richard Wall. The state has also imposed a freeze on all state hiring.

(**AR**) March 1982: The June 13th to 18th Assessors School at UConn will be five days. The Committee concluded that it was necessary to extend the school to allow more time for proper development of course material associated with the CCMA courses. This is the first time that the school went to a five-day program.

(**AR**) **May 1982:** At the March 1982 Motor Vehicle Committee meeting, they discussed the new application of the R.L. Polk VIN package that the Motor Vehicle Department contracted for. The new universal 17 digit ID number, starting with 1981 vehicles, will allow a more uniform pricing of motor vehicles. Editor: The National Highway Safety Administration standardized the format in 1981.

(**AR**) **September 1982:** The Office of Policy and Management held a special meeting at Old Saybrook High School, July 21<sup>st</sup>, to review Special Act 82-1, about the abatement of real and personal property taxes on property that was damaged by the June 4, 1982 flood. There were 61 assessors and collectors from 42 towns and cities in attendance. The abatement would be on the October 1, 1981 grand list and must first be adopted by the municipality to be effective.

(AR) September 1982: Assessor clerks from Middlesex and New London counties have formed a clerk's association called the *Assessors Clerks Organization*. The organization was formed with the idea of giving the clerks more knowledge of new legislation, public acts, state statutes and adding professionalism to their jobs. Beverly Ruggiero of Durham was elected as the first chairperson.

(AR) May 1983: A review of the 1975 law PA 75-342, known as the "Right-to-Know-Law;" a situation where an appraiser stated he was denied access to information on an industrial property record card. A scheduled hearing before the Freedom of Information Commission was withdrawn by the appraiser hours before it was to be aired. (Chapter 14, CGS § 1-200)

(AR) May 1983: An interesting article on the effects that urea-formaldehyde foam insulation (UFFI) has on homes that had that insulation blown into the building. The Connecticut State House of Representatives banned that type of insulation in 1981. (Chapter 541,CGS § 29-277)

(AR) July 1983: A 1983 computer use survey lists 23 Connecticut municipalities and their current capabilities. The survey also can be found on page 37, in Volume #3 on the *History of Connecticut Assessors* on the CAAO web site.

(AR) September 1983: Politicians in a number of Connecticut towns are feeling the heat from condominium owners for denying them free garbage pickups as a community service. Condominium owners feel that they pay taxes at the same rate as single-family homeowners, and should be entitled to this service.

(AR) May 1984: The Commission for Study of Current Assessment Methods and Procedures Related to Real Property report per Special Act 83-16. Some of the recommendations include: the need for income and expense information for assessors, frequency and process of revaluations, standards for revaluation companies, assessment certification and recertification, regional appeals board, and the use of motor vehicle pricing manuals.

(AR) January 1985: Report on the *Motor Vehicle Property Taxation Commission* created by Special Act 84-27 and signed by Governor William O'Neill on May 29, 1984. Some of the recommendations include: Require that a motor vehicle owner's social security number be included with registration, return to annual registration, improve the process for notification of a vehicle property tax delinquency, require proof of motor vehicle property tax payment in order to register, require that motor vehicle taxes be paid in a single installment and set a uniform standard in the valuation of motor vehicles.

(AR) January 1985: Walter Birck, recently retired Old Saybrook and Essex assessor, is pictured at the 1984 CAAO annual fall meeting receiving a plaque from outgoing CAAO President Gordon Donley, commemorating the establishment of a scholarship fund in Walter's name. The scholarship fund is called the Walter Birck Fund. The money from the fund is used by the Education Committee to sponsor one of the workshops at the annual Assessors School at UConn.

(AR) May 1985: The State Attorney General's office had started a review of a decision by the Greenwich board of tax review in reducing assessments on homes near a halfway house for former mentally ill patients. The town's board of tax review granted \$50,000 in reduced assessments to nine homes because of their proximity to the group home.

(AR) November-December 1985: CAAO takes over motor vehicle pricing. Because of the passage of PA 85-386, Hartford County will no longer be responsible for the motor vehicle pricing. The motor vehicle pricing will become the function of CAAO rather than the Hartford Area Assessors Association. Leon Jendrzejczyk and Charles Agli have been appointed co-chairman of the new CAAO Motor Vehicle Pricing Committee. The following county representatives of the pricing committee were appointed for a two year term: Barbara Johnson Litchfield; Gordon Donley Fairfield; James Clynes New Haven; Rande Royal Hartford; Walter Lawrence Tolland; Robert Musson Windham; Walter Kent New London and Richard Feegel Middlesex. This was the first *Assessoreporter* that showed two months on the newsletter heading.

(**AR**) **November-December 1985:** OPM announced that starting February 1, 1986, the 60,000 elderly couples and individuals currently receiving aid from the State's Elderly and Renters Programs, would file for new benefits under the recently enacted HEART (Help Elderly Against Rising Taxes) legislation.

(AR) March-April 1986: The final report of the commission to study property assessment appeals was submitted to the governor and members of the General Assembly in December 1985. During the 1985 session of the General Assembly, Special Act 85-57 was enacted to establish a task force to study assessment appeals procedures for the purpose of local property tax in Connecticut, with the primary consideration of such commission to be related to benefits that may be derived from the establishment of a state wide board of assessment appeals.

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

# **Origin of the Uniform Statewide Property Tax Assessment Ratio**<sup>1</sup>

When and why the legislature required all municipalities to assess property at 70% of its fair market value.

#### SUMMARY

In 1974, the legislature required all municipalities to assess property at 70% of its fair market value (i.e., assessment rate). Under prior law, each municipality set its own rate. Municipalities began assessing property at less than its fair market value during the 1930s to ease property tax burdens. They continued this practice through the 1960s.

By the early 1970s, tax reform commissions were recommending that the legislature set a uniform statewide assessment rate, which, they claimed, would help taxpayers identify increases in assessed values and the state target funds at fiscally strapped municipalities. Public Act (PA) 74-299 implemented this recommendation, setting the rate at 70% of fair market value. Proponents claimed this change was supported by a broad working group of legislators, state tax officials, local tax assessors, and professional associations. They also claimed that it was in line with most municipalities' rates.

Opponents claimed imposing a statewide rate prevented municipalities from addressing their unique fiscal circumstances. Some claimed that it would increase tax bills and municipal borrowing.

#### ASSESSMENT RATIO

The assessment ratio is the percent of a property's value that is taxed. Tax assessors multiply the ratio by the property's fair market value to determine the property's assessed value. (Tax collectors calculate tax bills by multiplying assessed values by the municipality's mill rate.) The 1972 Governor's Tax Reform Commission referred to the practice of assessing a portion of a fair market value as "fractional assessment." In 1974, the legislature fixed the fractional assessment at 70% of fair market value (PA 74-299, codified at CGS § 12-62a (b)).

#### **ORIGIN OF FRACTIONAL ASSESSMENTS**

Municipalities began fractional assessments during the 1930s, when homes, factories, and other property sold for less than their assessed values. (Apparently, this happened because municipalities were not revaluing property to capture drops in market value.) Consequently, "many towns throughout the United States adopted a policy of hedging against further declines in market value by establishing assessments at some fraction of full market value" (Governor's Commission on Tax Reform, *Local Government: Schools and Property*, Vol. 2, December 18, 1972, p. 109).

<sup>&</sup>lt;sup>1</sup> Research report done by State of Connecticut Office of Legislative Research and John Rappa, Chief Analyst February 7, 2011.

Connecticut municipalities continued fractional assessments after the Great Depression, most setting an assessment rate by the 1960s of between 60% and 65%, according to a 1969 State Revenue Task Force report. Among other things, the report recommended setting a 60% or 65% uniform statewide assessment ratio, which it claimed would "greatly assist the citizens of Connecticut in making decisions which involve the level of property taxation in a given region" (Theodore R. Smith, *A Report on Connecticut Property Tax Administration and Exemptions*, 1970, p. 10).

#### FULL VALUE ASSESSMENTS

The 1972 Governor's Commission on Tax Reform recommended ending fractional assessments because they made it harder for taxpayers to spot increases in assessed values:

...when one is dealing with fractional assessments, a 10% increase in an assessment funded upon a 40% fractional assessment base is much less noticeable to the property owner than a 10% change funded upon a full market assessment. In other words, it becomes much easier for the assessor to conceal his mistakes when dealing with fractional values (the Governor's Commission on Tax Reform, *Local Government: Schools and Property*, p. 109).

Consequently, the commission recommended that all municipalities assess property at 100% of fair market value (i.e., full value assessments) and annually publish the assessments in a local newspaper. Doing so, the commission stated, would allow taxpayers to participate more effectively in the assessment process and compare property values and tax burdens across municipalities. It would also eliminate the need to equalize property values across towns, thus making it easier to allocate state aid based on a municipality's relative property wealth (*Local Government: Schools and Property*, p. 109).

#### **RATIONALE FOR THE 70% RATIO**

The legislature did not eliminate fractional assessments, but imposed a uniform statewide one. PA 74-299 set the statewide fractional assessment at 70% of fair market value. The legislature chose this percentage because most municipalities were assessing property at 60%, 65%, or 70% of fair market value, Senator De Nardis stated during the Senate debate (*Senate Proceedings*, April 30, 1974, p. 2003). Seventy percent was close to the average or median assessment rate for all municipalities, Representative Fox stated during the House debate (*House Proceedings*, May 8, 1974, p. 5970).

Representative Newman opposed the 70% rate, arguing that it would increases taxes and borrowing in those municipalities with lower assessment rates. Representative Camp disagreed, arguing that taxes would go up if these municipalities did not lower their mill rates. Representative Fox argued that a municipality's borrowing power is based on the revenues it generates, not properties' assessed values (*Housing Proceedings*, May 3, 1974, pp. 5542-43 and May 8, 1974, p. 5952).

Other legislators opposed the bill because it eliminated municipalities' discretion to set the rate.

"I think that every legislative body, every town and every city, is a little different, and I think that they should have the exclusive power and the absolute power to assume the rate-making power," Senator Fauliso stated (*Senate Proceedings*, April 30, 1974, p. 2002).

**Note:** See the next article for additional informational on *Assessment Ratio's in 169 Towns in 1971*. This information was abstracted from the report of the *Governor's Commission on Tax Reform, Local Government and Property*, Vol. 2, December 18, 1972 pages 11-14.

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## Assessment Ratio's in 169 Towns in 1971

Prior to the enactment of Public Act 74-299 that required all municipalities to assess property at 70% of its fair market value, towns had various assessment ratios. Those ratios are listed below.

#### 14 Towns with assessment ratio's of 50%

Ashford, Barkhamsted, Brookfield, Brooklyn, Canaan, Columbia, Cornwall, Haddam, Hartland, Ridgefield, Scotland, Somers, Warren, Woodbridge.

#### 1 Town with assessment ratio of 55%

West Hartford.

#### 46 Towns with assessment ratio's of 60%

Andover, Beacon Falls, Berlin, Bloomfield, Bozrah, Canton, Cheshire, Durham, East Granby, East Haddam, Easton, East Windsor, Enfield, Granby, Hamden, Hampton, Killingly, Litchfield, Madison, Mansfield, Meriden, Montville, Naugatuck, New Britain, New Canaan, New Haven, North Haven, Old Lyme, Orange, Plainfield, Plymouth, Redding, Salisbury, Sharon, Stamford, Suffield, Thompson, Voluntown, Waterford, Weston, Westport, Willington, Wilton, Windham, Windsor Locks, Woodstock.

#### 76 Towns with assessment ratio's of 65%

Ansonia, Bethlehem, Bolton, Branford, Bridgewater, Bristol, Burlington, Canterbury, Chaplin, Chester, Clinton, Colebrook, Coventry, Cromwell, Danbury, Deep River, Derby, East Hampton, East Hartford, East Haven, East Lyme, Ellington, Essex, Farmington, Franklin, Goshen, Griswold, Hartford, Harwinton, Hebron, Kent, Killingworth, Lyme, Manchester, Middlebury, Middlefield, Middletown, Morris, New Fairfield, Newington, New London, New Milford, Norfolk, North Branford, Norwalk, Norwich, Old Saybrook, Oxford, Plainville, Pomfret, Portland, Preston, Prospect, Putnam, Salem, Seymour, Sherman, Simsbury, Southbury, Southington, Sprague, Stafford, Sterling, Thomaston, Tolland, Torrington, Union, Vernon, Wallingford, Washington, Waterbury, Watertown, Westbrook, Wethersfield, Windsor, Wolcott.

#### 1 Town with assessment ratio of 66%

Woodbury.

**1 Town with assessment ratio of 67%** Eastford.

#### Continued next page

#### Assessment ratio's continued

#### 23 Towns with Assessment ratio's of 70%

Avon, Bethany, Bethel, Bridgeport, Colchester, Darien, Fairfield, Glastonbury, Groton, Lebanon, Ledyard, Lisbon, Marlborough, Milford, North Canaan, North Stonington, Rocky Hill, Roxbury, Shelton, Stonington, Stratford, Trumbull, Winchester.

1 Town with assessment ratio of 75%

New Hartford.

**4 Towns with assessment ratio's of 80%** Guilford, Monroe, South Windsor, West Haven.

**1 Town with assessment ratio of 90%** Greenwich.

**1 Town with assessment ratio of 100%** Newtown.

Note: The ratio's were abstracted from the Report of the Governor's Commission on Tax Reform, Local Government and Property, Vol. 2, December 18, 1972 Pages 11-14.

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#### **Uniform Assessment Dates – Uniform Fiscal Year**

The final two parts to Public Act 74-299, §12-62a, was the establishment of a uniform assessment date and fiscal year. The lack of uniformity created special problems of administration. The need for statewide uniformity became particularly urgent when payments were made to or by towns based on their assessed valuation as of a specific date.

Different assessment dates also created a major problem of where personal property and more particularly motor vehicles were to be taxed. Some property avoids being taxed because of different assessment dates by moving from place to place, thereby taking advantage of the different dates for recording property.

Prior to the enactment of Public Act 74-299, the following towns had assessment dates other than October 1: Glastonbury and South Windsor had January 1, Waterbury May 1, Hartford and New Canaan July 1, Ansonia, East Lyme, Groton, New Britain, New London, Norwalk, Plainfield, Stamford, Stonington, Waterford, West Haven and Wethersfield September 1, and Killingworth December 31.

Note: This information was abstracted from the *Governor's Commission on Tax Reform, Local Government and Property,* report Vol. 2, December 18, 1972 page 104. The Commission recommended that towns convert to October 1<sup>st</sup> and that the towns be on the same fiscal calendar as the State, that is, that all fiscal years should begin on July 1<sup>st</sup>.

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## Handbook for Connecticut Assessors



This article on the history of the Handbook for Connecticut Assessors will attempt to bring together some of the other articles that have already been written by the CAAO Research/Historian Committee about the handbook. A very interesting article about the handbook was written in Volume #2 History of Connecticut Assessors pages 46-47. This article was about the 1983-1984 Handbook Committee and the changes that they made. The article is summarized below. Other excerpts have been taken out of the Assessoreporter with regard to the Handbook Committee. (1970 bound 6 X 9 inch Handbook for Connecticut Assessors is shown on the left)

The *Handbook for Connecticut Assessors* was originally published in 1950 as a joint undertaking of the State Tax Department, Connecticut Association of Assessing Officers and the Institute of Public Service at the University of Connecticut. It was a small 6 X 9 inch bound handbook. The original bound handbook was

revised in 1957, 1963, 1970 and again in 1978. The 1963 and 1970 copies of the handbook sold for \$2.00 per copy. The 1978 Handbook sold for \$3.00 per copy. The handbook, at that time, could be purchased from the Institute of Public Service at the University of Connecticut at Storrs. The Institute of Public Service is no longer in existence.

Significant changes in assessment practice have taken place since the first handbook was written. In 1950 emphasis was on rural assessment problems---valuation of farm property and homes in essentially rural areas. Today there are few if any towns in Connecticut which do not have at least some of the more complicated assessment problems which accompany the move to the suburbs---densely populated subdivisions, shopping centers, stores and small industrial plants. These land use changes are immediately felt in the assessor's offices.<sup>2</sup>

In each new edition, old material was updated and new material added to improve its usefulness to Connecticut assessors. In the 1963 edition, new chapters on the role of assessments in local government, laws relating to assessments, and maintenance of assessments were written. The chapters on assessment of land and building were also substantially reorganized and were preceded by new chapter on valuation methods as applied to property.<sup>3</sup> The 1970 edition was substantially revised in order to expand its coverage of some of these urban assessment problems. Walter Birck, assessor of Old Saybrook and Essex, rewrote the chapters on real and personal property assessments. The other chapters were brought up-to-date by Patricia Stuart,

<sup>&</sup>lt;sup>2</sup> 1970 Handbook for Connecticut Assessors Foreword comments.

<sup>&</sup>lt;sup>3</sup> 1963 *Handbook for Connecticut Assessors* Foreword comments.

assistant extension professor on the staff of the Institute of Public Service.<sup>4</sup> The 1978 edition of the handbook was substantially based on the 1970 edition.

In 1983, Steve Juda president of CAAO, appointed a Handbook Revision Committee to review the 1978 *Handbook for Connecticut Assessors*. Edward Clifford, assessor of New Haven, was appointed as the chairman. Chairman Clifford said, "The committee will review each section of the handbook for changes in the laws, improvements in the format and procedures that have not been included. In addition, the index to the handbook as well as the index to the statutes will be correlated into a single index." Ed was very adamant on indexing. He said, "The index would capture all of the various languages or terms that were used by assessors so they could find what they were looking for in the handbook." The formatting of the new handbook was changed from a bound 6 x 9 inch book to a 8  $\frac{1}{2}$  X 11 inch loose leaf format comparable to the town clerks' handbook. CAAO did not have a computer at that time, so the handbook was hand typed by Ed's wife Mary Clifford.

The new revised handbook was ready for the 1984 Assessors School at UConn. An insert was put into the July 1984 *Assessoreporter* for new orders of the new handbook at \$15.00 per copy, payable to CAAO. After the initial publication of the 1984 handbook, updates of new legislation, and additions to the handbook were handled by including the updates in the *Assessoreporter*. As the years passed the handbook was updated on an annual basis.

In 1987 prices of the handbook were increased to \$25.00 for CAAO members, distributed by the county representatives, subscribing members were charged \$35.00, distributed by the local assessors and \$65.00 plus postage for non-members. In 1987 there was a reference in the *Assessoreporter* that the handbook was maintained on a word-processer.

At a Handbook Committee meeting on February 15, 1989, committee Chairman Charles Agli reviewed the current handbook supplies that included 80 binders, 80 dividers, 60 revisions (1989) and 6 original handbooks. The committee discussed several aspects of establishing a computer file copy of the handbook. The probable method to put the handbook on a computer would be a "scan" method. This would create a copy that would have errors to be corrected by a committee. The "scan" process would do nothing for handbook graphics. The graphics would have to be redone separately. It was also recommended that a permanent chairman be considered. Note: Since the original Handbook Revision Committee was selected in 1983 there had been a new handbook chairperson selected each year. This lack of continuity limited the development of the handbook.

In late 1989 the handbook was scanned into the CAAO computer. The problem was that the scanned copies contained many errors and correcting existing documents on a scanned copy was very difficult. With that said, the scanned document had little value for future reproduction of copies of the handbook.

In 1990 Rande Chmura was appointed as the chairperson of the CAAO Handbook Committee. One of the first challenges for this committee was what to do with the existing documents that

<sup>&</sup>lt;sup>4</sup> 1970 *Handbook for Connecticut Assessors* Foreword comments

were scanned into the CAAO computer. Finding that the scanned copies were not workable, they directed their efforts in retyping the entire handbook, including all of the added updates, into a Word document for the computer. Sterling Assessor Brenda Fisher was the typist, with former Sterling assessor Penny Keith doing the proofreading. One of the reasons for the success of this committee was that most of the members of the committee were from Windham County, which permitted conveniences in holding meetings and the fact that Chairperson Rande Chmura served in that position from 1990 to 1999 providing that essential element of continuity to the Handbook Committee.

Once the handbook was computerized, the process of updating the handbook became more manageable. Manageable, in the sense that once the data was put into the computer it was there. The work of proof reading the new material, assembling the books and making them ready for distribution required a lot of work on the part of the committee. Over the years, the handbook has been completely revised with additional chapters to reflect modern day assessing practices together with the on going job of updating annual legislation changes that affects the assessing community.

In April 2010, the handbook was only available on the CAAO website; Members Only section. It was no longer printed and distributed in bulk. All of the new legislative updates to the handbook were posted to the CAAO website, as they became available. One of the advantages of this set up, you no longer had to maintain a supply of binders, dividers and the handbook itself.

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Connecticut assessors who have contributed to the rewriting of the 1963 *Handbook for Connecticut Assessors* include: Mrs. Catherine E. Pardee, C.A.E., assessor, Orange; Herbert K. Shay, C.A.E., assessor, Fairfield; Aldro Jenks, C.A.E. assessor, Waterbury; Montague White, assessor, Vernon; Mrs. Madaleine B. Weingart, chairman, board of assessors, Harwinton; Marvin Barrett, assessor, Woodstock; Richard C. Beckwith, assistant director of assessments, West Hartford; Borden V. Mahoney, C.A.E, assessor, Hartford; Thomas Yasensky, deputy assessor Hartford; Thaddeus E. Carzasty, assessor, Bethel; Bohdan R. Bayus, C.A.E., assessor, Newington; and Robert C. Kemp, C.A.E., appraiser Stamford.

Connecticut assessors who have contributed to the rewriting of the 1970 *Handbook for Connecticut Assessors* include: Walter Birck, assessor of Old Saybrook and Essex, Robert J. Flanagan, assessor, New London; Charles J. Sweeney, chief assessor, Hamden; M. Francis Heberger, assessor, Guilford; and Herbert K. Shay, assessor, Fairfield.

# 2016 CAAO Handbook Obtained a Copyright

In an e-mail addressed to Connecticut Assessors on August 25, 2016, CAAO President John Rainaldi announced that *The Handbook for Connecticut Assessors* published by the Connecticut Association of Assessing Officers, Inc. has obtained a copyright.

President Rainaldi also thanked the Committee. "On behalf of CAAO, I want to thank the entire Handbook Committee, and former Chair Carol Madore who was co-chair when the process started. Most of all, however, Handbook Committee Chair Beth Paul deserves a great deal of thanks for this. Beth took on most of the task, and she made it happen. Well done, Beth!"

# Handbook For **Connecticut Assessors** A Practical Guide to Assessment Administration for Connecticut's Assessing Officers May, 2016 Edition Published By The Connecticut Association of Assessing Officers, Inc. © Copyright 2016 Connecticut Association of Assessing Officers PO Box 427 Windsor, CT 06095-0427 Web site http://www.caao.com

#### New 2016 Handbook Title Page

## **Board of Tax Review – Board of Assessment Appeals Publishing Dates**



Shown on the left is a 1979 handbook for members of Connecticut boards of tax review entitled *Handbook for Connecticut Boards of Tax Review*. Like the *Handbook for Connecticut Assessors*, this is the bible that has guided board members since the first publication in 1960 by the Institute of Public Service at the University of Connecticut.

The Institute of Public Service (IPS) at the University of Connecticut published the first six publications and then in 2007 the Connecticut Association of Assessing Officers revised and updated the handbook.

The board of tax review name was changed to the board of assessment appeals with the enactment of Public Act 95-283 (Sections 11-22). The name change was effective for the October 1, 1995 list. This bill was part of an overall bill to improve the process and the administration of the property tax.

Listed below are the dates, title and editors of the various handbooks that have been revised over the years.

1960: Handbook for Connecticut Boards of Tax Review by Dr. Rosaline Levenson. (IPS)
1965: The Role of the Board of Tax Review by Dr. Rosaline Levenson. (IPS)
1973: Property Tax Review at the Municipal Level Practices in Connecticut by Dr. Rosaline Levenson. (IPS) Cost \$2.00

1979: Handbook for Connecticut Boards of Tax Review by Edward T. Dowling. (IPS)

1979 - 2002: Professor George E. Hill revised the board of tax review handbook sometimes between these dates. Professor Hill was an Extension professor at the Institute of Public Service 2002: *Connecticut Boards of Assessment Appeals Handbook* by Edward Sembor. (IPS)

2007: *Connecticut Boards of Assessment Appeals Handbook* by the Connecticut Association of Assessing Offices. This was the first handbook revised and produced by CAAO.

2009: *Connecticut Boards of Assessment Appeals Handbook* by the Connecticut Association of Assessing Offices.

## 1903 List of Registered Motor Vehicles in the State of Connecticut



The question was asked of the CAAO Research/Historian Committee as to when motor vehicles were first assessed. An investigation began with the review of the publication, List of Registered Motor Vehicles as of August 8, 1903 published by the State of Connecticut Secretary of the State. The 33-page document lists 1050 registered vehicles in Connecticut as of August 8, 1903. Included in this publication was a copy of House Bill No. 175 entitled "An Act concerning the Registration and Numbering of Automobiles and Motor Vehicles." The law required any vehicle used on a public highway must be registered by July 1, 1903.

The number of registered vehicles may seem low, compared to today's standards but the mass production of vehicles did not start until 1908 when Henry Ford produced the first affordable automobile. Automobiles had already existed for decades, their adoption had been limited, and they were still mostly scarce and expensive. Automobiles were considered an extreme luxury for the common man until the Model T came along. <sup>5</sup>

To register an automobile or motor vehicle, the owner had to file a statement in the office of the secretary of state with his name and address, together with a brief description of the vehicle owned by him. The secretary would then issue a numbered certificate stating that the owner has registered their vehicle in accordance with the provision of the act.

This numbered certificate would be used as the number of the license plate attached to the vehicle, along with the letter "C". So if you were the 28<sup>th</sup> person to register a motor vehicle, your plate would read C-28. The plates at that time had white lettering on a black plate. The fee for registration was \$1.00.

Although the law did not spell out any information on the local taxation of the motor vehicle, it would be difficult to tax motor vehicles prior to 1903 without the registration process. A helpful bit of information came by the way of the town of Suffield where Helen Totz found a 1904 tax list that indicated carriages and wagons were taxable, while the 1905 list also included automobiles.

#### **Continued next page**

<sup>&</sup>lt;sup>5</sup> Wikipedia. Ford Model T.

#### LIST OF REGISTERED MOTOR VEHICLES No. Name of Owner. Residence. 1. James P. Woodruff. Litchfield, Conn. Dow R. Beebe, Bridgeport, Conn. 2. 3. O. N. Beebe. Essex, Conn. 4. I. L. Hall. Meriden, Conn. H. A. Meeks, Meriden, Conn. 5. Stephen P. Perkins, New Haven, Conn. 6. Hall Norwood. 7. Ansonia, Conn. 8. Clarence R. Sharp, Meriden, Conn. 9. A. W. Comstock, Ivervion, Conn. Eugene T. Kirkland, New London, Conn 10. C. J. Root, Bristol, Conn. 11. Chas. H. Jockmus. 12. Ansonia, Conn. F. B. Taintor. 13. New York, N. Y. 14. S. G. Dunbar, Torrington, Conn. Edward S. Fairehild. Danbury, Conn. 15. E. A. Perkins, Torrington, Conn. 16. Frank T. Staples, Bridgeport, Conn. 17. Atchibald McNeil. Bridgeport, Conn. 18. Meriden, Conn. W. F. Parker, 19. 26. W. L. Hatch, New Britain, Conn. 21. W. D. Palmer, Meriden, Conn. T. S. Rust, 22. Meriden, Conn. 23. Wallace T. Fenn. Hartford, Conn. 24. Charles Rovee Boss. New London, Conr Middletown, Conn. 25. L. Oscar Brown. 26. C. F. Pratt. Middletown, Conn. 27. Ivorvton, Conn. Robert H. Comstock. 28.J. B. Cornwall. Bridgeport, Conn. 224104

## **1903** List of Registered Motor Vehicles in the State of Connecticut

Shown above are the first 28 owners of registered motor vehicles in the state of Connecticut as of August 8, 1903. The total number of registered vehicles listed in this publication was 1050. The number to the left of the listed owner is the certification number issued by the secretary of state and is the licence number shown on the plate attached to the vehicle, preceded by the letter "C". The above license plates would be C-1 through C-28.

# 1922 Aerial Surveying of Middletown Connecticut

Roger Palmer, deputy assessor for the city of Middletown, sent along three interesting articles on aerial photos for assessment purposes. In 1922, the city of Middletown had aerial photos taken and as a result Middletown added 1,896 properties to the grand list. East Haven did a flyover shortly thereafter and cut its mill rate by almost 50%.

An article that was printed in the April 1927 issue of *The American City* entitled *Aerial Surveying as Applied to Tax Equalization* by Charles M. Emerson reviews the early stages of aerial surveying, and the benefits of having up-to-date tax maps. Mr. Emerson states: "That the high cost of smaller municipalities in the past precluded the securing of proper maps, on account of the high cost of surveys. With the event of aerial surveying this prohibitive cost of adequate maps no longer exists." Mr. Emerson states: "Manufacturing plants take a careful inventory of stock and tangible assets each year, while comparatively few municipalities in the United States know what their property assets are or have anything approaching an equable assessment of property parcels. An aerial survey is the first step."

Included in Mr. Emerson's article are comments from appraisal engineer, Edward A. McCarthy, President of the Municipal Service Company of New Britain, Connecticut, who as an expert has employed both aerial maps as well as older survey methods. He says: "The first municipality ever reappraised in which aerial photographic maps were used, to the best of our knowledge, was that of Middletown, Connecticut. Let us compare the two cities of New Britain and Middletown in regard to mapping time and cost."

"Old survey method: New Britain, area 13 square miles; time required to secure maps, four years; cost, \$48,000. Aerial method: Middletown, area 42 square miles; time required to secure maps, 60 days; cost \$4,000.

"The aerial maps gave the entire municipality in 100 per cent detail, showing every building, tree, curbstone, and stone wall to scale. The quick delivery of aerial maps of Middletown enabled us to get reappraisal work started in record time. At the end of fourteen months the following startling figures were made public in the *Middletown Press of February 27, 1925*, as the result of our appraisal methods: '1,896 pieces of city property were omitted from the old assessment list.'<sup>6</sup>

"On Main Street, out of 248 stores, 49 were omitted from the lists. Last year 146 of this number put their stock and fixtures in as worth \$405,000. We visited them and proved that the reappraisal was a just distribution of the tax load, upon which they individually and voluntarily increased their valuation from 50 per cent to 700 per cent, raising the total from \$405,000 to \$835,000.

#### **Continued next page**

<sup>&</sup>lt;sup>6</sup> A copy of the *February 27, 1925 issue of the Middletown Press* had a front page story with these headings in bold print: **1,896 PIECES OF CITY PROPERTY ARE OMITTED FROM ASSESSMENT LIST,** together with a story of the missing property.

#### Aerial surveying continued

"In the past two years four Connecticut municipalities have been reappraised by the Municipal Service System in conjunction with the Fairchild Aerial Survey, with the following resultant earnings:

City or	Assessment L	ist Raised	Tax Rate I	Lowered
Town	From	То	From	То
Middletown	\$20,500,000	\$31,500,000	30 mills	24 mills
Manchester	35,000,000	52,000,000	18 "	13 "
East Haven	6,900,000	13,170,000	28 ½ "	15 "
Berlin	3,900,000	7,640,000	25 "	15 "

"In Middletown a new school and a fire-house were added to the budget, as well as a sinkingfund of \$20,000 per year to retire \$600,000 worth of railroad bonds. In Manchester a new town hall was added to the budget. In East Haven the budget was increased by the addition of a new school. The Berlin budget was increased by larger road appropriations. All of these municipalities have been trying to build roads, school, fire-houses, etc, but could not do so because the taxpayers would not allow the rate to go any higher under the old system of assessing. It may be readily seen from the foregoing that in each case the city or town was soundly financed, its bonding capacity increased, the grand list raised, the tax rate lowered and this accomplished in spite of an increased budget."





The two publications shown above had comparable stories about Middletown's aerial surveying.

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#### **Interesting 1934 Aerial Photos of Connecticut**

University of Connecticut Libraries Map and Geographic Information Center MAGIC. *Neighborhood Change in Connecticut, 1934 to Present*. Retrieved from http://magic.lib.uconn.edu/otl/dualcontrol\_aerialchange.html

Assessors Expenses in the 1970s					
CAAO dues 1972:	<ul><li>\$10.00 for regular members</li><li>\$25.00 for subscribing members</li><li>\$ 5.00 for associate members</li></ul>				
Annual School for A	Assessors and Boards of Tax Review, June 25-29, 1972 \$90.00 for residents \$55.00 for commuters				
Handbook for Connecticut Assessors1972: \$2.00 per book					
CAAO picnic at the	CAAO picnic at the Westbrook Elks 1973: \$10.00 per family				
CAAO spring meeting: May 10, 1973 at the Yankee Silversmith, Wallingford. \$6.00 Menu Assorted Crackers, Fresh Seafood Cocktail w/Shrimp Roast Sirloin of Beef, Oven Roast Potatoes- String Beans Almondine Assorted Hot Bread and Rolls, Lemon Ambrosia Pie, Beverage					
Annual School of Assessors and Boards of Tax Review, June 23-27, 1974 \$ 100.00 for residents \$ 60.00 for commuters					
CAAO dues 1975:	<ul><li>\$15.00 for regular members</li><li>\$ 25.00 for subscribing members</li><li>\$ 10.00 for associates</li></ul>				
CCMA pins 1977, \$3.00 each. First CCMAs awarded October 23, 1974					

#### Employment

The following assessor's positions were some of those advertised in the *Assessoreporter* during the 1970s. The assessor who acquired the position is shown after the salary.

1973 Woodbridge assessor position \$11,000. New Assessor Richard Pyszkowski 1974 City of Hartford assessor position \$18,174 to 25,441. New Assessor John McDermott 1974 Fairfield assessor position \$9,262 to 11,479. New Assessor Thomas Fitzpatrick 1974 Southington assessor position \$14,000. New Assessor Albert Adams

CAAO fall meeting November 3, 2016 at the Aqua Turf Club, Southington, \$49.00

# Old Lyme and the Burroughs B 25 Modular Business System



The Burroughs B 25 Modular Business Computer (shown on the left) was one of the first computers used by assessors prior to converting to PCs. It was available in a 12-inch video display or a 15inch color display. The input of data into the attached modular tape drives had to eventually be transferred to a central mainframe computer. A user can start with a stand-alone dual-floppy with 256KB of memory and expand the system to 1MB of memory and 40 MB of disk by simply plugging in or snapping on additional modules. These modules were interchangeable among other B25

systems. The computer ran under a BTOS operating system. The system that Old Lyme purchased in 1987 cost \$17,365 with a \$2,506 annual on site maintenance fee.

## **Computer History in the Old Lyme Assessor's Office**

Old Lyme Assessor Walter Kent has been the assessor there since 1979. At that time they were using a batch system with Tele Processing Company (TPC). After the completion of the 1979 grand list, Old Lyme directed their data processing work to Norwich Public Utilities (NPU). They offered a financial package, and like West Hartford, they were using up computer time on their main frame. Also, a programmer with NPU computer section, Mr. Downey lived in Old Lyme.

Like TPC, this was also a batch system; it was easier as Mr. Downey from NPU would pick up and deliver the work at the Old Lyme assessor's office. After two (2) years the company could no longer do work for towns other than Norwich. In 1982, Old Lyme and many other towns entered into an agreement with Quality Data out of Waterbury, Connecticut. At first Old Lyme was on a batch system as before, but in 1987 they went with computers in the assessor's office. The computers were Burroughs B 25 and BTOS software (shown above).

They would simply type in the changes and values to a tape drive that would be sent to Quality Data. Quality Data would process the information and then complete and bind the grand list.

In 1999 Old Lyme went to P.C.s with Quality. They purchased Dell computers, an H.P. doublesided printer and new software called DOS to replace BTOS along with Windows 95.

The 2000 revaluation was the first revaluation that Old Lyme did on computers. They never did a CAMA job before. If the computers were not installed the town would be doing another manual job. Vision Appraisal did the job in 2000 and installed their software.

Like many assessors' offices in Connecticut, Old Lyme has had many changes in their software and computer systems in general. Old Lyme is currently using Vision 6.5 software on their 2014 revaluation that was completed December 31, 2014.

# CAMA Grant Trivia

With the release of the *Governor's Commission on Tax Reform* report on December 18, 1972, one of the recommendations within that report was the use of computers to assist in doing revaluations. By 1987, only 8 % of Connecticut municipalities developed CAMA systems.

In the late 1980s the Secretary of the Office of Policy and Management (OPM) established a statewide program assisting in the development of mass appraisal systems. The provisions of this program were threefold. It directed the Secretary of the Office of Policy and Management to establish a statewide program of financial assistance to municipalities to improve municipal assessments and tax collections. This financial assistance was in the form of a grant-in-aid program to those municipalities that developed or modified a state certified computer assisted mass appraisal system for the purpose of a revaluation, as required by section 12-62. Second, it established the Computer Assisted Mass Appraisal System Advisory Board. Third, the board was to develop minimum standards for the certification of computer assisted mass appraisal systems.

Listed below is a summary, by decade, when Connecticut municipalities installed their first CAMA system. The median first installation year of a CAMA system in Connecticut was 1995. The following breakdown is when 166 towns (those that reported) installed their first CAMA system. Information was taken from the December 31, 2013 publication "Abstract of the Single Assessors in Connecticut."

Installation	Percentage
1970s	4%
1980s	13%
1990s	66%
2000s	17%

If you take the period from 1987 to 1999, 75% of Connecticut municipalities developed CAMA systems. One of the reasons for the surge of CAMA systems in the 90s was due to the passage of public acts dealing with CAMA grants. Some of the early public acts associated with CAMA grants are listed below. (CAMA Systems and Grants 12-62f)

PA 88-348 was the beginning of funding to municipalities for the installation of the modern day computer systems that would run the property revaluation of the future. It established a grant-in-aid program for municipalities that had CAMA revaluations in 1987 or 1988.

PA 90-127 expanded the CAMA grants for revaluations for grand list years 1989 to 1992, inclusive.

PA 94-2 effective June 24, 1994 CAMA grants to towns having implemented a revaluation on or prior to October 1, 1992 grand list.

PA 95-283 Section 4 allows CAMA grants to be used for the acquisition of software packages and hardware upgrades.

PA 97-128 adds programming, data conversion or data entry as acceptable uses for the CAMA grant.

# **Condominium Ownership Comes to Connecticut**

Laws that govern condominiums in the United States are established by federal regulations and further defined by individual state statutes and municipal ordinances. The concept of condominium form of ownership came into existence in Connecticut in 1963 when the state legislators enacted Public Act 605.

When did this form of ownership develop in the United States? It seems that the model for American concept for condominium ownership was modeled after one that was developed in Puerto Rico in 1951 and later improved, in that country, with a more detailed statute called the Horizontal Property Act, approved June 25, 1958.

The Horizontal Property Act of Puerto Rico gave "impetus" to the condominium movement in America. The law of condominium developed in the United States following the passage of the National Housing Act, Section 234, signed into law June 30, 1961 by President Kennedy. The Act paved the way for insuring mortgages linked to condominiums. The first condominium in the continental United States was built in Salt Lake City, Utah in 1960.<sup>7</sup>

In Connecticut there are three different sets of laws that govern condominiums depending on when they were created.<sup>8</sup> They are as follows:

1963 Public Act 605 *"The Unit Ownership Act"* (CGS 47-67) covers condominiums created before 1977. This was the first condominium statute in Connecticut.

Public Act 76-308 "*Condominium Act of 1976*" (CGS 47-68a) covers condominiums created from 1977 through 1983.

Public Act 83-474 "*Common Interest Ownership Act*" (CGS 47-200) covers condominiums formed in Connecticut after December 31, 1983.

Note: Some of these statutes have been repealed or revised by more recent statutes; but these were the original statutes during that period.

#### Some early condominiums in Connecticut

Southbury: Heritage Village Condominium first unit sold 1967. There are 2,580 units.
Colchester: Westchester Hills Condominium, 9 Westchester Hill, built 1970.
East Lyme: Church Wood Condominium, 91 Riverview Road, Niantic, started March 16, 1971.
Meriden: Atrium Condominium, 1274 East Main Street, started September 1971.
New Haven: Wedge Wood Condominium, 464-474 Whitney Ave., 15 units converted 1972.
Woodbury: Woodlake Condominiums, Transylvania Road, 400 units started 1972.

 <sup>&</sup>lt;sup>7</sup> Wikipedia and Escaping Condo Jail by Sara E. Benson and Don De Bat page 118.
 <sup>8</sup> State of Connecticut OLR Research Report, Condominium Act – Rights of Unit Owners, February 20, 2009.

#### **1970s Condominium Abstract Coding**

Shown below is a 1970 letter from the Municipal Division of the State Tax Department to the chairman of the Southbury board of assessors suggesting a way of listing condominiums in the abstract. Condominiums were new to the scene in the late 60s and early 70s and Chairman Donald Gates wanted some guidance on the appropriate method of listing condominiums in the abstract. Under normal conditions the abstract, at that time, would show a breakdown for land and building. But, when you purchase a condominium you purchase your individual unit plus a percentage of interest in the common area that includes land and other common elements. This may be old hat to today's assessors, but it was not the case when condos first started to be built.

November 18, 1970

Mr. Donald W. Gates Chairman, Board of Assessors Town of Southbury, Town Hall Southbury, Connecticut 06488

Dear Mr. Gates:

This is in reply to your letter of November  $3^{rd}$  asking how condominium assessments should be entered on the abstract of the Town of Southbury.

It is the policy of this department to require that real estate assessed values shows a breakdown as to land and building where applicable, in accordance with the provisions of Section 12-64 of the General Statutes.

Section 47-79 of the General Statutes, it seems to us, is an exception to the above rule. This section provides, in part, that the assessing authority shall assess each individual unit, which indicates to us that these individual units would include the assessed value of the land as one total assessed value as far as condominiums are concerned.

We suggest that each separate unit comprised of land and building assessed values, be entered in Item #1 (Dwelling House) of the abstract in the name of the owner of record as of the assessment day. We also suggest that the assessed value be prefixed by the letter "C" to denote that it is the assessed value of a condominium thus explaining the absence of a separate assessed value for a house lot.

Very truly yours, Emil Bsullak, Director Municipal Division

By Richard L. Prendergast Municipal Assessment Agent

Sidebar: Although the letter does not mention the condominium in question, Southbury was the location for one of the earliest and largest condominium developments in the state. Heritage Village Condominium consists of some 2,580 units located on 1,000+ acres. It is an over 55-retirement community. The first unit in Heritage Village was purchased May 1967.

## **NRAAO** Connecticut Connection



Since the inception of the Northeastern Regional Association of Assessing Officers (NRAAO) in 1964, Connecticut assessors have been involved in every aspect of the planning, organizing and education within NRAAO. Richard Prendergast, former South Windsor deputy assessor and long tenured supervisor of the Board of Assessment Advisors with the State of Connecticut's Office of Policy and Management, was the first president of NRAAO in 1965. This article points out those Connecticut assessors that have contributed to the success of the NRAAO over the years, together with a summary of the organization objectives and the states and

provinces involved in the organization.

The Northeastern Regional Association of Assessing Officers (NRAAO) is a regional association covering 11 states, the District of Columbia and 6 Canadian Provinces. The membership includes: Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont. The Canadian Provinces include: New Brunswick, Newfoundland, Nova Scotia, Ontario, Prince Edward Island and Quebec.

The objective of NRAAO includes the following:

- Provide training and educational opportunities for assessing officials
- Organize an annual conference on assessment administration for the benefit of assessing officers in the Northeastern United States and Canadian Provinces
- Improve the standard of assessing practices in the Northeastern United States and Canadian Provinces
- Better acquaint assessing officials of the Northeastern United States and Canadian Provinces with more efficient and uniform administration of tax laws
- Furnish an opportunity for discussion upon subjects relating to general property taxation

The following is a listing of Connecticut assessors that have been an important part of the NRAAO either as officers of the organization or have been recognized for their outstanding service to the organization. Richard L. Prendergast was the first president of the NRAAO

#### **Connecticut Presidents of NRAAO and Term of Office**

• Richard L Prendergast	South Windsor, deputy assessor	1965-1966
Harry J. Cohen	New Haven, deputy assessor	1969-1970
• Edgar Belleville	Manchester, assessor	1971-1972
• Edward F. Clifford	New Haven, assessor	1974-1975
• Robert C. Kemp	Cromwell, assessor	1983-1984
• Thomas F. Browne, Jr.	Fairfield, assessor	1992-1993
Anthony J. Homicki	Newington, assessor	2000-2001
• William H. Gaffney, III	Westport, assessor	2004-2005
Robin O'Loughlin	Deep River, assessor	2010-2011
Donna Ralston	Norwich, assessor	2016-2017

## NRAAO Awards Given to Connecticut Assessors

#### **Catherine E. Pardee Memorial Award**

The annual Katherine E. Pardee Memorial Award is given in recognition of outstanding and dedicated service to the NRAAO, which is what Kay Pardee gave of herself so unselfishly. The sole recipient of this most prestigious award is designated and voted on by the past presidents of NRAAO annually. In May 1966 the Katherine E. Pardee Memorial Award was created unanimously by the NRAAO Board of Directors at the annual conference meeting held at the Hotel America in Hartford, Connecticut. Katherine E. Pardee was the assessor of Orange. Award recipients from Connecticut include:

•	Herbert K. Shay	Fairfield, assessor	1967
	Robert F. Coyne	Milford, assessor	1989
•	Jane Grigsby	Vernon, deputy assessor	1994
•	Anthony J. Homicki	Newington, assessor	1994
•	Richard L. Prendergast *	State of Connecticut, OPM	1996
•	Donna Price-Bekech	East Lyme, assessor	2002
•	Donna L. Ralston	Norwich, assessor	2011
•	Betsy A. Quist	Woodbridge, assessor	2012
-			0 10

\* Received the award posthumously. Mr. Prendergast passed away January 9, 1996.

#### Sherry Vermilya Award

The NRAAO Awards Committee recommended to the Board of Directors of NRAAO at its executive board meeting in May 1992 at Portland, Maine that there be an award given by the NRAAO to one member from each participating province or state. At the NRAAO executive board meeting at Newton, Massachusetts in November 1992, the NRAAO Awards Committee recommended that such award be known as the "Sherry Vermilya Award" for outstanding service to the assessment profession and in honor and memory of Sherry Vermilya's support of NRAAO principles and his untiring efforts to assist assessors throughout the entire country and in particular, the northeast. The Sherry Vermilya Award was discussed and accepted by the NRAAO Board at the 1993 Connecticut conference with the first jurisdictional presentations being given in Portsmouth, New Hampshire. Sherry Vermilya was the owner of United Appraisal Company and the assessor of East Hampton from 1963 to 1985 and Westbrook in 1983. Award recipients from Connecticut include:

•	Janice A. Steinmetz *	Somers, assessor	1994	
•	Anthony J. Homicki	Newington, assessor	1995	
•	Joan E. Paskewich	Windham, assessor	1996	
•	Donna Brodowski *	East Hampton, assessor	1997	
•	James G. Ramos	Waterford, assessor	1998	
•	Leon J. Jendrzejczyk	Glastonbury, assessor	1999	
•	Vivian Bachteler	Rocky Hill, assessor	2000	
•	Janice A. Steinmetz *	Somers, assessor	2001	
•	Michael A. Bekech	Waterford, assessor	2002	
•	Brian Smith	East Hartford, deputy assessor	2003	
Conti	Continued next page			

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#### Sherry Vermilya Award continued:

•	Patricia G. Hedwall	Madison, assessor	2004
•	Mary E. Huda	Union, assessor	2005
•	Robin L. O'Loughlin	Deep River, assessor	2006
٠	Betsy A. Quist	Woodbridge, assessor	2007
•	William H. Gaffney, III	Municipal Valuation Services	2008
•	Carolyn Nadeau	Watertown, assessor	2009
•	Donna L. Ralston *	Norwich, assessor	2010
•	David M. Dietsch	Waterbury, assessor	2011
•	Marsha L. Standish	Stonington, assessor	2012
•	Christopher Kelsey	Newtown, assessor	2013
•	Susan Altieri	Granby, assessor	2014
•	Donna L. Bekech	East Lyme, assessor	2015
•	Lawrence G. LaBarbera	Windsor, assessor	2016
•	John Rainaldi	Manchester, assessor	2017

\* Received the award more than once.

#### Richard L. Prendergast Lifetime Achievement Award

At the NRAAO executive board meeting at Uncasville, Connecticut in April 2005, the NRAAO executive board recommended that such award be known as the "Richard L. Prendergast Life-time Achievement Award" for outstanding service to the assessment profession and in honor and memory of Richard (Dick) Prendergast one of the founding fathers of NRAAO and his untiring efforts to assist assessors throughout the entire country and in particular the Northeast. Richard Prendergast was a deputy assessor in South Windsor and with the Municipal Division of the State Tax Department. Award recipients from Connecticut include:

•	Thomas F. Browne, Jr.	Fairfield, assessor	2005
•	Anthony J. Homicki	Darien, assessor	2011

#### NRAAO Conferences held in Connecticut

- 1966 Hartford, Richard L. Prendergast, president
- 1969 Park Plaza Hotel, New Haven, Harry J. Cohen president
- 1984 Parkview Hilton, Hartford, Robert C. Kemp, president
- 1993 Marriott, Farmington, Thomas F. Browne, Jr., president
- 2001 Hilton, Hartford, Anthony J. Homicki, president
- 2005 Mohegan Sun, Uncasville, William H. Gaffney, III, president
- 2011 Mohegan Sun, Uncasville, Robin L. O'Loughlin, president
- 2017 Mystic Hilton, Mystic, Donna Ralston, president

## The Assessoreporter published it first edition October 1970. Here's a closer look at the front page.



#### Volume 1 Number 1

Cover of the first *Assessoreporter* pictures CAAO President Francis Kirwin and newsletter editor Charles "Chuck" Sweeney. Also included is a notice for the October 1970 IAAO Conference.

#### 1987 Assessor of the Year Award CAAO Fall Meeting Aqua Turf Club November 19, 1987





Assessor of the Year Award times two: At the November 19, 1987 fall meeting of the CAAO there were two awards presented for the Assessor of the Year, but only one has been recorded. The picture on the left shows Chairman of the Professional Designation Committee Gordon Donley, presenting the award to Hamden Deputy Assessor Liliana Pogmore, accepting the award on behalf of the late Assessor Charles J. Sweeney (Chuck). The photo on the right shows Mr. Donley presenting the Assessor of the Year Award to Kenneth C. Carvell, assessor of Westport. The listing of the Assessor of the Year Award to Mr. Sweeney has never been listed. Ms. Pogmore established the verification of this award on January 24, 2014. The photos were printed in the January 1988 Assessoreporter. Charles "Chuck" Sweeney passed away October 10, 1987. (CAAO Research/Historian Committee news item)



**CAAO Research/Historian Committee meeting, June 2001 at the Old Lyme Town Hall:** Pictured front row left to right: Al Standish retired Hartford deputy assessor and Robert Kemp Cromwell assessor. Rear row left to right: Peter Marsele Bloomfield assessor, Paul Slattery Milford deputy assessor, Walter Kent Old Lyme assessor and Francis Callahan retired Stonington assessor. Al Standish was the chairman of the Research/Historian Committee from 1999 to 2006.
## Additional ACES Workshops Planned

Shown below is the first ACES flyer offering workshop sessions for assessor clerks. The first two workshops held in early 1988 were an overwhelming success and these workshops were an extension of the newly formed ACES program. The flyer appeared in the September 1988 issue of the *Assessoreporter*.



## **Governor's Proclamation on 50<sup>th</sup> Annual Assessors School** 1944-1994



## Fall Symposium Update

The Connecticut Association of Assessing Officers Education Committee sponsors the Fall Symposium. The course offers six hours of continuing education credits that can be applied towards recertification of the CCMA Designation. This is an update of the listing of the annual Fall Symposiums that appeared in Volume #2 page 32, on the *History of Connecticut Assessors*. The first Fall Symposium was held September 13, 1995.

September 13, 2011	Hawthorne Inn Berlin, CT	Large single use occupied properties; Large single use tenant properties; Unique properties; Business enterprise value. Lease Fee vs. Lease Fee Simple; Relation of Property Rights; Valuation Issues to Court Proceedings
September 25, 2012	Four Points by Sheraton Meriden Meriden, CT	Handling the Commercial Tax Appeal. IAAO Webinar- Complex Property Valuation: Hotels and Drugstores
September 24, 2013	Four Points by Sheraton Meriden Meriden, CT	Personal Property Assets of a Gas Station - Valuation from Start to Finish. The 21 <sup>st</sup> Century Office. Using Technology in your Office.
September 16, 2014 20 <sup>TH</sup> Symposium	Four Points by Sheraton Meriden Meriden, CT	In depth look at the relationship between assessments CAMA datasets and geospatial data within CT's Municipalities. Developing the five cohesive behaviors of workplace teams.
September 22, 2015	Four Points by Sheraton Meriden Meriden, CT	Tax Increment Financing district and discuss the role of the assessor. Panel: prep- aration and execution of a successful job interview and preparing for a pre-trail appearance.
September 15, 2016	Four Points by Sheraton, Meriden Meriden, CT	Leasing from a Developers Perspective.

#### **Assessor's Office Equipment from Bygone Days**





**Burroughs Adding Machines:** Punch in the numbers, turn the crank and the figures appear on the tape. Some of the older models are offered on e-bay for up to \$300. These adding machines were standard equipment in assessor's office in the 1900s to 1960s. The company originally started in 1886 as the American Arithmometer Company and in 1905 changed their name to the Burroughs Adding Machine Company. The early Burroughs models were large machines characterized by having glass panels in the sides so the mechanism could be seen. There was constant development in the mechanical calculators through to the 1960s, when Burroughs converted to electric desk calculators.

#### **Gravity Hot Air Furnace**



Shown on the left is an old style gravity hot air furnace, installed in homes in the late 1800s and mid 1900s. This furnace had the appearance of an old metal barrel with ductwork coming out of it. It often heated the basement better than the upper floors. It was called a gravity furnace because the hot air from the furnace would rise naturally into the house. There were no blowers to force the air to the upper floors. The furnace also acquired the name octopus furnace because it had many ducts coming out of the barrel type furnace. The gravity hot air furnace was designed to burn coal, but in the later years was converted to oil, propane or

natural gas. The gravity hot air furnace functioned for many years because it had fewer parts and required less maintenance than the modern furnace.

## The Motor Vehicle Property Tax-A One Hundred Year Problem

Presented at the UConn Assessors School by Charles Agli, June 8, 2012

#### A wide difference in assessment methods (1909-1910)

There is a wide difference of method and result in the taxation of automobiles by assessors throughout the State. In many towns they are assessed at a merely nominal value, while in some towns they are listed at practically full value. It is a class of property the value of which is quite difficult for the average assessor to properly estimate.

A plan has been suggested which would bring about uniformity and be of great assistance to the assessors. This provides that at the time of paying the annual registration fee at the office of the secretary of state, an additional amount be paid to the secretary of the state, based and graded on the manufacturer's list of selling prices with proper deduction for use, the extra amount so collected as a tax to be forwarded by the secretary of state to the town in which the owner lives; such payment to exempt the automobile from all further local and state taxation. The advantages of such a method would be a uniform basis and rate, throughout the State, in place of the very unequal application of the general law in the taxation of such property which now prevails.<sup>9</sup>

#### Assessors assess imperfectly (1911-1912)

The method of taxing automobiles throughout the State is very unequal and varies with the intelligence, enterprise and business ability of the assessors. In some towns the valuation is nominal; in many cases being indicated by the owner, and in many others, especially in some of the cities, they are not included in the tax lists at all. In other towns the assessors attempt to determine the value with great inequality and poor success, and really invite changes by the board of relief upon the representations of the owners as to their worth and condition. A state law fixing the basis and requiring the tax to be paid to the State at the time that the license is granted, said tax to be returned to the town where the owner resides, would produce equality of assessment, and, on a reasonable basis, would be fair to the property owner as well as the town, and would certainly relieve the assessors of work which a large number of them do very imperfectly at the present time.<sup>10</sup>

#### State Tax Commissioner formally recommends change (1915-1916)

During the nine years that the present Tax Commissioner has been in office 105 recommendations have been made in the different reports for desirable changes in tax laws. Of these 67 have been completely or partially enacted into laws...new recommendations are made at this time. That motor vehicles be taxed on the basis of the manufacturer's list selling price with certain deductions each year for use, at a uniform mill rate of twelve mills, said tax to be paid to the Secretary of State at the time of taking out the license, and returned to the town in which the owner resides; the payment of a such tax being in lieu of all local taxes.<sup>11</sup>

 <sup>&</sup>lt;sup>9</sup> Report of the Tax Commissioner for 1909 and 1910, Public Document No. 48, pages 18-19
 <sup>10</sup> Report of the Tax Commissioner for 1911 and 1912, Public Document No. 48, pages 33-34

 $<sup>^{11}</sup>$  Report of the Tax Commissioner for 1915 and 1916, Public Document No 48, pages 76 - 78

**New Law to help assessors (1917-1918)** It has been most difficult in the various towns to make sure that all automobiles were listed for taxation...in smaller towns, automobiles held on October first were frequently not listed for taxation purposes. The new law provides, that, at the time of registration, the Commissioner of Motor Vehicles shall send a duplicate of the registration card of every vehicle to the town clerk of the town in which the owner of the registered vehicle resides, and the results of the necessary data being furnished to the assessors. This makes it possible for said officials to make certain that all automobiles are listed for taxation, and the information relative to the year of manufacture, name of car, and other description on the duplicate registration card, is a direct aid to the assessors in determining a fair value for the same.<sup>12</sup>

#### **1934 Study Commission** (Comprehensive study of all State Tax laws)

Although motor vehicles are listed and valued for property taxation with success equal to or greater than that attending the listing of most other classes of taxable property, this result is obtained only with great difficulty under present methods of administration. The reports made by the commissioner of motor vehicles to the assessors of all vehicles registered in the respective towns do facilitate listing. But the large number of motor vehicles, the differences in makes, types, age and physical condition, the frequency with which ownership is transferred, the different exemptions which may be applied against these vehicles, the difficulty of definitely establishing the residence of motor vehicle owners and other similar conditions combine to make the assessment of motor vehicles one of the most time-consuming tasks of assessors. Though these assessment difficulties are formidable, collection of property taxes levied on motor vehicles is even more difficult. The task of collectors in locating motor vehicle owners and in collecting taxes is complicated by the mobility and destructibility of the property, the frequency with which motor vehicles are transferred, and the long interval between the date as of which the lists of commissioner of motor vehicles are compiled and the due dates of the property taxes. Perhaps the most important cause of collection trouble, however, is the practice of owners in registering motor vehicles as residents of town's other than those of residence at the time taxes are due. This may be done with intent to evade the tax or by inadvertence. A substantial amount of motor vehicle property taxes is never collected. The solution of most of the difficulties of taxing motor vehicles as property is to transfer the administration of this tax to the state. There is in the state department of motor vehicles a record and full description of practically every motor vehicle owned by a resident of the state. This information is readily available for listing and for establishing valuations. Every resident owner of a motor vehicle must apply annually in person or by mail for a registration license, thus establishing a connection between the motor vehicle department and motor vehicle owners which can be used in collecting taxes. The Commission proposes that motor vehicles be subject to a property tax to be administered by the state commissioner of motor vehicles in lieu of the local property taxes on this property. The Commission suggests that the revenues remaining after payment of reasonable administrative costs be remitted by the state treasurer to the towns on the basis of the taxes collected from the resident owners of motor vehicles in each town.<sup>13</sup>

 <sup>&</sup>lt;sup>12</sup> Report of the Tax Commissioner for 1917 and 1918, Public Document No 48, pages 17-18
 <sup>13</sup> Report of the Temporary Commission to Study Tax Laws of the State, 1934, pages 277-280



## Supplemental Motor Vehicle Law Gets off to a Rocky Start

During the 1976 legislative session, Public Act 76-338 "An Act Concerning Denial of Registration for Failure to Pay Property Tax on Motor Vehicle," a.k.a. supplemental motor vehicle law was passed. A labor intense piece of legislation for the assessor to administer; it also included a financial burden on taxpayer in the form of a single tax payment on their October 1<sup>st</sup> motor vehicle taxes.

The city of Hartford placed the above ad in the October 28, 1976 issue of the Hartford Courant, warning taxpayers to prepare themselves financially for the impact of the new motor vehicle law. For towns and cities throughout Connecticut, this same single payment was in effect for their next tax billing.

Fortunately for *some* Connecticut taxpayers, during the 1977 legislative session Public Act 77-343 repealed Public Act 76-338. In section 2 of PA 77-343 it allowed each town to decide whether to offer the installment option on those motor vehicles that appeared on the October 1<sup>st</sup> grand list. It amended the original provision that required all owners of motor vehicles to pay their taxes in a single installment.

As was stated in the above paragraph, *some* towns benefitted by the change. Due to the late signing of the revised motor vehicle law, (approved June 6, 1977) many towns acting under the original motor vehicle bill (P.A. 76-338) mailed out motor vehicle bills with a single installment. Historically, most of these towns were on a two-payment system. When the bills went out with the single installment, they were bombarded with calls. (CGS § 12-71b)

# **Abstract Codes Changes for 1979 Grand List**

ALD J. HEFFERNAN Tax Commissioner	E Ca		3	OREST T. DUBNO Deputy Tax Commissioner
	STATE OF CO	ONN	VECTICUT	
	TAX DE	PAR	TMENT	
	92 FARMINGTON AVENUE •	HARTE	ORD, CONNECTICUT 061	5
5		٦	Juno 30 1079	
			June 30, 1978	
L		_		
To: Connectio	cut Assessors			
Subject:	Form of Abstract : by the Tax Commiss 12-27 of the Conne	sione	r in accordance	with Section
be as follows:	estate abstract for	rm fo	r the <u>1979</u> asse	ssment year shall
1. Residentia 1-1 Dwelli 1-2 Excess 1-3 Dwelli 1-4 Outbui 1-5 Condom	ng Lot Acreage ngs ldings	3.	Industrial 3-1 Land 3-2 Industrial 3-3 Industrial (Yard % It	Improvements
	cial Buildings	4.	Public Utility 4-1 Land 4-2 Public Uti 4-3 Outbuildin	lity Buildings
2-3 Apartn 2-4 Commer	cial Condominiums	5.	Vacant Lend 5-1 Residentie 5-2 Commercial 5-3 Industrial	Land
	6. Use Ass	essm	ent	
The exemp the same.	tion, board of tax	revi	ew, gross and n	et columns stay
1978 assessmen to the Tax Com be completed i	icipalities wishing t year may do so bu missioner for the 1 n its old format. 1979 assessment li	978 I The I	e advised the A. Assessment List M-10 Form in al	ssessor's Report (Form M-10) must l probability will

**Old Abstract Codes** 

01. DWELLING 02. OUTBUILDING 03. LOT 04. COMM. BLDG. 05. FACTORY	06. LAND 07. QUARRY 08. SHELLFISH	09. TRAC/AIRCRAFT 10. MACHINERY 11. HORSE 12. CATTLE 13. SHEEP 14. SWINE	15. POULTRY 16. FURNITURE 17. FARM MACH. 18. FARM TOOLS 19. MECHANIC TOOLS 20. TOBACCO	21. AV. GOODS-MERCHANTS 22. AV. GOODS-MANUFACTURER 23. CABLES 24. BOATS-VESSELS 25. ALL OTHER TAXABLE GOODS 26. 10% PENALTY
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#### SUMMARY OF CCMA'S IN CONNECTICUT IN 1981 (Copied from the November 1981 Assessoreporter)

Since the first group of CCMA's (Certified Connecticut Municipal Assessors) was awarded back on October 23, 1974, 218 Connecticut assessors have been awarded CCMA designations. Shown below is a summary of CCMA designation by county and the percentage within the county. Information was compiled by Walter Birck, chairman of the Awards Committee and assessor of Old Saybrook and Essex.

<u>COUNTY</u>	# OF WITH <u>CCMA</u>	MUNICIPALITIES	<u>CCMA</u>	% WITH <u>CCMA</u>
Fairfield	41	23	23	100.00 %
Hartford	38	29	22	75.9 %
Litchfield	13	26	11	42.3 %
Middlesex	14	15	12	80.0 %
New Haven	34	27	20	74.1 %
New London	20	21	15	71.4 %
Tolland	10	13	6	46.2 %
Windham	5	15	5	33.3 %
ACTIVE	175	169	114	67.5 %
OTHER	43			
TOTAL	218			

## When A Deed Was A Ceremony

Long, long ago, the deed that transferred land from seller to buyer was not a document – it was a ceremony.

Buyer and seller met on the property, along with all the witnesses they could round up. The seller handed the buyer a clump of sod and a twig. These symbolized conveyance of the plot and everything on it. The custom was called "livery of seizing", which translated to modern English, means "delivery of possession."

In those days, a buyer had to rely strictly on the memories of his witnesses for protection. Later, however, records of land sales were made in parish register. Still later, the business of the sod and twig was finally dropped and the seller gave the buyer a document called a carta – or charter. From a legal standpoint, however, conveyance was still essentially an action or deed, and that is the term that came to attach itself to the document. (author unknown)

## Public Act 99-189 (FKA) House Bill No 6952



Included in this volume on the *History of Connecticut Assessors* is an interview with Charles B. Feldman former president of CAAO in 2000, and former co-chairman of the CAAO Personal Property Committee with Brian Smith. Charles or "Chuck", as we all know him, was involved along with Tony Homicki, Steve Kosofsky, Kathy Rubenbauer together with the entire Legislative and Personal Property Committees in the passage of a mammoth piece of legislation that changed the way Connecticut assessors

assess personal property. The CAAO Research/Historian Committee believes that the importance of this bill and the people that propelled it to its enactment should be recognized for their effort. Originally introduced as House Bill 6952 and approved as Public Act PA 99-189, this piece of legislation took some five years of dedicated effort on the part of those assessors who made this law come to fruition.

Listed below is a summary of those changes and the statutory reference that they affect.

Bill Sec.	Statute	Description of Changes
1	§12-40	Replaces the word 'list with the word 'declaration' with respect to the filing of annual reports of taxable prop- erty. Assessor must post notice in town clerks office, or publish in local newspaper no later than October 15 that taxpayers owning personal property on October 1 <sup>st</sup> , must file a declaration in accordance with 12-42.
2	§12-41(a)	Subsec. (a): Changes the definition of 'municipality' to encompass the 169 cities and towns only, reflecting the fact that taxpayers are not required to file personal property declarations in lesser taxing districts.
2	§12-41(c)	Repeals provision that personal property previously declared need not again be reported. All personal prop- erty must be declared annually.
2	§12-41(c)	Clarifies types of personal property to be declared including leasehold improvements classified as other than real property.
2	§12-41(c)	Declaration is confidential, not open to public inspection.
2	§12-41(d)	Clarifies that if the taxpayer either fails to declare, or omits property that should have been included on the declaration, a 25% penalty shall be imposed.
2	§12-41(d)	Repeals this subsection. Real estate no long to be included in taxpayer's annual declaration.
2	§12-41	Repeals the provision requiring the Office of Policy and Management to prescribe the Personal Property Dec- laration (M-15)
3	§12-41	If November 1 <sup>st</sup> falls on a Saturday or Sunday, the declaration shall be considered timely if postmarked or declared on the next business day.
4	§12-43	Assessor must mail a declaration to the non-resident within ten days of determining his identity or address.
4	§12-43	Defines non-resident as: a person who does not reside in the town in which such person's tangible personal property is located on the assessment day, or a company, corporation, LLC, LLP or any other type of business enterprise that does not have an established place for conducting business in such town on the assessment day.
4	§12-43	Non resident must file declaration if property was located for 3 months or more prior to assessment date. This applies even if the property was removed from the town, prior to October 1 <sup>st</sup> .
5	§12-53 (a)	Clearly defines 'omitted property' as "property for which complete information is not included in the declara- tion required to be filed by law, with respect to either the total number and type of all items subject to taxa- tion, or the true original cost and year acquired of all such items."
5	§12-53(a)	Specifically clarifies what "books, papers, documents and any other records" may be reviewed for audit purposes.

## Summary of Changes in Public Act 99-189

Copied from the October 1999 issue of the Assessoreporter

#### **Continued next page**

## Summary changes continued on Public Act 99-189

Bill Statute Sec.		Statute Description of Changes				
5	§12-53(a)	Designee of an Assessor, those who may perform audits are 1) CCMA, 2) CPA, 3) Certified revaluation com- pany (12-2c), 4) individual certified as revaluation company employee (12-2b).				
5	§12-53(a)	Prior to filing of the Grand List, an Assessor is required to add any property, the Assessor believes was omit- ted from taxpayers declaration, add a 25% penalty, and send an increase notice (per 12-55).				
5	§12-53(c)	Three year audit window clarified as "not later than three years following the assessment date" for which declaration was required to be filed.				
5	§12-53(c)	"The methodologies used to determine the value of such property during such audit shall remain consistent with the methodologies requested by the Assessor to determine the value of such property for the grand list year to which such audit or audits relate."				
5	§12-53(c)	Clarifies that the 25% omission penalty as a result of an audit, applies only to the value difference as originally determined by the assessor, and that determined as a result of the audit.				
5	§12-53(d)	Notice of audit results must no include: 1) Notification within 30 days of completion, 2) Segregation of prop- erty codes, 3) Revised declaration, 4) Appeal process notification.				
5	§12-53(e)	Payment under protest, 75% of tax due is now extended to additional assessments resulting from personal property audits.				
6	§12-54	Clarifies and reiterates that a taxpayer may be audited under 12-53, even if the Assessor did not been call the taxpayer in to be questioned within 60 days after the expiration of the time fixed by law for filing a personal property declaration.				
7	§12-55	A change in valuation methodology results in an increase in assessment requires that a notice of increase be sent, along with a statement of method change. This statement must include the current methodology used and the methodology previously used.				
8	§12-57	Timing of corrections removing personal property from a grand list is now consistent with clerical correction of real or personal property: "Not later than three years following the tax due date with respect to the property assessed."				
8	§12-57(b)	Adds a provision allowing an assessor to issue a certificate of correction removing a registered motor vehicle from the grand list at any time. Previously, the removal of property (including a motor vehicle) could be made at any time prior to the payment of the tax or within one year of the date that the tax was paid.				
9	§12-57a	Reiterates the fact that it is the lessee's responsibility to declare all leased property in the lessee's possession on the assessment date.				
10	§12-58	Deletes references to "good on hand for sale." Inventory has been exempt for some time.				
11	§12-59	Personal property no previously reported to the town, in which it was located, can no longer be assessed in the town where the corporation exercises its corporate powers, (if it was not declared elsewhere). Definition of "permanently located" in relation to a non-resident corporation has been removed, since both the definition of non-resident and the situs rule are contained in 12-43.				
12	§12-71(a)	Clarifies "any interest" to encompass leasehold improvements other than real property as liable to taxation.				
13	§12-113	Various technical corrections to BAA including <u>not</u> reducing a taxpayers assessment if taxpayer or agent doe not appear at hearing.				
14	§12-114	The BAA may now reduce a personal property assessment of a taxpayer who has failed to file a personal property declaration. However, the BAA may not reduce the assessment without "information necessary to substantiate such adjustment in accordance with subsection (b) of 12-53. In essence, this is a "reverse audit." If the information received by the BAA regarding such appeal reduces the assessment, the 25% penalty still applies to the adjusted assessment.				
15	§12-115	BAA can "make supplemental additions to a towns grand list" within 3 months after the completion of the boards regular duties.				
15	§12-115	BAA adds 25% to personal property added by the board if not declared by the taxpayer.				
16	§12-119	Allows a municipality to adopt a local option ordinance imposing a 10% penalty on property correctly re- ported on the declaration with respect to total number and types of items, but inaccurate cost data. In reality, this is an undervaluation penalty, not an omission penalty.				

## **George B. Horan Data Collection Form Early 1940s**

The George B. Horan revaluation company used the data sheet shown below for a 1945 Waterbury revaluation and a 1952 Middlefield revaluation. It was also left at the door for the homeowner to fill out when no one was home. The George B. Horan Company was located at 207 Orange Street, New Haven during that period.

-							-			
	Propert	y Address								
Owner's Name										
		(OCCUPANT MAY FILL OUY AND RETURN THIS CARD) Iap No Block No Lot No Card No Side								
	The G	eorge B. Horan Com of Assessors in the rev	pany has	been of all	engage	d by I	he Town	to assist the		
	at home	of the Company was here today (DATE)								
	In orde	in order that the Town Records may be completed it is necessary that the								
	followin	g be answered correc	tly and t	his car	d retu	med. N	o postag	e is required.		
	BSMT:	Full C. Part D	J. None	Ο.	Unf.	D, P.	art Fin.	D. Fin. D		
	Floor:	Conc. Dirt D	Wood D	J						
	HEAT	Hot Water	Steam C	He	t Air	0' A	ir Cond.	0		
		Coal 🖸 Oil 🗆								
							FLOORS			
	VIDEO DI PROPINSI A LA COMPANIA DA CANA DA CAN		SSMT	IST	2ND	3RD	ATH	TOTAL		
	Alexandration	r of Finished Rooms		1						
	23	" Baths								
		" Lavatories	-							
		Floors: Hardwood								
		Common								
	Finish:	Walls: Plaster								
		Plaster Board								
		Wall Board								
				-						
	Provent and a second second	Plumbing Fixtures		1.	1		1			
		h Walls								
			,		- 1	7 -		and the state of t		
		: Fin. D, Part F								
		Condition of Interior								
	DATES	S: Year Built	, Re	modell	ed:	,	Purchas	ed		
	Price Pa	aid For Property				÷				
	Repairs,	alterations and other	improver	ments	and co	st (sin	ce purcha	ase) :		
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	******	******************	******					* * * * * * * * * * *		
	Lanne	Size of Lot		M	mhar .	of Acr				
	COMMEN									
COMMENTS:										

## **1997 Remodeling Survey**

It would be interesting if you ran this same survey today to see what the outcome would be. Try it at your next county meeting.

#### **REMODELING QUESTIONNAIRE RESULTS**

(New Haven County Assessors' meeting 2/19/97)

Editorial note: Would you as an assessor or field appraiser increase the assessment of an individual home if one of the following alterations were done to the home? It is understood, that if any number of these items were done at the same time, it would constitute a possible increase in the assessment.

EXTE	ERIOR	YES	NO
1.	Roof cover replacement	<u>1</u>	<u>21</u>
2.	Porch replacement (same size)	<u>7</u>	<u>15</u>
3.	Wood deck replacement (same size)	<u>6</u>	
4.	Handicap ramps	<u>0</u>	<u>22</u>
5.	New energy efficient window replacement	<u>6</u>	<u>16</u> <u>22</u> <u>16</u> <u>19</u>
6.	Re-pointing/repairing exterior masonry	<u>3</u>	<u>19</u>
7.	Vinyl siding	<u>11</u>	<u>11</u>
8.	Replace siding of same type	$     \frac{1}{7}     \frac{6}{9}     \frac{6}{3}     \frac{11}{4}   $	$\frac{11}{18}$
INTE	RIOR		
1.	Upgrade electric service (60 to 100 amps)	<u>4</u>	<u>18</u>
2.	Minor rewiring (1 room)	$ \frac{4}{0} $ $ \frac{2}{2} $ $ \frac{22}{0} $ $ \frac{0}{7} $ $ \frac{1}{0} $	$     \begin{array}{r} 18 \\             \underline{22} \\             \underline{20} \\             \underline{0} \\             \underline{22} \\             \underline{21} \\             \underline{15} \\             \underline{21} \\             \underline{22} \\         \end{array} $
3.	New alarm/security system	<u>2</u>	<u>20</u>
4.	Adding central air condition	<u>22</u>	<u>0</u>
5.	Window box air condition	<u>0</u>	<u>22</u>
6.	Replace lighting fixtures	<u>0</u>	<u>21</u>
7.	New wood stove with metal stack	<u>7</u>	<u>15</u>
8.	Furnace/boiler replacement (same type)	<u>1</u>	<u>21</u>
9	Hot water tank replacement	<u>0</u>	<u>22</u>
10.	Replacing bath fixtures		
	Older house $(25 + years)$	<u>11</u>	<u>10</u>
	Newer house	<u>1</u>	<u>18</u>
11.	Adding insulation to walls and ceiling	$ \begin{array}{c} \underline{11}\\ \underline{1}\\ \underline{6}\\ \underline{1}\\ \underline{12}\\ \underline{8}\\ \end{array} $	$     \frac{18}{16}     \frac{21}{9}     \frac{13}{13} $
12.	Replace galvanized to copper tubing	<u>1</u>	<u>21</u>
13.	Major kitchen remodeling	<u>12</u>	<u>9</u>
14.	New hardwood flooring	<u>8</u>	<u>13</u>
GENI	ERAL		
1.	Above ground pool	<u>2</u> <u>11</u>	<u>20</u>
2.	Small sheds (less than 10 x 10)	<u>11</u>	<u>11</u>
3.	Concrete patio	<u>14</u>	$\frac{\underline{20}}{\underline{11}}$



## Assessor Steps Forward in Tragic Event.

The CAAO Research/Historian Committee is entrusted with the responsibility for documenting the history of the Connecticut Association of Assessing Officers and their members. In most instances the historical documentation comes from past events. Documentation of current events of extraordinary proportion is also the responsibility of the historian to inform future generations of these events. So was the case with former Newtown Assessor Chris Kelsey (shown on the left) in the wake of the mass shooting at Sandy Hook Elementary school on December 14, 2012.

The following was abstracted from the January/February 2014 issue of the Assesoreporter recognizing Chris for his special deeds.

At the Fall Meeting, Newtown Assessor Chris Kelsey received multiple honors. First, Newtown Finance Director Robert Tate read the following special acknowledgement from Newtown's First Selectman: "Newtown is very proud of the remarkable work Chris did in response to urgent needs that developed after the Sandy Hook shooting. Chris became the logistics expert – managing the arrival in Newtown of hundred of thousand of gifts including 72,000 stuffed animals, pallets of school supplies, cases of candles, truck loads of books, backpacks, bicycles, blankets and a vast variety and volume of other tributes. The shooting was so horrific that it unleashed unprecedented generosity and kindness from all quarters of the world. Our town would easily have been overwhelmed and incapacitated had it not been for the efforts and outstanding performances of Chris Kelsey. He secured a warehouse, collaborated with an army of volunteers, interacted with families in a spirit of great sensitivity and respect. For Newtown people, Chris became the go-to person for material goods. The intake, inventory, and distribution were handled really well. Chris was on hand to respond to individual needs – he was available seven days a week for months on end."

"It is not that the work of the assessor stopped...local government does not shut down. We had a budget to prepare; revaluation was in full swing; the grand list was incomplete; and more. So Chris had to juggle all of this and he did so extraordinarily well. We are proud of Chris and are very pleased that you have decided to recognize him in this way. We join you in celebrating his noteworthy achievements in support of Newtown in the months following the Sandy Hook tragedy."

Chris was also presented with the Red Cross Disaster pin for his leadership qualities by Richard Branigan, Chief Programming Officer for the Red Cross, and he was also presented with the very first CAAO Extraordinary Public Service Award.

## Administrators of the Assessors School since 1944

The Assessors School at the University of Connecticut is one of the oldest and longest running assessors schools in the country. "On August 21, 1944 the very first School for Connecticut Assessors was held at the University of Connecticut. To mark the event, the National Association of Assessing Officers' Newsletter reported the following: 'In many aspects, the School for assessors held August 21-25 at the University of Connecticut was one of the outstanding events in the history of the profession. To our knowledge, it was the first time a school for assessors was operated under a strict school discipline' (Assessors Newsletter Volume 10. No 9, September 1944)"<sup>14</sup>

University of Connecticut departments that were responsible of the administration of the Assessors School.

1944-1945: School of Business Administration, University of Connecticut.

1946-2003: Institute of Public Service, University of Connecticut

2004-2006: Professional Studies, University of Connecticut

2007-2009: Academic Partnership and Special Programs, Center for Continuing Studies, University of Connecticut

2010-2012: Center for Continuing Studies, University of Connecticut

2013-2015: Department of Public Policy, University of Connecticut

2016 to Current: University Events and Conference Services, University of Connecticut

Some of the administrators of the Assessors School include:

- Lawrence J. Ackerman, Dean of the School of Business.
- Joseph M. Loughlin, Director of the Institute of Public Service
- Beldon H. Schaffer, Director Institute of Public Service
- Edward T. Dowling, Extension Professor, Institute of Public Service
- Edward C. Sembor, Assistant Extension professor, Institute of Public Service,
- Linda J. Friedman, Program Director, Nonprofit Leadership Program
- Kate Copeland, Program Coordinator, University Events and Conference Services

<sup>&</sup>lt;sup>14</sup> *50 Years of Assessing Training in Connecticut an Evolutionary History*. By Edward C. Sembor, PhD. Assistant Extension professor, Institute of Public Service, the University of Connecticut.

## A Human Interest Story about a Former Assessor



On October 7, 2012 CAAO Research/Historian Committee member Paul Slattery was on a one day bus trip to Vermont to see the sites and the foliage. The person in charge of the trip read off the names of the people on the bus to account for their presence. At one of the stops in Vermont a lady on the trip came up to Paul and asked him if he was a former assessor who knew her husband. The person was Jackie Sweeney, wife of former Hamden Assessor Charles (Chuck) Sweeney from 1966 to 1987. Chuck passed away October 10, 1987, 30 years ago. The conversation pursued for a while and Paul asked Jackie if she ever saw a copy of the article that the CAAO Research/Historian Committee did on her husband in Volume #2 on the *History of Connecticut Assessors*. (A book is usually given to each interviewee if the address is known. No known address was

identified for Mrs. Sweeney). She did not know anything about the article or the publication. Paul explained the purpose of the CAAO Research/Historian Committee and that her husband was written up as one of the deceased assessors in Volume #2. Paul assured her that he would get a copy of the publication to her as soon as possible. Within a couple of days Paul delivered a copy of Volume #2 on the *History of Connecticut Assessors* to Jackie at her home. A week later Paul received a call from Jackie thanking him and the CAAO Research/Historian committee for the publication. Jackie was thrilled with the article and the fact that her husband was recognized by CAAO. Mrs. Sweeney also commented that her son was most grateful for the article and hoped to get a copy of the publication for himself.

This is about the third or fourth time that a family member expressed gratitude for the inclusion of their father or mother, who at one time was an Connecticut assessor, in one of the publications on the *History of Connecticut Assessors*. A typical comment: "Is this what you did for a living?" It is gratifying for the committee to hear such comments from an interviewee, but it's more heartwarming to hear comments from one of the family members. When you think about it, there are not too many organizations that embark upon such a program that recognizes those members of the organization that have contributed to its success over the years.

Note: A summary of Charles Sweeney's career can be found in Volume #2, page 68 in the *History of Connecticut Assessors* which can be found on the CAAO website (caao.com) under the Historian Committee.

## Photos of interviewed assessors

The CAAO Research/Historian Committee has interviewed the assessors picture below. At the time of the interview a photo was not included with the interview.



Charles G. Agli, Jr. Interviewed April 16, 2009 Volume 2, page 127



Joseph E. Kane Interviewed January 11, 2006 Volume 1, page 73



Catherine G. Daboll Interviewed July 20, 2005 Volume 1, page 99



Robert F. Coyne Interviewed May 4, 2004 Volume 1, page 105

## Photos of interviewed assessors

The CAAO Research/Historian Committee has interviewed the assessors picture below. At the time of the interview a photo was not included with the interview.



John D. Killeen Interviewed March 20, 2007 Volume 1, page 120



Francis K. Kirwin Interviewed November 19, 2002 Volume 1, page 103

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## **1954 ANNUAL ASSESSORS SCHOOL**

## **1949 ANNUAL ASSESSORS SCHOOL**



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## **Editorial Board Formed**

One of the interesting aspects of doing oral interviews of CAAO members with the Research/ Historian Committee is finding interesting subject matter pertaining to the history of CAAO. Such was the case with the interview of former New London Assessor Barbara Perry. Barbara's interview appears in this publication. She has been the chairperson of the Editorial Board from December 2000 and is currently the chairperson, a total of 17 years. The question was asked as to when the Editorial Board first started.

The CAAO Editorial Board, the overseer the CAAO newsletter the *Assessoreporter*, was formed under the presidency of Anthony Homicki in 1993. It was the consensus of the CAAO Executive Board, at that time, that the *Assessoreporter* needed stronger content and much more text. The members of the first committee included Francis Barta, Richard Feegel, Jackie Landon, Kathie Rubenbauer and Loretta Zdanys. The first chairperson in 1993 was Jackie Landon.

Jackie Landon retired from the Editorial Board in October 2000 and retired as a member of the Plymouth board of assessors where she was a member from 1989 to December 31, 2000. Her retirement party was on January 19, 2001. It was in December of 2000 that Barbara Perry assumed the duties of chairperson of the Editorial Board. As of the writing of this article, the Editorial Board has had just two chairpersons since its inception in 1993. The first *Assessoreporter* was published October 1970.

## **Updated Pictures of Interviewed Assessors**



Richard Prendergast Volume #1., page 69

Volume #1 Interviewees



Edward Clifford Volume #1., page 93



Robert Kemp Volume #1., page 66



Gordon Donley Volume #1., page 132



Leon Jendrzejczyk Volume #1., page 126



Peter Marsele Volume #1., page 58



John Dagata Volume #1., page 139



Bohdan "Buddy" Bayus Volume #1., page 55

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 Committee 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.



**Brenda Vuolo:** Each year the Connecticut Association of Assessing Officers, through the AAT Committee, awards a scholarship called the Brenda Vuolo Scholarship. The scholarship is awarded to an individual who is employed in a non-managerial position in an assessor's office toward the funding of a course pertaining to the assessment profession. The scholarship was started shortly after Brenda's passing in 1991.

Brenda was one of the leading proponents of putting the ACES handbook together and the continuing education efforts for assessors' clerks. She was the chairperson of the original handbook committee. During the planning of the

handbook, it became obvious that the committee did not have enough material to create a handbook from a clerk's perspective, so it was decided to hold a series of workshop sessions statewide. The handbook was put aside temporarily, and ACES was formed as an (independent of CAAO) operation for the benefit of assessment clerks. They used the workshop material and experience for the handbook. It was during the development of these workshop sessions when Brenda died suddenly in 1991. The ACES handbook was completed in the spring of 1994.

Brenda started her assessing career as a clerk in the Westbrook assessor's office. She was the assessor of Colchester 1989, and the assessor of Marlborough in 1990 to 1991. Brenda received her CCMA certification at the November 17, 1988 CAAO fall meeting.

Sidebar: The following excerpts written by Peg Corso of the Guilford assessor's office were taken from the July/August 1991 *Assessoreporter, page 1*, about Brenda Vuolo:

Just as the names Frank, Dinah, or Pearl need no further introduction in the world of show-biz, the name Brenda has taken on that same distinction in the assessment community over the past several years.

How can we forget this gal, who worked her way up through the assessment ranks, from a clerk in Westbrook to the position of assessor in Colchester, then in Marlborough until her untimely death last month.

She touched and inspired many and took her place on the front lines to encourage further education in the assessment field. Her enthusiasm and persistence guided the ACES group through its inception, through the development of the successful Clerk's Seminars, and on to nearing its original goal of production of a Clerk's Handbook. In recognition of her tireless efforts, the CAAO – ACES Scholarship Fund has been named the Brenda Vuolo Scholarship Fund.



**Lawrence E. Zahnke,** 94 passed away June 18, 2014. A lifelong resident of Bristol, he graduated from Wesleyan University where he played varsity soccer. A day after graduating from college he started serving four years in the Army in World War II, he signed up for active reserve with the 1117<sup>th</sup> U.S. Army Garrison until he retired with the rank of Major. He worked at Aetna Insurance Company, was the tax collector for the city of Bristol and was the assessor of Plainville from 1966 to March of 1986, a 20-year period.

Larry was very active in both the Hartford Area Assessors Association (HAAA) and the Connecticut Association of

Assessing Officers (CAAO). He served as HAAA treasurer from 1973 to 1980, vice president 1981 and HAAA president in 1982. At that time the HAAA treasurer was a very important position as HAAA produced the statewide motor vehicle schedule and all funding for that schedule went through the treasurer. He has participated in the pricing of motor vehicles for the Motor Vehicle Committee for a number of years. In 1977, as a member of the HAAA, he was appointed as chairman of the committee to assemble a new and updated personal property pricing schedule. The existing schedule was nine to ten years old and extremely outdated. Within CAAO Larry was the Legislative Chairman 1980 and 1981. In 1985 the CAAO Executive Board appointed Larry to the Aircraft Study Commission.

Larry's first year at the UConn Assessors School was 1966. He received his Certified Connecticut Municipal Assessor designation (CCMA) December 19, 1974. Tax Commissioner F. George Brown presented the certificate to Larry in ceremonies at Merlin Bishop Hall at the University of Connecticut. He was a Life Member of CAAO and the recipient of the tenth annual Assessor of the Year Award in 1980.

He enjoyed all forms of athletics, but the game of golf was his most joy. Larry served many years as president, treasurer and other positions on the Board of Directors at Pequabuck Golf Course and was awarded an honorary lifetime membership to the club in which he was a member since 1964. At Larry's retirement dinner held in Bristol on April 10, 1986, he was presented with a gift, that included a golf trip to St. Andrews in Scotland, a trip he always wanted to go on.



\*\*\*\*\*\*\*

**Nicholas J. Logiodice** was the first single assessor in Plainville from 1960 to 1963. He left the assessing field for a while and worked for the State Right-of-Way Department. In 1972 Nick joined the Hartford assessors' office as a senior assessment technician. In 1975 Nick became one of six newly appointed assessment advisors in the State Tax Department established per Public Act 74-275. His region was #6 that included parts of Middlesex, New Haven and New London Counties. In 1979 he became the first single **Continued next page** 

#### Logiodice continued

assessor for the town of Durham, a position he held until 1984. While in Durham, Nick designed a form that he sent to churches to determine whether they qualified for an exemption. Nick was an active member of CAAO serving as the president of Middlesex County Assessors' Association in 1982 and CAAO County Representative from 1980 to 1983. Nick has also served as an instructor at the UConn Assessors School and at NRAAO conferences. He received his Certified Connecticut Assessors (CCA) designation in 1963 and was one of 35 assessors to receive their Certified Connecticut Municipal (CCMA) designation on October 23, 1974. He earned his A.A. degree in accounting from the Jr. College of Commerce, New Haven and a B.S. degree from Quinnipiac College. He was a veteran of World War II and was buried with full military honors. He passed away January 1, 2015 at the age of 90.



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**Bertrand L. McNamara, Jr.** a.k.a. "Bert" was the assessor of South Windsor from 1966 to July 1, 1983 when he retired to a life aboard his 30-foot sloop, called "McNamara's Band". He was an active member of both the CAAO and the Hartford Area Assessors Association and president of the HAAA in 1983. Bert was awarded the CCMA designation on December 19, 1974.

Upon retirement, he and his wife Eleanore, now called his first mate, started their seven-year sailing venture from the Shennecossett Yacht Club in Groton, Connecticut to the Chesapeake area, down the Intracoastal Waterway to winter in the "Keys." Their sailing took them to the Bahamas and cruised as far

south as Venezuela. Since 1993, Bert lived in Fajardo, a small city on the east region of Puerto Rico and a hub of recreation boating facilities.

Bert had a long career in the U.S. Navy. He attained the rank of chief petty officer in the Submarine Service during World War II, in both the Atlantic and Pacific. He served as quartermaster aboard the submarines USS Caiman, Piper, and Corporal; aboard the submarine tender Bushnell and five years of recruiting duty. Bert retired with 20 years of active duty service in 1960.

Bert's military career was reflective of the way he ran his assessing career. He was well versed in organization and filing (everything has a place and should be in it). Each day he insisted that every desk and counter be completely cleaned. His files and work plans were completely thought out so as to not waste any time or motion. His records were amazing in their order and clarity. His record of performance activities, levels, and tasks, were a work of art. His serious side was balanced with good management skills and an infectious sense of humor.

Bert passed away June 7, 2001 at Roosevelt Roads Naval Hospital, Puerto Rico at the age of 81. A memorial service with Military Honors was held at Arlington National Cemetery that summer. **Continued next page** 

Submarines and submarine tender that Bert served on during his 20-year naval career



USS Caiman



**USS** Corporal



USS Piper



USS Bushnell ((submarine tender)

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**Joseph Wojciechowski** was the first single assessor for the city of Norwich a position he occupied from 1955 to 1977. Prior to that he served on the Norwich board of assessors from 1945 to 1954 for a total of 32 years as an assessor associated with the Norwich assessor's office. Upon retirement, Joe completed the full round of assessing duties by being appointed to the board of tax review from 1981 to 1986. Joe was a past president of the New London County Assessors Association, and was awarded Life Membership with the Connecticut Association of Assessing Officers in 1977. A towering figure, Joe was always seen at the annual Assessors School at UConn organizing one activity after the

other, especially the annual picnic. Joe was a past-exalted ruler of the Norwich Elks, and a past president of the Polish-American Citizens Club. He was also vice-president of the Norwich City Employees Credit Union. Joe passed away September 6, 1986.



**Frederick A. Chmura** was the assessor of Putnam from 1975 to 1979. He had taken over the assessor's position from his son, Frederick M. Chmura, who became an assessment advisor with the State Tax Department. He was the assessor of Windham from 1978 to 1982 and a part time assessor for the town of Andover from 1973 to 1986. Fred was the president of Windham County Assessors Association in 1982 and the Windham County Representative 1982 and 1983.

*The following article appeared in the April 2002 Assessoreporter about Fred A. Chmura.* 

Fred graduated from Ellis Technical School where he learned

the trade of masonry. After serving in the U.S. Army during World War II with the Corps of Engineers of the 5<sup>th</sup> Army in North Africa, Sicily, and Italy, he started his own construction company that for many years built and remodeled residential and commercial properties.

He started in the assessment field in 1969 working for United Appraisal Co. located in East Hartford, Connecticut. He was the project supervisor for a number of Connecticut revaluations. He left the revaluation business and 'graduated' to become the assessor for the town of Putnam in 1975.

While in Putnam, he and the late Tom Roby of Plainfield were instrumental in starting the Windham County Assessors Association. Prior to that time, Windham County Assessors Association belonged to either the Hartford Area Assessors Association or the Greater New London Area Assessors Association. They felt that with more full-time assessors in northeast Connecticut, Windham County could support its own association of assessors.

He became the first full-time assessor for the town of Windham in 1978. The town of Windham like many municipalities at that time decided that a part time elected board of assessors could no longer handle the complexity of the assessment function. He "retired" from the town of Windham and became a certified building inspector for the town of Andover. After a few months as building inspector for Andover, he also took over the job as the assessor.

Fred finally retired in 1988 from the assessment field. He did like to keep active as the temporary building inspector for the town of Windham when the full time building inspector was on vacation or out of town and he was a substitute instructor in Windham Technical School's carpentry shop for many years.

Fred passed away March 15, 2001 after a long illness, leaving his daughter and son-in-law Cynthia and Stephen Curry; granddaughter Jenny Curry of Ashford, his son and daughter-in-law Frederick M. and Rande Chmura of Woodstock. Fred A. Chmura's wife passed away May 6, 2016 at the age of 92.



**Robert H. Newton** was involved in assessing for 60 years in the town of North Branford. He was on the North Branford board of assessors from 1926 to 1971. He was made acting assessor in 1971 when the town abolished the board. In 1972 he was appointed as the town's first single assessor, a position he held until 1985. He was reappointed as the acting assessor in 1987 for a one-year period. Bob retired in 1987 and at the November 19, 1987 CAAO fall meeting, Bob was awarded Life Membership to CAAO. He was born November 21, 1909 and moved to North Branford when he was three years old. He was a self-employed farmer all of his life. Besides his assessing activities, Bob served as a North Branford constable from 1940 to 1965. He was a charter member of the Northford Volunteer Fire Department where he served as captain from 1945 to 1960 and a member of the North Haven Grange for over 60 years.

There was an interesting article in the July 1974 *Assessoreporter* about Bob being challenged by the town's town manager to revalue only commercial and industrial property and vacant land. Bob 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> of that year the North Branford Town Council rejected any partial equalization program there by backing up assessor Robert Newton. Bob passed away on March 25, 2008 at the age of 99.

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**E. Gertrude Shanahan** was a member of the Ellington board of assessors from 1960 to 1974 and its chairperson from 1962 to 1974. She was also a very active member of CAAO during the 1960s and 1970s and in 1974 was the CAAO County Representative for Tolland County. Mrs. Shanahan was also a active member of the Ellington Republican Town Committee. An outgoing personality, "Gert", as her friends called her, enjoyed playing the piano at the Assessors School social events and singalongs. Mrs. Shanahan officially tendered her resignation effective September 1, 1974 and moved to Zephyrhills, Florida with her husband in October of 1974. In a show of

Gert's popularity there was a "Fairwell to Gert" retirement party, in Saint Luke's Hall in Ellington, on August 30, 1974 with 170 of her friends. Some of the attendees included Edward Clifford, New Haven assessor as the master of ceremonies, Deputy State Tax Commissioner Everett C. Paluska, Ben Cholewa of the State Tax Department and Francis McTigue, president of CAAO. In 1976 while attending a St. Petersburg Republican Club dinner, she had her picture taken with President Gerald Ford who was a guest at the dinner. Mrs. Shanahan handed the President a packet of Kleenex, which he used to mop his brow during a period of remarks, made uncomfortably hot, by bright T.V. lights. Gertrude Shanahan passed away in 1988 in Florida.



**Herbert F. Braasch:** Herb was born in Iowa into a large farming family on October 1, 1939. After graduating high school he joined the Air Force where he served from 1957 to 1960. After he was discharged he answered an advertisement for a job with Berkley Company, which was doing a revaluation job in West Virginia where he worked for a short time. Herb then went to work for E.T. Wilkins & Associates from April 1960 to March 1961 as a "Residential and Agricultural Property Lister." Capitalizing on his knowledge of working farms he did revaluation work in West Virginia, North Carolina, Iowa and Montana.

While in Iowa he left Wilkins and went to work for the J. M. Cleminshaw Company from March 1961 to May 1976. One of the first projects Cleminshaw sent Herb on was to work on

a job in Michigan where he met his future wife Lindell. They got married and shortly after started their moving escapades. Herb and Lindell would tow their mobile home from state to state as he worked on several county-wide revaluation jobs in Iowa, Michigan, and Illinois. As projects finished Herb would often get hired by different companies going back and forth where the work was. For a time he also worked for National Valuation Services where he worked on a ten county reappraisal program in Indiana.

In March 1970 Herb started working for United Appraisal and they started him off with his first New England job in Brewster, Maine. It was with United Appraisal that Herb started specializing in listing and valuing large industrial and commercial properties, often giving Lindell the job of typing the narrative reports. Committee member Walter Kent remembers Herb working on the commercial and industrial properties in Waterford in 1976 with United when Walter was an assistant assessor there. In those days the industrial reports were done by hand. Walter said that Herb drew beautiful sketches; he had a real talent for that. Herb noted major properties of interest that he did include the Pratt & Whitney plant in Middletown CT, Stanley Works in New Britain CT, B F Goodrich plant in Shelton CT, and the Libby Canning plant in Fulton County Ohio.

In 1975 Herb and Lindell bought a house in Canterbury and set roots. While still working for United Appraisal Herb applied for his first assessor's job in the small town of Chaplin. He was appointed assessor in November 1975, working part-time Tuesday and Thursday nights. Herb worked in Chaplin for 25 years from 1975 to 2000. In Chaplin Herb completed a town-wide mapping system, their first ever jurisdiction wide set, and conducted a jurisdiction wide in-house revaluation.

Herb stayed with United until November 1979 when he became the assessor in Mansfield, Connecticut. While in Mansfield, Herb conducted a jurisdiction wide in-house revaluation and developed his own pricing schedules, depreciation tables, fractional acreage adjustment tables, and all land values. He left Mansfield in August 1987. **Continued next page** 

#### Herbert F. Braasch continued

Sidebar: Committee member Charles Danna worked with Herb while he was in Mansfield. He said that he enjoyed working with him because of his experience and knowledge. They were doing a revaluation and Charlie's experience at that point was not up to that level of sophistication with the taxpayers. Herb showed Charlie how to be able to respond to some of the questions that the taxpayers may have. Charlie said that they had to deal with the State of Connecticut, the University of Connecticut and the UConn buildings. Herb was very thorough. There was a shopping strip across the street from E. O. Smith high school. The University owned it and it was on the exempt list for many years, but it was being leased to a commercial enterprise. Herb told the University that it was being placed on the tax rolls and that was it.

From Mansfield Herb went to Southington in 1987 where he worked until he retired in 2006. He completed a jurisdiction wide revaluation in 1993, acquiring, installing, and utilizing a CAMA (computer assisted mass appraisal) program successfully. His office consisted of Herb as the assessor, an assistant and three full time clerk/typists.

Herb was known for his knowledge of motor vehicles. Before there were published values available, he formulated a pricing system for the school buses, and one for trailers based upon carrying capacity and age that is still used by many assessors. He was also often called upon for his ability to decode the vehicle identification numbers (VIN) of antique cars.

Herb's activities within CAAO include being a member of the Legislative Committee, Automobile Committee, In-Service Training Committee, CAAO Treasurer 1991-1992, and an instructor at the UConn Assessors School in courses CCMA-1 and 1B from 1985 to 1992. He was appointed as IAAO (International Association of Assessing Officers) co-representative (with his wife Lindell) to the State of Connecticut for year's, 1991 to 1993, the first married couple so appointed in IAAO history. He was an active member of the Hartford Area Assessors Association and its secretary in 1984, its vice-president in 1985 and its president 1986. He was also a member of New Haven and Windham County Assessors Association. Herb held the professional designations CCMA (Certified Connecticut Municipal Assessor) and the SPA (Society of Professional Assessors). Herb passed away August 25, 2006.

#### **Continued next page**



Walter Fletcher Johnson, known as "Fletch", was the real estate assessor for the city of New Haven from 1961 to 1989. He along with Richard Nesser came to the New Haven assessors office as part of the restructuring of that office from a board of assessors to a single assessor set-up in 1961. Both Fletch and Richard Nesser came from the J. M. Cleminshaw Company that was conducting a revaluation update in the city at that time. Richard Nesser became the first single assessor in New Haven and Fletch became the real estate assessor. One of Fletcher's outstanding qualities came from his many years in the revaluation business of measuring and listing of properties for tax purposes. His property record cards were neat and complete. His ability to issue a grade factor for each property was consistent and precise. This is one factor that is somewhat of a

lost art in today's revaluations. Some of his old J.M. Cleminshaw buddies who became assessors include: Bill Converse Orange assessor, James Janz Branford assessor, Hank Philip Durham and Hartford assessor and Karl Thorell, Jr. of the Middletown assessors office.

Fletch was an active member of both the CAAO and the New Haven County Assessors Association. At the 1988 fall CAAO meeting Fletch was awarded a distinguished service award from CAAO President Catherine Daboll. He was also an active member of the CAAO Legislative Committee. It was in August 1972 that he participated in the general law committee hearing at Southern Connecticut State College with CAAO Vice President Ed Belleville on drawing up a bill on condominiums for the 1973 legislative session.

Fletcher was a member of a number of organizations that included: American Society of Appraisers (ASA) where he served on their executive council, the Westbrook Elks, Madison American Legion and the Masons. State Tax Commissioner F. George Brown awarded Fletcher the Certified Connecticut Municipal Assessor designation on December 19, 1974. Fletcher passed away March 1, 2017.



Sidebar: CAAO Research/Historian Committee member Paul Slattery went to work for the city of New Haven assessor office about the same time that Fletcher Johnson started there in the early 1960s. In October 1963 Paul left the city for employment with a private appraisal firm. The men in the New Haven assessors' office took Paul out to lunch as a gesture of appreciation for working there. In March 1965 Paul returned to the city of New Haven assessors office as a result of a better position. Fletcher said **jokingly** that it cost

him five dollars to take Paul out to lunch in 1963 and now he returns. Paul wanting to keep things in order returned a five-dollar bill to Fletch as a token of appeasement. In 1989 Fletcher retired and Paul asked if he had to pay, **jokingl**y, for Fletchers retirement dinner. Fletcher said he kept the five-dollar bill and he returned it to Paul. A historical note: Paul kept the same five dollar bill that Fletch gave him in 1989 in a small picture frame that is still displayed today in Paul's home. Even today a five-dollar bill can go a long way.

# Edward C. Sembor, Ph.D., Director of the UConn Assessors School from 1990 to 2003 writes an essay about his tenure at the Assessors School.



I came to UConn in 1990 shortly after having earned my Ph.D. in political science from Fordham University. While working on my degree I had worked in the Office of Management and Budget, under Mayor Ed Koch in New York City. I had also worked for the town of West Hartford as a budget/management analyst. I left government for a short time to become viceprincipal at East Catholic High School. While I worked at East Catholic, I heard about a job at UConn which seemed to combine my government experience and love of education. The job was at a place called the Institute of Public Service, a unit of University of Connecticut's Division of Continuing Education.

I was hired by Dr. Jack Azzaretto, Director of the IPS to replace Professor Ed Dowling who was retiring. In fulfilling the extension education mission of UConn, one of my duties was to work with professional public service organizations in Connecticut on their educational programs. That is how I came

to be associated with the Connecticut Association of Assessing Officers.

My earliest memories of how I came to work with the CAAO came in the fall of 1990. I was invited to a meeting of CAAO's Education Committee. I will always remember two gentlemen who were very professional, gracious and down to earth in welcoming me into the CAAO. Charlie Agli and Frank Callahan immediately put me at ease and introduced me to a group of serious, dedicated property assessment professionals who took themselves seriously but also understood the human side of organization.

My first years of serving as Assessor School director were certainly on a learning curve. My government experience in budgeting helped me in figuring out all the various costs of putting on a week long educational program at UConn, but it took some trial and error to figure out the details about the University's calendar, availability of dorms and meeting space, and planning meals for 200 students. I soon learned that a huge measure of success for the Assessor's School was making sure there was plenty of coffee in the mornings and during breaks for the students and instructors!

I guess my fondest memories involve this group of CCMA and workshop instructors. As an educator, I shared a love of teaching with them. I really admired these professionals who were not only very good at what they did as assessors, but were excellent teachers as well, able to convey some fairly technical concepts and skills to others just learning about their field. Whether they were presenting in the workshop, or instructing in one of the CCMA courses, they told me what they needed to be able to teach and I did my best to give that to them. They were

frank and honest in giving me feedback and it was always appreciated. This list is long, but I want to credit as many as I can recall for helping me to do my job: Ed Clifford, Gordon Donnelly, Vivian Bachteler, Joan Paskewich, Joan Robinson, Leon Jendrzejczyk, Marsha Standish, Catherine Daboll, Bob Hartzell, Jim Ramos, Walt Lawrence, Francis Callahan, Charlie Agli, Mike Bekech, Tony Homicki, Tom Browne, Bill Gaffney, Randy Chmura, Fred Chmura and Brian Smith. I know that there are others whom I cannot recall, but I hold all of those involved with the education of assessors in the highest esteem. I have a special memory of Bill Gaffney. Bill was an excellent instructor and for whatever reason, we seemed to get along, even beyond the annual school. Bill gave me coaching when I needed it and was willing to listen to me vent about the challenges I faced in trying to make the school the best it could be. Always looking sharp and professional, I will always remember how Bill taught me how to tie my neck tie in a different way that really did look better! I will never forget him showing up for my dad's wake after he passed.

For the Fiftieth School, I was able to arrange a special presentation by the UConn ROTC Color Guard and some remarks by UConn basketball standout Rebecca Lobo. It was during this time that I put my professional degrees to use and wrote an article analyzing the history of municipal assessor education in Connecticut. My research made me appreciate how the assessors in Connecticut were on the cutting edge in terms of professional development. I was fortunate and very proud to have the article published in the *Assessment Journal* in the spring of 1994.

Special memories for me during my time as school director were the annual dinners which occurred one evening of the week during the annual school. These were often fun filled affairs, where assessors played in a band, told jokes, and relaxed. There was one school where I was asked to talk at the dinner and I brought with me a bag of different hats that I used for props in describing the different roles I played during the week. My speech was a hit and afterwards, Catherine Daboll came up to me and with a great smile said, "Tonight Ed, you became one of us!" No trophy or diploma could have meant as much to me as those words from Catherine. I think that is the best, most fitting way for me to conclude these very fond memories.



At the November 1997 CAAO fall meeting, CAAO Awards Chairman Gordon Donley shown on the right is presenting Ed Sembor, (left) with the CAAO Distinguished Service Award.

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

## **Frederick M. Chmura**

#### Awarded AAS (#12) 1997 CAAO Distinguished Service Award 2003 President of IAAO from September 2003 to September 2004

(The first interview was held at the Old Lyme Town Hall on November 17, 2011 with Charles Agli, Jr., Catherine Daboll, Walter Kent, John D. Killeen, Peter Marsele and Paul Slattery in attendance. The interview was completed on June 20, 2014 at the Old Lyme Town Hall with Charles Agli, Jr., Vivian Bachteler, Peter Marsele, Catherine Daboll and Paul Slattery in attendance. The delay in the interview was due to a malfunction of the recording device.)



Frederick M. Chmura retired in June 2003 as the Director of Equalization and Grants for the State of Connecticut Office of Policy and Management. A position he held since 1997. Fred started out in the assessing field in 1969 while in college working summers for United Appraisal Company. The first year they assigned him to an office in Canterbury and Griswold. The second year he started as a measurer and lister during Groton's revaluation.

Fred graduated from the University of Connecticut in 1970 with a B.A. degree. After graduating he was not sure what he wanted to do. Sherry Vermilya, president of United Appraisal Company, called him and asked him if he wanted to come to work with United Appraisal Company. He would be working on a revaluation in Haddam; his supervisor at that time was Sherry's son, Dave. David Vermilya eventually left United and became the assessor of Portsmouth, Virginia

for about 15 years. Fred's next stop was a revaluation in Hyannis, Massachusetts where he spent about two years doing Barnstable County. From Barnstable County he was transferred to Seneca County in up-state New York and then to Orangetown, New York, where United was starting their first CAMA conversion. His job was working in the office. It involved converting all of the old manual records into optical scanner sheets, packaging them and sending them to Findlay, Ohio where they would be scanned into a computer and then sent back for review. Fred's job was to solve the problem of why they had so many data errors. This was Fred's first task in management. It took him less than one week to figure out what the problem was. He found that the clerks in the office were working long stretches of time on this laborious, boring task of data entry, and by the afternoon they would make errors due to fatigue. He found out that up until 11:00 a.m. the clerks had a 90 to 95 percent accuracy rate. In the afternoon it dropped to 40 percent. To solve the problem, he put everybody on a part time basis working three shifts. There was a morning, mid day and afternoon shift and this brought the accuracy level up fairly high. Fred worked in the revaluation field from 1970 to 1973. About two or three months after the Orangetown job, Fred applied for a job in Woodbury, Connecticut. He didn't get the job, but David MacArthur, former assessor of Glastonbury who was on a panel that conducted the Woodbury interview, suggested to Fred that there was a job opening in Putnam, Connecticut. Fred applied for the job and was interviewed by Peter Marsele, former assessor of Bloomfield. He was the sole interviewer. Fred got the Putnam assessor job in 1973.

While Fred was still working for the town of Putnam he was appointed as the part time assessor in the town of Chaplin in 1974. Fred had a couple of interesting stories about the town. Prior to Fred going to Chaplin, there was an elected board of assessors that was dissolved. Fred became the first professional single assessor of the town. The part time position required Fred to be there on Tuesday evening for about three hours and to do the fieldwork on Saturdays. The town hall of Chaplin was a one-room building, built in the mid-1800s and it had electricity, but nothing else. The only other person that was usually there was the town clerk and sometimes the first selectman. The town clerk's father and grandfather were town clerks in Chaplin before him. One night in the winter Fred asked the town clerk where the bathroom was. The town clerk points to the back door. Fred goes out the back door looking for the bathroom, unable to find it, he returns to the building and again asks the town clerk, "Where is the bathroom?" Again he points to the back door, and he tells Fred to go outside and down the steps and in the rear of the lot is a two hole out house. One thing Fred learned after that was not to drink coffee when working at the Chaplin town hall.

Another interesting story dealt with how the abstract and billing process was accomplished in the town of Chaplin. Because the town of Chaplin did not have the required equipment for the elimination of filing real estate declarations as required by the State Tax Commissioner, all property including real estate had to be declared annually. In the month of October anybody that owned real estate either had to come into the office or mail the long two page form and declare their real, personal and motor vehicles. At that time there were about 1,200 to 1,300 accounts. Fred said that after he compiled them all and applied the exemptions, he then turned it over to a lady who was hired by the town. She then hand wrote the abstract into the big long ledger books from the declarations. Fred said it was a good learning experience because he understood where all the old legal terms came from. Once they set the mill rate, she was also the rate maker, she would then take the abstract and make out all of the bills by hand and mail them. Fred said that the tax collector worked out of her garage up the street. He said, "I never saw the tax collector." The concept of the abstract, the rates, the rate maker and the rate book gave Fred a good understanding of the statutes, because the statutes talk about those things. Chaplin built a new town hall in 1974.

Fred was asked if he knew of other towns, at that time, which had to declare real estate. Fred said that even while he was an advisor with the state, there were not that many towns that still had to declare real estate. The big issue was that the state required that certain equipment be available in the assessor's office before filing could be eliminated. Those items included tax maps drawn to scale with lot or parcel numbers, field sheets, street cards, owner cards, property transfer records and building permits. The last year that Fred was in Chaplin, the town did meet the requirements that eliminated the filing of real property.

In November 1975, Fred was appointed to a position in the Connecticut State Tax Department as a member of the Board of Assessment Advisors. He had to relinquish his part time position in Chaplin and his full time position in Putnam once he was appointed as an advisor<sup>15</sup>. Fred's appointment as one of the first six assessment advisors in the State Tax Department represents a historical point in the history of the Connecticut assessors. On June 15, 1972, Governor Thomas J. Meskill ordered a comprehensive study of the property tax in Connecticut. On December 18, 1972 the commission released their findings in the form of a published report.

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.

Fred's assignment was in the eastern part of Connecticut, which included Windham County and most of New London County, known as Region #3. Like all of the assessment advisors, they had an office in one of the State Tax Department field offices. His office was in downtown Norwich. The advisors' main duties included working with assessors within their region. They also had to spend one day a week at the main office in Hartford at the old State Tax Department answering the telephone. Come July tax bill time, the advisors had to do a shift in the Motor Vehicle Department Property Tax section answering questions about the taxes on motor vehicles, a job that Fred was not particularly fond of. The advisors, in the late 70s, did reviews of some of the claims of state owned properties and pilot payments to colleges. They did not get involved in any of the elderly audits. It was a whole separate division. Advisors would attend county meetings to assist in any way possible. Windham County, at that time, did not have a county organization and were joined with the New London County group. Fred remembers Tom Roby, former assessor of Plainfield, and John Gill of Killingly, trying to start up a Windham county association. Tolland County did not have a county association for assessors and they joined the Hartford Area Assessors Association. (Editorial note: Windham County had an assessors association in the early 70s, but due to lack of attendance, it fell by the wayside. On September 18, 1979, Windham County organized the Windham County Assessors Association and Tom Roby was elected its president.)

In the mid-1970s, Fred and Leon Jendrzejczyk both members of the original board of advisors, were assigned the task of updating the P.A. 490 values. This would be the first time that anyone other than Dr. Irving Fellows, Professor of Economics at the University of Connecticut, and Peter Marsele, Bloomfield assessor back in 1963, updated the values since Public Act 490 was first enacted in 1963. One of the reasons for this update was to establish uniformity in the application of the 490 values. It seemed that some assessors took it upon themselves to set their own values. A statewide survey was done together with on site visitation of some 80 sites. They completed the data and produced a schedule of values.<sup>16</sup>

<sup>&</sup>lt;sup>15</sup> Fred's replacement in Putnam was his father Frederick A. Chmura. Fred Sr. remained in that position from 1976 to 1979.

<sup>&</sup>lt;sup>16</sup> Also review page 128 in Volume #1 on the *History of Connecticut Assessors'* interview with Leon Jendrzejczyk.

Fred believed that the Assessment Advisors were a great help to Connecticut assessors especially in the counties where there were a lot of part time assessors. He remembers when he and Don Zimbouski worked on the first model revaluation contract. It was passed around from town to town. They worked on the contract for many months. He said, "Everyone used the contract from that time on." When they started back in the 1970s, especially in eastern Connecticut and part of northwest Litchfield County, there were still a lot of part time boards of assessors. The turn over of these boards was frequent. They were part time, they couldn't take a week off to go to Assessor's School or the state meetings because they had full time jobs and the town would not pay for it, nor did they even belong to CAAO. They really needed a lot of help and assistance and the advisors played a vital role in those areas. More and more of these towns realized that they could not function with these part time boards. This was due to many new requirements where the state got into the pro-rating of new construction, the elderly program, circuit breaker program and then the renters' program came along and the sales ratio program. All of these new requirements put on the assessor were just too much for the part time boards to handle. More and more of these towns went to professional assessors. Even if a small town didn't go with a full time professional assessor, they would hire a professional part time assessor. In a lot of these cases the professional assessor would be full time in one community and a part time assessor in a smaller jurisdiction.

The sales ratio program started on July 1, 1977 with the passage of Public Act 77-478, an Act Concerning Real Property Sales-Assessment Surveys for the Purpose of the Guaranteed Tax Base Program. This program involved the assessors and town clerks of each municipality submitting an annual ratio of the assessed value of real property to market value based on information they supplied. The M-45 form was the official document used for gathering this information.

When the program first started, the State Tax Department didn't even know that the law had passed until one day; the State Education Department contacted the Tax Department and wanted to know how the ratio program was going. No one at that time knew anything about how to conduct a sales assessment ratio study. It was a real learning process. Members of the Municipal Division, that included Richard Prendergast, Benny Cholewa, Don Zimbouski and Fred, started visiting various states that already had ratio programs going on at the time. They included New Jersey, New York and Vermont. New Jersey was the one state group they thought was the best fit for Connecticut, so they modeled their program after New Jersey.

When they first started the program, it was about the same time that the State Tax Department changed its name to the Department of Revenue Services.<sup>17</sup> The new Commissioner of Revenue Services was Orest T. Dubno. Mr. Dubno was the first commissioner who was involved in the start-up of the ratio program.

Fred said, "It was very difficult in the beginning in setting up a state wide sales ratio program. Computer resources were limited. There were no PCs at the time and everything was running on

<sup>&</sup>lt;sup>17</sup> Public Act 77-614 was a massive piece of legislation that replaced the State Tax Commissioner with the Commissioner of the Department of Revenue Services, effective January 1, 1979.

a mainframe computer system. Other problems included, figuring out how to handle all of the data, getting a programmer to set up the system and getting the money to start the program." Fred was still an advisor at the time and this became another function of his job.

Once the sales ratio study program started, Fred spent more of his time in Hartford dealing with the ratio study program than out in the field. He was still an advisor at that time, but Hartford and the sales ratio program consumed most of his duties.

The sales ratio program became Fred's thing and eventually he became the supervisor of the sales ratio program in 1981. They got the program up and running and started collecting data from the towns. Once they started obtaining the data, they were not too sure what to do with it. At that point they had neither a programmer nor anybody to keypunch the data.

They finally hired a programmer to develop the software to operate the system. In the early years of the program, they had two types of forms, the data forms (M-45) submitted by the towns and correction sheets (M-45A) created by the staff. The forms submitted by the towns had to be reviewed, and any corrections had to be made on small slips of paper called correction forms. Everything was then shipped off to a data processing service that would enter the data at night. That's how they got the first program started.

The next step was the hiring of office personnel and field people to check the data supplied by the towns. One of the first people hired as a clerical staff member was Stella Bennett, who worked on the ratio program for many years, retiring just before Fred retired in 2003. Another of the early hires was Marsha Standish as a ratio study field person. Marsha left the ratio division and became an assessment advisor replacing Leon Jendrzejczyk who became the assessor of Glastonbury. Fred said that a lot of people he hired in the sales ratio division, as field personnel, eventually became assessment advisors. Besides Marsha, there were Kathie Rubenbauer and Paul LaBella, just to name a few.

Fred said that the Ratio Study Division did more than gather ratio data from the various towns for the State Department of Education. One of the positive aspects of the program was a quarterly statistical report that was sent out to each municipality summarizing the data from the town. Included in the report were the number of sales, the median sales price, the average and median assessment ratio average, and the coefficient of dispersion. It was a highly useful report, especially during revaluation time. Other functions were assessor's workshop sessions on how to conduct sale ratio programs held at the University of Connecticut Assessors School.

On July 1, 1980 the Municipal Division of the Department of Revenue Services was transferred to the Intergovernmental Relations section of the Office of Policy and Management.<sup>18</sup> Fred said, "We remained in the same office on Farmington Avenue for about one year." The new supervisor of the Municipal Division was Margaret Mary Curtin, the under secretary of Intergovernmental Relations.

<sup>&</sup>lt;sup>18</sup> Public Act 79-610 An Act Concerning Government Operations was passed transferring the Municipal Division, including the Sales Ratio section, to the Office of Policy and Management. Effective July 1, 1980.
The assessment advisors were still in existence during the transitional period helping the various municipalities, but they were doing more auditing of various state programs and offered less assistance to the local assessors. Fred was asked how the mission or the goals of the Board of Assessment Advisors changed over the years. Fred said, "In the early 70s there were a lot more elected and part time assessors than there are today, and they required help in the administration of their office. On a statewide basis, there were more full time professional assessors in Fairfield and Hartford counties than there were in the eastern part of the state. In the late 1980s and early 1990s, as more professional assessors were appointed statewide to assessing positions, they required less help. Then there was the problem with staffing on the state level. As more programs were added without the increase in staffing, that became problematic."

Fred was asked if taxpayers had any direct contact with the assessment advisors. He said, "It was difficult for a taxpayer to contact them directly, because they were not always in Hartford and they spent their time in the various towns within their district. Also during those days, they had no cell phones for direct contact. If they had to answer a question to a taxpayer in the form of a letter, it could take up to three weeks. With no word processing, the letter had to be hand written, typed and reviewed." When the Board of Assessment Advisors dissolved in 1991, there was not the big cry that the advisors were not there to help.<sup>19</sup> The needs of the 1970s with the part time assessors were now being replaced with professional assessors who were more able to handle the situation. In 1991 when Lowell Weicker was elected governor, there were a lot of layoffs and the remaining advisors ended up doing all kinds of work. It changed quite a bit.

In the early 1990's part of Fred's duties as assistant director included the elderly property tax relief programs. One of the interesting things with the Renters Relief Program was Fred, along with a programmer in the Intergovernmental Relations Division of OPM, came up with an idea of doing the renters program electronically. This was the time that PC's were just starting to become available in assessor's offices. After about six months of developing the program, OPM went out and installed the software in towns that had computers at that time. As it turned out, it was the first state program, in any department, that developed something for the town to submit data electronically to the state.

Fred became Director of Equalization of Assessment and Grants in 1997 succeeding Donald Zimbouski who had retired. He held that position until his retirement from the State of Connecticut in 2003.

### Fred's Involvement in IAAO

Fred got involved with IAAO a few years after Bob Flanagan stepped down as President of IAAO.<sup>20</sup> Fred was at a conference in 1983 and Bob introduced Fred to Ian McClung, the upcoming IAAO president. Bob told Ian McClung that Fred was interested in working on some IAAO committees. When Ian became IAAO president he appointed Fred to the Awards Committee. The Awards Committee prior to that did not meet physically but had telephone conferences. The year Mr. McClung became president, he charged the Awards Committee with

<sup>&</sup>lt;sup>19</sup> Public Act 91-343 eliminated all statutory references to the Board of Assessment Advisors.

<sup>&</sup>lt;sup>20</sup> Bob Flanagan was president of IAAO in 1979 and the former assessor and real estate director for the city of New London, Connecticut.

reviewing all of the awards and that required actual meetings. That was Fred's first IAAO committee activity. Fred was then appointed to the Educational Committee and then a number of committees after that. In 1989 Fred ran for the IAAO Executive Board and spent two years on the Executive Board. After that he was chairman of the Budget Committee for a number of years. He remained very active with the Planning Committee and the Planning and Operation Committee. With the completion of a recently completed IAAO constitution, which Ian McClung was the chairman, Fred was asked to make a two-year commitment to serve on a reconvened Constitution Committee to write by-laws and procedural rules. Prior to that there were no organized procedures for maintaining minutes or notes and sometimes relied upon member's memory of how to do things. In working on that committee Fred said, "The committee chairman, Ian McClung, was the hardest taskmaster he ever work for. They would meet in Chicago; Ian would get a small suite and they would come in on Thursday night. They started the meeting Thursday night and they did not leave until Sunday night. Breakfast and lunch was in the suite never taking a break. They did not leave until six or seven o'clock at night from the suite. They developed the whole by-laws, procedure rules and the committee structure for IAAO on that committee. They made radical changes in IAAO structure during that two-year period."

After serving on the IAAO Executive Board, Fred served on various committees that included the Infrastructure Committee, the Planning Committee, Budget Committee, Rules Committee and the Professional Development Committee. Being so involved in IAAO over the years, Fred said that he always wanted to be president of IAAO. In 2003 he ran for the position and was installed as the IAAO president at the 2003 Nashville IAAO Conference held September 14<sup>th</sup>.

Three months into Fred's term, as IAAO president, IAAO Executive Director David Wheelock stepped down from his position in the first week of January 2004. Fred had retired from OPM the previous June 2003 and said he would volunteer to take on the executive director's position for a month or two until they got somebody. As it turned out, Fred served nine months as Acting executive director until August 2004. A problem arose at that time where IAAO was moving from their Chicago headquarters and they were in the process of determining where the new IAAO headquarters would be located. They did not want to select an executive director until they selected a site for the new IAAO headquarters. They did not want to hire somebody in Chicago and say, "By the way we are moving in a couple of months." Once they decided on the new location and purchased the building, they restarted the search for a permanent executive director. Kansas City, Missouri was selected and IAAO moved from their Chicago location where they had been since the 1930s, to Kansas City in 2005. They hired Lisa J. Daniels as the new IAAO executive director, who served in that position until 2014.

Fred relates a story dealing with rates and rate makers while he was president of IAAO in 2004. He went to Northern Ireland to review their revaluation of the entire country. After spending a week there he and Paul Welcome, former IAAO president, took a train down to Dublin to attend a meeting with the people in the Irish Republic. Nigel Woods, the director of the Northern Ireland Assessments Department, set up the meeting. At the meeting they reviewed what they were doing with the assessment process in the Irish Republic. Their last revaluation was done in 1865. They started talking about declarations, rate makers and rates. Paul Welcome who was sitting next to Fred, asked him if he knew what they were talking about. Fred said, "I am back

home," thinking about his experience in the town of Chaplin. He knew exactly what they were talking about.

Fred has served twice as chairman of the Professional Development Committee and on the second Infrastructure Review Committee of 2006. Fred currently is active with IAAO as chairman of the third Infrastructure Review Committee of 2013-2014 that is looking at all of the association issues and making suggestions to the IAAO Executive Board on various structure issues. Also he is chair of the Executive Director Search Committee that is seeking a replacement for Lisa Daniels as Executive Director. Fred is also serving his second three-year term on the IAAO Budget Committee. A committee he has been on since 2010.

Another activity that Fred got involved in after he retired in 2003 was with a group of retired assessment and appraisal experts that formed a company called TEAM Consulting, LLC. Fred is the Managing Member of the company. The company offered a wide range of professional and educational services to government. TEAM specializes in bringing new technology and innovative approaches to solving assessment and appraisal problems. Fred told an interesting story about when TEAM Consulting was reviewing the set-up in the Portsmouth, Virginia assessor's office. Fred came across a manual on a CAMA system that United Appraisal developed for that community in 1975, and they were still using it. If you remember when Fred first started in the assessing business, his first supervisor was David Vermilya, who left United to become the assessor of Portsmouth, Virginia. David is Sherry Vermilya's son.

Fred has two professional assessing designations to his credit. He received IAAOs Assessment Administrative Specialist (AAS) designation #12 in 1997 and he was one of 71 Connecticut assessors who received their Certified Connecticut Municipal Assessor (CCMA) designation December 19, 1974 at ceremonies at Merlin Bishop Hall at the University of Connecticut. His activities in CAAO include being an instructor at CAAO Assessors School workshop sessions 1975 to 1991. He served on the CAAO Awards and Veterans Affairs Committees. He was on the CAMA Committee, as a representative for the State. At the September 14, 1997 IAAO Conference in Toronto, Fred won the IAAO's most coveted individual award by winning the Clifford Allen "Most Valuable Member" Award.

Sidebar: Fred comes from an assessing family. His father Frederick A. Chmura was in the revaluation field with United Appraisal Co. He was the assessor for the town of Putnam 1976 to 1979, assessor in Windham from 1978 to 1982 and the assessor of Andover from 1973 to 1986.

Fred's wife Rande Chmura began her assessing career in New Fairfield as an assessment aide in 1980, assistant assessor in New Milford 1982± and assessor for the town of Suffield 1983 to 1986. Rande retired April 2016 as the assessor of Putnam, a position she held since 1986. Her interview is in this publication.

# Joan R. Robinson

(Interview was held at the Old Lyme Town Hall on September 18, 2014 with Charles Agli, Jr., Pat Hedwall, Walter Kent, Peter Marsele and Paul Slattery in attendance)



Prior to entering the assessing field, Joan who grew up in Massachusetts, worked for the Paul Revere Insurance Company for a short time and Boston University Library. She married and with her husband moved to Connecticut where he became a teacher.

Joan's first municipal employment experience was with municipal finance in 1953. Her husband was newly elected to the Salem Board of Education and he was appointed secretary of the board. This meant that he was responsible for all of the school activities as far as contracts that were being issued, the negotiations and the total school budget. Joan said that his mother did all of the typing for the board and

Joan did all of the finance. She wrote out all of the checks and payroll for the school. The next introduction into municipal government was when her husband was elected to the Salem board of assessors. She remembers that right after Christmas dinner she was given the list to compile and create a hand written grand list. At a later time she would also prepare the tax collectors list for the tax bills. This was in the early 1960s.

During that time Joan was involved in a number of local volunteer social activities as well as raising a family. Some of the activities included the PTA, organizing a local Girl Scout troop, and also in developing an organization called FISH of the greater New London area. FISH is a local, community-based "helping hand" organization with over 200 volunteers available to people in situations of need.

In 1971-1972 Joan started working in real estate selling houses. She acquired a good background in establishing values on homes and acquired a reputation of getting the best possible price. She took a break from the real estate business for a while and became more involved in community activities. Joan soon realized that being a full time community volunteer would not pay for her daughter's education at Boston University, so she reentered the real estate field in the late 1970s. Joan said that in 1978 she had her first commercial sale where she listed the property and negotiated the sale that resulted in her first \$2,000 commission.

During the late 1970s, the town of Salem was in need of an assessor right away. With Joan's experience in real estate and also with her involvement in doing the grand list in the early 1960s, Joan convinced herself that she could handle the job. In September 1978, Joan became the assessor of the town of Salem. Joan said, "It was somewhat spooky at that time, I was the only one in the office and there were some problems that had to be straightened out. People were coming into the office to apply for different programs and I had to find the solution to the various problems." It was at that time that Groton Assessor Red Killeen had told Joan about the New London County Assessor's Association meetings. Leon Jendrzejczyk was the assessment advisor

at that time. Joan said, "Strangely enough, everyone at the meeting asked the questions that I wanted the answers to." Joan said she learned a lot from those meetings. Someone also told her about the CAAO meetings. She started going to those meetings.

In 1978, Joan started taking her CCMA courses. The first course was CCMA II with Walter Birck. Joan said that Walter was a very good instructor. She took a second course, which was CCMA I, at the June 1979 Assessors School. In the fall of that year she took course CCMA III. At that time assessors were not required to take the courses in a numerical sequence. During this period Joan was involved with problems relating to wide variations in values with the last revaluation and also with properties that were added improperly. The town gave the go ahead for an early revaluation. Joan had to research revaluation companies for the job. The night prior to her CCMA exam in 1979, Joan was working on the RFP for the 1981 revaluation contract. By the time she went to New Haven for the CCMA exam, Joan's mind drew a blank and she failed the exam. She went back to Assessors School in 1980 and reviewed everything and passed the CCMA exam and became certified on June 19, 1980.

Joan's first experience with a revaluation was in 1981 in Salem, with the United Appraisal Company and Sherry Vermilya. Because of the problems with the last revaluation, Sherry told Joan that it was important that the revaluation was done correctly this time. Joan remembers that there was one problem while doing the revaluation. It was at a time when United was being purchased by CLT. Joan remembers a situation during the revaluation where she and Henry Philip were reviewing junkyards and recreational campgrounds. What happened with the recreational campgrounds was they had sales of campgrounds that did not agree with the CLT values. They had two CLT people from Pennsylvania do the valuation on them and the values were off. So, Henry Philip,<sup>21</sup> United's commercial appraiser, and Joan had to review, once again, all of those properties. The review was done in January so they had to extend the appeal period for those properties. Because of this review process, there were no appeals from the campgrounds. Joan said there was an interesting story that came out of the whole process. It seemed that the town clerk owned a junkyard and she appealed the assessment. While Joan was away at a conference, Henry Philip called Joan and said, "Too bad you weren't here, we went before the judge in his chambers, working on the appeal and he decided to give the judgment in favor of the town clerks owned junkyard." In the end, Joan said it was a good learning experience. While Joan was at Salem they had a manual appraisal system until 1983. She was the assessor of Salem from 1978 to 1991.

In 1985 Joan took on another assessing position in Clinton. She would work part time Monday nights and on weekends in Salem and everyday in Clinton. She worked in Clinton from 1985 to 1987. During that period she was working with a Reudgen & Johnson administrative system in Salem and a Quality Data system in Clinton.

In 1987 Joan took the exam for a position with the State of Connecticut Office of Policy and Management as a municipal assessment advisor. She became an assessment advisor and later relinquished her positions as assessor in Clinton and continued in Salem on a part time basis. At

<sup>&</sup>lt;sup>21</sup> Henry Philip was the assessor of Durham from 1988 to 2003 and also served as a deputy assessor for the city of Hartford.

that time Don Zimbouski was the chief of the department. Joan was initially assigned to Tolland and Windham counties. Besides the county assignments, Joan was involved with different programs that included the college and hospital reports. She did CAMA qualification inspections and she was assigned to work with new assessors in assisting them with their new position. She worked on the solar exemption booklets, reviewed assessors' annual reports that had coding problems and participated at county workshops.

In the fall of 1991 the state of Connecticut had budgetary layoffs that included Joan being temporarily laid off.<sup>22</sup> When she was called back after the layoffs, she could not use her desk in her old department and was moved to a new assignment working with Barbara Chayer developing statewide workshops. At that time she was just given a table and had to share a desk and phone with other personnel. The day before they were called back, there was an ad for an assessor in West Haven. She put her resume together, filled out an application and sent it along.

In February of 1992 Joan became the assessor for the city of West Haven. When she arrived in West Haven, three days before the grand list had to be signed, nobody in the office knew anything about it. They were also doing a revaluation and a new remapping of the town. So for Joan's first three days on the job, she worked with the revaluation company to tie up all loose ends and she signed the October 1991 grand list. At the same time West Haven was going through some financial problems and the city's finances were taken over by the Municipal Fiscal Review Board. In the process of refinancing the town debt, the interest rate to fund the budget doubled everyone's taxes. Joan spent the summer of 1992 meeting with taxpayers every 20 minutes going over the reason for the change in their taxes and the programs that were available that provided some tax relief. Another problem that arose, were extra accounts that were listed from the old mapping system. To solve the problems, everyone in the office took a section of the grand list and did a complete audit. Assessor's corrections were done prior to the bills going out. The West Haven assessor's office had a staff of eight going on nine during this process. Joan went through her second revaluation in West Haven in 2000.

In 2006 Joan had been employed in the West Haven assessor's office for 14 years. In the same year the city union's contract was revised, that allowed city employees with 15 years of continuous service to retire instead of the 20 years under the old contract. Joan only needed until February 2007 to retire. There was a change in the administration in West Haven in the last election that produced a new mayor. Under the old administration the mayor and the assessors office were working on a program that would tax out of state auto registrations. The new mayor wanted nothing to do with the program and decided not to implement it.

May 2006, on a Friday afternoon around 3:15 p.m., Joan was called to the mayor's office. The mayor told Joan that she and her deputy's services were no longer needed. At that point both Joan and her deputy hired an attorney and negotiated a settlement that allowed Joan and the deputy to receive benefits that they were entitled to with 15 years of service. Joan's official retirement from West Haven was May 2007.

<sup>&</sup>lt;sup>22</sup> The budgetary layoff happened during that period when Lowell P. Weicker, Jr. was governor of the state of Connecticut from January 1991 to January 1995.

Upon her retirement Joan received life membership from CAAO. Her activities within CAAO included, motor vehicle pricing for a number of years, the Handbook Committee, ACES and ATT program and In-service Training Committee. She was past president of the Society of Professional Assessors, past president of the Greater New London Area Assessors Association and past vice president of the Middlesex County Assessors Association. Joan was also a member of the Northeast Regional Association of Assessing Officers, (NRAAO) and the International Association of Assessing Officers, (IAAO) and president of Connecticut Chapter of IAAO.

Joan was asked whether she would choose the assessing field again as a career. She said, "Yes, I think it's one place where someone can really do something and accomplish something. Despite all of the politics and things like that, there is a lot of self-satisfaction in the job. It's too bad sometimes that the money doesn't follow where it should, depending upon who you are." Early in the interview Joan commented about assessors and the assessors association. "The cooperation of all of the assessors and the networking of assessors increased the awareness of what this was all about. The cooperation of everybody is amazing. It was a very good group to be in."

### **Continued next page**

## **Charles B. Feldman**

(This interview was held at the Old Lyme Town Hall March 19, 2015 with Charles Agli, Jr., Patricia Hedwall, Walter Kent, Peter Marsele, Bob Musson, Joan Robinson and Paul Slattery in attendance)



CAAO President 2000 CAAO Assessor of the Year 1998 CAAO Special Recognition Award 1998 CAAO Past President Award 2000 CAAO Life Membership 2006 CAAO Presidential Award 2008

Charles B. "Chuck" Feldman was born and raised in New York. He went to Lafayette College in Easton, Pennsylvania. After graduating from college, Chuck went back to work in New York City. Prior to entering the assessing field, he worked at a major financial institution out of Manhattan. He was a district manager who went to many corporate branches throughout the northeast auditing their books to verify accounting procedures.

He reached a point where he was tiring of city life and wanted a change. He had a good friend living in Wallingford, CT who invited Chuck to come stay with him. Chuck always had an affinity for New England and the company he worked for was able to transfer him to their New Haven office. Chuck was still not satisfied with the work he was doing for the company and decided to look for work elsewhere. He was reading the New Haven Register and came across a classified ad for a position with the city of New Haven assessor's office as an auditor. He applied for that position in 1981 and got the job. Edward Clifford was the assessor at that time. The position began as a contractual auditing job for a salary of \$18,496. Chuck said the City knew that personal property was undervalued but they did not have anyone to verify the information being submitted on the declarations. After Chuck had worked there for about a year, the City realized there was a significant amount of potential revenue from personal property and auditing really started. Because the contractual job proved lucrative for the City, a full time personal property audit position was created in 1982.

Personal Property was in its infancy as far as there being compliance to it. Back then, companies would receive a cardboard declaration that many would just disregard. It was a self-reporting system and since many of the taxpayers would not complete the declarations the numbers were not accurate. This is when Chuck really embraced the idea of moving from the auditor role to getting into the assessing field. Others in the New Haven office at this time beside Eddie Clifford were Paul Slattery and Fletcher Johnson.

In 1983, Assessor Edward Clifford retired and Steve Juda took over. Chuck said that Steve was his mentor. Steve recognized Chuck's passion and motivation and propelled him to get involved. He gave Chuck the opportunity to excel. Others that had significant influence on Chuck at this time were: Al Standish, who taught classes at UConn, Steve Kosofsky, Anthony Homicki, Kathleen Rubenbauer, Jim Clynes, Bill Gaffney, Tom Browne, Brian Smith, Rick Wandy, Charlie Agli, Marsha Standish, and Joan Robinson to name just a few. Chuck embarked upon

his chosen mission to make personal property more uniform and companies more compliant. Every assessor who met Chuck embraced not only him, but his ideas of what personal property could become.

After working for the city of New Haven for some 13 years, Chuck left in 1994 and went to work for the West Haven assessor's office under Joan Robinson. Chuck stayed in West Haven until 2000, when he decided to open his own personal property auditing firm, Charles B. Feldman and Associates LLC. Charles B. Feldman & Associates LLC is a certified personal property revaluation company.

The followings topics and comments were also discussed during the interview:

The assessor staffing and the position of the assessor: "In the past the workload was spread out more. Today, the assessor's offices staff is smaller yet the responsibilities and duties have increased. Granted technology has reduced much of the manual workload and standardized the process, but in my opinion it just can't replace people. The importance of the assessor being the true guardian of the financial stability of the city or town has somehow gotten misplaced. The assessor was and is the crucial link between the tax paying public and the overall financial health and stability of the city or town."

**The passage of Public Act 99-189:**<sup>23</sup> "During the late 1990s personal property was at the forefront of CAAO legislative efforts. Both the Personal Property Committee and the Legislative Committee had a concerted prolonged effort to draft and pass personal property legislation. It took incredible time, effort and perseverance culminating in the passage of Public Act 99-189. It was a tremendous feeling of accomplishment for the many individuals involved. It took sweat, patience, compromise, and communication between all parties involved to make this law happen."

Chuck said, "PA 99-189 was a massive piece of legislation that was first considered to make technical changes in the laws dealing with personal property, but in reality it ended up being a rewrite of a lot of those laws. Its mission was to promote uniformity and clarification in the existing statutes. There was a lot of ambiguity in the statutes, and personal property was becoming more at the forefront of many assessors' offices. There were a lot of audits going on and many of the statutes really did not address the specifics regarding the audit process."

The following are just a few of the changes in PA 99-189 that Chuck reviewed.

- One of the big things was defining omitted property. This clarification allowed the assessor to audit and penalize for omission. Previously, there was a difference between under reporting and omission. Now they became one and the same, relating to cost and/or quantity.
- The law gave the assessor the ability to look at specific federal tax forms, general ledgers, balance sheets, depreciation schedules, financial statements and invoices.
- Clarification on designees of assessors who could perform audits. CCMAs, CPAs etc.

<sup>&</sup>lt;sup>23</sup> Public Act 99-189 (FKA Substitute House Bill 6952 "An Act Concerning Technical Changes and Clarification to the Assessment of Personal Property"

- Standardizing the declaration with regard to the methodologies used in determining the value during an audit. The method used for audit shall remain consistent with the methodologies requested by the assessor. This provision prohibited the assessor or an outside consultant from retroactively changing the method of valuation.<sup>24</sup>
- Hearing was replaced by audit.
- The ability of leasehold improvements to be assessed as personality if not already assessed as realty.

Editor: Included in this publication is an article with a more detailed listing of the changes in PA 99-189 entitled "Public Act 99-189 (FKA) House Bill No. 6952."

The bottom line is that this law brought uniformity, consistency and clarity. A couple of other positive things that were included: before the bill, if you did not file a declaration, you could not go to the board of assessment appeals. After this, you could go to the board of assessment appeals, but you basically had to provide the board with a reverse audit. You could not just go to the board and say, "This is what I have, lower me." You had to actually bring in proof.



Photo by Melissa Bonin

After a five-year struggle of trying to pass legislation on this historic personal property bill, the committee celebrates with t-shirts printed up signifying HB 6952 (NKA PA 99-189). They include left to right: Charles Feldman, Tony Homicki, Steve Kosofsky and Kathy Rubenbauer.

Side bar: At this point of the interview, Charles Agli commented about the remarkable part of the passage of this bill: "It's difficult to get through the legislature something as large as this, because this was no small piece of legislation, something as technical as this, you needed to get their confidence. You may not get their understanding, they may not have understood what you

<sup>&</sup>lt;sup>24</sup> The language dealing with methodologies relates back to the court case Yankee Gas Co. & Connecticut Light & Power v. City of Meriden, April 20, 2001.

were trying to do, but you needed to get their confidence in that what you were trying to do was a good thing and that's what you were able to accomplish over a number of years."

The Meriden case with Yankee Gas Co. & Connecticut Light & Power: One of the major issues that helped get PA 99-189 passed was the pending court case with Yankee Gas Co. and Connecticut Light & Power v. City of Meriden. The case centered on the methodology being used and the contingency fee being charged. There was an auditing firm hired by the city of Meriden on a contingency basis. The utility companies had declared per the method that the assessor had requested on the declaration. But, the auditing firm retroactively applied a different method of valuation without first advising the taxpayer. The utility company also believed that to retroactively go back and change an assessment based on a methodology change as well as being on a contingency basis was not proper. With the help of Chuck, Steve Kosofsky and Attorney Joe Cassidy the utility companies were successful in their appeal on April 20, 2001.

Chuck said, "The Meriden case was a very important court case that I was involved in and the accomplishment of getting PA 99-189 passed was a victory for equity, uniformity and clarity. Other court cases that were notable at the time which I was involved in were the United Illuminating v. City of New Haven Supreme Court Case where my testimony was quoted from legislative sessions and considered by the justices in their decision. The J.C. Penney case in Manchester, with the help of Steve Kosofsky, was another major victory with relevant implications for the assessment of personal property." Chuck mentioned that Steve Kosofsky and John Rainaldi were the driving forces in the positive outcome for the town of Manchester.

The Assessor's School and becoming an instructor: Learning in and out of the classroom, networking, and study groups at UConn gave Chuck a genuine sense of wanting to be an asset to the assessors. He offered help and dialogue with differing opinions on personal property assessment and auditing. As Chuck has mentioned before, "Al Standish was a great teacher, he took the extra time to explain things, which was a potent force for me to eventually start teaching at UConn." Chuck has been involved in various seminars at the UConn Assessors School over the years. The audit scenario was kind of new and unknown to most assessors and the response was phenomenal. In subsequent years, Chuck was asked to teach again and again. Chuck was also involved in teaching at other assessors' associations and accounting associations that eventually propelled him into his own business. The first time Chuck did audits under his own LLC was in Greenwich in 1984 for Al Kirk. Chuck did do some outside audits while working in West Haven, but once he left there in 2000, the business blossomed.

**CAAO, New Haven County and the personal property form:** CAAO has always been a network of assessors willing to communicate, help each other, bounce pertinent issues off each other, many with different opinions, but communication was always there. New Haven county was the springboard for him to get the word out regarding personal property, equity, uniformity and audits. Through the New Haven County Assessors Association, Chuck became more visible and once he became president he got to know practically everyone. Somewhere during that time, Chuck met Melissa Bonin who also had already been working on standardizing the personal property declaration. With her endless work and the Personal Property Committee's diligence, the uniform personal property declaration was launched. Another truly great source of pride for the organization, the standardized declaration gave creditability to our efforts in a uniform way.

Chuck remembers Bill Gaffney, when he was president of CAAO in 1997 saying, "We need to make personal property uniform and equitable. Many towns have different schedules. Whether we are right or wrong we all have to be on the same page. The playing field has to be level and we have to promote equity." Chuck said that idea did not go unheard and the Personal Property Committee reacted with an incredible tax form spearheaded by Melissa Bonin.

Sidebar: Comments from Melissa Bonin on the uniform personal property declaration form: Melissa said she has done a document with multiple towns across the state since 1998. Windham County was doing one together many years before that and was even holding seminars for local businesses and CPAs on how to use the form. "We now print all together 127 towns with another 19 using the forms but printing either in house or they have to go through a bid process."

Editor: The newly formatted declaration form was available for review at the 1997 UConn Assessors School.

It was also at that time that Chuck met some new people through New Haven county. He met Dan Kenny, Ken Whitman, Carolyn Nadeau and many others. Carolyn became Chuck's confidant and companion, with whom Chuck discussed everything that he was working toward with CAAO. She was his sounding board and gave him good advice and direction when and where it was needed regarding Chuck's career and CAAO presidential decisions.

**Certification and education:** Chuck said that he is a soldier with regard to education. "I let the folks on those committees decide and I have confidence in them with regard to their decisions as far as education requirements and I am willing to do whatever needs to be done to preserve that."

**Revaluations:** Chuck was not in the trenches of revaluations as far as real estate was concerned. He was involved in one in New Haven and West Haven, but he pretty much manned the ship on the personal property and the motor vehicle fronts. He said, "Personal property revaluations seemed to be waning based on the fact personal property audits are replacing them as the method partly because of shrinking staffs."

Sidebar: A discussion ensued on how revaluations used to be done with regard to personal property. Going back into the history of revaluations, a big part of revaluations was to hire a company that had a personal property person. The revaluation company had inventory sheets that they went out and listed everything. It was all right for a mom and pop operation, but for a large manufacturing company it was onerously time consuming. This changed with the advent of personal property declarations that were becoming accounting based. The declarations were geared towards cost and asset listings by code so the assessor already had that data. You did not have to go out and price it because you already had the original cost from the taxpayer's federal return and other documents. Probably starting in the early 1980s with the audit format of doing personal property, it rendered the revaluation task less necessary. Chuck said, "It's never really obsolete because nothing is ever going to replace going out looking, but again you have smaller staffs and you have an accounting based system. We have the ability to access that accounting and have the ability to verify that information. It wasn't necessary to go out and inspect properties as often as we did in the past."

**Recollections with regard to assessor's relationship with elected and town officials:** Chuck was always of the opinion that assessing officers should have autonomy from the governing body, but that's not reality. Depending on the individual running the towns; mayor, selectman or finance director, that determines the overall relationship with the assessor. Elected officials need to comprehend how crucial the assessor is to the overall financial health of a community. The assessor, being steward of the grand list, is the vital link between mayor, finance, and the taxpaying public in that regard. The assessor should always be given the tools to produce a viable, defendable grand list. Most communities get that, unfortunately some do not.

**Recollection with regards to your relation with the public:** One can only project uniformity, equity and professionalism. Always remain consistent and patient and do your best to communicate to explain the law and procedures that we are governed by to do our jobs. One thing we must remember, when a member of the taxpaying public comes in to see the assessor, you are their only point of reference with regard to ALL taxation in general. State taxation, federal taxation, local taxation, the assessor is generally the sounding board for all that pent up exasperation. The assessor may garner the brunt of that frustration. Being an assessor is a difficult job, extremely stressful at times.

**Significant changes that have been made in the assessing field:** Chuck mentioned technology; computer assisted mass appraisal, shorter staffs, longer hours and now the potential of regionalization. Chuck talked about the new proposal for the Department of Revenue Services to administer motor vehicles with a uniform mill rate. Chuck said, "Everyone on the assessors' side talks about getting rid of the motor vehicles." He said that he does not think it's a good thing. "If the assessors don't have to administer (motor vehicles), assessors' staffs will be cut, tax collectors' staff will be cut and full time positions will become part time positions. Eliminating the motor vehicle tax will cost jobs. Be careful what you wish for."

Chuck has served on a number of CAAO Committee's that include the Legislative Committee, the Finance Committee, the Special Events Committee, the Membership Committee and a long time member and co-chair of the Personal Property Committee. He holds the assessors certification CCMA II and was awarded Life Membership to CAAO at the 2006 CAAO Spring meeting. On the county level, Chuck was president of the New Haven County Assessors Association in 1997-1998.

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## **Richard K. Feegel**

Editor's Note: The following is a personal biography written by Richard Feegel in his own words April 18, 2015. Mr. Feegel was in the appraisal/assessment field some 35 years. He retired in 2000. (The editor added the italic wording)

I started in the appraisal/assessment field back in 1965. Morris Lanzi, a friend from my hometown, was working for United Appraisal Company. He just mentioned to me that they were looking for new people and was I interested in talking to them. The next thing I remember I was in East Hartford talking with the boss, Sherwood Vermilya. I seemed to recall that I was a bit under the required age at that time but it was not a problem that couldn't be addressed. Well, very shortly after that meeting I was reporting to New London to meet with the project supervisor, Bill Coughlin. I was given a ten-foot pole, a clipboard, and an ID card. Then Bill and myself set out to be trained to measure houses. As I look back on starting out I couldn't have had anyone better than Bill to teach me the ropes. I don't want to sidetrack too much, however through my appraisal career, some 35/40 years, we remained friends and he was always my advisor. I was even honored to be one of the chosen to carry him to his final resting place. After New London was completed and I was subjected to my first ordeal with the informal hearings, you know kind of like the Romans and the Coliseum thing, I licked my wounds and moved on.

My next memory is that I went to a town called Barkhamsted. I met Sherry somewhere and we rode to meet the powers to be. Sherry drove, we stopped for lunch. Like any new employee with the boss, I was nervous, what do I order, what do I talk about. Well by the time I unfolded my napkin, seasoned my food he was done ready to go. I can't remember if I even finished my lunch. Maybe I grabbed what I had on the plate and we headed off. The end result was I spent the next year or so in that small town going about the business of gathering all the data we needed.

My next recollection was again meeting Sherry in the town of Berlin. No lunch this time, nothing to worry about there. I met the assessor, Joe Scheyd. Now I have to sidetrack again. If Bill Coughlin was a mentor and longtime friend, Joe was and has been in that same category. I can't think of one without thinking of the other. They were two special people. As some people say, "There is a pair that beats three of a kind." The new Berlin town hall hadn't been built yet so I spent the entire revaluation in the old frame town hall on Worthington Ridge. I can't pin down the exact amount of time I spent in Berlin. Joe certainly took me under his wing and all turned out well. I can always remember Joe giving Sherry a hard time about his car choice. Sherry liked the Olds Toronado and Joe would say you can have a Caddy for what you paid for that Olds. The battle went on without a winner. I couldn't say much, I drove a VW Beetle. I can't remember where I went next. It was a while ago. I know I spent time with United Appraisal working in Stamford, Bethel, Litchfield, Middletown, and the list goes on. No sense trying to list everywhere I worked, you get the idea pretty much all over New England. Sherry even sent me to a town in Maine, Madawaska. Now, you don't get much further north than that. I said to him, I'll go and try to sell the job but who will you get to go there and work, not me. My time spent with United was a great learning experience and once again met mentors like Bob Nyhill and Harold Maddocks, two more good guys.

I believe it was somewhere around 1977 that I took my first assessor's job in East Haddam. While working for United Appraisal I worked toward my CCMA. They hired me and so began my assessor career. I spent twelve years there. During that time the present assessor of Berlin was hurt very badly in an auto accident. Joe Scheyd asked me, would I consider coming to Berlin one day a week to try to keep things moving along, and keep the office going as well as I could while he recovered. I asked the powers in East Haddam for the time off without pay and they agreed. I don't remember how long I worked under those guidelines but it went on for quite a while.

At some point while working in East Haddam, Assessor Leon Jendrzejczyk asked me if I was interested in coming to work in Glastonbury. After much thought I said yes. Now this is probably the only low spot in my career. I only stayed in Glastonbury for six months. I assured Leon that I hadn't made the move to better myself in East Haddam. It was just one of those things that happened. He said he understood. I hoped he did. Leon is one of the good guys and I wanted to leave him with a happy note.

Eventually I was hired as the assessor in Berlin. I was working under the eyes of Joe Scheyd. That was no easy task. Joe taught me a great deal. Berlin was where I ended my assessment career after 12 years. It was a great ride and I would do it all over again, given the chance.

Sidebar: Richard Feegel was the president of Middlesex County Assessors Association in 1982 and Middlesex County Representative in 1986. He has served on a number of CAAO committees including the following: In-Service Training Committee, Legislative Committee, Motor Vehicle Committee, Personal Property Committee and the first chairman of the current CAAO Research/Historian Committee in 1994. He received his CCMA certification June 17, 1976 and was given a Life Membership to CAAO at the fall 2000 CAAO meeting. Summary of his assessing positions: East Haddam Assessor 1977 to 1988, Berlin Interim Assessor 1986 to 1987 and Berlin Assessor 1988 to 2000.



United Appraisal Project Supervisor Bill Coughlin shown on the left and data collector Dick Feegel shown on the right measuring properties in the mid 1960s during revaluation

# Charles P. Danna, Jr.

(Interview was held at the Old Lyme Town Hall November 19, 2015 with Charles Agli, Jr., Walter Kent, Peter Marsele, Robert Musson, Joan Robinson and Paul Slattery in attendance)



Back in 1973 was when Charlie first started thinking about what his career was going to be. He was just recently married, unemployed after having graduated from college with an architectural degree from Vermont Technical College. Having 10,000 draftsmen out of work in Boston made him realize perhaps that maybe he chose the wrong career. Charlie was looking at different things out there. At the time he was a licensed real estate broker and was working at his mother-in-law's office. She ran a successful real estate dynasty. In Charlie's words, "I truly love my mother-in-law, but I had to make a choice of either working in that office forever or I could

work some place else, but not in real estate sales."

Charlie started looking at the appraisal portion of the real estate industry. He took courses at Manchester Community College and received a certificate after completing all of the classes.

Charlie said that he was fortunate enough to be allowed to attend the University of Connecticut Assessors School held at the Storrs campus in 1974. His original decision to attend UConn was based upon his public service and his membership in local zoning and appeals boards. At the time he had no experience, nor had worked in, nor had any plans to work in an assessors office. His instructors at the school included names like: Birck, Clifford, Flanagan, Standish, Callahan, MacArthur and Sweeney. Some of my early classmates had names like Carvell, Coyne, Slattery, and Kovac. Charlie said that he is eternally grateful to all those fine people and to Mr. Ed Dowling, who accepted his application. He said that he was allowed the opportunity to attend and learn from the best but also with some of the best. Charlie successfully completed the three required courses and was awarded the 149<sup>th</sup> CCMA certificate issued in the assessors program in 1980. Actually, Charlie received his CCMA certification prior to him entering the assessing profession.

One of Charlie's earliest memories of assessors was the break period at the Assessors School, hanging around the lounge and listening to the grand masters giving court to the novices, Buddy Bayus, Tony Barber, Fran Kirwin to name a few favorites. Another special memory came later when Charlie started attending the school workshops. Charlie had the opportunity one evening to share some time with a group of young people, and Charlie has never forgotten how wonderful and inclusive he felt when having those "bull sessions" with Homicki, White (now Standish), Rubenbauer, Wall, and Kosofsky. Like the last line in Casablanca, "Louis, I think this is the beginning of a beautiful friendship" Charlie began to feel the kinship the assessors shared. To this day, Charlie said, "I still value the time I shared with these people."

In looking for employment, he approached area appraisal firms. In Manchester there were basically three real estate appraisal firms. During the market downturn of the mid 70's, none of them were interested in bringing in an associate. Local banks had no interest in hiring relatively untested and unknown entities. Neither accepted his earned certificates, degree, or experience as adequate toward an appraisal position. A real estate appraisal career seemed unlikely. He explored other things and discovered revaluation companies. Charlie said, "That's related. After all, it's still architecture and maybe he could make a living at it."

At that time United Appraisal Company had an office in East Hartford. He interviewed with company president Sherwood "Sherry" Vermilya. Charlie was hired and started doing basic data collection in the towns of Suffield and Windsor Locks. This was in the late 1970s. His first supervisor was named Leo Black. Mr. Black, a one eyed bundle of energy and hard living, introduced him to the proper field techniques, including the use of the 10' measuring rod as a defensive weapon and dealing with the company quota system of data collection. Under his guidance Charlie performed the field function in a timely and correct manner.

Charlie said that life, as a data collector was not all glamour and excitement. One time, while he was working in Windsor Locks in 1979, after a successful morning of field inspections had proven to be very rewarding. Charlie had managed to complete the week's quota. Since the skies looked menacing, he called it a day. Before he could reach East Hartford, he heard reports of a tornado touching down near the airport. He stopped, turned around and returned to find that the homes he had just listed and measured, not an hour before, were gone.<sup>25</sup> His job supervisor informed him that he would have to make up the difference in his daily inspection quota because the houses that were destroyed could no longer be included in his inspection count. Charlie said, that it was really coincidental to be and see the devastation and be so close to the tornado. It was just fortunate that he was out of the area at that time. It's just one of the joys of doing fieldwork with revaluation companies. Charlie worked in both of the communities of Suffield on their 1978 revaluation and Windsor Locks on their 1979 revaluation and got his feet wet in the revaluation business.

Charlie said, as we all know, revaluation companies things can change pretty rapidly with them. Shortly after he joined United, they became a division of Cole-Layer-Trumble. He was one of five data collectors to be transferred to the new company.<sup>26</sup> In fact, of everyone who was in Suffield, including supervisor Leo Black, Charlie was the only one who stayed with Cole-Layer-Trumble. Thinking about the merger and the layoffs at that time, he could see where the wind was blowing. While he was gaining experience in inspecting not only residential properties but also commercial and industrial and some other properties as well, he felt that they were not financially rewarded enough. They were tough to work for, and he decided that he had to move on.

<sup>&</sup>lt;sup>25</sup> On October 3, 1979 an F4 tornado traveled through the towns of Windsor, Windsor Locks and Suffield. For more reading on the subject, turn to *History of Connecticut Assessors*, Volume #2, page *35* on the CAAO web site. (caao.com) under the Historian Committee.

<sup>&</sup>lt;sup>26</sup> May 1977 Assessoreporter: United was transferred to Cole-Layer-Trumble in 1977.

The next phase of Charlie's life began when a local assessor in Mansfield, Mr. J. Richard "Dick" Vincent, thought he could do a full revaluation all by himself. This revaluation was to not only include the town of Mansfield, but to update and include the University of Connecticut as well. He quickly determined he would need some assistance listing and measuring, taking and organizing photos, studying and creating pricing schedules, and playing on that "new tan box", his first computer, that ran off a main-frame system. Charlie answered an ad in the local paper that asked for "someone experienced in the management of time and structural efficiencies." Charlie's not sure how many applied, but after interviewing, he signed a subcontractor agreement to assist with the town of Mansfield's 1979 revaluation. Mansfield was one of the first towns that he knew of, which took photographs of every property and included them as part of the property record card even though it was a manual revaluation job.

Charlie said he spent almost two wonderful years, late 1979 through 1980, climbing, measuring, photographing, walking, discussing with homeowners and businessmen alike, their concerns and issues, verifying sales information, income information, building valuation schedules and making and refining various analyses. Mansfield, its little villages, and the University, were at that time still a beautiful rural area, very quiet during the summer, but very much alive for the nine months of the year when school was in session. It was during that time Dick Vincent took over the assessor's position for the town of Manchester, replacing Ed Belleville who had left to become the assessor of Keene, New Hampshire. Charlie was then introduced to the new Mansfield assessor, a former United Appraisal employee, Herb Braasch.

Herb was the perfect choice to replace Dick, according to Charlie. He was an accomplished commercial and industrial appraiser who had great organizational and communication skills, a gift of laughter, and loved what he did. Together Charlie and Herb completed what Dick and Charlie started and produced a highly successful revaluation. Herb and Charlie built a close friendship. Charlie was soon introduced to Herb's wife, Lindell, and the kids, which Charlie noted would eventually result in one of the biggest "assessor" families in Connecticut.

With the completion of the Mansfield revaluation, Charlie's contract was over, and times and budgets were tough (where have we heard that before?). The assessor merry-go-round wasn't operating, so jobs were thin. To keep himself going, he accepted a short term CETA position with the town of Manchester and got to work with Dick Vincent once again. Charlie's original tasks were to accept and complete the elderly applications, organize and expand the personal property record system, and assist with the preparation and maintenance of the motor vehicles records and tax maps. This was a valuable assessment experience, but had little to do with real estate. The CETA positions were temporary by design, so Charlie continued to search for municipal openings.

In the beginning of 1981, East Hartford advertized for an assessment technician personal property position. Charlie applied, was tested, interviewed by a panel, and finally interviewed by the assessor. Anthony "Tony" Barber, the East Hartford assessor became Charlie's third mentor assessor when he hired him to fill the advertized position. On Charlie's first day, Tony and his assistant Edgar "Ed" Belleville explained how they were wrapping up the town revaluation and they would need him to do more than just personal property. That suited Charlie fine. He found personal property assessing to be tedious and boring. The next several weeks found Charlie

doing callback inspections, street and sale reviews, and working on and amending pricing schedules. In other words, Charlie was "living the assessment life." When it was time to go out to do personal property, Charlie became familiar with the town by taking East Hartford's "wooden file box of high tech index cards" out to the street, reviewing business locations, activities, end of business and start ups. Upon returning to the office, he would transfer the revised information to individual files and to the manual personal property record cards. Charlie spent many hours traveling the streets with Ed and Tony, reviewing both residential and commercial accounts, and fine-tuning the field records for inclusion in the revaluation.<sup>27</sup> It was in the middle of all this that Tony approached Charlie and handed him a newspaper that had a position advertised for the town of South Windsor. The town was looking for someone who would be an assistant assessor and personal property specialist.

For the second time within a year, a panel of expert assessors was interviewing Charlie. This time, it was S. Steven Juda, Leon Jendrzejczyk, and William "Bill" Coughlin. The South Windsor Assessor Bertrand "Bert" McNamara, contacted Charlie for a lunch interview. During the lunch he became Charlie's fourth mentor assessor.

In one year Charlie worked in three different towns. He started working in South Windsor with Bert on November 3, 1981, just in time for personal property grand list updating. Charlie said that he vowed to "only take the position until something better came along." Bert wanted Charlie to schedule personal property audits for a "random selection" of local political and business leaders. He provided Charlie with an audit list, "I hate personal property" plaque and wished him well. He knew neither of them had any experience in auditing, and only minimal experience in personal property assessing. Charlie put together a package and a letter and sent it out to the 20 random selected accounts that Bert had chosen. Little did Charlie know that these random accounts were three current and former mayors, current council members, a religious cult leader and business leaders of the community. So Charlie was going to try to impress upon these first to be audited accounts that the town was going to be serious about audits. While at the same time he was not sure as to what he was doing and did not have a full understanding of what was actually going on. The audits resulted in increased assessments that created taxes totaling more than Charlie's salary for the following year, justified his being hired, and also introduced him to the community. During the next few years, the town's businesses were all aware of the new assessment efforts, and the town found that taxpayers began to provide more accurate and betterprepared personal property filings, without the town having to formally audit mass numbers of accounts. The informal visits to every business in the community not only opened communications, but also resulted in increased assessment numbers and more importantly, "equity application."

Bert was an ex-submariner, so he was well versed in organization and filing (every thing has a place and should be in it). Each day he insisted that every desk and counter be completely cleaned. His files and work plans were completely thought out so as to not waste any time or motion. His records were amazing in their order and clarity. His record of performance activities,

<sup>&</sup>lt;sup>27</sup> East Hartford had the first CAMA system in Connecticut. For a more detailed write-up on that system, turn to *History of Connecticut Assessors*, Volume #3, page 34 which can be found on the CAAO website (caao.com) under the Historian Committee.

levels, and tasks, were a work of art. His serious side was balanced with good management skills and an infectious sense of humor. Each of these traits allowed Charlie to grow and develop his assessing skills. If there was one thing that Charlie learned by Bert's organization of his records, it is to have documentation available so if someone questioned anything, you would have it right there at your fingertips.

Charlie said that Bert loved doing building permits, so he was restricted to only doing the "prorates" necessary for newly constructed properties. This afforded Charlie the break he needed from personal property and motor vehicles and allowed him to see the latest construction materials and trends in residential and commercial properties. With Bert's guidance, Charlie was becoming well rounded in the assessment field.

Charlie said that he almost became comfortable with personal property accounts and auditing when he had the opportunity to become a member of the CAAO Personal Property Committee. He came to know and appreciate the knowledge and leadership this group displayed with their efforts to bring personal property assessments into the twentieth century. Old friends, Steve Kosofsky and Kathy Rubenbauer, new friends Brian Smith, Chuck Feldman and Frank Barta, each brought their own unique wisdom and experiences to the sessions. The Committee discussed, sometimes heatedly, options and procedures, forms and formats, valuation and discovery theories and applications. When everything was said and done, the Committee would produce a state of the art product. The CAAO now has a new set of personal property forms, in an accepted universal design. Most Connecticut communities continue to use a modified version of this personal property declaration form. For Charlie's small part, he was rewarded with new and renewed members in his assessment family.

Bert retired in 1983. He and his wife retired to their sailboat and sailed off to the Caribbean. Bert came back to Connecticut one later summer and told Charlie, in his matter of fact tone, that he had to buy a new sailboat. He then explained how he was sailing down the Caribbean late the last summer and he had to race down to South America to avoid a hurricane. Well he didn't make it. Bert and his wife anchored their sailboat off one of the islands and went ashore in their small dinghy. On shore they covered themselves with the dinghy and after the hurricane passed, they found their sailboat about 40 yards into the island above them. So he had to get another boat.

When Bert left South Windsor, Charlie said he was fortunate enough that he was replaced with Ed Belleville his friend from East Hartford and former Manchester assessor. Ed became Charlie's fifth mentor. When Ed was in Manchester, he was instrumental in the development of the "phase-in assessments" that occurred as part of Manchester's 1977 revaluation. South Windsor was scheduled for revaluation in 1984. Working closely together, Ed and Charlie not only completed the revaluation but they introduced a new computer package whose detail and flexibility allowed them to perform assessment functions in a manner previously unheard of. All this became necessary when the town fathers decided South Windsor, like Manchester before, needed to "phase-in" the new assessments. Ed and Charlie designed a method of producing the full assessment and the "phase-in" assessment that was clear to taxpayers, and manageable to administrators. During the next few years of phase-in applications, they determined that there was a bias produced by the original method. When the time came for the 1994 scheduled revaluation (and the no surprise phase-in) they were able to amend state statutes in a timely

manner. This allowed our new method of phase-in application to be employed, resulting in a fairer and more equitable manner of assessing. Reflecting on these phase-in applications, Charlie said that he was proud to have been instrumental in the development of providing a political solution to a difficult assessment problem. However, Charlie said he was regretful that the efforts to make revaluation assessments "fair and equitable" have basically been lost with this process.

Over the years that Ed and Charlie worked together, Ed had several heart attacks and other serious medical issues and finally in 1997 his wife talked him into retiring on December 31, 1997. Now he could go out and fully enjoys life a little bit and enjoy, his then current passion, which was golf. Early on in his career, Ed was a pilot. He would fly all the time, anywhere, anyplace. He would fly to UConn during the Assessors School. Every weekend he would fly someplace. As he got a little bit older, partially because of his health issues and partially because the FAA would not let him fly, he gave up flying and replaced flying with golf. Less than a year after Ed retired, Charlie got notice from a friend that Ed went out to the Manchester County Club to play golf and passed away on the golf course.

That January, the town of South Windsor decided that they needed a new assessor and they appointed Charlie as the new town assessor on January 1, 1998. The way that Charlie was introduced as the new assessor was that they were hiring the assessor of Bolton to be the new assessor in South Windsor. Back in 1986, Charlie had taken the assessor's position in Bolton. The position was part time and he gained permission from the towns to do both communities as long as he followed a set of guidelines and didn't interfere with their towns' position on anything. During July of 1986, the then Bolton Assessor H. Calvin Hutchinson, had chosen to leave the town assessor position and went to work in Manchester. Calvin held four positions in the town of Bolton. He was the building official, the zoning agent, engineer/planner and the assessor. When Calvin left Bolton, the town chose not to do anything about his leaving until Charlie approached the town offering to assist them with their needs, on a temporary basis and until a suitable candidate could be found. The initial agreement was unsigned and informal until November of 1986 when the town and Charlie agreed to a one-year contract to do the assessments on a part time basis. At that time the Bolton assessors' office consisted of a fiftyyear-old non-functioning desk located within a vault in the basement of the town hall (illegally, Charlie adds). While there, Charlie took the town of Bolton from a manual system, featuring 45 year-old aerial maps and incomplete data collection records, into the twenty-first century. In June 2008, after over 22 years, Charlie left the position rather than face another town wide revaluation. Charlie left the town with completed administrative computer applications, CAMA programming, organized field operations, preliminary revaluation RFP written for 2008, new and improved aerial maps and having performed the 1989, 1999 and 2003 successful revaluations.

Charlie tells of an interesting story about Bolton's 45-year-old tax maps. The maps were, at that time, being updated by the clerk and street numbers were assigned by the local women's club. If you drove down a typical street, the odd and even numbers were mixed up and out of sequence. When Charlie asked how this could happen, he was told that people could pick their own numbers. Charlie received all kinds of grief when he sent out letters correcting them to the proper sequence. As for the tax maps, while they were being updated annually in ink, the clerk would draw the lot lines in as she thought they should be and not as they were presented to her. Eventually everything was corrected and updated into a GIS system.

Since taking the assessor's position for the town of South Windsor in 1998, Charlie had the opportunity to successfully complete three town-wide revaluations ('02,'07,'12, noting that he had already had two South Windsor revaluations under his assistant assessor belt during '84, '94). Charlie had worked with three separate and really different revaluation firms in addition to the old United Appraisal and Associated Survey firms, and more than four CAMA systems (noting that for a number of years South Windsor had its own unique "self created" CAMA package). Charlie is currently working on getting his third administrative system. He was able to aid with the creation and installation of the town's GIS system, providing the latest generation of tax maps in conjunction with a computerized parcel based internet information access system. He also aided with the creation of the town website. Although a change from his original function of measuring residential properties with a ten-foot rod, the position with the town continues to be his "temporary position until some thing better comes along." Until that happens, Charlie continues to work in association with other assessors, hoping to represent all that is professional, while at the same time having begun to look forward to retirement.

When asked if he has been involved in any unusual court cases, Charlie said that during a revaluation he spends a lot of time on the details. He would go out and see people prior to them getting their formal notices. Charlie said that he probably sat down with 200 of the 280 commercial accounts that he had ahead of time so they could hassle out things. He would point out to these taxpayers that, "This is what I have and where I am coming from, show me where I am wrong." In his last revaluation, they had only 11 court cases. The revaluation before that he had 13 court cases. Most of these court cases were settled before going to court. He is not saying that he has not made amendments to assessments, but that's part of the process. But when you're introduced to things that you were not aware of, that allows you some flexibility.

With the ending of Charlie's dual South Windsor and Bolton assessors' position in 2008, it allowed him time to examine and become more involved with the various assessors' association activities. Early on Charlie had been involved with the Hartford Area Assessors Association (HAAA) motor vehicle pricing team and has served in each of the HAAA official elected positions, including president in 1989-90. Within CAAO, Charlie served on the Personal Property, Legislative, Revaluation and Finance Committees and was elected president of CAAO in 2012.<sup>28</sup> Charlie said that one of his most satisfying moments during his presidency was the clarification on the new construction law. Charlie gave a lot of credit to John Chaponis and Dave Dietsch for their effort in clarifying this law.

Charlie said that he has been lucky over the years that he has had the opportunity to work with some of the best people out there and each was an expert in the assessment field.

Editorial Note: After 18 years as the assessor of South Windsor Charlie retired February 2016. Charlie was the recipient of Life Membership to CAAO at the May 5, 2016 fall CAAO meeting.

<sup>&</sup>lt;sup>28</sup> Under a 2011 CAAO by-law change, Charlie was the last of the single year elected association presidents. Charlie was the CAAO president in 2012.

# **Barbara Perry**

(Interview was held at the Old Lyme Town Hall April 21, 2016 with Charles Agli, Jr., Pat Hedwall, Peter Marsele, Robert Musson, Joan Robinson and Paul Slattery in attendance)



#### CAAO Presidential Award 2005

Prior to entering the assessing field, Barbara started working as a real estate sales associate with the Perry Agency in 1978. She became interested in the appraisal field while attending a Graduate Realtor Institute (GRI) class that offered a lecture on appraising. In 1980 she left the Perry Agency and went to work for the RJ Finnegan & Associates and Bob Finnegan who were working on the Groton revaluation that was completed in 1982. Barbara started out as a secretary and quality control person. The revaluation company sent her to a number of residential and commercial revaluation appraisal classes. She worked in Massachusetts, New York and Groton. Barbara became certified

as a residential, commercial, industrial supervisor in 1980. While she was at the RJ Finnegan & Associates, Barbara received her CCMA designation in 1982. Unable to keep up with the out of state travel, she went to work for SLF Appraisal and Steve Hazard in 1983. She worked as the project manager in many communities that included Stonington, Norwich, Plainfield, Essex, Chester, Guilford, Sterling, Old Saybrook and some jobs in Rhode Island. In 1989 she left SLF and went to work for Cole Layer Trumble Co. and Genie Flynn on the Madison revaluation. Barbara continued her work with CLT as a senior project manager in North Haven, Haddam, Deep River, Columbia, North Kingston, Rhode Island and many others. In 1985 Barbara received her Certified Real Estate Appraiser (CREA) designation from the National Association of Real Estate Appraisers (NAREA). She did not keep the designation due to its annual cost of membership.

While Barbara was in the revaluation business, she taught her daughters, Robin O'Loughlin, Ellen Brideau and her son-in-law Richard Brideau, the revaluation business. Robin is currently the assessor of Deep River, Connecticut; Ellen is the director of assessments at Wayland, Massachusetts and Richard is the assistant assessor in Londonderry, New Hampshire.

In 1994 Barbara became the assessor for the city of New London. While assessor of New London Barbara wrote an article entitled "LVT To Be or Not To Be" that appeared in the April 2010 issue of the *Assessoreporter*. The article talked about a PILOT program that was offered to the city of New London in 2009 whereby the municipality would develop a plan for implementation of land value taxation (LVT).<sup>29</sup> New London was the only municipality that this PILOT program was offered to. Kathy Rubenbauer of OPM as well as Marsha Standish, Joan Paskewich, and Donna Ralston offered invaluable support during the process. The following excerpt was abstracted from the article:

<sup>&</sup>lt;sup>29</sup> Public Act No. 09-236: An Act Establishing a Land Value Taxation Pilot Program. The Public Act providing New London with the opportunity to apply for a land value taxation pilot program. The way the statute was written it only applied to a single municipality.

"Many scenarios were presented, among them implementing LVT throughout the entire city versus only a segment of New London. Ultimately it was decided that applying LVT in only a designated section of the city would be both too controversial and inequitable. Instead, the entire city was analyzed while trying to remain "revenue neutral." In plain English, that is to try to maintain the same amount of revenue to run the city while simultaneously decreasing the mill rate on improvements and raising the mill rate on land. Obviously, this caused a few stakeholders to just about come off their seats as New London, being a waterfront community, has high waterfront land values. Not to mention the old adage location, location, location!. Therefore, those with views or near the water would realize a dramatic increase in property taxes. After much analysis, another discernable difference was in shopping centers and automobile dealerships with large parking lots. Those properties would also see a dramatic tax increase. Court cases would increase as a result-not to mention the resulting litigation for unequal treatment when neighborhood properties with the same size lots but substantially different improvements pay only nominally different taxes. The end consensus was that there just isn't a quick fix. In a 4-3 vote the majority decided on the status quo. The LVT plan just wasn't right for New London."

Barbara stated that New London is a small city with a big heart. It contains a considerable amount of exempt properties that include the Coast Guard Academy, two colleges and a hospital. A number of years ago when I-95 went through, a lot of residential properties were taken off the tax rolls. There are currently about 7,000 residential properties in New London.

Barbara said that another court case that was very interesting was the June 2005, eminent domain case that was decided by the United States Supreme Court, Kelo v City of New London, Connecticut. Although it had no bearing on the assessor's office per se, the case was and still is a controversial case involving the taking of property from individuals and transferring it to a private developer.

What was interesting on Barbara's part, before the case got publicized, people in the Fort Trumbull area where the taking was happening wanted Barbara to increase the value on their properties. Barbara told them that she could not do an interim revaluation. There were also a number of people that wanted Barbara to inspect their property to reflect recent improvements, thus higher values. Barbara said that she became very unpopular for not raising their values. While in New London, Barbara went through three revaluations, in 1999, 2005 and 2009. She left the city of New London at the end of 2011 and became the assessor of Salem.

When Barbara first went to work for Salem on January 3, 2012, there was a co-assessing arrangement. Barbara was the daytime assessor handling all of the functions of a normal assessor and Norm Wood was the evening assessor. Salem at that time just finished the 2011 revaluation. Norm Wood signed the grand list for 2011. This co-assessing arrangement lasted for only about four months when Barbara became the sole part time assessor for the town. Norm Wood was the part time assessor in Salem from 2004 to 2012. Barbara stated that Salem is a beautiful town and a delight to work in.

Barbara has served on a number of CAAO committees. She has been a member of the Education Committee, Membership Committee, Nominating Committee, Legislative Committee Motor Vehicle Committee, By-Laws Committee and currently the chairperson of the Editorial Board since December 2000.<sup>30</sup> Barbara said that she enjoyed being on the Education Committee. Barbara was the president of the New London Area Assessors Association in 1999 and New London county representative in 2009 and 2010.

Barbara said that one of the education requirements that would greatly benefit upcoming assessors would be to have some real time appraisal experience out in the field. A lot of assessors pass the certification exam, but do not have the actual field experience of measuring and listing properties and how to value a property. Even though the Assessors School has a class in measuring and listing, Barbara believes that the actual hands on field experience is the best teacher. The assessor is ultimately responsible for their values but they go by their book learning without actual field time. Barbara believes that an assessor is handicapped without the hands on experience.

Barbara is going to recommend to the CAAO Education Committee that there should be a class in assessing commercial properties in small towns. Her daughter Ellen, an assessor in Wayland Massachusetts, is a very active member of the assessors education committee in Massachusetts and she got a class together on this very subject. Assessing commercial property in a small town is so much different than in a large municipality. In a large city there are multiple properties that you can get data from but in a small town you are very limited.

When Barbara first started taking assessing courses she started with the road show courses in 1980 and her first instructor was Old Saybrook Assessor Walter Birck. Big pushers for Barbara to get into the assessing field include, Stonington Assessor Frank Callahan, Norwich Assessor Bill Lobacz and Plainfield Assessor Thomas Roby.

One of the big changes that Barbara relates to is from a revaluation standpoint. In the past, all of the analysis work had to be done by hand. The field cards had to be priced by hand, the pricing ladder and working with the cost schedules; all took a lot of time. With the age of computers, what Barbara would take weeks to do, is now done in a very short time. Barbara believes that her background in doing the work manually, gave her a better understanding of the appraisal process. The assessing field has been a learning experience, which is one of the things that drew Barbara to this field. You can't get bored with the constant learning. Education is very important.

Like many of the interviewees before her, Barbara reiterates a common theme that she is very impressed with the camaraderie and the willingness to give help amongst the association. It is her hope that this attitude will continue into the future.

<sup>&</sup>lt;sup>30</sup> The CAAO Editorial Board was established in 1993 when Anthony Homicki was the CAAO President. The first chairperson of the committee was Jackie Landon. An article on the CAAO Editorial Board appears elsewhere in this publication.

### Rande R. Chmura

(Interview was held at the Old Lyme Town Hall on February 18, 2016 with Charles Danna, Pat Hedwall, Robert Musson, Peter Marsele, Joan Robinson and Paul Slattery in attendance)



#### CAAO Assessor of the Year Award 1992

For those of you who are not familiar with the name of Chmura in Connecticut assessing circles, Rande is the wife of Frederick M. Chmura, former Director of Equalization and Grants for the State of Connecticut Office of Policy and Management, and daughter in-law to Frederick A. Chmura former Putnam, Windham and Andover assessor. Rande is currently the assessor for the town of Putnam, a position she has held for the last 30 years.

Prior to entering the assessing field, Rande was a middle school science teacher in the Danbury for seven years. Wanting a career change, she went to work at a bank for a while. While working there, a neighbor, who worked in the New Fairfield tax collector office, informed Rande that there was an opening in the assessor's office. She went for the

interview with then Assessor Jim Clynes, got the position and started working there in 1980. It was at that point Rande started taking classes in assessing at UConn. She worked for Jim for about a year and a half and then went to work as an assistant assessor in New Milford for Assessor Ronald Parks. At the same time Rande met Joan Oros who was the assistant tax collector in New Milford. Joan later became an assessor in Woodbridge, Torrington, Manchester and New Fairfield. Rande said that she and Joan became friends and have known each other for over 30 years. Rande moved on to become the assessor in Suffield in 1983 and stayed there until 1986. One of the reasons she left Suffield was the long commute to her home. Also, she had just got married and the position in Putnam opened.

Rande relates a story when she worked in New Fairfield about preparing the annual grand list. Everybody in the town hall had typewriters with huge carriages on them, because they hand typed the grand list. Everyone got involved in typing the list. Whether you were in the assessor's office, town clerks office or whatever, anyone who could type, was involved in typing the grand list. When the assessor signed the grand list there was a big celebration. In New Fairfield they had owners cards, field cards, map & block cards and everything had to be typed in and changed every time there was a change in ownership. Today you just update it on the computer. They also had to do manual certificate of corrections.

She remembers when the pro-ration of motor vehicles first came out and working with Quality Data Service, their data processing company at the time. Ivana from Quality Data would call with various problems and examples asking Rande, "If this situation existed with the selling of a motor vehicle, what would the assessment be?" Then they would work on supplemental motor vehicle examples. Once they got the answer then Ivana would back it in with the software.

On May 1<sup>st</sup> of 1986 Rande became the assessor in Putnam, a position she still retains for the last 30 years. Rande has a total of 36 years in the assessing field. When she first came to Putnam they had a manual system, no computers. They got their computers in 1988 when they did their first CAMA revaluation. When she started that May, not one deed had been done since October, no fieldwork had been done for a year and the elderly were never told that they had to reapply for their exemptions. The first thing they had to do was to get letters out to the elderly so they could file by May 15<sup>th</sup>. On top of all that they had the renters program. They became so swamped that she convinced the mayor to transfer the elderly renters program to the local social service agency and that's where it has been ever since.

When asked what was the biggest change in the assessing field over the last 30 years, Rande said that computers were the biggest change. Computers are such an integral part of the process now. She is not saying that revaluations are any easier, but with the help of computers you can do a lot more analysis and look at things a lot closer. Rande has been through five revaluations. She said, "That the ten year revaluation cycle was way too long and everything gets so skewed with too many inequities over that 10-year period." The one thing she would not want to do again is to go through another conversion. Rande relates another big change in the way assessors go about doing their business with GIS mapping systems. Putnam completed their GIS system in 2015 with Main Street GIS. Rande said that Putnam has been good to her. They have a mayor and council form of government but they were never political or affected her office. Putnam is somewhat like a city with the problems associated with it. Fifty percent of the grand list is residential. They have a lot of rental properties, and there are a lot of people moving in and out that affects the car taxes. A while back there was a large fire in a building downtown that lasted for five days, with smoke hanging over the entire community during that period.

Rande talked about the 1955 flood and how it has a residual effect today.<sup>31</sup> On August 19, 1955, the 1955 flood, one of the most devastating events to ever occur in New England, struck. Putnam received the worst damage. The Quinebaug River, which flows down the center of town wiped out rows of tenement houses, factories and entire sections of the town. One of the factories made metal masts for sailboats and they used magnesium in their process. The 55-gallon drums of magnesium on the site exploded, and floated down the river, causing more fires and explosions. There is a shopping center site that is currently under tax appeal that was filled in with a lot of wood debris from the flood and it now has sinkholes on the site. Because of the flood the old assessors maps had to be updated due to the eliminations of many sections along the river. Rande said that there were a lot of roads that don't exist any more.

Putnam was one of the 13 towns in Windham County that was involved in a multi-town revaluation contract for the 2000 grand list.<sup>32</sup> Each community's mayor had to sign off on the contract. All payments were directed to the Northeastern Connecticut Council of Governments (NECCOG) and they in turn would pay the contractor. Rande's mayor was the chairman of

<sup>&</sup>lt;sup>31</sup> The 1955 flood can be reviewed on the CAAO website in Volume #1 on *The History of* Connecticut Assessors, page 35. It tells the story of how Connecticut assessors were involved in determining the lost of value from the flood in some 37 Connecticut municipalities.

<sup>&</sup>lt;sup>32</sup> Public Act 96-218 (Section 4) Establishes an Interlocal Revaluation Agreement Grant.

NECCOG council during the first contract, and Rande along with Killingly Assessor Melissa Bonin were co-chairpersons of the committee that wrote the specifications for the RFP for the first multi-town contract. She believes that the contract was very well done and it suited everybody. They got a very good price of \$22.00 per parcel from CLT/Tyler Revaluation Company that was hired. The revaluation company liked the set-up because they could keep people local, they kept the same people doing all of the fieldwork. The advantage of that was the same eyes were looking at houses and keeping uniformity throughout the county. Putnam did not have to change their computer platform. Putnam had Vision software but Tyler was able to adapt to that system. There were some appeals, but the system went fairly smoothly for the first five years. The assessors were entirely part of the process the first time. Woodstock and Ashford went first to do their revaluation under this plan. To implement the plan some towns had to move their schedules around. Putnam went six years without a revaluation. Rande said that the Office of Policy and Management (OPM) was very understanding about changing the schedule around. The arrangement was based on a parcel count where they did not want the big cities, like Putnam, Plainfield and Killingly, all going at the same time and leaving the smaller communities to wait. For the next contract, assessors had less of an input into the writing of the contract. Currently there has been a break down with some towns not meeting the contract schedule and some towns, Killingly and Putnam, pulling out of the consortium. Rande said it worked fine when the assessors dealt with it.

Rande said that her first roommate at the UConn Assessors School was Joan Robinson and her first instructor was Ed Clifford. She said that she learned an enormous amount from him and he was funny. He was a great instructor. Another instructor that made an influence on her was Charlie Agli. Rande taught with Charlie at UConn for a number of years and he was one of her favorite assessors. He was a "go to guy" that she could call any time with an assessing problem. She said she would always call him during noontime because she knew that Charlie would be eating his lunch in his office and he would take her phone calls. One of the items that Charlie taught Rande was that the assessor's office works all year long on one thing and that is to produce the grand list. But the other thing is that the assessor's office is a big library of information and everybody uses the assessor's office. Real estate agents appraisers and the public are just a few of the people that use our service. The assessor has to keep this information up to date all the time otherwise these people wouldn't rely on us.

Rande said she met her husband at a spring assessors meeting around 1983 at the Aqua Turf Club in Southington. As things go with assessors helping assessors, former Newington Assessor Buddy Bayus took Fred down to New York City to a diamond distributor to purchase Rande's engagement ring. Rande and Fred were married in September 1985. Another memory that Rande had is when they would get together with Fred's parents around the family dinner table and they would all talk about assessing stuff while his mother would be bored to death. She would say, "Can't you guys talk about anything else but work."

Rande has served on many CAAO committees. Her most memorable roll was when she chaired the Handbook Committee from 1990 to 1999. Prior to Rande becoming the committee chair, the handbook chairman was Ed Clifford and it was hand typed by his wife. It was during Rande's chairmanship, with the help of Sterling Assessor Brenda Fisher, that the handbook was put into a word document and computerized. Rande said that when they first started they tried to scan the

existing typed pages into the computer, but it did not work out so well. In 1992 Brenda Fisher hand typed the entire handbook into a word document. Over the years as Handbook Committee chairperson CAAO president's let Rande handpick whom she needed on the committee. The committee tended to be a lot of people from Windham County, which permitted, conveniences in holding committee meetings. Everyone on the committee had their own little niche in which they worked. Former Sterling Assessor Penny Keith was a great reader and a writer. She would proof read everything. Rande's efforts were rewarded being chosen CAAO Assessor of the Year in 1992. Other committee, Membership Committee, Personal Property Committee, Motor Vehicle Committee, and the Hot Line Committee. Rande was an instructor in course 1B from 1990 to 2001 and an instructor in the ACES program. She also served for a number of years on the CAAO Executive Board. Rande also served on the Woodstock board of assessment appeals for six years.

When asked about the UConn Assessors School, Rande said that the Assessors School was more than learning and taking workshops, it was the camaraderie, and the fellowship of sitting around after the classes talking with people and building friendships that you would have never built otherwise. CAAO is like a big family. If you got lost in one town and you couldn't find your way, there was always another assessor you could call on and they would help you along the way.

Rande has been president of Windham County since 1990 and she is still president to date. She said that they have their election in the spring, so that will work out fine when she retires. Her husband, Fred, is very active in the International Association of Assessing Officers (IAAO) and got Rande interested in IAAO courses and going to their conferences every year. Rande and Fred have made many friends in IAAO and still see them today. Rande was elected to the IAAO Executive Board and served a two-year term in 1995-1997. She also served on the Awards Committee of IAAO for six years from 2000 to 2006. She was IAAO Representative to Connecticut from 1997 to 2007.

Rande always believed in education, and she believes that CAAO and the CCMA Committee are a group of wonderful professionals and she strongly endorses their certification process. She said. "They work hard. It's not easy putting on those workshops every year at UConn and coming up with new ideas every year. It's work; and it's work to teach the courses." Rande believes that assessors should be certified because it leads to creditability to the assessing profession. Rande received her first CCMA certification in 1983.

When asked if she had to do it over again, would you do it? Rande said that she likes what she is doing. She likes explaining things to people and is very happy in what she is doing. She has met a lot of people and established a lot of long-term friendships with people she would never have met otherwise. She has traveled a lot in dealing with assessing matters. She said that assessors are a friendly group of people. Help is only a phone call away.

Editor: Rande retired from Putnam, April 2016.

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# Lindell Braasch

(Interview was held at the Old Lyme Town Hall September 22, 2016 with Charles Agli Jr., Vivian Bachteler, Damon Braasch, Charles Danna, Walter Kent, Peter Marsele, Robert Musson, Joan Robinson and Paul Slattery in attendance)



Lindell is part of the largest assessing family in Connecticut. She and her husband Herb, who also had a long career in assessing in Connecticut, are parents of two other Connecticut assessors: Middletown Assessor Damon Braasch and daughter Deanna who worked in several Connecticut towns.

Lindell said that she never really wanted to be an assessor; she said that she was never good at math. Herb is the one who encouraged Lindell to go to the Assessors School and she received her CCMA in 1983. Lindell started in the revaluation business in

1980 as a data collector with United Appraisal Company. After United Appraisal, Lindell began working for Lesher-Glendinning and then for a short time worked for the appraisal company in New London, Miner & Silverstein. Some of the towns that Lindell worked in during this period included Brooklyn, Easton, Somers, Bolton and many others.

In 1984 the assessor of Coventry became ill. This was just two years after the town completed a 1981 town wide revaluation. Lindell had worked on the revaluation job and was called by the town to complete the 1984 grand list. Although the assessor returned he was not well enough to continue and retired. Lindell was appointed as the assessor of Coventry in May 1985. When Lindell first came to Coventry, there was one clerk and herself and that 's the way it stood for 23 years until she retired in 2008. Lindell did all of the fieldwork, the pricing and the duties associated with running an assessor's office. Lindell said in the early years the mill rate for Coventry was 69.7. She had three months to complete the grand list the first year but she was able to increase the grand list by ten percent and never had a decrease in the grand list while she was the assessor. One of the positive aspects of Lindell's appointment was that she was certified as a CCMA prior to her appointment as assessor.

When Lindell first came to Coventry the assessor's office did not have a computer. After two years on the job, she had to share a computer with the tax collector. Getting it away from the tax collector was somewhat of a challenge. Lindell had two weeks to input all of her assessment changes. During that period, revaluations were done every 10 years. The next Coventry revaluation was postponed until 1991 when they did their first CAMA revaluation with United Appraisal Company.

Some of the challenges Lindell encountered while doing fieldwork included falling into a woodpile while measuring a house, taking a fall off a deck, and using her 10-foot measuring pole to fend off a horse. Just normal things in the life of an assessor doing field work. When Lindell first started doing fieldwork, she used a standard tool for measuring in those days, a 10-foot

pole.<sup>33</sup> Yes they were used for measuring the house, but they were also a tool to fend off dogs, horses and whatever. After the horse incident, the town manager made Lindell use a tape measure.

Lindell spent her entire assessing career as the assessor of Coventry. She said that she really liked the town and the people there. During her tenure there, she had only three court cases and she won them all. One of the courts cases was a taxpayer that had New Hampshire plates. Lindell said that was a no brainer.

Lindell was active in her county associations and was appointed, along with her husband Herb, as Connecticut's IAAO representative from 1991 to 1993. They are probably the only husband and wife co-representatives in the history of IAAO. Lindell remembers attending the 1991 IAAO Conference in Miami, FL September 9-12, 2001 and the problems of getting home due to the tragic events of September 11<sup>th</sup>. It was an event she will never forget. Lindell retired in 2008, after 23 years in the town of Coventry. She is one of some 94 Connecticut assessors who have worked in one municipality for 20 years or more.<sup>34</sup>

Lindell told a funny story about when Herb and long time revaluation buddy Henry Philip were measuring a rather large industrial building and the measurements would not come together. Herb told Hank, "It must be an imperceptible angle. Hank roared." From then on, "It must have been an imperceptible angle" when the measurements would not come together.

Lindell said that it is the coolest thing in the world to be married to an assessor and be associated with their problems. They knew what each other's problems were.

<sup>&</sup>lt;sup>33</sup> 10 foot measuring pole: When the 10 foot measuring pole first came out they were a single piece of wood 10 feet long, marked off in one foot increments with additional marking for six inches. The only way you could transport the pole was with fishing pole clips attached to the gutter of you car. Everyone in town knew that the revaluation company or the assessor was out measuring property by the pole on the side of the vehicle. Later on they were constructed so that you could collapse them and hide them in you car. *Note: See CAAO website, Archives section, Volume #3, page 60 on the History of Connecticut Assessor showing an assessor measuring with a 10 foot pole.* 

<sup>&</sup>lt;sup>34</sup> Assessor working 20 years or more in a single municipality: See CAAO website, (caao.com) Historian Committee for the publication *Abstract of the Single Assessors in Connecticut.* 

### Anne J. Dougherty

(Interview was held at the Old Lyme Town Hall November 20, 2014 with Charles Agli, Jr., Patricia Hedwall, Walter Kent, Peter Marsele, Robert Musson, Joan Robinson and Paul Slattery in attendance)

#### **CAAO Presidential Award 1996**



Originally from Coaldale, Pennsylvania, Anne's family moved to Washington, DC, when she was 11. After graduating from Penn State University in 1975, she intended to work on Capitol Hill in the office of Representative Daniel J. Flood of Pennsylvania, who chaired the powerful House Appropriations Committee. Shortly before her scheduled start date, Flood became the subject of a bribery investigation and staff hiring was suspended. Anne had always worked in various government agencies during summers and on breaks during high school and college. She worked as a lower level staffer at the Commerce Department, the Small Business Administration, and the District of Columbia

Retirement office. So, Anne put out feelers to people she knew, and the first position that came up was with the District of Columbia Department of Finance and Revenue in the assessor's office. She started in the assessor's office in 1975.

The assessor's office at that time was in the process of doing a revaluation and computerizing all of their records using a system that was developed by IAAO. They were rechecking and upgrading their data. Anne first worked in the realty sub-section where they would go out into the field in crews and check the accuracy of the data. There were 57 different neighborhoods in D.C., and alleys bisect most of the blocks. You can see the front of the house and you can do measurements. They had sketches, although outdated; the base of the sketch was mostly accurate. They measured the front and the side and then went back to the alleys because that is where most of the additions were. They did not have to go into the house, but they would knock on the door to let the property owner know what they were doing. After collecting the data, they would code it, have the coding verified by another person for its accuracy, and then it went to data processing where they would do the data entry. After the data processing staff completed their work, they would send back batches of punch cards for final verification. When Anne first started, the valuations were based on a trending factor that was abstracted from sales. The CAMA system did not go into effect until shortly before Anne left in 1978.

The D.C. assessor's office was highly departmentalized. In the residential division some assessors might have one neighborhood; others have two or three neighborhoods. Another section did the land and another section did the commercial and industrial. There also was an enormous exempt department. As Anne said, "Someone has to assess the Lincoln Memorial". Anne loved the job; she stayed because she became fascinated with it. Anne said that she had so much to learn. Even up until last year when she retired, she still had more to learn. She said that she could do the job for 100 years and there would still be things to learn.

Anne was promoted to her own neighborhoods. Her neighborhoods included, Kent, Spring Valley and American University Park. Jim Coffey, a residential assessor in the office, taught her everything about construction. There are some frame structures in D.C. but most of the residential buildings are brick. Mr. Coffey taught her how to distinguish between structures that were solid brick or face brick. When she started in the office they switched from a two-year reassessment cycle to one-year. The assessment date was January 1<sup>st</sup> and the assessment ratio was 100%. Anne said, "You did not get a lot of angst about the assessments. It was Washington, D. C. so there was steady appreciation. People viewed it as a yearly check on the value of their property. People did not look at it as a revaluation, they just looked at it as their yearly notice and that the valuation had gone up". People expected a 3,5,or 7 percent increase per year, depending on where they lived. It was easy to explain because if your assessment was \$100,000 that meant your house was worth \$100,000. There were no "smoke and mirrors."

The people that helped Anne in the Washington office were Eddie Ospina in the commercial section, who was so encouraging and taught her the valuation of commercial property, and Galen Meyers taught her about condominiums which was a new concept back then. It was Eddie that said, "I know you want to learn how it all comes together from the ground up, but the best way to do that is to get into the revaluation business."

Anne thought about what Eddie said and when an opportunity came, he told her about it. It was a revaluation company that merged with a business company. They were called PRC Jacobs out of Springfield, Virginia. Anne joined the PRC Jacobs Company in 1978. At that time they were doing a major revaluation in Alabama. Anne drove two days down to Alabama in August 1978, to Guntersville, which was the county seat in Marshall County. Anne said it was a true adventure going down to rural Alabama with Washington plates on her car. A young woman alone was a novelty to those people. Everyone was wonderful to her and it was a beautiful area, but a bit of a cultural shock. The area was mainly agricultural where they raised soybeans and corn. Their biggest production was chickens in industrial sized buildings.

Although Anne mainly appraised those farmlands and the buildings on them, she also was assigned to a very poor community in Guntersville. Most of the houses had corrugated roofs and of very poor quality. Anne originally had some reservations about that area, but when she approached one of the houses they were thrilled to see Washington, D.C. plates on her car. Everyone was very welcoming and she had no problem in obtaining the data. When the values came out, that's when Anne saw the difference. She has seen that reaction in so many places. The model that was used in Marshall County and other places tend to overvalue the low-end properties. People who are less sophisticated are reluctant to challenge their valuations. Anne said that she went up to an area that she felt was overvalued and told the property owners to come to the appeal hearing. They just looked down at their shoes and didn't appeal. Anne said they probably felt that they are not empowered to challenge the assessment.

After the Alabama job was completed, she was given the option of going to their Buffalo project. This was in the fall of 1979, but she chose not to and returned to D.C.. At that time there was a hiring freeze on government jobs. While working in Alabama she met the vice president of PRC

Jacobs, John McDermott,<sup>35</sup> from Connecticut. Anne gave him a call and asked him if there were any openings anywhere. John said, "Give this fellow in Connecticut a call." He put her in touch with Sherry Vermilya. Anne called Sherry of United Appraisal and he told her that they had a lot of work in Connecticut and they could use her. She drove up to meet Hank Philip in East Hampton. Hank told her that they were in the initial data collection stage in Bolton so that's where they sent her. In March of 1980, Anne reported to the Bolton town hall. Calvin Hutchinson, Bolton assessor, was there along with Hank Philip and Trudy Gantick. Trudy took Anne into the field and that was the first time that Anne ever used a 10-foot pole to measure properties. One of the things that impressed Anne the most about Bolton was the number of antique houses. She said that there were houses in Bolton that were built in the 1670s, where people actually lived. Anne worked in various towns throughout Connecticut doing revaluation work. In 1981-1982 she worked in Branford with Harold Maddocks, a United supervisor, who taught Anne a lot about grading and valuation. When Harold left Branford to go to Stamford, Al Piscitelli became the supervisor. She said that Al also taught her more about the details of construction, grading and data analysis. After Branford, Anne worked on the Stamford revaluation for a short time. She worked for United Appraisal up until 1983.

She was transferred to a Cole-Layer-Trumble (CLT) Bridgeport job in 1983. CLT bought out United Appraisal Company a while back, and Anne wanted to get involved in commercial assessing. CLT's supervisor Don Hess assigned her to a housing project called Father Panik Village. The project consisted of 778 apartments within 47 buildings. It was exempt from taxes but it was part of the overall revaluation project. Father Panik Village in its latter years became run down and really a difficult place to measure and list properties. It was demolished in the late 1980s and early 1990s. Anne thinks the message that was being sent to her was that they did not want her to do commercial properties.

In 1983, while still working on the Bridgeport job, Anne started taking courses in real estate and joined up with a realtor in Stamford.<sup>36</sup> At first it was slow going but eventually she started selling houses. Anne also got involved in doing commercial appraisals that consisted mostly of gas stations and small retail strip centers. After the CLT Bridgeport project was completed, she was doing mostly sales and appraisals. She also started working on her ASA designation and was awarded it in 1988.

In 1984, a friend of hers who was a clerk in the Stamford assessor's office, alerted Anne to an opening there. She never met the current assessor, Frank Kirwin. During the time she was working on the Stamford revaluation, Jim Hyland was the assessor. Frank hired her. She was the first person hired on the appraisal staff who ever came from outside. Most hires came from within the Stamford personnel. She was also the first woman. She started with the appraisal staff and was assigned to her own neighborhoods. Anne also took on the responsibility of recording sales from the M-45s. While reviewing these sales Anne noticed that there was no record of these sales and she was so used to that while working in Washington, DC. Realtors and appraisers would come into the office because they heard that she had a sheet of sales. The deputy assessor was very unhappy with Anne and wanted her to stop recording the sales. Anne

<sup>&</sup>lt;sup>35</sup> John McDermott of PRC Jacobs was the assessor in Hartford 1974-1978 and 1979-1985.

<sup>&</sup>lt;sup>36</sup> Anne started taking the Connecticut realtor's course *Real Estate Principal & Practices*.

said, "Without recording sales, what's the point of going through the M-45 forms"? They thought that there was no reason to record sales because there was a 10-year revaluation cycle, but Anne believed that you should know where the assessments were in relation to the current selling prices. Anne believed that Frank had confidence in her ability and gave her condominiums to do in addition to her two neighborhoods. Other projects Anne worked on were court cases from the 1981 or 1982 revaluation. There was quite a backload of these cases. Frank had her going out into the field checking out what the real values were on those properties. She also worked with Frank Buckley and Bob Flanagan who were hired as consultants on the court cases.

In 1986 two opportunities came up. The first was the creation of an additional commercial appraiser position in Stamford and at the same time the assessor's job in Weston became available. She was torn between the two positions, but she eventually chose the Weston assessors position in January 1986. When she took the Weston position that was when the reality of assessing in a small town in Connecticut hit her in the face. Anne said, "Having worked in Washington, D.C. which was very stratified, having done revaluation where you are doing only real estate, and working in Stamford where she was doing real estate in her neighborhoods and condominiums, when you go to a little town, you are doing it all." Her clerk was a full time employee but she worked part time in the collector's office and part time in the assessor's office. During the billing period of January and July she spent more time in the collector's office. Anne's position was appointed and the clerk was elected. When Anne started in January they sent out the supplemental motor vehicle bills. The tiny assessor's office was just flooded. There were people all the way down the hall and there was just Anne, as her clerk was working in the collector's office during the billing period. Taxpayers were presenting their supplemental motor vehicle bills with all types of problems of sold vehicles, vehicles that were totaled, vehicles that were transferred and whatever. Anne was just overwhelmed with the situation but she took her time and managed to process each problem in an orderly fashion and finally got through the supplemental list. Anne pointed out that the clerical staff in assessor's offices has extraordinary responsibilities that largely go often unrecognized. She made reference to her work in the development of the AAT program for assessor's clerks.

Anne stayed in Weston a little less than two years. She received a call from Frank Kirwin in Stamford. He said, "What are you making in Weston", and Anne told him. "I'll give you \$10,000 more if you work on his current revaluation." KVS was doing Stamford's revaluation for 1989. She went to work in Stamford, under a contract, in late 1987 to assume the position as revaluation coordinator and supervisor of assessment records. This was Stamford's first CAMA revaluation. It involved converting the old manual cards into the CAMA system. This was also the time that Anne got involved in GIS systems. During the course of working on the GIS system, she attended a GIS meeting in the Norwalk data processing department. It was there she met Michael Bekech of Groton.

As the Stamford revaluation was winding down, Anne started to think about her future. There was an opening in Groton, because Mike Bekech went to Manchester as the assessor. Anne applied for the position and was appointed assessor of Groton in August of 1989. Between the time Michael Bekech left in March of 1989 up until the time that Anne was appointed in August of 1989, Bob Mulready former Farmington assessor, was the acting assessor and finance

director. Groton at that time was in the beginning stage of a GIS project. Anne said, "Groton was doing it the right way, they had a GIS committee comprised of an assessment representative, a data processing representative, someone from planning, someone from public works, and someone from Groton utilities. They also hired an outside consultant who guided the committee through the RFP process." Although the committee was made up of several departments, most of the workload, when it came time to provide data and checking data, fell on the assessor's office because the assessor's office has most of the data.

While the GIS project was going on, Groton was also doing their revaluation for 1992. Anne thought that the GIS system would be finished before the revaluation got into its review stages. Groton hired MMC (now known as Vision) to do the revaluation. Both projects finished at the same time. Having the GIS finish at the same time as the revaluation presented problems. It seemed that the new GIS data changed many of the property sizes when it came out and the revaluation company got blamed for it. To add to the problem, Groton is more like a county than a town. It has 11 separate fire districts, each with their own mill rate, three different office buildings, and both a town clerk and a city clerk. Because of these divisions it is a very difficult town to administrate.

Another situation that developed during the revaluation had to do with antique homes. At that time MMCs building model started with what is called an unadjusted base rate. It was desirable to try to keep that unadjusted base rate as uniform as possible. The unadjusted base rate towards the end of the appraisal was approximately, \$63 then adjusted for size, quality and what ever. They found that \$63 worked really well except for neighborhoods of Mystic, Old Mystic, Noank and Eastern Point. The first thing they did was to check the land. The land was working for the ranches, split levels, colonials and the cape cods, but it did not work out for a category called historic or antique. The land was working out for the 1963 colonial next door but it was not working for the antiques. So it had to be the buildings. To correct the problem, they made an adjustment in the base rate for the antique homes. The values went out and Anne got a call one day from a reporter from the New London Day newspaper. She was calling about the surtax on antique homes. Anne told the reporter that there was no surtax on antique homes, thinking that the reporter was talking about some extra state or federal tax that was applied to antique homes. The reporter called back and told Anne that a taxpayer is paying an extra dollar amount compared to other homes. Anne told the reporter that it was the unadjusted base rate. Anne thought that this was easily explained, but these things don't go away. It became discriminatory against a certain class of homeowners and a surtax on people who own antique houses. It also became an issue with the town council. Someone got in touch with the revaluation company and they were told that the guidelines were for houses that were built before 1900. Anne was flooded with calls from taxpayers that claimed they have done research on their house and it was built after 1901. The records showed 1758, that's quite a difference.

Anne was called before several town committees to explain the problem. She felt that the town committee seemed to understand the issue. She would bring hypothetical examples of ratios had they used the same unadjusted base rate. She showed sales of the antique homes and what the effect on the 100% value would have been had they not used the adjusted base rate. The examples showed very graphically the inequity that would have been if the adjustments were not made. There was a pretty hot market for antique homes.
During that revaluation Anne did a number of public relation programs that included radio and television. She did three radio programs leading up to the finalization of the revaluation. The Groton Public Library had a nice cable access television program where Anne would do a coffee table type show to answer questions about the revaluation. Anne said those programs went very well and received a wide viewership.

Anne reviewed a challenging situation that happened during the 1994 or 1995 grand list that involved the Pfizer Corporation. Each year Anne, the deputy assessor, and the personal property appraiser would go out on an inspection tour of the five biggest taxpayers. Electric Boat and Pfizer were the largest. Both companies were always very accommodating. In the mid 1990s Pfizer was building a major facility in Groton for the development of Zoloft. Over the course of three years, Anne would keep an eye on the facility being built. The land was already assessed. The real estate of this facility was not the major value component. It was the very sophisticated personal property within the building that was valuable. At the same time they were building their own wastewater treatment plant. In the summer of 1996 the facility had its grand opening. All of the state and local dignitaries were there. In the news, it was announced that the facility cost over \$250,000,000. In November 1996, Anne was waiting for the usual call from the Pfizer tax representative. In the past they were on very good terms. Anne did not get a call but, the tax representative delivered the material while Anne was out to lunch. While going through their filing, there was nothing about the new facility. They did not declare, nor did they submit the certificate for the wastewater treatment plant that would have exempted it. Anne thought they would have declared almost everything under machinery and equipment, taking advantage of the exemption. They filed as if the plant did not exist.

From that point on, Anne received little, if any feedback from those she dealt with in the past. Going into December and trying to get the grand list finalized, she was still unable to talk to anyone at Pfizer. It was also difficult to talk to anyone at the town hall that understood the gravity of the situation. Anne was putting not only the value of the facility at \$250,000,000 but also the 25% penalty for failure to file the proper information. Anne was very apprehensive about adding that value to the grand list. Anne kept trying, up until January, to contact someone at Pfizer. She did contact a lower level employee at Pfizer and explained the importance of the situation, but nothing ever came of it. At the end of January Anne assessed the new facility. Pfizer filed a court case after the 1996 board of assessment appeals. The ironic thing about the whole situation Anne said, "If Pfizer filed the proper paper work, most if not all, of the facility would have been exempt." Over the next three years, Anne went thru some trying times with the litigation of this case plus other town hall accusations and decided to resign in 1999. The court case was not settled until after Anne left.

After Groton, Anne worked for Manatron, the parent company of Sabre Appraisal Division from 1999 to 2001. She managed two projects that included New Canaan and Wolcott. After completing these projects, Manatron chose not to take any more work in Connecticut and asked her to go to Indiana, she chose not to. At about the same time the Wolcott assessor's position opened. The former assessor, who was there for about 16 years retired and was replaced by another women who stayed for about a year. When she left they hired a fellow who worked in the Waterbury assessor's office for a long time and he stayed three months. The Wolcott mayor

called Anne and asked her if she wanted the job. She initially turned it down because of the low starting salary, and it was then raised substantially. Anne took the job in 2001.

Anne said that Wolcott was a very close-knit town. The people in the town hall were very nice people. As it was told to her, "You're not family, and therefore, it is not going to be easy to properly assess the people in Wolcott." In 2004 they had written a change to the town charter that said, "The assessor is no longer required to have a CCMA." Anne originally had a one-year contract that had not been renewed after the first year. She had worked in Wolcott for three years, two of which were without a contract. Anne left Wolcott in 2004.

In 2005 Anne went to Manchester as the deputy assessor and supervisor of the assessors division under the supervision of John Rainaldi. Anne said that Manchester was a well-run town. The town of Manchester is one of those combination tax collector/assessor departments with the assessor having the title as director of assessments and collection. The combination tax collector and assessor are all in the same office. Anne said, "It's a great idea." It resolves a lot of misunderstandings between the two offices. Anne stayed in Manchester until February 2013 when she permanently retired.

Over her long career as an assessor, Anne has served on a number of CAAO committees. She served on the Education Committee, AAT Committee, CCMA Committee, Revaluation Committee, Legislative Committee, Data Processing Committee, Personal Property Committee and that once crucial Hot Line Committee. Anne received her CCMA in 1984.

One of Anne's major contributions to CAAO was her involvement in the establishment of the CAAO Fall Symposium. As Anne recalls, "There was a period where assessors and venders were seeking an opportunity to get together. Because of time and facility constraints you really couldn't do it at the UConn Assessors School. There was one year where there was an exposition of vendors at Buckley Hall, but time was limited. Although it was not yet in place, there were plans for recertification. There seemed to be a vacuum and a market for additional education." Anne said, "The Education Committee, at that time it was called the In-Service Training Committee, was huge. We had our hands full with the planning of the Assessors School." Anne asked the committee whether anyone was interested in having a vendors-workshop exposition after school. The concern was that after school, you had to get the grand list ready and it was collection time, so people were limited in their availability. Anne thought that the workshop should be held in the fall, because that was the only other time that people would be free. Although there was no budget at the time, Anne started calling around for a hotel that could accommodate the workshop. She found that the Ramada Inn in Meriden had the facilities and it could accommodate the workshop session. On September 13, 1995, the In-Service Training Committee n.k.a. Education Committee sponsored the first Fall Symposium at the Ramada Inn in Meriden. With the advent of recertification in 1995 (Public Act 95-283) the Fall Symposium has become an institution. Anne was awarded Life Membership to CAAO in 2014.

Anne's other activities were: President of Fairfield County Assessors' Association, twice president of New London County Assessors' Association, she was on the executive board and senior member of ASA and an instructor, for four years, in appraising at Norwalk Community College. Editor: Anne passed away on May 24, 2016.

# Joan M. Oros

(Interview was held at the Old Lyme Town Hall November 17, 2016 with Charles Agli, Jr., Charles Danna, Patricia Hedwall, Walter Kent, Peter Marsele, Robert Musson, Joan Robinson and Paul Slattery.)



Joan Oros began her career in municipal government as an elected tax collector working for the town of Kent from June 1976 until November 1981. She then moved to the town of New Milford where she worked in their tax office for about a year and a half. Seeing more opportunities in assessing, Joan then applied for an open assistant assessor's job in the town of New Milford. In November 1983 the New Milford Assessor, Ronald Parks (1976-2008) hired Joan as his assistant assessor. On December 11, 1986 Joan became certified as a Certified Connecticut Municipal Assessor (CCMA). Joan already certified as a Certified Connecticut Municipal Collector (CCMC) as of October 1980 (and a member of its first certification class), is one of the few Connecticut assessors who held both CCMA & CCMC

certifications. While working in New Milford, Joan worked on the implementation of the 1992 CAMA system. She also supervised the 1991 aerial mapping project (digitized) and the training of office personnel on computer programs. Joan noted, "While in New Milford, the town hired a software vendor from Reston, VA to install an administrative system. There were only three other towns that had this system and the company was not that familiar with Connecticut laws as applied to assessment and taxation. Therefore, when processing the motor vehicles supplemental list with the new software package the company took the very first car that was to be used as a credit vehicle and they ran the same car through the entire grand list as a credit car for everybody." While in New Milford, Joan experienced yet another motor vehicle problem. It had to do with the firm Kimberly-Clark, one of the largest taxpayers in town. For a number of years Kimberly-Clark maintained a large fleet of tractor-trailers at their facilities in New Milford. Kimberly-Clark went to an International Registration (a.k.a. Apportioned Registration) as a result of new federal legislation that allowed commercial vehicles that operate in more than one jurisdiction, state or province, they can register in any state they want. New Milford lost a big chunk of their grand list as a result of this law.<sup>37</sup> Another issue that became a concern was that New Milford is one of five municipalities that border Lake Candlewood.<sup>38</sup> One of Joan's duties was to negotiate the Candlewood Lake values with Northeast Utilities, the owner of the lake at that time.

<sup>&</sup>lt;sup>37</sup> Apportioned Registration: Applies to commercial vehicles that travel in multi jurisdiction, state or province. They can register in anyone of those states you want. They have to keep track of their mileage in each jurisdiction and then each state takes a portion of the registration fee based on the mileage within the state. From a state point of view, they are not losing very much, they are getting their share of the registration fee. From a local perspective, they are losing the entire amount.

<sup>&</sup>lt;sup>38</sup> Lake Candlewood is the largest man made lake in the state of Connecticut. It borders five municipalities that include: Sherman, New Milford, New Fairfield, Danbury and Brookfield. On July 15, 1926, Connecticut Light and Power Company's board of directors approved a plan to create the first large-scale water storage facility for the purpose of generating electricity.

After almost 10 years as the assistant assessor in New Milford Joan left, during September 1992, to become the assessor for the town of Woodbridge. When Joan began in Woodbridge the town had just completed a revaluation. The person that had been the first selectman of the town during the revaluation had become the chairman of the board of tax review. The board did not get their work done in "a timely fashion" so Joan had to write enabling legislation to allow the board to complete their duties and allow the revaluation to be implemented. Joan said, "There is a first time for everything and I never had done anything like that before. Woodbridge was 'very different' from New Milford, more than just the fact that the houses in Woodbridge were so huge."

Joan moved on to Torrington in June 1995 to become the head assessor replacing William "Doc" Post who had been the assessor for the prior 12 years. In 1995 the staff in the Torrington Assessors Office included the assessor, an assistant and three associates. Joan understands that since the 1930's Torrington's tax collection system was different, in that they sell their grand list and the tax collector bids on it. The successful bidder becomes the tax collector who owns the tax levy.

In preparation for their next revaluation Joan set up her "Dog and Pony Show". When Torrington went out to bid on the revaluation she asked each of the bidders to come in and display their software packages and allow all department heads and council members to visit with each of the vendors. The purpose of this approach was to allow city officials to see if these software packages were compatible software packages, to see if they were going to deliver something that was of value for the money the town was being asked to spend and to see if there was something other departments could work with. This approach worked out very well for some vendors, but not so well for others. Joan remembers one bidder's program blowing up, "They were the one that offered the lowest bid." This approach helped in deciding which bidder was best for the town and not just by accepting the lowest bidder. In another interesting Torrington episode, a taxpayer sued the town in small claims court because he did not like the way his car was assessed. Joan explained to the town attorney that the town should not go to small claims court but the taxpayer would have to sue according to the state statutes. Over Joan's objection, the town attorney allowed the appeal to the small claims court. The magistrate reviewed the state statute that Joan provided and he dismissed the case on the spot. The taxpayer said, "I am not going to sue you according to the state statute that cost a lot of money." Joan left Torrington April 1998 for Manchester.

In 1998, during the tenure of Michael Bekech as assessor and the town's first director of assessments and collection, the town of Manchester was in the process of combining two departments, the collection and the assessing into a single department. As part of the reorganization, the title of the new leadership position became "director of assessments and collection." The director's job was a position with the responsibility of town assessment and collection duties and staffing. Upon the tax collector leaving, in May of 1998, Joan became the assistant tax collector, acting as the tax collector under the new organization set-up. Joan said, "With all of the re-organization of the two offices into one, the adjustment of the staff and the realignment of all of the people that had been in the offices before, the new computer system, the lock box system and everything happening at once, I felt I was a 'survivor' in the tax office." When Michael Bekech was appointed as the Waterford assessor in May 1998 and the posting

came up for the position of director of assessments and collection, Joan applied. She was one of two people who applied for the job that were certified as both a CCMA and a CCMC. Joan was appointed as the new director of assessments and collection in August 1998.

Sidebar: Additional comments from Joan with regard to the set-up in Manchester's taxassessment office: One of the main reasons given for combining the assessors and the collectors department into one was to cut down on the expense of two department staffs, a way of getting more out of their employees and not having a larger staff. The town believed that it was better for one person to oversee the two departments. There are pluses and minuses to their plan. You can't really devote 100% of yourself to the tax collection or a 100% to the assessment part of it. As a collector it's very difficult to have your hands in the tax collection, the money part, while you are dealing with the valuation as the assessor. It's sort of a fine line. The new organization structure at that time in the Manchester assessor's office included a deputy assessor, personal property and a real estate assessor and two associates. On the tax collection side, there is an assistant tax collector, a delinquent tax collector, an accounts payable and receivable clerk, and two cashiers. The Manchester office consists of one large free flowing room. If a phone was ringing in the assessor's side of the offices and they were tied up, it was expected that someone in the tax side of the office would answer the phone. In Manchester, the tax collection side is called revenue collecting because besides real estate, personal property, and motor vehicle taxes, they collect the money on water, sewer and cemetery fees. The Manchester Director of Assessments and Collection signs the assessor's grand list and the assistant tax collector signs the tax records for the state and the director, would review all documents. The director assumes all of the statutory duties of an assessor and a tax collector.

During Joan's tenure in Manchester she successfully completed their first re-evaluation in 11 years in 2000. In September 2002 Joan left Manchester for New Fairfield.

In October 2002, Joan became the assessor of New Fairfield. Although not a direct route from her home in Kent it was a closer commute than Manchester. The staff at that time consisted of the assessor, an assistant and a clerk. Because the town lies on the New York border, they have a lot of issues with New York motor vehicle registrations. One of Joan's favorite methods of detection of misuse of "out of state" plates was to visit the local schools when the parents would be dropping off, and picking up, their children and note the state and registration numbers of the plates. Joan retired from New Fairfield July 2005. Since her retirement in 2005, Joan has helped out in several municipalities including: Bloomfield, Salisbury and Coventry.

Joan has been an active member of CAAO serving on a number of committees. Including; the Curriculum Committee, serving as chairperson in 1995, Nominating Committee, Membership Committee, Revaluation Committee, Charter Review Committee, Legislative Committee, By-Laws Committee and a member of CAAO Executive Board. She has been a member of the Litchfield Area Assessors Association and it's president 1992-1994, the Hartford Area Assessors Association and Connecticut Chapter of IAAO, its president in 2005-2006. On the collector's side, she was a member of the Connecticut Association of Tax Collector's and the Hartford County Tax Collectors Association. Joan has a BA major in mathematics and a minor in physics from Western Connecticut State University in Danbury. Joan became a CAAO Life Member in July 2007.

Joan remembers taking the tax collector courses, when there were just three of them, with Ed Dowling. Ed asked her, "Now that you have been a tax collector, and you are an assessor, which do you think is best?" Joan would never answer him. Joan said that she enjoyed both equally but for different reasons. She liked the responsibility and challenges that the assessor is compensated for. She intimated that the assessor makes judgment calls, and in assessing every day is different. Each day starting with your "to do" list, at least what you are going to try to get done during the day, but there is always something else that comes up and changes your plans. With the tax collector's job there really aren't the same types of judgment calls. In November you pay the November interest, in December you pay the December interest, everything is decided for you. In Manchester, upon being both assessor and collector, there always was something happening on either the assessor's side or the tax collectors side keeping you busy.

Looking back over her assessing career, Joan added that she has enjoyed the people that she has been able to go to for assistance, whether it was tax collection or assessing. She always felt that she could pick up the phone and ask a question and get good information or good direction. Joan has met so many people. She got to know Joan Robinson when she worked for the state, Charlie Agli when she needed help with motor vehicles, Herb Braasch with other motor vehicle problems, Bob Musson when he was the assessor in Hebron and Edward Clifford when he was editor of the *Assessoreporter*. She also knew people who were not assessors at the time, but somehow have been talked into becoming an assessor. One of the things that Joan misses is the state board of assessment advisors. They were always a great help to Connecticut assessors.

#### **Continued next page**

# Robert G. Coates

(Interview was held at the Old Lyme Town Hall May 19, 2016 with Charles Danna, Walter Kent, Peter Marsele, Robert Musson, Joan Robinson and Paul Slattery in attendance)



After graduating from college, with an English degree and not sure what he wanted to do, Bob started working part time in the revaluation field with General Appraisal Company out of Cincinnati, Ohio in the 1970s. He spent about 18 months with that company and then moved on working with another revaluation firm the J. M. Cleminshaw Co. out of Cleveland, Ohio. He worked for Cleminshaw for about 10 years. During that period, Bob worked his way up from data collector, to appraiser, to job manager. The last couple of years with Cleminshaw Bob managed multiple jobs.

Some of the towns in Connecticut that Bob worked in while in the revaluation business include: Brookfield, Columbia, East Haven, Hamden, Meriden, Middlebury,

Newington, North Haven, Norwich, Redding and Somers. In Massachusetts, Bob worked in Dennis, Framingham, Ludlow, Lynn, Sandwich, Scituate, Truro and Wilbraham. In Vermont he worked in towns that include West Dover and Brattleboro. In Maine he worked in Rockland. In New Jersey he worked in South Orange and Long Branch. For many of these towns Bob did not have to be there on site on a daily basis, but more of a management situation.

Bob was asked how the other states that he worked in compare with Connecticut in doing their revaluations. He said, "New Jersey and Vermont were comparable in the way they conduct their revaluations. The measuring and listing was very much like Connecticut revaluations. The tape measure or measuring pole, the little triangle and out into the field you went collecting data. They were manual jobs." In Massachusetts, Bob's experience was very different. That was the beginning of the CAMA revolution in assessing. This was in the early years of the CAMA system around 1979 - 1980. Bob said that there was a court case in Massachusetts because a number of those communities had not had a revaluation in 50 years.<sup>39</sup> The court set a time frame for those communities to do a reassessment. This was the point that Massachusetts started using computers for their revaluation.

Bob talked about the transmitting of data in the early years of the CAMA systems. The company that Bob worked for at the time in Massachusetts, Cleminshaw, tried to have a remote location where you could send all of the raw data for keypunching and the review of completed cards. At

<sup>39</sup> This court case was known as the Sudbury decision that required towns in

Massachusetts to reassess on a regular basis. It also got involved in how the state distributed financial aid to the towns. The court citation is: Massachusetts Supreme Judicial Court Decision: Town of Sudbury vs. Commissioner of Corporation and Taxation, 366 Mass. 588, November 7, 1974 to December 24 1974.

that location they had AT&T for the long lines, which were dedicated lines with about 12 terminals where the data was key punched, during the day, including the sketch vectors. In order to produce the sketch, the data had to travel to Ohio on the long lines and then come back. Under normal conditions, this would not have been very time consuming. Unfortunately it was very time consuming. Because of this slow process, they had to put on a second night shift. It was a slow process compared to today's standards, but it was happening. The problem was related to the volume of data traffic around the Boston area during the day. It was enormous. Another problem in those early years was that every thing was not digitized and electronic. You had data going through manual switching stations where a sketch could take 45 minutes to be completed. Being a job supervisor Bob could see the money being spent on this portion of the job and leaving less for other aspects of the job, including payroll and bonus checks. You could see that you weren't going to get a piece of the job, even if the job made money. This was one of the motivating factors for Bob leaving the revaluation field.

In talking about the pros and cons of working in the revaluation field verses the assessing field, Bob said they both have their good and bad points. In the revaluation field money is substantially more. In the assessing field it is substantially less. But in the assessing field you have security and the proximity to home. The last year Bob spent in the revaluation field, he was away from home about 165 days a year living out of suitcases.

During Bob's career as a job manager in the revaluation business, he worked with some of Connecticut's finest assessors that include: Bill Werfelman in Redding, Harold Schramm in Brookfield, and Buddy Bayus in Newington. In fact when Bob was doing the revaluation in Newington, Buddy told him how he made the transition from the revaluation business to the assessing field. Buddy said it would be a good step of getting into the assessing field if Bob applied for the North Haven assessors position that was open at the time. It was during this same period of December 1982, that Bob made application for the CCMA exam. Bob was allowed to challenge the exam because he met the course requirements. He took the test and passed. In the early years of the CCMA program, if an applicant had taken comparable courses to the CCMA courses, they were allowed to take the CCMA exam. In the beginning of the CCMA program an applicant for certification had to take only the basic courses offered at the Assessors School and pass the CCMA exam. There was no experience requirement.

With the ink not quite dry on his CCMA certification, Bob applied for the North Haven assessor's position and was appointed as the assessor in February of 1983. During Bob's career in North Haven there were a couple of news worthy events. At that time there were three major taxpayers in North Haven. There was Pratt & Whitney in the north end of town, U.S. Surgical in the south end of town and Blue Cross Blue Shield in the center of the town. First Pratt & Whitney left, second Anthem Blue Cross left, leaving U.S. Surgical. U.S. Surgical had basically only furniture and equipment. They did not have that many employees. It was a little different situation with Pratt & Whitney. They employed some 8,000 people, in a 1.7 million square foot complex on 165 acres. Pratt & Whitney sold their property in December 31, 2001. Although Pratt & Whitney did not employ a lot of North Haven people, it did have an effect on the employment picture in the greater New Haven area. It was around 2001 North Haven was conducting a revaluation and a substantial reduction in the assessment to that property was applied.

Another interesting situation dealt with a personnel matter. When Bob was first hired as the assessor, there was an assistant assessor position to help to with the fieldwork and the day-to-day operation of running the office. In 1991 upon the retirement of the assistant assessor, the town decided to eliminate that position in the budget. It was during that time, that the town of North Haven was reorganizing and computerizing the town hall and they felt there was not a need for the additional personnel due to the computerization. The additional workload was passed on to Bob.

During Bob's tenure in North Haven, assessment changes were processed in a batch mode format to a central data center where they would make the changes. When Bob first started in North Haven they had "Card Readers" and they had to review everything that was key punched because of the errors. He remembers an error with a milk truck that was worth about \$10,000 but was in for one million due to a rip in the card and the card reader would produce an erroneous value. Bob did say that North Haven was a good employer. They offered good benefits for their workers. They also offered a retirement incentive where they offered an additional % for every year you were employed to your pension as an enticement for workers to retire. After 20 years as the assessor of North Haven, Bob retired and became the assessor of Derby in September 2003. The assessor position in Derby is a part time position three days a week, a position he still occupies.

Bob relates a funny story about attending the local assessors meetings. Former North Haven First Selectman Walter Gawrych told Bob and his assistant that he knew what they were going to do at those assessor meetings and he did not want to have Bob and his assistant come back to the office with the smell of alcohol on their breath. Bob said no matter how bad he felt, he always had a drink so he did not have to go back to the office. As Bob said, these were his instructions.

Bob had two other part time assessor positions during his career. While working in North Haven he had a part time assessors position in the town of Haddam from November 1987 to July 1997. This job entailed working one night a week and Saturday's doing the fieldwork, pricing motor vehicles or other assessor related jobs. He was not involved in any clerical work. There was office coverage during the day to do the clerical work. Haddam changed to a full time assessor in 2001 with the appointment of Marie Hall. He also held the part time assessor position in Sprague from September 2008 to 2015. Bob said that when he went to Sprague he had to do everything. He learned to appreciate the small town assessors that have to do everything themselves. There is an enormous amount of work you have to do that has nothing to do with the assessing portion of the job.

Bob was an active member of both the New Haven County Assessors Association and the Connecticut Association of Assessing Officers. On the county level Bob worked his way up through the chairs as treasurer, vice president and finally the county president's position in 1989. He served as New Haven's County Representative to CAAO Executive Board in 1989 and 1990. Within CAAO Bob has served on a number of committee's that included; the Election Committee, Awards Committee, Revaluation Committee, In-service Training Committee, Motor Vehicle Committee, Hot Line Committee, Nominating Committee and the CAAO Study Committee.

Bob was asked about his association with the assessor group as a whole. He said, "The assessors group is a unique group of people. Whether I was an assessor or when I was in the revaluation field, people were willing to take me under their wing and point me in the right direction. I remember when working on the Redding revaluation with Bill Werfelman, he took me to the county picnic on Lake Candlewood and introduced me to everybody in the county, telling them what I was doing and who I was. I also found a common thread in the organization, that anytime you needed help, you could get on the phone and there would be someone there to help you." He remembers calling New Haven Assessor Edward Clifford on some title problems and Bill O'Brien on some complex commercial or industrial property. Each person was willing to help Bob. Chuck Sweeney of Hamden was always there willing to help while Bob when he was the assessor of North Haven.

Bob was asked if he had to do it all over again would he? He said, "If I had my background, probably not. If I was younger and I had exposure to computers and had that portion that you need today, that you didn't need then, I would. Computers and computer knowledge are very important aspects of the assessing process today."

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The following write-ups were done with vendors and individuals who have provided valuable services to Connecticut assessor over the years. The historical nature of these services is documented and is part of the history of the Connecticut Association of Assessing Officers.

### Quality Data Service, Inc. 1981 to the present

(The interview was with Ivana Crudele Graybosch of Quality Data Service. It was held at the Old Lyme Town Hall on October 16, 2014 with Charles Agli, Jr., Walter Kent, Peter Marsele, Bob Musson and Paul Slattery in attendance.)

When writing the history of Connecticut assessors, one of the major impacts in the way assessors went about doing their business was through the introduction of computers and computer services. The evolution of putting the grand list (abstract) together went from a handwritten listing, to typing on a wide carriage typewriter, to computer service companies and then to the towns actually owning computers and printers. Quality Data Service, Inc., a Waterbury, Connecticut based company, has been one of the major players in this field since 1981. This interview with Ivana Crudele Graybosch, Director of Assessor Services, of QDS will help provide insight to where we started and how far we have come over the last 35 years.

Prior to 1980 work for the towns was being done in many different locations. Banks, water companies and large towns were where most of the government work was processed. They had the large mainframe computers where punched cards were read into the computers and the information was stored on large removable disk drives. Made sense to the municipalities since the bank was holding large sums of their money. Colonial Bank in Waterbury was one of such places. Programming demands became too much for them to continue. New sources had to become available. Colonial Bank gave their list of municipalities to Administrative Consultants Inc. to handle the programming and production of the grand list (abstract). ACI had the resources

but had larger and more demanding customers. They specialized in large union work, insurance payments, payrolls, scheduling and rate tabs. Their clients included Fulton Fish Market, New York Postal Workers and New York State Nurses Association to name a few. Doing work for a few local municipalities was just not profitable for them. Thus a young kid saw a need he could fulfill.

Quality Data Service started on April 1, 1981, with Vincent Crudele, president and treasurer at the helm. Phyllis Bingham and Richard Ventresca were there on opening day. Vincent had acquired a few leads from his former employer, ACI, but he still had to convince the towns he could do the work. Wolcott was the first client. Art Peterson was the assessor. Art helped convince other assessors, Helen Cooper Southbury, Helen Huestead Sharon, Dick Paddock-Woodbury, William Werfelman Redding, George Baltrush Prospect, and Tom Zabit Middlebury. Once they started, nothing could keep them down. By 1984, Quality grew from 12 municipalities to 39, when they purchased towns from Tele-Processing in Granby. Other vendors at this time were: Reudgen & Johnson, West Hartford and Tele-Processing.

Preparing the abstract was a long and tedious process. Every year the assessor would manually update the field card with assessments and sketches. Their clerks would then manually update the owner cards and exemption cards. Towns would be provided with workbooks. The real estate was broken down into sections: regular, circuit breaker, freeze and exempt. The office would have to mark up the listing throughout the year with updated information. If the property was sold, the assessors would delete the original account and then add the account in the corrected alpha by the last name. The same was true for the circuit breaker accounts – moving them in and out all the time. These workbooks would be updated, quarterly, semi-annually and annually whichever the town choose. Towns could also send in change slips. Being highly technical, there would be of different colors to match the file, as well as, the type of change. Just imagine all the different types of penmanship. The data entry clerk did a lot of guessing.

How many of the Christmas holidays were spent doing pricing of motor vehicles? The large magnetic tapes were sent to the State Motor Vehicle Department on which they copied the required information. Work lists were produced and sent to the towns for deletes, entering changes, exemptions, etc. Pricing was project all of itself. A separate list of unpriced vehicles was produced. The pricing books used gave the 100% value, the assessor's office then had to manually calculate the 70% value. Do you think some errors could occur?

Sidebar: Committee discussion: The Committee went back and forth as to when the motor vehicle department did away with the old punch cards that they sent each town with the motor vehicle information. It was the general consensus of the Committee that punch cards were replaced with large tapes around 1974-1975. One of the reasons that might have precipitated this change was the supplemental motor vehicle list began with the October 1976 list and a number of changes had to be made.

Reporting of personal property every year was a real joy. The assessor or their clerk would check each declaration against the personal property declaration cards, showing the 100% value and also the 70% values, then transcribe that information onto the work lists and adding the adds in the proper sequence.

Production of the abstract was completed. Remember the old law stated that it "must be produced on 100% rag paper." That's what the American dollar bills are made with. QDS had the feds looking into them for possibly making their own bills. The books were huge. There were only three places that could bind the books. The Crudele brothers were crafty enough to learn how to sew, glue and make the tabs and covers. The books were delivered to each town and many years snow would be falling from the skies.

Sidebar: Committee discussion: It seemed that the grand list books were always very large and heavy. It was the consensus of members of the committee that in the late 80s or early 90s the grand list books became smaller and more manageable with the advent of modern day printing processes.

In the early years, a town could use a telephone line – either directly or call up through a modem to connect to QDS's mainframe. Later on, a big investment for the assessor's office would be B25 or B38 Master Computer with 1 MB memory, a workstation, a 40MB Winchester Fixed Disk with (1) 630KB floppy drive and a dot matrix printer.<sup>40</sup> The systems would have to be wired and Ivana's brother, Vincislao, would be a genius running the wires along stairways, ceilings, between walls, wherever possible. What a joy to just switch off different parts to fix any hardware problem. Remember no one could dial in to fix or understand what was going on. Vinnie one year put 78,000 miles just driving in Connecticut; others did the same. Computers were going in everywhere. Assessors and clerks were all nervous and at one installation the clerk passed out and had to be revived with smelling salts.

In 1989 Quality Data converted their system to a DOS operating system.<sup>41</sup> Many towns changed over and towns now had more IT departments. The towns felt that expense and kept QDS handling all aspects – purchasing, maintaining of all equipment. The company continued to grow. Quality Data has always worked closely with the Office of Policy and Management (OPM). For any changes in legislation QDS was notified and all changes to the programs needed were done in a timely manner, sometimes before the towns even knew of the changes. Within the QDS staff there are personnel that are certified assessors and tax collectors who also help answering questions since the staff of OPM has greatly decreased.

Around 2004, Quality Data developed a new system using GUI (Graphical User Interface). It's window base, ODBC (Open Database Connectivity) system. The database can be accessed from

<sup>&</sup>lt;sup>40</sup> In 1987 Old Lyme installed a B25 computer system. See related story in this publication entitled: *Old Lyme and Burroughs B25 Modular Business System*.

<sup>&</sup>lt;sup>41</sup> **DOS**, short for **Disk Operating System**, is an acronym for several closely related operating systems that dominated the IBM PC compatible market between 1981 and 1995, or until about 2000 including the partially DOS-based Microsoft Windows versions 95, 98, and Millennium Edition.

any Microsoft document. Example: If you want to extract your real estate, request a particular table, open it up and sort it in any way, it is written in SQL (Structured Query Language). Watch what the future will bring.

In 2007, Quality Data moved to its present location, 121 Mattatuck Heights Road, Waterbury. Building is going on to expand to allow more services to the towns - mailing services, printing of envelopes, stuffing of mailers or bills. Quality Data has always prided itself with the idea that it will do what is necessary to provide the best possible service to its clients.

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# <u>Stephen Ferreira</u>

(The interview was with Stephen Ferreira, District Manager, Vision Government Solutions. It was held at the Old Lyme Town Hall on April 16, 2015 with Charles Agli, Jr., Pat Hedwall, Walter Kent, Bob Musson, Joan Robinson and Paul Slattery in attendance.)



As of this writing, Vision Government Solutions Inc. is the provider of valuation and software technology to some 127 Connecticut communities. The interviewee, Stephen Ferreira, is a district manager with Vision since the early 1990s and is well know to those communities, especially those he has worked in the eastern part of Connecticut. This interview scans Steve's long career in the revaluation field and how changes over the years have developed.

Steve started in the revaluation business in 1975. There was a law passed in Massachusetts called the Sudbury decision.<sup>42</sup> It

was a town suing the state over financial aid and how it was distributed. As part of that decision, the courts ordered that all cities and towns reassess on a regular basis and eventually did it every three years. At that point in time, a father of Steve's friend who had been in the revaluation business years ago with CLT and decided to get back into the revaluation business. The company was called Municipal Appraisal Service (MAS) owned by Ernest Mayo. The company was out of Warren, Rhode Island and Steve went to work with them as a data collector in a town called Rehoboth, Massachusetts, a rural town that he still does work in today.

From Rehoboth, he went to the Berkshires and eventually became a crew chief running his own crews. Steve's first town in Connecticut with MAS was North Branford around 1979. It was a full data collection with manual property record cards. The job was an adventure in itself because everything on the card had to be done in pencil. Once the data was collected, the crew was moved into the pricing phase of the project. You had to literally price out the card to all of the characteristics in pencil right down to the replacement cost. From there the grade and depreciation was added.

<sup>&</sup>lt;sup>42</sup> Massachusetts Supreme Judicial Court Decision: Town of Sudbury vs. Commissioner of Corporation and Taxation, 366 Mass. 558, November 7, 1974 to December 24, 1974.

In the early 1980s, Municipal Appraisal Services (MAS) was eventually bought out by MMC. The three individuals that owned MMC at that time were Mr. Bernie Magane, Mr. Del Roberge and Mr. Richard Swadel. The owner of MAS, Mr. Mayo, and one of the owners of MMC, Mr. Magane, both worked for CLT at one time and were good friends. The big transition around 1979 to 1981 was revaluation going from manual to computerized revaluation. One of the interesting things that ultimately resulted in MAS being bought out by MMC was the fact that MAS invested in one huge, main frame computer that was very expensive. Their business model was all of the towns using their software would be sending their cards into a central location updating the data. Once the cards were updated MAS would send back a new copy to the town. All of the towns' data would still be residing on the MAS mainframe computer. In the period of two to four years later, the personal computer rose and that pretty much killed the whole concept of having the mainframe computers storing the data. With the personal computer the towns could now store their data in the assessor's office, if they wanted to. This resulted in MAS being bought out by MMC.

That whole transformation changed the way revaluations were done. The transition was especially important in states like Connecticut and Rhode Island where your valuation date is in front of you. You really have to start putting all of those values together before you get to October 1<sup>st</sup> in Connecticut. With a manual card, you are putting all of this information on the card and come October 1<sup>st</sup> or thereafter, it is very difficult to change it. It is all hand done. Steve can remember sitting in a room in the office and all of the pricing people were just sitting along a long table, pricing cards, day after day. Today it is a similar process, but its data entry into a computer.

That whole evolution coming from paper cards to computers really changed everything. The first computers did not have a screen or a sketch. It was all a dot matrix printer where you would enter the data and it would shoot out a card. It was primitive in comparison to today's standards. This whole process was in the works but with computerization things changed rapidly.

**Committee question:** *Did it seem that towns in Massachusetts were going to that computerized format earlier than towns in Connecticut?* Steve: "Massachusetts definitely was into computerization before Connecticut. At that point in time, Massachusetts was on a three-year revaluation cycle where Connecticut was on a 10-year cycle." Steve believed that the cycle of the revaluation had a lot to do with it. "There would be no reason to invest in all of that software unless you had to. Rhode Island was also on a 10-year revaluation cycle. It was the whole impetus of the three-year revaluation cycle in Massachusetts that made computers really more worthwhile and cost effective. Ultimately, over time, the cost to do a revaluation has gone down. It's gone down because of the computerization number #1 and competition number #2." Computerization is really the thing that brought down the cost."

"The process has not changed in terms that the data collector still goes out and puts a tape on the house and goes through the house. But the data moves much more quickly into the computer and out. The whole valuation process is much quicker and more responsive. Today, if we are in our hearings in a town in Connecticut and we decide that we want to make a global change we can do it in a matter of minutes. Before it really scared you if you decided to make a global change because it might take a month or two to process all of the cards and get it done properly. It really changed the way the business is operated." Steve said that he has done a lot of the shore towns in Connecticut, Rhode Island and Massachusetts.

**Committee question:** When Municipal Appraisal Service invested in that big mainframe computer and the work was done on the computer, it produced a computer printed card. Did that computer have the ability, as you do now, to make global changes or was the computer just storing the data and printing cards? Steve: "We did, at that point in time, have the ability to make global changes because the data was stored there and the computer was doing the calculations. So we could go in and change some of the tables or parameters and have it recalculate the database. It wasn't as quick as it is now but it could be done." Steve remembers that Mr. Mayo actually got that piece of software that he developed from CLT. "So you can see that CLT and United were the breeding ground for other companies that came out of them and into the business, especially in New England. Because of the change in Massachusetts with the three-year revaluation and ultimately other states followed with Rhode Island going to a three year cycle and Connecticut to a five year cycle."

Steve can remember sitting in a car doing field review with manual cards. Usually there would be two people in the car. He would be driving and looking at the property and he would say that he wants that property to be a good grade, with 20 percent depreciation. He would hand the card to the passenger who would do the erasing, put the numbers on it and go on to the next property. This process was very labor intensive and time consuming. All of this went away with the advent of the computer.

Around 1986 or 1987 the owners of MMC, Mr. Magane, Mr. Roberge and Mr. Swadel were getting ready to retire and decided to sell their business. A businessman who owned a lot of real estate purchased the company. It was just an investment for him. He hired someone to be the president and that person ran the company. That investor held the company until the early 1990s. At that point in time is when Kevin Comer purchased the company. Mr. Comer is the one that changed the name from MMC to Vision Appraisal Technology in 1995.

Mr. Comer at one time worked for the city of Boston and had a background in revaluations and computers. He was working for MMC, in charge of marketing, when he purchased the company. Steve said that Mr. Comer was the person that transformed the company and brought it into the 21st century. He invested heavily in software development. He always believed that having the best software will get you the best product and also get you the most clients.



**Committee question:** When Mr. Comer purchased the company was Vision doing any manual revaluations? Steve: "I can't believe that Vision did any manual jobs at that point." Steve thinks that the manual cards faded out even during the MMC timeframe. He figured that the manual cards faded out in the mid 1980s. A Committee member stated that West Hartford did a revaluation in 1979 with MMC that was computerized. The West Hartford property record cards were pre-printed and the data for that town was checked off with multiple field selections. All property data was computerized but the sketch was hand drawn.

The cards were bigger than  $8\frac{1}{2} \times 11$  and they folded in half. Steve said that when he joined the company the sketches were already on the cards, but it was a dot matrix sketch. It was not a solid line. You had all of these dots that formed the sketch with a code for the story height. Dot matrix sketch shown on page 123.

When MAS sold to MMC in the early 1980s, Steve was a district manager that ran the projects in a given area. That area has been pretty much what it has always been for him: Southern Massachusetts, Cape Cod, the islands, all of Rhode Island, and eastern Connecticut. With Vision he retained the title of district manager.

Steve said that not a lot has changed since the rise of the PC. The process is pretty much the same. We process the data the same way. The next step will be some type of cloud operation.<sup>43</sup> Vision did experience, in the last 10 years, people going out into the field with tablets. The problem with that is when you down load the data to the tablet, it was a rather complicated procedure and you had to get IT involved. To make it worthwhile you had to download quite a bit of data to it. As soon as you did that, you blocked everybody else from accessing that data. It became kind of cumbersome. So the way to look at it, at least going forward, if it can be done via the cloud, then you can have people in the field doing their work, and it uploading automatically. You can have the town making its name and address changes, uploads automatically, and all of that data would be going into that one location, but you would not be blocking anyone out from accessing that data.

**Committee question:** *How would the cloud effect data collection?* Steve: "The cloud allows all of that data to go in as it is being done for anyone being on the system. The storage of data will still remain wherever the system is. Before, you nail the card down and get the new card back. Even now when we do field review we go out with paper cards, make the changes and then it goes back to data entry and into the system. The cloud would eliminate that data entry phase. You would be working on a tablet where you would actually see the results immediately. If you are changing a grade or adjusting a water influence you will see the results immediately. You will not have to sit there with a calculator. The thing with the cloud that we are working towards now is that there has to be good service to access that data. It's the future; it's where it's headed. The process hasn't changed; the way we value the property is the same. There is still a person involved, someone doing the analysis, someone setting up the tables and another appraiser going out using those new defined tables to adjust the non-sales properties. All of that is the same. It is just how they are connected to the system and how quickly that data gets processed."

At the present time Vision is redesigning and testing its new generation of tablets. Steve said, "There are a couple of issues with the tablet in data collecting. They have to be sturdier because that data collector is crawling around the house and they might drop it. The weather is an issue so you have to be careful with moisture. Tablets are still in the works; that's still the game plan. That's where the business wants to go. It's just a matter of technology solving those problems."

<sup>&</sup>lt;sup>43</sup> Cloud computing involves deploying groups of remote servers and software networks that allow different kinds of data sources be uploaded for real time processing to generate computing results without the need to store processed data on the cloud.

When Kevin Comer purchased the company back in the early 1990s, Vision was fully computerized with a computer assisted mass appraisal system (CAMA). Steve said, "It was Kevin's foresight to realize that they really had to invest in the software to make sure that it would remain state of the art. In any technology when you stand still, you really fall behind because everybody else is passing you by."

At Vision Government Solutions (VGSI) the number of programmers has grown exponentially. VGSI is now selling software nationally. Their appraisal work is strictly in New England. Outside of New England it is all counties for the most part. Most of those jurisdictions have their own appraisal staff. What tends to happen when you go to those jurisdictions, they want to buy software, but they want it customized. So that's why you are seeing more and more programmers being needed to do the customization that each county requires. Whether they have different types of property they want to use, different methodology or different state requirements, all of those things require Vision to modify their basic product and give them a customized product that better fits their needs.

Steve said, "Even in Massachusetts a lot of communities do their own work. Vision tends to do bits and pieces for them. In some communities the assessor may do the residential and they hire Vision to do the commercial. In Massachusetts they have their data collected every ten years. They have to have gone through all of their properties over a 10-year period. They can do it in increments. Many communities will hire Vision to do a certain number of parcels each year. An example where a community has 5,000 parcels, they hire Vision to do 500 parcels each year over that 10-year cycle and that satisfies the state requirement. Any combination is possible depending upon what the community wants."

**Committee question:** With the advent of the five-year reassessment cycle in Connecticut, do you find that revaluations are less controversial now then they were with the 10-year cycle? Steve: "It is absolutely better to do it more frequently than less frequently. Even five years can be difficult. In Massachusetts they do it every year now. They do a full reassessment every three years and on the other two years, they do an interim, which is really a quick statistical adjustment of the market either up or down depending on which way the market is going. What this does, it eliminates the big jumps or drops in the value. When you did it every 10 years, it was a heart attack in waiting. Even five years, if the market gets very hot, value could double. Another benefit of more frequent reassessments is the percentage of appeals is less. With more frequent reassessment the percentage of appeals is around 2 to 3 percent during the hearings, where with the 10-year cycle, it was 15 to 20 percent. When you do a reassessment more frequently, the people get used to it."

**Committee question:** With the event of the non-inspection every five years, is that a problem in the determination of values? Steve: "Not really, as long as your data is good. A lot of communities will hire Vision to data collect the sales, to make sure they are using good data. Even then, you normally don't change a lot. This data has been on file in one way, shape or form in the cities and towns for a good 25 to 30 years. As long as your data is reasonably good I don't see it as a problem. Even during a statistical revaluation, you are going to do a drive by and take a look at the property from the exterior. If there is anything major you are going to pick it up.

The unknowns are what is going on inside. Finished basements, finished attics, brand new kitchens and bathrooms, are the things you don't know about that can affect value, this is where data collection of sales can be a strong benefit."

**Committee question:** *What is the most difficult thing in training a new data collector*? Steve: "There are two things in training a data collector. One is being able to deal with the public. Don't lose your cool, be respectful and if you run into a problem, back away and report it immediately. A new data collector always works with an experienced person. They usually work on opposite sides of the street until the new person gets a little more experience. The other thing is to be organized. When you are doing that walk-through, you don't want to get outside and say, 'how many baths or bedrooms did that property have?' Be organized, be methodical about doing the same thing every time you go to the house and you are less likely to forget something."

**Committee question:** *With your company, who is responsible for the grading of the property?* Steve: "The grading is done by the field reviewers. The data collector goes out, collects the data, they will put a grade on it, but it's not cast in stone, and they will put a depreciation on it. The data collector will give notes, such as when the interior is better than the exterior, etc., to give the reviewer a little more information. Once the analysis is done and we have a model that is working, then the reviewers will go out and from the exterior, look at those properties again to determine the proper grade and depreciation. Vision also has the capability of turning any bit of data on the property record card into a valuation element. Example: grading of the kitchen or bathrooms. The flexibility of the computer model is much greater than it used to be."

**Committee question:** *Today, there is a lot more information about properties on the Internet, especially for the properties being sold. There will be 20 or 30 pictures showing the interiors and what's going on with that property. Have you captured or utilized that information in anyway?* Steve: "We will definitely look at what's on the market when finalizing our values, especially in a market that may be declining. We have set up our model. We have revalued the town but let's look at the what's going on in the market. Are we still above the asking price? That's the red flag. We could be under the asking price, that's ok." Steve said that he knows assessors that check on the interior pictures all of the time. "Sometimes if a property is selling for much less or much more than what you expect it to be, you are going to want to take a hard look at that property. Sometimes there is no reason. With residential property it is like and dislike. People buy what they like and don't buy what they dislike. It's very subjective. At some point in time you have to decide is this sale representative of the market or is it an outlier. Any time you do a valuation, there are going to be outliers. That's why we have ratio studies and coefficient of dispersion. They measure where we are and a certain number of outliers are expected."

**Committee question:** *What are the biggest problems in doing a revaluation today?* Steve: "The entry rates have come down. In the old days we would probably get into 70 to 75 percent and now we are lucky if we get into 50 percent. I think its two fold. In a lot of these homes there are two breadwinners working. And because it happens more frequently people say, 'they know what I have and I don't want to be bothered' and put the callback card away. Getting into properties is one of the big issues. Other than that, it's really the same thing. What we try to do now is put as much information out there as possible. The web site helps by having all of the information available where you can check everybody's value and data is helpful. Those things

at least give people some confidence that you valued my property at X, but now I can look at everybody else on my street and I know those properties and I can see what you did with them."

**Committee question:** *There is a sentiment from some taxpayers that their information should be private. Has that been increasing?* Steve: "For a while it was a big issue. When it first came out and this data was going on the web, it was the whole idea of the web in general that everybody in the world was going to look at it. Steve remembers when they did one community in Connecticut that did not want it on the web and when they did the job five years later they definitely wanted it on the web. I think people's perception that the data being out there has changed over time. I think it helps the process in the long run, when people get as much information as they can. They may not understand the process, but at least they believe that you are not trying to hide something. That was always the thing."

**Committee question:** If you had to pick one community to work in, what would be your favorite? Steve: "I do like the islands; I like Nantucket and Block Island only because they are unique. They have different issues that you don't see in other places. One of the great features of those areas is the water influence. There is a greater demand and a smaller supply and that's what always pushes water influence property higher than your average regular property. On Block Island the highest property sale that they had was not a waterfront property but a water view property. It was on the top of a cliff with a panoramic view. In this case, view was more important than being on the beach.

Steve said that some of the lowest mill rates are on the islands. (Low mill rates mean \$8.00 to the low \$2.00 per thousand) "That's what you see when towns have a lot of non-resident property owners. The schools drive the town's budgets. Schools are probably about 75 to 80 percent of the town budget on a yearly basis. If you have ten thousand properties and only five thousand are year round residents and the other five are vacant during the winter, that keeps the school population down and the services that have to be spent on that population down. There are a number of seasonal high-end property areas with low mill rates."

**Committee question:** *How much does technology play when you are selecting a company?* Steve: "Software is driving the market place. When you provide a very good product, from a software prospective, it gives people confidence that this company has done its homework. You say to yourself 'not only has this company done its work but this company is going to give me a product that I can really go forward with and it's going to give me a lot more flexibility.' " Even now certain parts of that software are used by other departments. Example: police on a 911 call, access their personal software to know where they are going and what type of property it is. When two companies go head to head bidding on a job, what can become the most important thing is the software. The company with the best product in the software has the best chance of capturing the market place. History will bear this out.

## News Update on Interviewed Assessors & Articles

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 volumes #1, #2, #3 and #4 on the CAAO web site (caao.com) under Historian Committee

*Assessoreporter* History, Volume #1, page 39: Update: The *Assessoreporter* has changed their publication dates from January, April, July and October to February, May, August and November. The first issue that started the change was the May 2014 issue. These new dates are more in tune with the assessors' work schedule and the spring & fall CAAO meetings.

**Board of Assessment Advisors,** Volume #2, page 39: **Correction:** The third paragraph down. State Tax Commissioner announced the names of the six new members of the Board of Assessment Advisors on **November 20, 1975**. (Source: January 1976 *Assessoreporter*, page 8)

**Bohdan R. Bayus aka "Buddy",** Volume #1, page 55: **Update:** Buddy passed away October 18, 2014 at the age of 93. Buddy was the Newington assessor from 1953 to 1987. He was also one of the first interviewees before the CAAO Research/Historian Committee on November 19, 2002.

**Melissa H. Bonin,** Volume #2 page 150: **Update:** Melissa was the person in the late 1990s that spearheaded the efforts to standardize the current personal property declaration form. Her endless work has contributed to the uniformity of the reporting on personal property. The form was first introduced at the 1997 UConn Assessors School and Melissa has done a document with multiple towns across the state since 1998. The majority of municipalities in Connecticut use this form and overall it has been well accepted by the accounting and business community. After 32 years as the assessor of Killingly, Melissa retired February 2016. Melissa was the recipient of Life Membership to CAAO at the May 5, 2016 spring CAAO meeting.



**Thomas F. Browne, Jr.** Volume #2, page 121: **Update:** Tom passed away August 26, 2016. He worked in the Fairfield assessor's office for some 37 years of which he was the head assessor for 27 of those years. Tom was president of CAAO in 1986 and Assessor of The Year in 1994. He was awarded CAAO Distinguished Service Award in 2009. Tom was also an instructor at the UConn Assessors School for over 27 years. He was the president of the Northeast Regional Association of Assessing Officers 1992-1993.



**Francis J. Buckley Jr.,** Volume #1, page 82. **Update:** Frank passed away on October 21, 2016. He was the assessor of East Lyme from 1962 to 1972 and assessor of New London from 1972 to 1977. (The New London date is a correction from Frank's original interview.) He was the president of CAAO in 1971. Frank earned his CCA designation from CAAO in 1973. He was in the first group of 35 assessors to receive the CCMA designation on October 23, 1974. Frank was also an instructor at the UConn Assessors School. He was instrumental in structuring the Assessors School to include courses with examination.



**Edward F. Clifford,** Volume #1, page 93. **Update:** Ed passed away December 29, 2016 at the age of 95. He was the assessor of New Haven 1974 to 1979 and 1980 to1983. He was also the assessor of Madison in 1979 to 1980. Ed was president of CAAO in 1981 and awarded the Assessor of the Year in 1978. Ed was a long tenured instructor at the UConn Assessors School. One of Ed's major contributions to CAAO was his work on the assessor's handbook converting it from a small bound book to a loose-leaf format.



**Catherine G. Daboll,** Volume #1, page 99: **Update:** Catherine passed away March 17, 2015. She was president of CAAO in 1988, past president of the New London Area Assessors Association and a member of the CAAO Research/Historian Committee since 2005. At the April 16, 2015 CAAO Executive Board meeting the Catherine Daboll Scholarship was established. The scholarship is to be used by CAAO members to attend an Assessors School workshop.



**Edward T. Dowling,** Volume #1, page 90: **Update:** Ed passed away June 4, 2015. An Extension Professor at the Institute of Public Service at UConn and director of the annual Assessors School. Ed was a long-standing member of the CAAO Research/Historian Committee. Ed was responsible for establishing a permanent place in the "Archives and Special Collections" at the Thomas J. Dodd Research Center at UConn for the CAAO Research/Historian Committee files.

**Steven Hodgetts,** Volume #3, page 126: **Update**: Steve retired from the town of Middlefield August 1, 2014, after 15 years as the full time assessor. The position will now go part time. Also, read news update on Steve's retirement in the May 2014 issue of the *Assessoreporter* page 3, see the CAAO web site caao.com. Steve came back as the Middlefield interim assessor in 2016.

**S. Steven Juda,** Volume #2, page 94: **Update:** Past CAAO president and Assessor of the Year, Steve retired as the assessor of Newington as of October 2016. Prior to that he was the assessor of Enfield from 1976 to 1983 and the City of New Haven from 1983 to 1990.

**Walter E. Kent, Jr.,** Volume #2, page 87. **Update:** Walter retired as the assessor of Old Lyme on April 20, 2017. He was the Old Lyme assessor for the past 38 years. His tenure as the Old Lyme assessor places him tied for the second longest tenured assessor serving in one community. Bloomfield Assessor Peter Marsele has the record for the longest tenured assessor in a single community with 53 years. Former Tolland Assessor Walter Lawrence also served 38 years as the assessor of Tolland.

Francis K. Kirwin aka "Frank", Volume #1, page 103, Update: Assessing Career: Frank started out as the assistant assessor in East Hartford around 1963. He was head assessor of East Hartford from 1968-1972. In 1972 he left East Hartford and entered private business as a property manager and appraiser. From 1978-1982 he was the first full time assessor of Cromwell. In 1981-1995 he became the first professional assessor in Middlefield. Upon the death of Wethersfield Assessor Henry Smalley in 1980, Frank helped out in that town for one year. In 1986 Frank was the part time assessor in Portland for one year. On September 1, 1982 Frank was appointed head assessor in Stamford and remained in that position for 32 years. Assessing Activities: Frank taught at the UConn Assessors School 1966 to 1969. In 1970 Frank was elected president of CAAO. His first presidential report appeared on the front page in Volume 1, No. 1 issue of the Assessoreporter. In 1985, he was president of the Fairfield County Assessors Association. In 1986 he was the Fairfield County Representative to CAAO on the CAAO Executive Board. In 1989 he received the Assessor of the Year Award at the November 16, 1989 CAAO fall meeting. In 1989, Governor William T. O'Neill appointed Frank as one of the commissioners of the Connecticut Real Estate Board. Assessing Committees: Frank has been a member of the following committee's: CCMA Committee 1988, 1989, 1992, 1994, 1995 and 1996, In-service Training Committee 1986, Editorial Board Committee 1985, and NRAAO Planning Committee 1989. Retirement: Frank retired from the city of Stamford October 2014 after 32 years as the head assessor. News update on Frank's retirement party was in the November 2014 issue of the Assessoreporter, page 9; see the CAAO web site caao.com.

**Steven Kosofsky,** Volume #3, page 99: **Update:** After retiring from Windsor in 2011, Steve went to work for Quality Date in September 2011. Steve came back to the assessing field in October 2016 as the new assessor of Newington.

**Walter A. Lawrence,** Volume #2, page 109: **Update:** Walter retired as the assessor of Tolland on May 3, 2012 after a 38 year career there. His son Jason Lawrence has assumed the duties as the Tolland assessor. Jason formerly worked for Vision Appraisal

**Joan E. Paskewich,** Volume #2, page 134. **Update:** Joan retired from the town of Windham, June 5, 2015 after 23 years as the head assessor. Joan was president of CAAO in 1995. With the anticipation of retirement she became a member of the CAAO Research/Historian Committee on April 2015. Joan was the recipient of Life Membership to CAAO at the May 5, 2016 fall CAAO meeting.

**Donna L. Ralston,** Volume #3, page 122. **Update:** Donna was elected president of the Northeastern Regional Association of Assessing Officers (NRAAO) for 2016 – 2017. Connecticut was the host of the NRAAO Conference held at the Mystic Hilton, in Mystic," Connecticut in May of 2017.