

CAAO RESEARCH/HISTORIAN COMMITTEE

History of Connecticut Assessors

Volume #5



When it All Began

1935 Assessing Officials Association of Connecticut	1944 Assessors School UConn	1950 Handbook for Connecticut Assessors
1958 First woman elected President of CAAO	1962 Certified Connecticut Assessor (CCA)	1963 Public Act 490
1968 CAAO becomes Incorporated	1970 First issue <i>Assessoreporter</i>	1972 Governor's Meskill's tax reform report
1974 Certified Connecticut Municipal Assessor (CCMA)	1975 Board of Assessment Advisors established	1987 Assessors School goes to 5 courses
1995 First Fall Symposium in Meriden	1998 Start of CAAO website (caao.com)	2013-2014 First two year term for CAAO President

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



Reference is made to two special reports, by the CAAO Research / Historian Committee, on how Connecticut Assessors handled the COVID-19 pandemic. They include: *Assessors Meet the Challenge of COVID-19* and *COVID-19 Home Inspection Survey Results*. Both reports are shown on the CAAO website under the Research / Historian Committee.

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CAAO RESEARCH / HISTORIAN COMMITTEE

HISTORY OF CONNECTICUT ASSESSORS

VOLUME #5



Connecticut Association of Assessing Officers

www.caa0.com
Published January 2022

DEDICATION



Paul W. Slattery

This *History of Connecticut Assessors*, Volume Five, is dedicated to Paul W. Slattery for his dedication to the task of the CAAO Research and Historian Committee. His persistent, prolific effort and devotion to compiling the history of our Association has been the predominant force in the publication of Volumes #2, #3, #4 and #5 of the *History of Connecticut Assessors*. He was the researcher and author of almost all of the articles in those four volumes. A summary of Paul Slattery's career can be found in Volume #1 on page 85 of the *History of Connecticut Assessors*.

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Foreword

This is the fifth volume of the History of Connecticut Assessors. It has been a challenge to get it published. Previously, the Volume #1 was probably the most challenging. The Committee had never done it before, so we were trying things out for the very first time. We knew we had less material in 2019 than we needed for publication of Volume #5 in 2020. June of 2020 was our original target date for publication. We had been able to publish a volume every three years (2008, 2011, 2014 and 2017). We made the decision in the fall of 2019, long before anyone heard of Covid-19, to aim for publication in June 2021. Then in March 2020 everything came to a halt. With Covid-19 shutting down everything (and us too), the Committee met only one more time in 2020 and one time to date in 2021. The Committee decided to publish Volume #5 with the material that we had because the future continues to remain uncertain and we believed the best course was to publish now and then reset for future volumes.

The experiences during the period of Covid-19 will be seared in the memory of each one of us. Through the efforts of Paul Slattery, the Committee produced 2 large articles that tell much of the story of the administration of assessors' offices during the period of Covid-19. Paul received responses to his queries from more than half the municipalities in Connecticut. Municipalities both large and small from Waterbury to Roxbury. These responses form the substance of a *Covid-19 Report* that discusses whether offices were completely closed, closed to the public or remained open. This report deals with staff questions: layoffs, worked from home or still worked in the office. How the public was dealt with and so much more. The second report, *Covid-19 Inspection Report*, again uses the responses from many municipalities to deal with whether or not inspections were done. If done, what PPE (personal protective equipment) was used. And many more aspects of field work were covered. These reports and all the past volumes of the *History of Connecticut Assessors* may be found on the CAAO website. To navigate to them on the website, pull down the leadership tab, click on Executive Board, click on Historian Committee. On the Historian Committee page you will find all the publications available toward the bottom of the page.

While Volume #5 may not contain as many pages as previous volumes, it is filled with interesting and informative content that continues to build on our history of Connecticut assessors. You will find write-ups based on oral interviews conducted by the Committee. Included in these was an interview with Judge Arnold Aronson. Our collection of write-ups of deceased assessors who we never had the opportunity to interview is added to. There is an "update" section with updated information on assessors who were previously interviewed. There are several pages of "history briefs" taken from *Assessorreporter* articles between the years of 1986 to 1992. Among many other articles, there are articles on the CAAO IRS exemption, the CCA program, the ACES program, the CAAO Curriculum Committee, the Meskill tax study, and Tele-Processing Corporation.

The Research/Historian Committee enjoys its pursuit of the history of Connecticut assessors. We very much hope to get back to a schedule of regular meetings and many more oral interviews. We look forward to producing more volumes of the *History of Connecticut Assessors* on a regular basis.

***Assessor* History Briefs May-June 1986 to March-April 1992**

The following information was abstracted from various issues of the *Assessor*. It reflects a brief history of CAAO and its assessors from May 1986 to April 1992.

(AR) May-June 1986: Handbook: This issue of the *Assessor* contains all handbook pages revised by the CAAO Handbook Committee. The handbook reflects changes in assessment law and administration from June 1985 through May 1986. Cost of a new handbook for CAAO members is \$25.00. --- **Hartzell:** Hartford's new city assessor Robert Hartzell, Jr., moved into the city assessor's office on March 17 after 15 years with Cole-Layer-Trumble Company.

(AR) November-December 1986: Mobile homes: A new law that affects mobile home owners, Public Act 86-310 became effective July 1, 1986. The law brought about a change in classification of mobile homes from personal property to real estate. Because mobile homes will be considered real estate, Richard Prendergast of the Connecticut Department of Revenue Service, said that banks previously reluctant to grant mortgages for the purchase of trailers will be more willing to provide loans. --- **Condos on leased land:** General comments on CGS 47-79 state that the lessee will pay taxes on condominiums that are on leased land.

(AR) January-February 1987: Essay Contest: The 1986 CAAO Essay best essay award went to Westport Assessor Kenneth C. Carvell II for his essay entitled, *Commercial Land Valuation an Alternative Method*.

(AR) March-April 1987: Ashlar Village tax agreement: An agreement that will bring the town of Wallingford about \$125,000 in lieu of taxes has been worked out with the Masonic Charity Foundation. It is for the Ashlar Village elderly community, ending a more than two-year dispute.

(AR) May-June 1987: Data Processing Committee: A position paper by the CAAO Data Processing Committee reviewed the requirements of the various CAAO Committee's that are in need of automation. The motor vehicle valuation process was one of the priorities of this report. The report also stated that as of June 2, 1987, CAAO purchased an IBM compatible microcomputer to automate the 1988 motor vehicle pricing guide.

(AR) July-August 1987: New Assessment Advisors: The Office of Policy and Management announced that two municipal assessment advisors have been hired. Sally Sullivan, former assessor of Marlborough, will join the OPM staff on August 14, 1987 and Joan Robinson, former assessor of Clinton, will begin September 11, 1987. Joan will continue to serve as the assessor of Salem on a part-time basis. --- **Assessors School goes with five courses:** Assistant Director Edward Dowling of the Institute of Public Service reported that the 1987 Assessors School had the highest registration in the 43 years of the history of the school – 233. The increased registration is accounted for by a significant number of revaluation company personnel and private appraisers and, in part, by the fact that the CCMA curriculum was expanded from three to five required courses. --- **Institute of Public Service News:** Beldon H. Schaffer, Institute of Public Service director, retired on October 31, 1987. His 29-year career with the Institute was celebrated at a retirement reception held on Thursday, October 28, 1987 in the Faculty-Alumni Center located in Storrs. Edward Dowling will become acting director upon Mr. Schaffer's retirement. **Continued next page**

(AR) September-October 1987: Greenwich group home: A Connecticut state court approved a consent judgment. It prohibits reductions in property assessments based on the proximity of a taxpayer's home to a community residence serving mentally disabled people. The judgment settled a 1985 lawsuit that charged the Greenwich board of tax review with illegally discriminating against handicapped individuals. They were accused of lowering assessments on nine homes located near a halfway house occupied by eight psychiatric patients. The board of tax review, while not admitting that it acted illegally, agreed to review, within 90 days its February 1985 decision with respect to the nine homes.

(AR) January-February 1988: Assessors of the year: At the November 19, 1987 CAAO fall meeting, pictured on page 14 receiving the Assessor of the Year Award is Westport Assessor Kenneth Carvell II. In another picture is Hamden Deputy Assessor Liliana Pogmore accepting the Assessor of the Year Award on behalf of the late Charles Sweeney. Editor's note: What is unique about this picture is that Charles Sweeney was not listed, for a number of years, as one of the recipients of the Assessor of the Year. See article in Volume #4 *History of Connecticut Assessors* page 36.

(AR) March-April 1988: Grand list extensions: The Office of Policy and Management announced that there were ninety-nine 1987 grand list assessor extensions granted to towns in Connecticut. This represents 58.6% of the municipalities. --- **Motor vehicle pricing:** CAAO President Catherine Daboll announced that the CAAO Executive Board is in the process of contracting to have the motor vehicle schedule prepared by Leon Jendrzeczyk, rather than volunteers. The pricing schedule will cost each town more than in the past. --- **Videodisk:** Hartford, in the midst of a revaluation, is believed to be the first city in the state to videotape building exteriors in an effort to complete a visual record of taxable properties. The pictures are recorded on a 12-inch laser videodisk.

(AR) July-August 1988: Thomas Roby Scholarship Fund: In gratitude for the late Tom Roby's service to the Greater New London Area Assessors' Association and in respect for his quest for excellence in areas of education for local assessors and staff, the Association has established an annual Thomas Roby Scholarship Fund for its members. Editor's note: Tom passed away on June 1, 1988 as a result of an automobile accident.

(AR) September-October 1988: Assessors School & Walter Birck Seminar: The 44th annual assessors school held June 5-10 had another record breaking enrollment of 235 registrants from 120 cities and towns. A special feature of the 1988 School included the first Walter Birck Memorial Seminar on communication and teaching skills. The Seminar also included the first ever exhibit and demonstration by 14 companies in the computer/data processing/revaluation business. --- **ACES workshop a success:** The Assessment Clerks Education Sub-Committee (ACES) first workshop has been an overwhelming success. Three new workshops have been added to the agenda. Future plans are still underway to produce a clerk's manual.

(AR) January-February 1989: Computer Assisted Mass Appraisal Systems Advisory Board: Pursuant to PA 88-348 seven assessors were appointed to the computer advisory board. They include; Joanne Ferraresso, Mary Lou King, Richard Buchanan, Michael Bekech, Kenneth
Continued next page

Carvell II, David Valente and S. Steven Juda. The board was established to assist the Office of Policy and Management with the development of standards for computer assisted mass appraisal systems. --- **Essay Contest:** James Ramos, Waterford assessor, won the 1988 CAAO essay contest. His essay was entitled *Can Connecticut Survive Revaluation?*

(AR) March-April 1989: Editor steps down: *Assessoreporter* editor Donald Ross stepped down as the editor of the *Assessoreporter*. Edward Clifford of Madison will assume the duties of editor until someone wishes to take over the responsibilities. --- **Handbook:** Handbook Chairman Charles Agli recommended a permanent chairperson for the handbook. There was also a discussion in regards to putting the handbook on a computer. --- **Motor Vehicle pricing:** Leon Jendrzeczyk has been meeting with the Motor Vehicle Commissioner. He has been discussing the computerizing of CAAO pricing directly with the motor vehicle computer.

(AR) July-August 1989: Handbook scanning: The Handbook Committee informed the Executive Board that a scan copy of the handbook would be placed on a diskette. --- **Candidates Club:** A formal announcement of the formation of the Candidates Club will be mailed out in August. There were 72 people who have expressed an interest in signing up for the June course at UConn. Gordon Donley will be IAAOs representative for Connecticut's Candidates Club.

(AR) September-October 1989: Taxing computer software: The Connecticut Supreme Court has overturned a lower court ruling and has determined that software is intangible personal property and therefore is not taxable under the law. --- **Dowling and Prendergast to retire:** Profiles on retiring former Supervisor of the Board of Assessment Advisors Richard L. Prendergast and retiring Director of UConn Assessors School Edward T. Dowling were both outlined in this issue of the *Assessoreporter*.

(AR) January-February 1990: Renewal of motor vehicle pricing contract: The CAAO Executive Board approved a three year contract with Leon Jendrzeczyk. The contract included the pricing of motor vehicles, motor vehicle run and developing a price schedule. The existing contract terminated on May 31, 1989. The new contract is to commence June 1, 1990 to May 31, 1993. The new contract changes the computer format to a data base format.

(AR) March-April 1990: Editor relinquishing editorship: *Assessoreporter* editor Edward Clifford is stepping down as the editor of the newsletter with the May-June issue. Ed said that he enjoyed the experience, never realizing that it would entail considerable time and energy. He encourages anyone who is interested in the editor's job to contact President Agli. --- **CAAO Handbook computerized:** Handbook chairperson Rande Chmura said that the handbook is now available in the town of Sterling CAAO computer. It is being reviewed for errors and updating. The next program for the handbook will be to incorporate the new legislation and the personal property section. --- **Motor vehicle process change:** Motor vehicle chairman Leon Jendrzeczyk reported that the process of changing from the current word-processing format to a data-base format in the motor vehicle schedule is in full swing.

Continued next page

(AR) May-June 1990: New Editor: William Gaffney III has been selected as the new editor of the *Assessorreporter*. Bill is the assistant assessor in the Fairfield assessor's office. He replaces Edward Clifford who stepped down in April. Bill is also currently serving as the CAAO Treasurer, a post he will relinquish in November.

(AR) July-August 1990: Handbook complete: Rande Chmura reported at the May 10, 1990 CAAO spring meeting that the handbook is in the computer and has been proofed. --- **Joint county meeting:** The Greater New London and Middlesex County Assessors Association held a joint meeting June 19, 1990.

(AR) September-October 1990: Candidates Club: A steering committee of interested assessors formed this club on September 18, 1990. The club is dedicated to assisting those who seek assessment and appraisal designations. New Connecticut Candidates Club officers include: Chairman Walter Lawrence, Vice Chairman Mark DeVestern, Secretary Donna Brodowski and Treasurer Vivian Bachteler. --- **CAMA grants:** To date, 12 towns/cities have received CAMA grants. Once the CAMA system is up and running, a municipality should send in the application. OPM will then come out and review it. However, in order for the funds to come into the municipality, the system must be approved, the town completes the revaluation, the grand list signed, the rate book and mill rate set, and the tax bills mailed. (review PA 90-127)

(AR) November-December 1990: Assessors School: Dr. Jack Azzaretto director of the Institute of Public Service at UConn, said that the Institute is willing to collaborate with CAAO in instructor training. **Shippee Hall**, the assessors' dormitory on the Storrs campus may not be available for the June 1991 School. Attendees can be relocated to another dormitory (Buckley Hall) or an off campus Best Western Regents Inn. --- **Sinking feeling on Candlewood Lake:** New Fairfield town employees heading back from Vaughn's Neck, a peninsula on Candlewood Lake, when they noticed that the pontoon boat they were on was filling with water. The boat trip was scheduled to take a close look at the summer residence on Vaughn's Neck. Town employees took notes on the condition of the homes there for revaluation and zoning enforcement. Employees included the first selectman, Assessor Sharon Leahey, zoning enforcement officer, building inspector and revaluation inspector from United Appraisal Dan Thomas.

(AR) January-February 1991: OPM changing of the guard: Douglas M. Cutler has been appointed Under Secretary of the Office of Policy and Management's Intergovernmental Relations Division. He will assume office effective February 1, 1990. He replaces Margaret Mary "Peg" Curtin who has served in that position for the past ten and a half years. --- **CAAO Code of Ethics:** CAAO has adopted a new set of Code of Ethics guidelines effective December 27, 1990. There were four areas of the Code of Ethics that established ethical and professional guidelines for CAAO members.

(AR) May-June 1991: In-Service Training report: An updated list of certified instructors for the required CCMA courses was reported at the May 9, 1991 spring CAAO meeting. They include: Edward Clifford, Marsha Standish, Herbert Braasch, Thomas Browne, William Gaffney, Robert Hartzell, Michael Bekech, Joan Paskewich, James Ramos, S. Steven Juda, Charles Agli, Paul Slattery, Al Standish, Gloria Kovac, Kenneth Carvell II, William Coughlin, Rande Chmura,
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Angelo Marino, Richard Wall, and Edward Belleville. --- **ACES manual:** Vivian Bachteler reported that the ACES committee was looking into the final drafts of the clerk's manual.

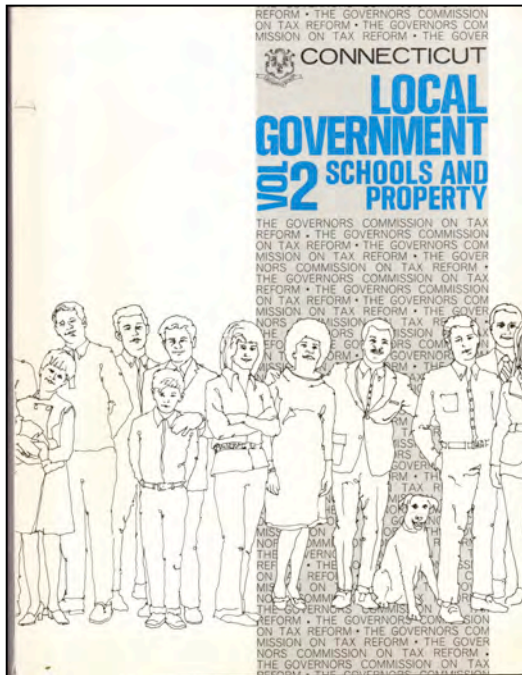
(AR) July-August 1991: Brenda Vuolo Scholarship Fund: The *Assessor* reporter had a front-page article about the life of former Marlborough Assessor Brenda Vuolo and her involvement in the development of the clerk's seminars and ACES. Brenda passed away in 1991. --- **OPM policy change:** The Office of Policy and Management will no longer automatically send the sales ratio reports to municipalities. These reports will only be sent to those municipalities requesting said reports from OPM. --- **Shippee Hall** will be reopened for the 1992 Assessors School.

(AR) January-February 1992: Assessor passes away doing field work: John P. Greco Jr., assessor for the town of Greenwich and former appraiser in the Stamford assessors office died suddenly while doing field work at the age of 59. Mr. Greco was elected to the post in November 1991. Mr. Greco worked in the Greenwich assessor's office for the past 18 years. --- **Old Saybrook court case:** At the New Haven County January meeting the Old Saybrook revaluation court case was discussed. It was pointed out that it is important for assessors to be in charge of their revaluation. At the January CAAO Executive Board, Tony Homicki discussed the Old Saybrook court case, the CCM proposed legislation on clarifying "viewing" properties. --- **Candidates Club gives report:** The results of the first year of the Candidates Club reports the following: Organized into an official club, formed a membership of 35± people and sponsored and presented IAAO Course I this past fall. **CAAO president's letter, Support group needed:** With the demise of the technical support staff at the Office of Policy and Management, the need for a central support group grows stronger. CAAO study group chaired by Kenneth Carvell will continue to research the possibility of hiring a part time director coordinator for our association.

(AR) March-April 1992: Inmates have access to tax forms: A letter to the editor about an assessor's concern that the elderly renter and homeowner's applications were being keypunched at the Niantic Prison by the prisoners. **Candidates Club updated report:** It's been a year and a half since the first organizational meeting of the Club in June 1989. **IAAO Course I** offered in the fall had 34 students in attendance. There are plans to draw up a constitution and a code of ethics at the next meeting in February. Plans are being made to offer IAAO Course 301 on mass appraising at the UConn Assessors School. **OPM:** Fred Chmura reported that Donald Zimbouski retired, effective January 31st. He noted that the Governor's budget calls for more personnel reduction, and OPM has been targeted for 36 layoffs, with possibility 10 in their department. **Judge's ruling on the Old Saybrook revaluation:** There was a two-page article in this issue on the results of the judge's ruling in the Old Saybrook revaluation court case. Assessors across Connecticut expressed concern about the judge's ruling that the revaluation was illegal due to the fact that the town relied excessively on an outside consultant. Comments from Mary Lou Strom, immediate past president of the Connecticut Association of Assessing Officers stated that the key to a successful revaluation is controlling the process from the outset.

Governor Thomas J. Meskill's Commission on Tax Reform 1972

Note: The recommendations that are part of the Meskill's tax reform package account for many of the current practices that Connecticut assessors now use.



On June 15, 1972 Governor Thomas Meskill issued Executive Order No. 13 that created a nine member Commission to make recommendations for the complete reform of Connecticut existing tax structure. The report was known as the *Governor's Commission on Tax Reform*. The Commission was to make their recommendations by December 1, 1972. The Commission's report consisted of three volumes plus a summary volume. Volume #2 dealt with the issues of the property tax. The only assessor on the Commission was Bloomfield Assessor Peter Marsele. The Commission's report was published on December 18, 1972. This report by the CAAO *Research/Historian Committee* will deal with matters pertaining only to the property tax recommendations by the Commission. It will list many of the Commission's recommendations and show what action, if any, has been taken.

When you read the recommendations and actions taken by the legislature on the following pages, you will find that there was a sentiment that something had to change with the current property tax structure. The first observation is the passage of a number of these recommendations occurred during the 1973 and 1974 legislative session, action taken in an expeditious manner. Next, uniformity was the Commission's response. Uniformity came with the passage of a uniform assessment date, a uniform fiscal year, and a uniform percent assessment. Improving the quality of the assessment profession came with the passage of the establishment of a certification program for Connecticut Assessors. Another quality factor that was enacted was the establishment of a system of assessment sales ratio studies. The elderly circuit breaker concept was introduced for both the elderly tenants and the homeowners. The State Board of Assessment Advisors was created. It was a major disappointment almost two decades later when it was abolished. To help you understand the importance of the State Board of Assessment Advisors, Public Act 83-407 is printed out in its entirety on the following pages. Public Act 83-407 spells out the duties of the State Board of Assessment Advisors. Their duties and mandates were to help Connecticut assessors in every phase of their job. This was especially true for new assessors.

One of the more far reaching proposals was the use of computers in real estate valuation. Keep in mind this was 1972. PC's did not exist. Only large "main frame" systems were in use. Only a hand full of states had implemented such systems. The recommendation stated in part,

“Therefore, with the inclusion of multiple regression analysis of sales data, all three of the standard valuation techniques may be employed in a computerized valuation system. The type of system which could be constructed utilizing the three techniques described above could feasibly lead to annual assessment of 80 to 85% of all property in the state of Connecticut. The question remains how would the remaining 15 to 20% be handled? A major valuation problem existing today is how to appraise properties which do not normally sell on the open market.”

The changes of revaluations to more frequent than every ten years and computerized valuation systems in the State of Connecticut did not come about in the years immediately following this Commission, but the Commission correctly judged that this was the future of assessment administration in Connecticut.

Once the Commission's report became public on December 18, 1972 Connecticut assessors, through their county organizations, began to review the pluses and minuses of the report. In the May 1973 issue of the *Assessorreporter* six county organizations conducted opinion polls on the merits of the Commission report. Also included in the May 1973 issue of the *Assessorreporter* was CAAO Legislative Chairman Walter Birck's presentation to the State Legislative Finance Committee on CAAO's position on the *Governor's Commission on Tax Reform*. The hearing was held in Waterbury on March 6, 1973. Within his presentation, Mr. Birck stated: “CAAO concurs with the Commission's recommendations concerning the following: A uniform assessment date and assessment ratio; state supervision of revaluation companies; establishment of a state board of appeals; minimum qualifications for board of tax review members; the recommendation concerning P.A. 490; that tax exempt institutions pay service charges for water, sewer, and sanitation; that exempt properties be assessed in the same manner as non-exempt properties.”

Other comments within the CAAO report support the following recommended assessment reforms. These are 3 highlights only.

Item 1. State assistance to local assessors: “We fully support the concept of establishment of a supervisory board within the State Tax Department.”

Item 2. Elderly Relief: “We fully support the ‘circuit breaker’ concept as being more equitable than the current system in that the elderly tenant as well as the elderly homeowner will benefit.”

Item 3. Certification of Assessors: “We feel that the recommended program of training, examination and certification will enable all Connecticut municipalities to employ assessment personnel certified as competent on the basis of knowledge, ability and experience.”

The following part of the CAAO position is printed in its entirety.

“While assessment administration in Connecticut has come in for its share of criticism let me assure you that the quality level of assessment administration in general in Connecticut is far above the national average. This fact is due in no small measure to the existing in-service training programs made available to Connecticut Assessors over the past 27 years through the efforts of our own CAAO, the State Tax Department and the UConn Institute of Public Service.

We have developed our own certification program whereby the Certified Connecticut Assessor designation is conferred on individuals meeting rigid qualifying criteria.

The main problem with the current training program is not its quality but rather the fact that participation is voluntary. The plain fact of the matter is that those most in need of additional training are least likely to participate. We are in complete agreement with the recommendation that the program be mandatory and that it constitute the minimum basic requirements for state certification.

We have been trying since the 1963 session when our organization introduced the first certification bill, to accomplish this very thing. We believe the time is now here to initiate a major step toward providing more qualified assessors for Connecticut 169 towns and cities.

One of the reasons we have consistently failed to muster enough votes for passage has been lack of a 'Grandfather Clause'. This clause to provide that assessors in office when this program became law would be eligible for re-election or re-appointment at the end of their terms without passing the examination and becoming certified. One further recommendation you might consider to avoid any undue hardship on municipalities by barring from office all persons not certified, is to provide for initial election or appointment of persons who have not been certified with the clear understanding that they must be certified to qualify for additional terms. Your consideration is respectfully directed to these points.

Our organization entertains severe reservations about the following recommendations:

Item 1. Computer Assisted Annual Revaluation:

There are several issues involved here. Among them: Are we able right now to provide the correct in-put data for the several classes of property? Can we account for all of the variables inherent in value estimates? How many people would be involved and what qualifications would they need to design and implement a program capable of accomplishing our objective? Do we have valid cost estimates for the project?

In our opinion consideration should be given to the establishment of a pilot program of sufficient magnitude and duration from which adequate experience data concerning the feasibility and cost of such a program could be obtained. As an interim procedure consideration of five-year revaluations by conventional methods might be in order.

Item 2. Elimination of The Personal Property Tax:

Revenue losses of \$7 million the first year and increasing to \$70 million in 1984 to local government units are estimates if personal property of business and industry are exempt. This added to revenue losses of \$32 million annually by inventory phase out and withdrawal of present reimbursement monies represents a significant adverse fiscal impact. Should revenue increases fail to live up to projected levels the effect on the 'delicate balance' of the program referred to earlier would be nothing less than catastrophic.

We recommend that personal property revenues to local units be continued 'or' that state reimbursement in full for all revenue losses mandated be provided. Any other course will serve only to shift still more of the tax load onto the homeowner, the one individual currently taxed at or near his maximum capacity to pay."

Major Commission Recommendations

The following are some of the recommendations of the Meskill Commission and later action taken, if any. The recommendations are printed in **bold type**. Any action taken is printed in *italics*.

Create a State Board of Assessment Supervision with responsibility for all property assessment functions throughout the State, including supervision of all local property assessments.

Legislative Action taken: On May 31, 1974 Public Act 74-275, codified as § CGS 12-2 a, b was enacted, “An Act Concerning Uniform Municipal Assessment Procedures and Establishment of a State Board of Assessment Advisors. The Board of Assessment Advisors consisted of six regional advisors plus a supervisor of the Board of Assessment Advisors. The board was effective and well received by the assessment community. Unfortunately, due to state budget constraints and the fact that the Board of Assessment Advisors was a service-orientated division of government that produced no income, it was eliminated. The final blow came in 1991 with the passage of Public Act 91-343. This act deletes all statutory reference to the Board of Assessment Advisors.

Establish a uniform assessment date and uniform fiscal year.

Legislative Action taken: In 1974 Public Act 74-299, codified as § CGS 12-62a (b) was enacted “An Act Concerning Municipal Assessment Practices and Procedures.” The act provides for an October 1st assessment date and a fiscal year beginning on July 1st. Prior to this law there were 18 towns that had an assessment date other than October 1st. 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.

Establish a uniform percent assessment.

Legislative Action taken: In 1974 Public Act 74-299, codified as § CGS 12-62a (b) was enacted “An Act Concerning Municipal Assessment Practices and Procedures” This act establishes a uniform assessment ratio of 70%. A 1971 report of assessment ratios in the 169 towns, lists 11 different assessment ratios in Connecticut. The ratios ranged from 50% to 100%. The most common ratios were 46 towns with 60% and 76 towns with a ratio of 65%.

Establish a system of certification of local assessors.

Legislative Action taken: In 1974 Public Act 74-255, codified as §12-40a was enacted, “An Act Concerning the Training, Examination and Certification of Assessment Personnel” was enacted. This act makes available to local assessment officials and others, a valuation training program designed to improve assessment administration in Connecticut. The first assessors to be certified in Connecticut were on October 23, 1974 and December 19, 1974.

Establish a system of supervision of revaluation companies.

Legislative Action taken: Section 3 of Public Act 74-275, makes reference to the certification of revaluation companies. Section 3 of the act states: “On and after July 1, 1978, no revaluation company shall perform any valuation for a municipality for assessment purposes unless such company is certified by the board of assessment advisors. Such certification shall be renewed every five years.”

Establish uniform operating procedures for initial assessment and revaluation of property.

Legislative Action taken: Effective October 1, 1983, Public Act 83-407, codified as § CGS 12-2b was enacted, “An Act Concerning The Certification of Revaluation Companies.” It spells out the duties of the board of assessment advisors. (1) To assist in promoting uniformity throughout the

state in municipal assessment practices; (2) to assist the secretary of the office of policy and management in recommending municipal assessment practices and procedures; (3) to issue uniform guidelines pertaining to methods and techniques for property valuation, appraisal and assessment; (4) to provide advice and technical assistance to municipal assessors in valuation, appraisal and assessment practices, procedures and administration; (5) to assist municipal assessors by preparing manuals, handbooks of rules and regulations, appraisal manuals, special manuals and studies, news and reference bulletins, and digest of property tax laws suitably annotated; (6) to develop schedule of unit prices for property classified under sections 12-107a to 12-107e, inclusive, and to make such data studies and schedules available to municipalities and the public; (7) to develop regulations setting forth standards and test for certifying revaluation companies and their employees. Regulations shall ensure that a revaluation company is competent in appraising and valuing property, to certify revaluation companies and their employees, to require that a certified employee supervise all valuations performed by a revaluation company for municipalities, to maintain lists of certified revaluation companies and upon request, to advise and assist municipalities in drafting contracts with revaluation companies, and to conduct investigations and withdraw the certification of any revaluation company or employee found not to be conforming to standards.

Establish a system of assessment sales ratio studies.

Legislative Action taken: Effective July 1, 1977 Public Act 77-478, codified as CGS § 10-261a and 10-261b (Chapter 172) was enacted, “An Act Concerning Real Property Sales-Assessment Surveys For the Purposes of the Guaranteed Tax Base Program.” This act provides that the State Tax Department shall prepare for the State Board of Education annually a ratio of the assessed value of real property to market value based on information supplied by town clerks and assessors.

Establish an elderly circuit breaker program which would grant relief to \$500 for property owners and renters over 65 years of age.

Legislative Action taken: Effective June 15, 1973 Public Act 650, codified as CGS § 12-129(b) was the beginning of the elderly circuit breaker program. Public Act 73-650 was repealed by Public Act 75-55 “An Act Concerning Tax Relief for Elderly Real Property.” It continues the freeze concept under 12-129b; provides in addition to the freeze under 12-129b, a circuit breaker method of tax relief for the elderly, not only to homeowners but also to renters. The elderly statute is now listed under 12-170 aa, bb.

The following are recommendations by the Commission which later were acted on because of continued pursuit of the idea. These actions were not necessarily a result of the Meskill Commission work, but these actions serve to demonstrate that the Meskill Commission had quite a good view of the direction that assessment practices and administration were headed in.

Public Act 490 (Preservation of Farms, Forest, and Open Spaces)

The Commission’s concern deals with the forest and open space portion of Public Act 490. The Commission says that there has been no clear picture of the intent of this law with respect to forestland and open space land. Their PA490 recommendations:

A. Tighten definition of forest land.

Legislative Action taken: Public Act 79-513 (4) clarifies the conveyance tax on farm land and forest land. Any land which has been classified by the record owner thereof as farm land pursuant to Section 12-107c or as forest land pursuant to Section 12-107d, if sold by him within a period of ten years from the time he acquired title to such land or from the time he first caused such land to be so classified, whichever is earlier, shall be subject to a conveyance tax applicable to the total sale price of such land. Said tax goes from 10% the first year down to 1 percent the 10th year.

B. Tighten definition of open space.

Legislative Action taken: This Public Act 79-513 (2) amends Section 12-107e(a) to provide that designation of land, as open space must be approved by a majority vote of the legislative body of the municipality.

C. Amend to have the year of classification rather than the year of title ownership.

Keep the conveyance tax held at 5% over the ten-year period.

Legislative Action taken: The major change in the open space portion of PA 490 deals with the conveyance tax on the sale of the open space parcel. Public Act 79-513 (5) amends Section 12-504a and now provides for conveyance tax purposes that the 10 year period for open space land shall run from the **date of classification** rather than the date of acquisition or classification whichever comes earlier. The amount of the conveyance tax stayed the same over the ten-year period. It starts out at 10% of the sale price and it descends 1% per year until there is no tax after ten years. Open space statute is codified as Section 12-107e. Conveyance tax statute is codified as Section 12-504a.

Require all towns to assess by personal inspection one-fifth of the property each year and the entire town in a five-year period.

Legislative Action taken: There have been a number of changes in the revaluation statute CGS § 12-62 since the Meskill Commission completed its report in 1972. The current law that provides for a revaluation every five years reflects the Commission's recommendation. The inspection process requires a physical inspection of each parcel of real estate no later than ten years following the preceding inspection.

State Board of Appeals.

Legislative Action taken: Special Act 85-57 "An Act Providing for Study and Evaluation of a State-Wide Board to Hear Property Tax Assessments Appeals from Local Boards of Tax Review." This bill establishes a twelve-member commission to study the implementation of a State-wide Board of Assessment Appeals. Public Act 87-404 Sections 7 and 8 provides for the establishment of a Connecticut Appeals Board. This statewide property tax review board will hear appeals from actions of the local boards of tax review. The Board will consist of five persons appointed by the Governor on or after February 1, 1989 but prior to March 15, 1989, with the consent of the General Assembly. Not more than three persons shall be members of the same political party. After five postponements to the date by which appointments to such board must be made Public Act 95-283 Section 67 repeals Sections 12-118, 12-119a, 12-121bb, and 12-212cc. These sections require the Connecticut Appeals Board for Property Valuation to be instituted, and set forth interim property assessment appeal procedures. The State Board of Appeals was deleted from the statutes pursuant to Public Act 95-283 Section 67.

Other recommendation by the Commission that were never enacted:

Minimum qualifications for board of tax review members. n.k.a board of assessment appeals.

Require towns to convert to 100% valuation with an annual computerized revaluation.

Reassess all undeveloped land not under PA 490 to reflect present market values in accordance with existing statutes.

Review the assessments of all major commercial and industrial property.

Prepare an assessment of tax-exempt property.

Tax-exempt institutions pay service charges for water, sewer and sanitation.

CAAO's APPLICATION FOR IRS TAX EXEMPTION

By Charles Agli – CAAO President in 1990

After some 15 years serving on the CAAO Research/Historian Committee, I have become a firm believer that it would be much better if members of CAAO would "put in writing" what occurred at the actual significant points in our history that they occurred. It is with that advice and lament that I will now try to resuscitate my memory to report events from about 30 years ago.

It was in the latter part of the 1980's that CAAO took over the responsibility of producing the schedule of motor vehicle values that were used by all municipalities to assess motor vehicles. Until that time, the task had been done through the Hartford Area Assessors Association. HAAA had been doing the schedule since the early 1950's. For CAAO that transition had important impacts. One of those impacts was that CAAO's budget tripled. The motor vehicle price schedule was where the money was. While the finances of the schedule were set up so that the funds received from the towns would offset the costs of producing and distributing the schedule, the administration of this required handling a significant amount of money over an extended period of time. Consequently, the banking needs of CAAO changed. Until that time our budget was not very big and our banking arrangement was not very formal. When we started having larger sums of money, the bank pressured CAAO to supply them with our IRS identification number (our EIN or employer identification number). We did not have one. We had never done anything with the Internal Revenue Service.

I was President of CAAO in 1990. At the beginning of 1990, not only were all of the standard committees appointed and organized, but I also asked Steve Juda to do what needed to be done to get our association filed properly with the IRS. Steve was starting from "square one". He made quite a bit of progress in gathering materials, asking questions and seeking advice. Steve also changed jobs in the summer of 1990 (went from assessor for the City of New Haven to a high level appraisal position at Shawmut Bank). He ran out of time and the process was not completed by the end of 1990.

Mary Lou Strom was CAAO President in 1991. I volunteered (Mary Lou accepted) to complete the process of CAAO filing for tax exempt status with the IRS. With the materials that Steve Juda had gathered in hand, I found two items to be most helpful. Steve had become aware that the state organization for town clerks had filed for exemption with the IRS. They had had the assistance of a CPA from Glastonbury, Jack Ellovich. I got his contact information from Steve. Also, Steve had obtained a copy of their filing with the IRS from the town clerks.

I met with Ellovich. He gave me a sense of direction for the tasks at hand. (Eventually, Jack Ellovich would review our filing for exemption before we submitted it to the IRS and he prepared the first tax return filing of CAAO with the IRS.) I studied the town clerks' documents that were filed with the IRS for their exempt status. Then I got to work on what CAAO needed to do "to get us right" with the IRS.

In April 1991, through a telephone call, I obtained an EIN (employer identification number) from the IRS. I was instructed by the IRS to file form SS-4 with them. That form, an "Application for Employer Identification Number", was filed on April 15, 1991. On April 23, 1991, the IRS sent written confirmation that they had assigned this EIN to CAAO. On April 25, 1991, I filed an "Application for Extension of Time to File" our first tax return with IRS. IRS granted an extension to July 15, 1991. Our first tax return was filed on July 11, 1991.

Those were the easy parts. The main event was filing for and obtaining tax exempt status. There were 6 pages of the IRS application form on which we filled in relevant information. There were more than 50 pages of supporting documents, copies and attachments to support our application. It was time consuming to reconstruct and reorganize several years of CAAO's budgets which needed to be provided. Those budgets were kept by multiple CAAO treasurers who recorded and documented the CAAO budget each in their own way. The documents/copies filed with our application included our articles of incorporation, our by-laws, a sampling of the Handbook, a sampling of the motor vehicle pricing schedule, an *Assessoreporter*, an Assessor School brochure, copies of relevant state statutes and regulations, and several attachments to fully answer questions on the application form. Our application for exempt status was filed with the IRS on June 28, 1991.

On July 10, 1991, the IRS acknowledged the receipt of our application. On July 30, 1991, the IRS informed us that additional information and answers were needed before they could recognize our organization as exempt. They asked for answers and supporting documentation to twelve questions. On August 9, 1991, I responded to the questions with a cover letter and 6 pages of answers and documentation. On September 27, 1991, the IRS informed us that we were exempt from Federal income tax under section 501 (a) of the Internal Revenue Code. However, we would be required to file a return with IRS if our receipts exceeded \$25,000.

Connecticut's First Program for Certification of Assessors

In 1962 the Connecticut Association of Assessing Officers (CAAO) began the first professional assessors certification program in Connecticut to promote and recognize professionalism for Connecticut assessors. The designation was called Certified Connecticut Assessor (CCA). It was the belief of CAAO members at that time that the position of the assessor was a highly demanding profession that required a high degree of proficiency in a number of administrative and valuation areas. The only certification program available to assessors at that time was the Certified Assessment Evaluator (CAE) program sponsored by the International Association of Assessing Officers (IAAO).¹

The CCA Committee was a standing committee within CAAO. It had a chairman, a set of by-laws outlining the requirement for certification and a secretary in the name of Edward Dowling. Mr. Dowling was an extension professor with the Institute of Public Service at the University of Connecticut and a long time director of the annual Assessors School.

The Preamble of the CCA By-Laws Program

There shall be established within the framework of the CAAO a professional designation for members of the association to be called Certified Connecticut Assessor (CCA). The purpose of the designation is to develop professional standards of assessing; to establish and maintain standards of performance for those earning the designation; to provide an adequate education program for those desiring to qualify for the designation; to attain professional recognition by other governmental authorities for designates as qualified, objective and unbiased property assessors; and to award a professional designation to all qualified Connecticut assessors, deputies and staff members engaged in assessment administration.

CCA Requirements

The process for applying for the certification started with an application through Ed Dowling's office at the Institute of Public Service at the University of Connecticut. The fee was \$10.00. Ed handled the application process and the correspondence that was associated with the CCA program. The application process has changed a number of times since 1962 to refine the requirements. Listed below are the original requirements of the CCA program followed by any revisions

- Be a regular member in good standings with CAAO
- Be a resident of the state at time of application and award of designation. **Revision:** April 1973. The by-laws were changed to include candidates employed as Connecticut assessors who may presently reside in another state.
- Must be at least 28 years old. **Revision:** This provision was changed a couple of times. The first change was in September 1969 to age 23. The next and last change was in January 1980. This change stated that the applicant shall have attained the legal age for appointment to his duties in a municipality or state tax department.

¹ Waterbury Connecticut Assessor Aldro Jenks was awarded the first CAE designation by IAAO in 1952.

- Must have had not less than five years actual experience as an assessor, deputy assessor, or equivalent duties. **Revision:** This was changed to three years in September 1969.
- Must have received a certificate given by the University of Connecticut in cooperation with CAAO and the State Tax Commission, for the satisfactory completion of the course in Assessment Principles and Procedures. (Basic and 2nd year courses.) **Revision:** There was a final change that read: He must have received a passing grade in examination associated with CCMA I and CCMA II courses given annually at the University of Connecticut during the CAAO Assessors School.²
- Each applicant shall submit to, and successfully pass, a written and a technical oral examination to be given by the General Admissions Committee.
- It is mandatory that the applicant shall submit two assessment appraisals acceptable to the Committee. One residential property and one commercial or industrial property. **Revision:** There was a change in September 1972 to one written narrative demonstration appraisal report on any improved real estate. The demonstration appraisal report shall be examined by a CCA designate appointed by the CCA Committee chairman. This change occurred January 1980.
- Any holder of the CAE designation given by IAAO who meets the requirements shall qualify for the CCA designation.

First Group of CCAs

There were 10 Connecticut assessors who received their CCA designation in 1962. The names speak for themselves. They were active members of CAAO who were leaders in the promotion of CAAO and the development of professionalism of the assessors' position.

Assessor	Municipal	Date Awarded CCA
M. Francis Heberger	Guilford assessor 1959 to 1974	April 9, 1962
Frederick W. Dawless	Stamford assessor 1949 to 1966	May 18, 1962
Robert C. Kemp *	Wallingford assessor 1964 to 1982	May 18, 1962
Arthur L. Brophy	Waterbury and State Tax Dept.	May 26, 1962
Herbert K. Shay	Fairfield assessor 1940 to 1974	June 5, 1962
Peter R. Marsele	Bloomfield assessor 1952 to 2005	June 5, 1962
Borden V. Mahoney	Hartford assessor 1960 to 1969	June 13, 1962
Henry S. Smalley	Wethersfield assessor 1949 to 1980	June 19, 1962
Aldro Jenks	Waterbury assessor 1944 to 1966	July 9, 1962
Catherine E. Pardee	Orange assessor 1959 to 1965	July 9, 1962

*Robert Kemp was in the Stamford assessor's office at the time of the award of his CCA certification.

Seeking out Candidates for Certification

Once the initial group of assessors were awarded their certifications, the CCA Committee began an intense effort to find qualified candidates. The Committee worked to interest assessors in the CCA program and to motivate them to attain the CCA designation. There was a concerted effort

² Volume #2 *History of Connecticut Assessors*, page 29, *1975 Assessors School Relocation Possibility*. (Background on the IAAO courses at the UConn Assessors School.). The first year for the CCMA certified courses at the UConn Assessors School was 1975.

to sign up qualified applicants. During the year news releases were prepared and actively advertised through the assessors newsletter. The only newsletter at that time was Wethersfield Assessor Henry Smalley's Hartford Area Assessors Association newsletter that was not in statewide circulation. The *Assessorreporter* was established October 1970 and that was also used to promote the CCA program. Additionally, the CCA Committee members made a concentrated effort to personally contact all prospective CCA candidates in an attempt to stimulate interest in both fulfilling the requirements and attainment of the certification. Secretary Edward Dowling prepared a list of 55 assessors who had successfully passed examinations I and II and who were eligible to proceed further towards CCA designation. The biggest hurdle in attaining the CCA designation is writing of the narrative appraisal report. The writing of an acceptable demo appraisal report is not an easy job and requires a great deal of sacrifice, research and hard work.

Assessors Certified Over the Years

Since the inception of the CCA program in 1962, it had been reported over the years that a total of 51 assessors were certified. In Volume #1 of the *History of Connecticut Assessors* on page 41, there is a listing of the 51 assessors that were awarded the CCA designation. The first assessor awarded the CCA designation was Guilford Assessor Francis Heberger on April 9, 1962. The last assessor awarded the CCA was Madison Assessor Patricia Hedwall in 1996. Somehow overlooked as a CCA was Greenwich Assessment Investigator Richard O'Brien who was awarded the CCA designation in 1982 to bring the total to 52.³

State Certification on the Horizon

In the early 1970s, it was rumored that mandatory assessors certification by the state was not that far off. One of the CCA Committee's selling points for prospective applicants was the possibility that the CCA certification might be accepted for state certification. There was an effort by the CCA Committee to contact the State Tax Commissioner to promote this idea. In 1972 the Meskill Commission report entitled, *The Report of the Governor's Commission on Tax Reform* recommended the establishment of a system of certification of local assessors.⁴ On October 23, 1974 the first group of assessors, 35 in all, were awarded their certification and became the first Certified Connecticut Municipal Assessors (CCMA) in the state of Connecticut.

So the question is? Were the first CCAs grandfathered into the CCMA certification program without complying with the regulations of that program? The answer is yes and no. Those assessors who were certified as CCAs prior to the October 23, 1974 date, were awarded a CCMA certification. Any assessor that received a CCA after that date was not grandfathered and had to comply with the rules and regulation of the CCMA certification program. The first group that complied with the rules and regulations of the CCMA program, 71 in all, were awarded their CCMA designations on December 19, 1974.

³ The September 1982 *Assessorreporter*, page 3, announced the name of Richard O'Brien as the newest CCA.

⁴ Public Act 74-255, n.k.a. 12-40a CGS, entitled *An Act Concerning the Training, Examination and Certification of Assessment Personnel* was passed.

CCA Program Losing its Appeal

Once the CCMA certification became mandatory and the gold standard for Connecticut assessors, the CCA designation became less of a necessity. To cite a few statistics, in the period of the 1960s and 1970s, 94 percent of CCA certification were awarded. Only 6 percent were awarded during the 1980s and 1990s. The last of the CCA to be awarded was in 1996 to Patricia Hedwall, then the assessor of Madison. In 1981 CAAO President Edward Clifford combined the CCA Committee and the Awards Committee into one committee called the Professional Designation Committee. Old Saybrook Assessor Walter Birck was chosen as the chairman of this new committee. In all, 52 assessors have achieved the CCA designation. Could you still become a CCA today? You probably could, but why do it? It is now mandatory that Connecticut assessors must be certified with a CCMA designation.

Edward Dowling comments about certification

The following comments about certification are from a September 30, 2003 interview before the CAAO Research/Historian Committee, with Extension Professor Edward Dowling of the Institute of Public Service at the University of Connecticut.

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

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

1899 Madison Assessment Appeal

The following letter dated November 25, 1899 was discovered in the archives of the Madison assessor's office by then Assessor Christine Barta (1985-1987). This letter appeared in the July-August 1987 *Assessorreporter*, page 6. It is printed here as it was printed then.

Selectmen: Town of Madison, Connecticut

I hereby make application for an abatement to \$300, of the assessment against my property in your town for the year 1898.

The assessment for 1897 was quite an increase over previous years, but I made no request for abatement though the amount seemed more than it ought to be. For the year 1898, the assessment was more than doubled, and that a large amount of the front has been washed away by the water, thus decreasing instead of increasing its value.

I have put in my list for 1899, at \$300, which seemed to me a very liberal amount, and since doing so I have been informed by a resident and property owner in your town who is acquainted with the property that \$200 would be a large figure for it.

I have had some correspondence with Mr. Webster D. Whedon, one of the assessors, as to the matter but have been unable to get satisfaction.

Believing that you will see the justice of my request and comply with same, I am

*Yours Respectfully,
George W. Fairchild*

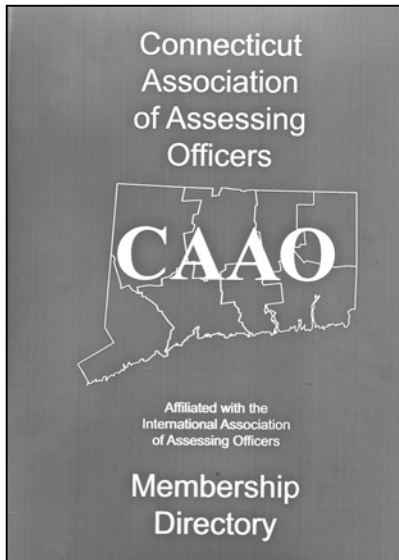
Real Estate & Motor Vehicles Part of the Old Filing Process

An interesting aspect of the above appeal is the fact that the taxpayer has included, in the list that they filed with the town, the valuation of his property. Prior to the mid 1940s property owners were required to include their real estate as part of the filing process. Research as to when real estate became exempt from the annual filing procedure produced the following information.

In a newspaper article from the Hartford Courant on August 2, 1945 the following was reported. "According to Assessor Ray W. Walz, the tax bill passed by the General Assembly will relieve property owners of the need to file lists on dwellings, barns, sheds and other buildings situated in Glastonbury, as well as on registered motor vehicles and real estate of all types." Mr. Walz also stated in the article that personal property is still required to be filed each year.

In an updated version of what seemed to be the same law, during the 1961 legislative session, Public Act 517, entitled *An Act Making Certain Corrections in the General Statutes* was enacted. In Section 127 of this act, it exempts registered motor vehicles and real estate from filing on their personal property list. With regards to real estate in the state the tax commissioner shall not approve the elimination of the listing of real estate until the assessor's office of the municipality requesting such approval furnishes evidence that the following equipment is available and in use in the assessor's office of such municipality: Tax maps drawn to scale identifying the properties located in the municipality by lot or parcel; field sheets; street cards; owners' cards; property transfer records and building permits.

E-Mails & the Last Printed CAAO Membership Directory



The 2008 CAAO membership directory was the last of the printed membership directories before going electronic in 2009. It was a small blue loose-leaf type binder cover that was started when Suffield Assessor Helen Totz was the chairperson. It had page inserts of 5 ½ X 8 ½ inches in size that could be replaced as the roster was updated. This last printed 2008 directory was handed out at the 2008 spring CAAO meeting. There were 508 listed members in the directory. That included regular, life, and subscribing members. What is interesting about this directory is the number of e-mail addresses listed for the various types of memberships. Of the total members listed in the roster, 68% had an e-mail address. The largest group without e-mails (17%) were regular members who were in most cases, assistant assessors, deputies, clerks in the office, boards of assessors and in 10 cases, head assessors. There were 49 Life Members listed of which 35% had e-mails (as the saying goes, “out of sight, out

of mind”). If you go back a few years or membership directories ago you will find that e-mails in the CAAO directories did not start until the mid 1990s when AOL, Prodigy, and CompuServe all showed up. The popular web mail services, such as Hotmail, started popping up in 1996-1997.



20th School for Connecticut Assessors July 5-9, 1964

Tele-Processing Corporation - TPC

By Bill Novak

(Bill Novak sent this history of Tele-Processing to the Research Historian Committee in 2007. It has received some minor editing by the Committee.)

Tele-Processing Corporation, more commonly referred to in the assessing community as TPC, was founded by Stewart Dunning in the 1960's. Stewart is related to the Dunning's of Dunning Sand and Gravel of Farmington. After Stewart got out of the US Air Force, he went to work for his father at the family business. After Stewart had a load of gravel delivered and dumped in the driveway of a contractor's home, instead of at the jobsite, and blocking in the contractor's wife, his father suggested that he look for work elsewhere.

In the 1960's at the start of TPC, Stewart and his first wife would drive a truck with a key-punch machine in the back to towns to computerize their grand list records. I gather that removing the records from a town hall was not permitted, but running them out to a truck in the parking lot was OK.

The processing of data during the 1960's and early 1970's involved paper being passed to the Route 202 Simsbury location of the business. The key-punch staff would turn the paper add-change-delete transactions into punch cards. The cards were used to update the grand list data which was housed on an in-house computer at the Simsbury location. Grand lists were printed there and bound there as well. When the tax rate was set, the assessment records were turned into printed tax bills and rate books. United Parcel Service took the boxes of bills to the towns for stuffing and mailing.

As computers evolved, it became possible to have terminals placed in assessors' offices in some of the larger towns. The assessors in those towns dialed into the Tele-Processing computer, now located on Mechanicsville Road in Granby. There were only a handful of such towns. The majority of towns continued to send the changes on paper that were key punched onto cards and processed in a batch mode. The Granby facility housed the staff, computer, printers and a book bindery.

At about this time, the City of West Hartford, which was large enough to have a computer of its own, started offering data processing services to adjacent towns. Since it paid no taxes and was supported by the taxpayers of West Hartford, it was able to offer computer services on the cheap, undercutting TPC. TPC initiated a law suit claiming unfair competition. If West Hartford was going to act like a business, then it should be taxed like a business. TPC won and got West Hartford to cease offering computer services.

In the late 1970's, Stewart decided the direction for TPC was to offer assessors and collectors computers for their offices to permit them to access and manage their own data. I joined TPC in 1981 to make this happen.

In the late 1970's, Datapoint Corporation developed the first economical general purpose computer. TPC began to offer Datapoint computers to municipalities as an alternative to the

batch paper processing. A handful of towns were early adapters of these in-house computers (New Britain was one of these).

At this time, about 1982, TPC had a key-punch staff of two full time and three part time employees. Brenda Kinney was the office manager; Pat Olechna, the operation manager; Bill Lull, the sales representative; David Crane, the bindery and Stewart and me, Bill Novak, writing and supporting the software.

IBM released the first desktop PC in 1982. This reinforced Stewart's vision of computers located in municipalities to service assessors and tax collectors. Since he wanted to focus on that type of business, TPC made all of its clients (which were the majority of towns in the state) an offer of an in-house computer for the same cost as the batch processing. A minority of towns accepted the offer. This ranged from small towns such as Salisbury and Washington to mid-size towns like Rocky Hill. Stewart sold the remaining batch clients to the Vinnies of Waterbury (brothers all named Vinny). They formed Quality Data Service to carry on the batch business for these clients.

In 1987, Stewart, now in his 50's, got remarried. This gave him a new perspective on life and he decided to sell TPC. Stewart and I could not come to terms. I believe that he overestimated future revenue, so he sold the business to an acquaintance who owned a Hartford based data processing company. I went along with the sale as a key employee. After less than a year, the company realized that Stewart's revenue estimate was incorrect. The business was too small for them to keep. I acquired the remaining assets and clients and formed Alden, Novak & Dodd, known as AND to assessors throughout the state, in October 1988.

Clarification on Initial Recertification Date

In 1997 Public Act 97-80 *An Act Clarifying Regulations Concerning Certification of Assessors*, was passed. It was approved September 23, 1997. The new regulations provided for two levels of certification, CCMA I and CCMA II. Any assessor designated as a CCMA as of December 31, 1997 was deemed to have a CCMA II designation. CCMA II certificates were sent to all of those assessors that were CCMA's by December 31, 1997. The expiration date on those certificates was dated ***December 31, 2003***.

The initial CCMA II certificates issued actually covered six years from the date issued, instead of 5 years as the regulations required. Realizing this oversight, the CCMA Committee issued new CCMA II Certificates with the correct expiration date of December 31, 2002. The new certificates were sent out in July 2000. The five-year period covered January 1998 to December 31, 2002. The one inconvenience to this change was that assessors had one less year to complete fifty (50) hours of recertification credits. From a historical point, December 31, 2002 was the first expiration date of CCMA's in Connecticut.

Certain Restraints on the Right to Know Law Requires Cooperation from both sides

This article appeared in the May 1983 *Assessor* reporter.

During the 1975 Legislative Session Public Act 75-342 was passed, known as the “Right-To-Know-Law.” Under the law, if a document is made, maintained, or kept on file by a governmental body and if it does not fall within certain exceptions, then it must be made available for public inspection. The purpose of the law was to establish the principle that the government serves best when the people know what appears in its records and that all of its actions are open to the public.

Since its passage, most assessors throughout the state have complied to the letter of the law. At first, demand for additional information was kept within reasonable limits by the public. As time passed, increased demands have taxed the resources of a number of assessors’ offices, to the point of limiting the time of day information would be available.

The most recent confrontation, the town of Cheshire’s Assessors Office was accused of denial of access to a portion of the assessors’ records, by real estate appraiser, Henry J. O’Brien, of the John F. Rowleson Appraisal Company. O’Brien filed his complaint with the Freedom of Information Commission stating he was denied access to a sketch and description of an industrial building located at 250 Knotter Road, Cheshire. A hearing was scheduled for March 8th at the commissioner’s office in Hartford.

In a letter to O’Brien, before the hearing date, Cheshire Assessor James Clynes, CCMA, stated, “I have discussed this with my staff and no one can recall this incident. I do know, you never spoke to me, if you had, this information would have been provided. I have reminded and instructed my staff that this information is always available to the public. I would suggest, to avoid any future misunderstanding, whether with the town of Cheshire, or another municipality, that if you feel you have been wronged, you should ask to speak to the supervisor or department head.”

The above situation demonstrates the attitude of those few that spoil it for the majority – “Instant information or else.” The assessor does have a legal obligation to provide, within a reasonable time, those documents that come under the provisions of the law, but the public also should recognize that assessors, besides providing information to the public, have many other responsibilities that sometime delay this demand for instant information.

The scheduled hearing on the Cheshire incident was withdrawn by the appraiser, hours before it was to be aired at the Freedom of Information Office in Hartford. Case closed.

Sidebar: When the Right to Know Law aka Freedom of Information Act was passed there was a lot of commotion in the assessment community. Demand for information became a problem. The cost of printing the information became a problem. The problems became greater during a revaluation when different groups demanded reports, surveys and whatever.

Assessoreporter Goes Electronic

In the January 2010 issue of the *Assessoreporter* Editor Steven Hodgetts wrote about the possibility of the *Assessoreporter* being sent electronically to save money. He pointed out that the printed version could not disappear altogether, as there are approximately 50 members who do not utilize e-mail. If the electronic issue of the *Assessoreporter* was adopted, the printing and mailing costs for those 50 would be \$2,000 less per year than mailing to the entire membership. Steve went on to say that he would conduct an opinion poll of CAAO members on their thoughts of adopting an electronic newsletter.

At the March 10, 2010 CAAO Executive Board meeting the board had a chance to review the results of the survey that Steve sent out. A motion was made to make the *Assessoreporter* electronic. The motion carried unanimously.

The April 2010 issue of the *Assessoreporter* listed the poll results and the unanimous vote of approving the electronic newsletter by the CAAO Executive Board. The April issue of the *Assessoreporter* would be the copy last mailed to the members. The poll results are shown below.

228 people were in favor of the electronic issue
38 people were in favor of keeping the hard copy
11 people had no preference whatsoever
40 people have no e-mail address
There were almost 200 people who did not respond

For the 40 people having no e-mail, they will still receive a printed copy in the mail. The 38 people preferring a hard copy will receive printed copies for July and October.

The July 2010 issue of the *Assessoreporter* was the first issue to be distributed by e-mail. Steve went on to say that the format had not changed a whole lot, except that you will see pictures in color on the computer. Steve did remind CAAO members that any change in their e-mail should be brought to his attention.

The *Assessoreporter* has come a long way since it's original inception in October 1970. There have been ten editors over the years. At the December 17, 2002 CAAO Executive Board meeting, it was voted to issue quarterly *Assessoreporters* rather than bi-monthly issues. This was partly a response to the wealth of information now available on the CAAO website and the speed with which any important information can be disseminated through the use of emails.

Early issues of the newsletter were typed on an old IBM Selectric typewriter. The articles were hand typed on strips of paper and then pasted on an 8 ½ X 11 sheet of paper. It was a manual cut and paste operation. It wasn't until 1986, when Don Ross former Fairfield assessor was editor, that a computer was used to type the newsletter.⁵ Don was editor from 1984 to 1989.

⁵ This is an update from the original date of March 1993 that was written in Volume #1, *History of Connecticut Assessors*, in an article entitled, *History of The Assessoreporter*, page 39,

Electronic Voting Began in 2011

The process of electing a new slate of officers for CAAO changed in 2011. As a result of a by-law change in 2010, the voting for the 2011 election was conducted over the internet, saving on printing and mailing cost. For those assessors who did not have e-mail access, a paper ballot was provided. At that time there were some CAAO life members who did not have an e-mail address. The program used for on-line voting was called VoteNet. Ballots, including online ballots, were provided beginning August 1st. Voting deadline was September 1st. In the fall of 2011, for the CAAO officers for 2012, those elected were: President Charles Danna Jr. of South Windsor, 1st Vice President Stuart Topliff of Rocky Hill, 2nd Vice President John Rainaldi of Manchester, Secretary Helen Totz of Suffield and Treasurer Lawrence LaBarbera of Windsor. Another by-law change at the end of 2011 made the term of CAAO President two years. The first president under this change was for the 2012 election, effective 2013-2014.

CCMA Numbered Certificates

During the 1974 legislative session Public Act 74-255 was passed. The law was the beginning of certification for Connecticut assessors. On October 23, 1974 the first group of 35 Connecticut assessors each received a certificate as a Certified Connecticut Municipal Assessor (CCMA). This event has been documented on several occasions. What was not known was how the numbers for the CCMA certificates were issued. It was assumed that the original six CCMA Committee members would be issued the first numbers on their certificates. The six original members included: Walter Birk, Edward Clifford, Joseph Cullen, Robert Flanagan, Robert Kemp and Richard Prendergast.

On September 27, 2018 CAAO Research/Historian Committee member Walter Kent had a conversation with Bob Flanagan. Their conversation centered on the appointments of the original six members and of the early history of the program. Bob passed along one interesting bit of information on how the first certificate numbers were issued for the CCMA certificates. There were six original members on the committee. The question was, who was going to get the number one certificate? One of the committee members thought that he should receive the number one certificate; other members thought otherwise. What was the solution? The democratic decision was to draw straws. So the issuing of the number one certificate for the Certified Connecticut Municipal Assessor (CCMA) came down to the drawing of straws. Richard Prendergast was the recipient. Bob Flanagan said that he received the number four certificate. Who was the one that wanted the number one certificate prior to the drawing of the straws? May he rest in peace?



County Assessors Associations

The county assessors associations have been a vital part of the Connecticut Association of Assessing Officers (CAAO) for many years. They have been a meeting place for local assessors to discuss everyday assessing problems including important legislation that has passed or is pending before the state legislative body. The county organizations have been the place where assessors resolve the issues.

One of the greatest benefits of the county organization is for new assessors to learn from experienced members. When one is new to the assessing field, the county meetings are the place where you will meet assessors who are willing to share their experience and lend a helping hand. In many interviews of individual assessors before the CAAO Research/Historian Committee, the one common theme is the willingness for Connecticut assessors to go out of their way to help other assessors.

The problem in gathering information for this article was the lack of documentation. In writing historical articles, data can be gathered from written documentation or from personnel interviews. Some of Connecticut's county organizations were established over 50 years ago making it very difficult to find or learn of established facts. One of the biggest hurdles is the absence of assessors that were involved in the formation of these county organizations. County assessors' meetings in the late 1950's and early 1960s apparently were not part of Connecticut newspaper archive files. In only one case did a personnel interview verify the information for this article. That verification came from former Bloomfield Assessor Peter Marsele, who worked in the field 53 years (1952-2005). The counties of Fairfield, New Haven, and New London, lacked specific documentation as to the starting date of their associations. It is the consensus that these county assessing associations started in the late 1950's. Former Tolland Assessor Walter Lawrence supplied an extensive file on the formation of the Tolland/Windham association. The remaining data came from early copies of the *Assessorreporter* and interviews before the CAAO Research/Historian Committee.

Listed below are some of the dates that county assessors associations began. The fact that Hartford County was the first to start a county assessors association is not surprising. Hartford, the state capital of Connecticut, is the place where laws are proposed, discussed and voted on. A number of these counties had a difficult start in the beginning. Population density was a factor with some of the smaller counties. There were a number of part time board of assessors members that maintained full time employment outside of the assessing field. This made it difficult to

attend county meetings, hence the evening meetings. Many of the smaller counties held their meetings at local town halls, firehouses or grange halls on a bi-monthly or even quarterly basis.

History of County Assessors Associations

Fairfield County: Fairfield County included two major cities, Stamford and Bridgeport. It has a history of assessors being active in the assessing community. Two former assessors have shed some light on the history of the Fairfield County Assessing Association. Former Monroe Assessor Frank Kascak (1967-2003) said that the county assessing association was in existence in 1961 when he was an assistant assessor in Stratford. Former Stratford Assessor T. Emmet Murray (1960-1986) said that the county assessors association was there when he started. Mr. Murray also stated that he and Westport Assessor Fred Calabrese (1959-1978) helped rejuvenate the Fairfield county group. Eventually they had some representation from almost all of the towns in the county. Some of the active members in the early years of the county association, mid 1950s to mid 1960s, include: Fred Calabrese of Westport, James Hyland of Stamford, Leo McBride of Bridgeport, Emmet Murray of Stratford, William A. Scheibe of Trumbull, Herb Shay of Fairfield, and Harold Van Brock of Greenwich. Fairfield County was famous for their annual county picnics. Some of the different places that the picnics were held, include Tod's Point which is a peninsula in Greenwich, Candlewood Lake in Danbury and at the home of Sam Keeler, the assessor of Wilton 1964-1969. An educated guess as to when the Fairfield County Assessors Association started would be in the late 1950's

Hartford County: The Hartford Area Assessors Association is the oldest of the county assessing organizations. It was established in February 1952. At their first meeting, Bloomfield Assessor Peter Marsele was chosen to be the chairman. Mr. Marsele retained that position for the next 25 years. At the October 1976 county meeting, the association decided to change over to an elected slate of officers. The first elected officers included William Coughlin, Jr. President, Joseph Scheyd Vice President, and Lawrence Zahnke Secretary/Treasurer. A picture of the first meeting of the Hartford Area Assessors Association can be found in Volume #1 on the *History of Connecticut Assessors*, page 65, CAAO website caao.com.

Litchfield County: When the Litchfield Area Assessors Association first started, their meetings were held at night. The association was known as the Litchfield County Tax Officials. The membership included both assessors and tax collectors. C. Barton Smith, former assessor of Torrington (1963-1983) was one of the co-organizers of the association in 1965. In the early 1990s they renamed the association to the Litchfield Area Assessors Association. The reason for this change was that there were assessors outside of Litchfield County that attended their meetings. (Note: Information came from Barbara Johnson's interview with the CAAO Research/Historian Committee September 24 2009. It can be found in Volume #2 *History of Connecticut Assessors*, page 91)

Continued next page

Middlesex County: The exact date as to when Middlesex County assessors started their organization is not known. There was a news item in the July 1972 *Assessoreporter*⁶ about a recently held county meeting that Westbrook Board of Assessors member Joan Holbrook reported. One of the problems associated with having county meetings in Middlesex County was the fact that there were so many part time assessors and part time clerks in the office. The two usually did not work on the same day; therefore it was difficult to get assessors to attend the county meetings. Middlesex County is the second smallest county in Connecticut with 15 municipalities, most of which were rural. As early as April 21, 1981 the Middlesex County Assessors Association started holding joint meetings with the Greater New London Area Assessors Association. They eventually combined both organizations into a single county assessors association. This merge happened in the early 1990s.

New London County: This county assessors association goes back to the early 1960s, and possibly to the late 1950s. Bob Flanagan, New London assessor 1963-1972, does not remember when the county association started but he did attend county meetings in the early 1960s. As early as April 1979, the county assessors organization changed their name to the Greater New London Area Assessors Association (GNLAAA). The change was to accommodate the number of assessors coming from outside of New London County to attend meetings. As early as April 21, 1981, the Middlesex County Assessors Association held joint meetings with the Greater New London Area Assessors Association. Later, in the early 1990s, they merged with GNLAAA to form a single county assessors organization.

New Haven County: New Haven County with two major cities, New Haven and Waterbury, has a long history of assessors being active in the assessing community. The first documentation of county activities was in 1954 when Milford Assessor M. Francis Heberger served as county president (1954-1955). During the mid 1950s to early 1960s, the assessors who were active included: Charles Tremper-New Haven, Richard Brennan-West Haven, Stephen Palmer-Branford, Robert Hallbach-Meriden, Charles Anderson-North Haven, W. Hudson Dean-Hamden, and Catherine Pardee-Orange. New Haven County was active in both local and state assessing affairs. The county had 17 assessors over the years elected as presidents to CAAO.

Tolland County: The Tolland & Windham Tax Collectors Association was established November 1956 with the election of their first president in 1957. The first president of the association was Earl Smith (1957-1958). The second president of the association was Alice Darling, who was a member of the board of assessors and the first single assessor for the town of Mansfield (1940 to 1974). Originally established as a tax collectors association, assessors and board of tax review members (n.k.a board of assessment appeals) have been a part of the association from the beginning. The name was changed sometime in the early 2000s to the Windham/Tolland Tax Collectors/Assessors Association to accommodate tax collectors, assessors and board of assessment appeals members. The meetings continue to be held quarterly. At one point, there was a movement to change the name back to the original name, but that did not come about. Part of the reason for this name change was due to the fact that collectors make up the majority of the membership. Like many of the rural counties in Connecticut, attendance has been a problem. In 1989 Windham County Assessors Association was thinking of extending

⁶ The first *Assessoreporter* was published October 1970.


the area of their association into Tolland County. There was a discussion in 1995 on whether or not to disband the Tolland County organization. Walter Lawrence, retired Tolland assessor, has been active for many years in the association serving multi terms as president and county representative of the association.

Windham County: Early efforts to organize the Windham County Assessors Association, now known as the Windham Area Assessors Association, happened in 1972. Vernon Smith, Putnam assessor and Windham County Representative at the time, was elected as the chairman of the group. The meetings were usually held in local town halls on a quarterly basis. Minutes of the second association meeting, held in the town of Thompson, stated that it was sparsely attended. There were only five of the fifteen towns represented. The main problem of getting assessors to attend was the fact that eleven of the fifteen towns in the county have elected boards of assessors. Most members had full time employment elsewhere. In addition many board members, being part time, lost interest once their lists was filed. A second effort, by Frederick A. Chmura and Thomas Roby, to establish a county assessors association occurred on September 18, 1979. County assessors met in the Putnam town hall for the purpose of organizing a Windham County Assessors Association. Tom Roby was elected president of the county association, Frederick A. Chmura vice president-treasurer, and Melissa Bonin secretary. At the county's second meeting held on November 20, 1979, the constitution and by-laws were adopted. It was agreed upon to hold all meetings in the Putnam town hall on the third Tuesday. The meetings would be held on a bi-monthly basis. At the May 1989 meeting county president Lionel Langlois presented the possibility of extending the area of the Windham County Assessors Association. He noted that Tolland County did not have an assessors association.

Sidebar from Melissa Bonin, Killingly assessor 1984-2016. The WCAA grew stronger and more active and began meeting once a month in the 1990s. By this time personal property assessments were becoming more important to grand lists. Assessors were working to get more accurate declarations filed. To this end, the WCAA was the first assessment group in the State of Connecticut to establish a county wide standardized declaration. At the suggestion of Carol Walberg, the town of Woodstock assessor, and under her direction and organization, the WCAA began to hold annual meetings on "How to File a Declaration." Business owners, attorneys and CPAs were invited to the fall seminars. This declaration form became the forerunner of the statewide-standardized declaration now in use. After a few years, the fall seminars were no longer needed as most of the businesses and the reporting entities were now well schooled in the declarations filing requirements. Because many of the Windham County assessor's offices were manned by small staffs, many were unable to attend the annual UConn Assessor-Board of Tax Review School, WCAA put in a request to the CAAO to hold a seminar where not only further education hours could be achieved but assessors could be exposed to the various vendors for assessment services, such as mapping, CAMA programming etc. Thus began the CAAO Fall Symposium.

1949 Directive on use of N.A.D.A. book

Tax Commissioner Dennis P. O'Connor sent out this October 4, 1949 letter to the chairmen of the boards of assessors of the State of Connecticut. The interesting parts of this letter include that it's sent to the chairmen of the boards of assessors, the N.A.D.A books were used in 1949 and it cost \$1.50. The letter is addressed to Gentlemen. (Contributed by Middlefield Assessor Christine Barta)

<p>DENNIS P. O'CONNOR, Commissioner</p> <p>NICHOLAS J. SPELLMAN, Deputy Commissioner</p> <p>FREDERIC W. DAUCH, First Ass't Tax Commissioner</p> <p>OTTO P. STEEGE, Corporation Director</p>	 <p>State of Connecticut</p> <p>TAX DEPARTMENT</p> <p>470 CAPITOL AVENUE HARTFORD 15, CONN.</p> <p>October 4, 1949</p>	<p>JOHN F. TARRANT, Tax Research Director</p> <p>ERNEST S. GOODRICH, Excise Director</p> <p>HAROLD T. MURRAY, Municipal Director</p> <p>CHANNING E. HARWOOD, Sales Tax Director</p>
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IN REPLY REFER
TO

TO THE CHAIRMEN OF THE BOARDS OF ASSESSORS OF THE STATE OF
CONNECTICUT:

Gentlemen:

Mr. Carl R. Lane of the Connecticut Automotive Trades Association of 252 Asylum Street, Hartford, has been good enough to advise me that he will again be able to furnish issues of the Official Used Car Guide known as the N.A.D.A. Book, as well as copies of the Branham Automobile Reference Book containing information on trucks.

The price of the used car guide is \$1.50 and the Branham Reference Book is \$2.00.

If you are interested in making use of these books this year, please be good enough to place your order direct with the Connecticut Automotive Trades Association, 252 Asylum Street, Hartford, Connecticut.

If you use the N.A.D.A. Book this year in determining the valuations to be placed on motor vehicles it is recommended that no other price in such book other than the price of automobiles listed under "Average Loan Value" be considered and should the necessity arise even this value may be adjusted if conditions in your town warrant an adjustment to bring these valuations in line with the assessments of other property.

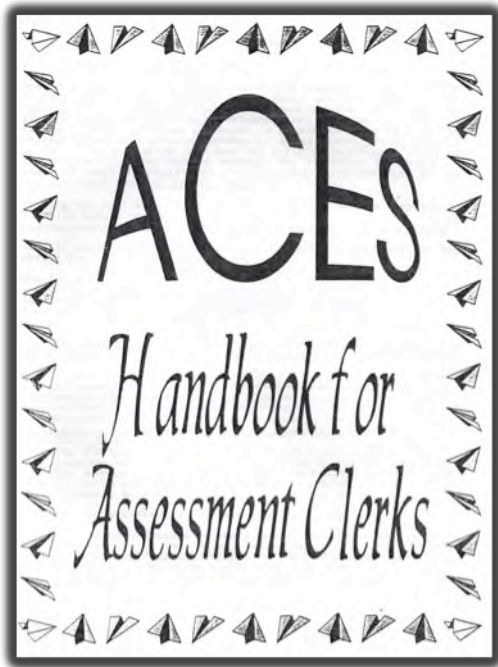
Very truly yours,

DENNIS P. O'CONNOR
Tax Commissioner

By *Harold T. Murray*
Municipal Director

HTM:mc

HISTORY OF ACES 1988 to 2010



ACES, which is an acronym for *Assessment Clerks Education Seminars*, was established around 1988. The purpose of the organization was to educate clerks in the assessor's office on the various procedures of dealing with the day-to-day operation of that office. This article has gathered excerpts from interviews that have appeared in previous issues of the *History of Connecticut Assessors*. Also included are excerpts of articles that have appeared in the *Assessorreporter* about the ACES program.

The ACES program did not start out as educational seminars.⁷ Prior to the formation of the ACES program, there was a committee that was involved in writing a handbook for clerks in the assessor's office. Brenda Vuolo, former assessor in Colchester and Marlborough, was one of the leading proponents of putting together a handbook for clerks and continuing education efforts for assessment clerks. She was the

chairperson of the original handbook committee.

In the March-April 1988 issue of the *Assessorreporter*, CCMA Chairperson Joan Paskewich wrote the following in her CCMA Committee report. (Excerpts only)

"The CCMA Committee recently voted to address numerous request of office aides and clerks for assistance in formulating on-site workshops and a clerical administration guide.

A subcommittee was appointed by the CCMA Committee chairman comprised of clerks, intermediary personnel, assessors, and certified CAAO instructors not currently teaching full-time at the annual UConn sessions.

The subcommittee met on March 18th at the Westbrook Town Hall. As a result of this meeting, county representatives were appointed to survey the needs of local clerical personnel, and to publicize, on a county level, current and future workshops availability.

Plans are underway to implement the first workshop, 'An Introduction to the Assessor's Office', in Hartford County. Rick Wall is coordinating this workshop, assisted by Sallee Sullivan, Pauline Griffin, and Vivian Bachteler.

A second workshop addressing motor vehicles is in the planning stages, coordinated by Gloria Kovac, who will be assisted by Pauline Griffin and Donna Shanoff.

⁷ The ACES Educational Seminars were also loosely referred to as workshops.

It is not the intention of the Committees to duplicate any of the currently existing CCMA courses. Workshops will deal primarily with the most basic issues addressed on a daily basis to office personnel."

Vivian Bachteler was interviewed by the CAAO Research/Historian Committee on April 19, 2012. During that interview Vivian commented on The ACES Committee and about the handbook committee for assessor's clerks. The following are excerpts from her interview summary which appeared in Volume #3 of *"The History of Connecticut Assessors"*.

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

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

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

The following is an excerpt from an article that Joan Paskewich wrote the September-October 1988 issue of the *Assessoreporter*.

"The Assessment Clerks Education Subcommittee has met frequently, and response to the first workshop has been overwhelming. Three new workshops have been added to the agenda; Mini-Math Review, taught by Angelo Marino, with coordination assistance of Peg Corso and Florence Zimmer; Transfer-Deed Reading, taught by Edward Clifford, with coordination assistance by Judy Rivers and Donna Shanoff; and a second motor vehicle workshop for supplemental and special problem solving taught by Rande Chmura, with coordination assistance by Nancy Ryley and Sallee Sullivan."

The following listing of future ACES workshop sessions appeared in the same September-October 1988 issue of the *Assessoreporter*. Certified CCMA instructors taught the workshop sessions. The workshop sessions started promptly at 9:30 a.m. and ended at 1:30 p.m. There was a coffee break at 11:00. Coffee and Danish was provided. The fee for each workshop was \$10.

<i>September 12th</i>	<i>Transfer-Deed reading</i>	<i>Shelton</i>
<i>September 20th</i>	<i>Mini-Math review</i>	<i>Rocky Hill</i>
<i>September 30th</i>	<i>Transfer-Deed reading</i>	<i>Waterford</i>
<i>October 5th</i>	<i>Motor Vehicles I</i>	<i>Shelton</i>
<i>October 26th</i>	<i>MV II Supp & Problems</i>	<i>Rocky Hill</i>
<i>November 2nd</i>	<i>Transfer-Deed reading</i>	<i>Rocky Hill</i>
<i>November 4th</i>	<i>MV II Supp & Problems</i>	<i>Shelton</i>
<i>November 14th</i>	<i>Intro to Assessors Off.</i>	<i>Waterford</i>
<i>December 2nd</i>	<i>MV II Supp & Problems</i>	<i>Waterford</i>

Summary of the ACES program as written in the *Assessoreporter* (AR)

(AR) March-April 1988, page 16: The initial inquiry by assessor clerks seeking the assistance in formulating on-site workshop sessions and clerical guide.

(AR) September-October 1988, page 8 & 16. First ACES flyer offering workshop sessions for assessors clerks. The first workshop session has been an overwhelming success.

(AR) November-December 1990, page 10. Three workshops held since the spring of 1990.

(AR) July-August 1991, page 1. The ACES Brenda Vuolo Scholarship is available through the ACES Subcommittee. (Started in 1991, it was formerly known as the CAAO-ACES Scholarship Fund.) It was renamed the Brenda Vuolo Scholarship Fund in recognition of her tireless efforts. Brenda Vuolo passed away in June 1991.

(AR) March-April 1994, page 14. Rocky Hill Assessor Vivian Bachteler announced the completion of the ACES handbook, "*ACES Handbook for Assessment Clerks.*"

(AR) May 1996, page 15. On April 6, 1996 the CAAO Executive Board approves the AAT designation, "*Administrative Assessment Technician.*"

(AR) October 2010, page 1. The ACES Committee is being dropped from the CAAO By-Laws. AAT Committee will take over their responsibilities.

The Beginnings of the Curriculum Development Committee

By Patricia Hedwall CCMA II

From the very first School for Connecticut Assessors held in 1944, the education of assessment professionals has been an important function of the fledgling Assessing Officials Association of Connecticut.

This precursor of the Connecticut Association of Assessing Officers was started in 1935 following the establishment of the National Association of Assessing Officers in 1934. The goal of the Association was to promote "single, full time, professional personnel" as the preferred organizational pattern in Connecticut local government.⁸ To our knowledge, it was the first time assessors have put in 30 hours of serious classroom work in one week. It was the first time a school for assessors was operated under a strict school discipline.⁹ The focus of the first school was fundamentals of law theory and practice with bibliographies of required reading prepared by the NAAO. In the second year, two schools were offered, one basic and one advanced.

As time went on the program continued and expanded. By 1960 the program was reorganized into a two-year certificate course. By the time that voluntary certification was established in 1962, school was formally divided into three sessions, Assessment Principles and Procedures I, Assessment Principles and Procedures II and an Advanced course. All were informally based on IAAO presentations.

By 1971, emphasis was placed on Connecticut with the class Introduction to Connecticut Assessment Administration and by 1974, the first CCMA designations were issued. In 1987, the curriculum was revised to a five-course system and advanced workshops.

One problem continued for the system. Although all of the classes had stated titles, the actual materials covered were at the discretion of the individual instructors. And, although most of these instructors remained at the helm for many years, there was no coordination. What students learned in each class depended upon who was teaching that class. Written guidelines for new instructors or emergency replacements did not exist. This could easily cause a problem with the examinations for certification.

At the December 21, 1994 meeting of the Executive Board of the CAAO, the Curriculum Development Committee was formed. President Joan Paskewich appointed me as chair of the committee. The committee was made up of many like me who had educational backgrounds. I had taught high school science for 10 years prior to becoming an assessor. Having a set outline, curriculum, and specific goals and objectives for a class is a standard educational practice.

⁸ Edward T. Dowling, "The Connecticut Association of Assessing Offices; A Retrospective"

⁹ Assessors' Newsletter, Vol. 10 No. 9, Sept. 1944

The committee decided to start with class 1A writing up an outline and lists of goals and objectives, including a reading list identifying sources of information. We started by collecting data from the current instructors as to what was being taught in their classes. We asked for any handouts that were used and class outlines. Some instructors were more open than others and some did not want divulge the information. We had to be very careful to assure everyone that our only goal was to standardize the information being presented in each class. This would help to avoid overlapping of subject matter and prevent some materials from being totally excluded.

We set our goal at one class per year. When each curriculum was completed, it was presented first to the Executive Board and then to the CCMA Committee for discussion and approval. It was always stressed that we fully expected the curriculum of each class would be revisited and revised over time.

I chaired this committee from 1996 to 2010. In that time all of the original five classes were completed. We then worked on materials for the Modules that had been created for the AAT designation.

About 2004, it was felt that with the increased frequency of revaluations required by new legislation, more information was required on the topic than that which could be covered in the time allowed in course 1B.

During 2004 and 2005, the Curriculum Development Committee reached out to those who were the most familiar with the revaluation process for guidance in such things as revaluation statistics, time tables, contract bidding processes and bid specifications before developing an outline and making our recommendations. The class was first offered for two days in 2007 to members of the CCMA Committee and the Education Committee. Since that time, it has been incorporated into the requirements for CCMA certification.

The Curriculum Development Committee stills exists and is currently working on revisions and updates of the now six certification classes.

CAAO Research/Historical Committee “Crumbling Foundations” Review 2020

Charles P. Danna Jr., CCMA II retired

As early as 2001, Connecticut assessors began to see evidence of a slow motion collapse of residential property concrete foundations. This was determined to be caused by a mineral called pyrrhotite. This action is now commonly referred to as “crumbling foundation”. In 2001, there was no protocol that could be used to identify, or provide for a procedure of fair remedy. Assessors were forced to provide “fair and equitable” assessments without any cause and effect information, market information, or guidance legislation.

Since 2001, the scope and breadth of the issue became more evident. Not only had up to tens of thousands of residential properties been affected across eastern Connecticut, but commercial and industrial properties and municipal structures began to be called into question as well. Although there was a cry from those directly affected by these issues, it would not be until the next decade that the issues truly began to be addressed formally and with procedural guidelines.

Up to 2015, most Connecticut assessors had individually attempted to address the crumbling foundation issue. However, this had resulted in a multitude of varied application of assessments without a common approach. While the Connecticut Association of Assessing Officers had begun its leadership role of addressing these issues, there remained stiff obstacles to solutions from local, state, public, and private entities each seeking “what was best” for Connecticut and those affected. Early on, individual assessors began creating their own system of procedures, applications and record keeping. While not in a standardized uniform method, this general information eventually was made available and utilized toward the development of a uniform basis of information for actions and resolutions regarding the crumbling foundation issues.

During this period, the Connecticut judicial system also had become actively involved in the crumbling foundation issues. Court decisions were both releasing insurance companies from possible liability concerning crumbling foundations, as well as making changes in insurance policy coverage. Each decision was contributing to the determination of fair and reasonable solutions necessary to resolve the “who, what, why, where, and when” needed for the crumbling foundation resolution.

The homeowner/property owner tragedy being played out gained more notice as time passed and the press extended coverage of this property crisis. As additional information became available, other states began to declare similar concerns, issues and solutions. Crumbling foundations in other countries, such as Canada and Ireland, became part of the discussion. During this period, the residential issue being reported had in excess of 35,000 properties being affected at an estimated cost of \$150,000-\$250,000 to remedy each property.

In early 2016, the drafting of some of the first legislation began. In May of 2016 PA 16-45 was passed, offering beginning procedures and practices for municipalities, the general public, and commercial enterprises. New historical record keeping procedures, time lines, and reporting responsibilities were loosely established. Further legislation and guidelines then became necessary to clarify and provide direction. Such legislation remains in the preliminary stages as of this writing.

During these stages of addressing the crumbling foundations concerns, the Connecticut Association of Assessing Officers has deemed it necessary to try to document, as much as possible the written history of what has transpired while helping to resolve these crumbling foundation concerns. The Research/Historical Committee of the CAAO was charged with this duty.

Beginning in 2015, the Research and Historian Committee created a reference file of published documentation and news articles, with the hope of creating a chronological display of the historical course of action being taken by public and private enterprises addressing the crumbling foundation situation. These files are being placed into the CAAO assessment library. This information is available to each member of CAAO on the association website.

The now multiyear files have mirrored the activity and actions surrounding the crumbling foundation issue. Local newspaper articles in eastern Connecticut grew to regional news coverage, eventually being reflected in state wide publications and then receiving federal coverage. Legislative actions on the local, state and federal levels began to change the way the problem was being viewed and resolutions became more than just a “band-aid solution” for a few eastern Connecticut communities. The passage of state and federal legislation began to address the “cost and repair” concerns as well as assessment procedures, practices, federal and state tax implications, and local budgetary concerns associated with the problem. Connecticut assessors again provided professional leadership, guidance and documentation at every level and at every turn.

The historical archives being created, gleaned from various publications, resulted in the following information files:

2016	16 published articles recorded
2017	44 published articles recorded
2018	50 published articles recorded
2019	75 published articles recorded

While in all likelihood not a complete coverage, these reference files prove to be a valuable tool for local assessors.

In January of 2020, the successful completion of the first 100 fixes to properties with crumbling foundation issues has been reported (and will be included in the archives) and up to a possible 250 repairs are anticipated prior to the next New Year’s celebration. While not anywhere near the original estimate of 35,000 properties being affected, the facts are that repairs are being made and the beginnings of the solution to the crumbling foundation issues are successfully being addressed with encouraging results. We can be sure the CAAO will continue to monitor this and other questions and concerns as they become evident.

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.



David E. Battistoni was the assessor for the town of Winchester from 1975 to 1987. Prior to entering the assessing field, Dave was in the real estate business. At the September 1982 Litchfield County Tax Officials' meeting Dave was elected county president. A position he held until 1984. At the September 1983 fall CAAO meeting Dave was elected CAAO treasurer. He held that position until 1985. Dave was appointed consultant assessor for the town of Goshen in 1984. At the September 1985 CAAO Executive Board meeting, Dave and two other assessors were appointed to serve on the commission to study the feasibility of a statewide assessment appeals board per Public Act 85-57. At the 1987 fall CAAO meeting Dave was awarded a CAAO Distinguished Service Award.

At the time that Dave received this award, he stepped down as the assessor of Winchester and was the Winchester town manager.

After stepping down as the Winchester town manager, Dave relocated to Windsor, Vermont where he was employed as the town manager for six years. He was then recruited to serve as President/CEO of the Northwest Connecticut Chamber of Commerce. David was President of the Connecticut Association of Chamber of Commerce Executives, a member of the Torrington-Winsted Rotary Club, and a member of the Board of Directors for LARC and the Warner Theater. He resumed his career as town manager and in 2012, retired from the town of Barre, Massachusetts. Dave passed away June 19, 2017.



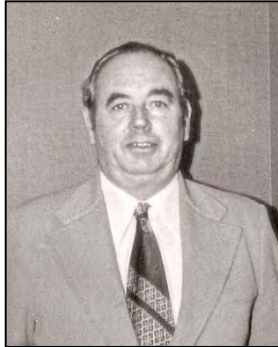
Emily Kasacek former assessor of Ashford from 1983 to 2006 passed away November 18, 2017. Emily, a Willington resident, also served on the Willington Board of Assessors as its chairperson. She was an active member of CAAO. She served on many committees including the Motor Vehicle, Education, Legislative, Special Events, Membership, Hot Line and Nominating Committees. She was president of the Tolland-Windham Tax Association in 1983 and the Windham county representative to the CAAO Executive Board for 13 years. In 2002, CAAO chose Emily for the CAAO Special Recognition Award. Ashford eliminated the former board of assessors' set-up in 1983, appointing Emily as the first professional certified single assessor for the town. In 1995, the town of Ashford

had a referendum on the ballot to go back to the old board of assessors setup. Residents voted 364 to 183 to keep an appointed certified assessor rather than revert to the former board of assessors. In Emily's words, "I'm overjoyed. I think the taxpayers of Ashford are the winners. They voted to keep politics out of it just as they did 12 years ago when they voted to abolish the

Continued next page

Emily Kasacek continued

board of assessors.” Emily retired as the assessor of Ashford in 2006. She received Life Membership to CAAO at the fall 2006 State CAAO meeting.



John P. Kiely: John was one of the original six members appointed to the State Board of Assessment Advisors within the Municipal Division of the State Tax Department. Appointed in 1975 pursuant to Public Act 74-275, John was assigned to Assessment Region #5 that included New Haven County. He was the only non-assessor appointed to that position. John brought a broad background of appraisal and state government experience to the board. Prior to his appointment as an advisor he was employed for seven years with the Department of Environmental Protection as an appraiser and real estate examiner. He was a senior member of the American Society of Appraisers. He taught real estate and appraising at a variety of colleges including Quinnipiac, and within the State College system. John was a member of the Connecticut Association of Assessing Officers, the Connecticut Tax Collectors Association and the American Society of Appraisers. His attendance at the University of Connecticut was interrupted when he joined the United States Marine Corps during World War II. His service during World War II involved fighting the war in the Pacific. This included the Marshall Island invasions, Mariana Islands and Iwo Jima. John passed away February 23, 2019 at the age of 95.



Bruce M. Chaplinski was the retired deputy assessor for the City of Bristol. Bruce passed away December 4, 2020 at the age of 73. He served in the United States Air Force serving in Guam during the Vietnam War. After his discharge, he worked for Laviero Construction and the Bristol Post Office before joining the City of Bristol Assessors office.



John J. Ziomek, Sr. was 81 when he passed away on September 12, 2021. John was the assessor of Middletown from 1991 to 2003. Prior to that he was the deputy assessor. There is a great picture on page 77 of Volume 3 of the *History of Connecticut Assessors*, of three Middletown Assessors that served 53 years in that community. They include John Ziomek (1991 to 2003), Ed Opalacz (1955 to 1991), and Frank Marchese (2004 to 2008). John served in the United States Army in Korea. Prior to becoming an assessor, he worked at Jacobs Manufacturing in Elmwood and Pratt & Whitney in both Middletown and North Haven.

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

Donald J. Ross, Jr.

**Editor of the *Assessorreporter* 1984 to 1989
CAAO Special Recognition Award 1989**

(The interview was held at the Old Lyme Town Hall on September 21, 2017, with Charles Agli, Jr., Charles Danna, Jr., Pat Hedwall, Walter Kent, Peter Marsele, Robert Musson, Joan Robinson and Paul Slattery in attendance.)



Donald Ross graduated from Fairfield University in 1975 with a degree in classical languages and a minor in religious studies. He thought of entering the priesthood, but he did not. He got married in 1976 and eventually had four children. Don had a teacher at Fairfield University that told him that he was not going to be able to feed his family teaching Latin or Greek and that he should get some business skills in college. At Fairfield University, at that time, they had computer-programming courses. This was going back in the mid 1970s. Don learned to program in Fortran and a Fortran derivative called APL. They did all their programming on keypunch cards. The skill taught was a skill that would serve him so well for so many years. He followed the advice of that wise teacher through his time at Fairfield University and took business courses.

A few months after graduation from Fairfield University, Don started working in the Fairfield assessor's office on August 18, 1975. Thomas Fitzpatrick, Fairfield assessor from 1974 to 1983, hired Don. It was a very different world then. Don went down to Fairfield city hall, just on a lark. His father suggested that he go down to city hall to see what they had. Don was skeptical about going, thinking that his major was in classical languages and they would not take a second look at him. Don had a conversation with then First Selectman John Sullivan, first selectman from 1958 to 1983. Selectman Sullivan, noting that Don had some computer skills, sent him down to the assessor's office to talk to Tom Fitzpatrick. Mr. Fitzpatrick said that he was not concerned about the details of what Don learned in college. Fitzpatrick told Don, "You can learn." Then Mr. Fitzpatrick said, "When can you start?" So began Don's career in the assessing field. The position was an entry-level technician job. Don had learned to program on keypunch cards and Fairfield at that time was using an NCR computer system that was using key punch cards. Don got involved with the very primitive programming for a process leading up to the grand list filing of January 31st. That included the control sheets, the accounting, the bookkeeping, and the interfaces with the data processing department. Fairfield used a batch¹⁰ system on all of their changes.

¹⁰ Fairfield's batch process consisted of using paper change forms that were sent to the computer center. Once inputted into the computer, you would check your totals with the totals that the computer had. When everything balanced, then you could proceed with your grand list. This included real estate, motor vehicles and personal property.

For the first few months that Don was in the Fairfield assessor's office he was a bookkeeper. Then Mr. Fitzpatrick asked Don if he would be interested in taking some assessing courses. Don went to UConn in June of 1976 to take CCMA Course I. That's all Don needed. He said, "The bug bit me; it's fascinating work." Off Don went; he started as a technician and a bookkeeper and then he got involved in personal property. He then started going out into the field with Don "Buddy" Frazer, an old CLT field man who worked in the Fairfield assessor's office. He started going out into the field with Buddy in the spring of 1976. Buddy showed him all of the proper procedures of how to measure and list a house. Don continued his education at the UConn Assessors School taking Course II and III. He took the test for his CCMA in December of 1978 and received his CCMA in January of 1979.

Don talked about the teachers at the UConn Assessors School, "The teachers were the greatest." These teachers include Edward Clifford, Tom Fitzpatrick, Al Standish, Ken Carvell and Walter Birck. He remained a technician in Fairfield until January of 1984. When Tom Fitzpatrick retired, Fairfield then appointed Thomas Browne as the new assessor with Don becoming the deputy assessor. Don said that he spent a huge amount of his career as the deputy assessor. He was the deputy assessor from January 1984 to September 2011.

Don got serious about the appraisal end of the business. He started taking courses with the Society of Real Estate Appraisers. He took IAAO Income 101 Course taught by Bob Flanagan, former New London assessor. He hoped eventually to get his SRA, but he never did. A growing family took over. He also got interested in doing residential appraisal. He eventually started doing fee appraisals in 1983. He did fee work for a local bank on weekends and nights. All appraisal work was done outside of Fairfield. He worked for an appraisal firm out of Bridgeport called Vimini Associates. They are still around. In 1988 he got his general appraisal license from the state of Connecticut. He did residential fee appraising from 1983 to 1990. Don found that this type of work really helped him understand the appraisal process and his approach to mass appraising.

The 1980s were spent with appraisal education. CAAO, at the time, started offering seminars. Don said, "I couldn't get enough of the seminars." Don started working on his demonstration appraisal report for the Certified Connecticut Assessor (CCA) designation. Al Standish, former Hartford deputy assessor, walked Don through the appraisal report process. He received the CCA designation in 1984.

In the 1990s, Don spent his time with computer assisted mass appraisal (CAMA) systems. He said he was fascinated by them. The last manual revaluation in Fairfield was in 1983 by Sabre Systems. Jim Rose was the supervisor. Fairfield had their first CAMA revaluation in 1993 done by MMC, which later became Vision Appraisal Company, and finally became Vision Government Solutions. The MMC project managers at that time were David Arnold and Duke Dumain. Their next revaluations were in 2001, 2005, 2010 and 2015, all using Vision software on the CAMA system. ADMINIS software was used as the administration system until 2011, when the Town contracted with Quality Data Service for its assessment administration system. Don spent his many years digging into the computer end of assessing and learning the process of blending the two systems together. Photos were added during the 2001 revaluation. Updated photos were done during each revaluation. Don went on to say that Fairfield had very good help

with their reassessments. They never had a lot of the struggles that other municipalities had because they felt the vendors were very helpful, regardless who they were. Fairfield had a lot of them. They included Sabre, Vision, Tyler and Municipal Valuation. The reason for their success was a hands on approach. You cannot put the revaluation on autopilot and let the revaluation company do it. Tom Browne was a hands-on assessor. He taught Don well. He got him deeply involved in the process of working with the revaluation companies. The one challenge was the 2010 revaluation where they had 200 court cases. Don attributes it to the financial struggles at that time and the turn of the market in 2008.

Don became the assessor of Fairfield in 2011. While he was the assessor, he worked closely with Paul Friia, the assessor of Westport, the neighboring town to the west. He learned a lot from that collaboration. They both had their experience with hurricane Sandy¹¹. Both towns have a substantial amount of shore front property that was hard hit by the storm. When Fairfield and Westport did their revaluations in 2015, hurricane Sandy's aftermath was still on their minds. In 2015 Sandy was looming large in its continuing impact on shoreline values. Both Don and Paul were constantly in touch with each other to make sure that they were both consistent in handling these shore front properties. Both communities had successful revaluations as a result of this collaboration.

Another area of collaboration between the two towns was a deeper understanding of Federal Emergency Management Agency (FEMA) regulations. There were revisions in the regulation with regard to flood elevation and maps. Paul Friia set up a meeting with an insurance specialist on flood insurance. They had a four-hour meeting on the impact of flood insurance, flood insurance rates, flood insurance maps and what people were paying for shoreline properties. That meeting influenced the way they did shore line valuation in both Fairfield and Westport.

Sidebar: Question by Committee members:

Did the cost of flood insurance have an effect on shoreline property values? The Committee member thought that between 2012 when Sandy hit and 2015 when the revaluation was completed, that there should have been enough data showing the direction of shoreline property values. Don said, "The flood insurance rates did have an impact on the market. They were starting to impact the market as of 2015, the year of both town's revaluations. People were going to pay less for the property if they had to insure it for a lot more. If the property was in compliance with FEMA regulations, the flood insurance rates are not going to be as much as non-compliant properties."

Another question dealt with the inspection of high-end properties. Don said, "There was no showing up at the door with the high-end properties. A phone call and appointments were made. In many cases there was a security issue associated with these properties. Proper identification and verification was required." The highest valued residential property in Fairfield was valued at \$32 million.

¹¹ Hurricane Sandy was the deadliest and most destructive hurricane of the 2012 Atlantic hurricane season. On October 29th, Sandy moved ashore just to the northeast of Atlantic City with hurricane-force winds.

Moving General Electric out of Fairfield: Don left Fairfield December 15, 2016. GE sold their property on December 16, 2016 to Sacred Heart University. Don said, "There was no connection between the two events." GE was the number one taxpayer in the town. It was valued at \$84.5 million on the October 2015 grand list. According to news reports, the property sold for \$31.5 million.

The Committee wanted to know the number of people that work in the Fairfield assessor's office. Don said, "There is the assessor, deputy assessor, one staff appraiser and the clerical staff of four. They had an operational audit in 2009 that recommended an additional staff appraiser. Fairfield has 21,500 parcels with 60,000 people. The additional staff appraiser never came."

Another question was about the number of court cases during revaluations. Committee member? "You talked about the court cases and the revaluations and working with the people. You said that you and Tom Browne were hands-on assessors. You said that there were not that many court cases related to revaluations. As a hands-on assessor, did you spend a lot of time with the tax payers eliminating issues?" Don: "Yes, in the 2010 revaluation they had 200 court cases which was not even one percent of the 2010 grand list. All of the statistics that went to the state were great. The COD was 7 or 8 and it was a well-done job. What played into that was the financial downturn. They learned some lessons from 2010. One was that they had to do more public relations. Five years later Vision agreed to work with us doing 10 monthly sessions on the revaluation. These sessions started in October 2014 and it ended in September 2015. The monthly sessions were held at one of the town's two high schools from seven to nine in the evening. Dave Arnold, a supervisor from Vision Appraisal would give a general presentation on what a revaluation involved. When they got in the valuation phase, they started comparing 2010 to 2015. What were the trends? The sessions were tough, but at the end we managed to convince people that the revaluation was a thorough one. There was one session where a lot of the shoreline property owners came. They had a lot of pointed questions on how we were going to handle shoreline valuations. They brought up a lot of the issues that the town needed to drill into. This was a perfect example of the communication between the public and the assessor. Another aspect of the public relation program was the ability to notify taxpayers when the revaluation company was in their area. The town of Fairfield has a system called "Code Red." With this system, the town can send messages to selected areas, by way of the telephone, notifying taxpayers of any important message that the town wants to send. In this case, they let the taxpayers know that the revaluation company was going to be in their area. The 2015 revaluation had only 40 court cases whereas the 2010 had 200." Don attributes this to the public relations program that Fairfield did during the 2015 revaluation.

Don retired from Fairfield in December 2016 and became the assessor of Brookfield. Don stayed in Brookfield for about four months. He relayed the takeaway on that position: "Being an assessor in a larger municipality does not necessarily translate to being an effective assessor in a smaller one." Don worked in Brookfield from December 2016 to March 2017. Some assessors can successfully make the transition from a larger municipality to a smaller one, but Don did not feel comfortable doing small town assessing and small town politics. Don said that he had done very well in large town politics. In Fairfield, Don knew the town, the political landscape and felt very comfortable with it. Going to Brookfield, it did not translate.

After Don left Brookfield, Westport Assessor Paul Friia called Don and said that he had a person who was retiring and Westport was not going to replace that position full time. He asked Don if he would like to work part-time. Don said, "Yes." He started working in Westport in April 2017. It is a position that he is still working at as of this interview.

His CAAO activities included being editor of the *Assessoreporter* from 1984 to 1989. The newsletter at that time was typed on an old IBM Selectric typewriter. The articles for the newsletter were typed on strips of paper and then pasted on an 8 ½ X 11 sheet of paper. It was a manual cut and paste operation. Don remembers when the desktop computers first came out. He and his wife purchased a computer for their oldest son. It was an Apple IIe with a 28K memory and a floppy disk. Don thought: what a great concept. He said, "I could put the *Assessoreporter* on a floppy disk." He went from typing the *Assessoreporter* with an IBM Selectric to the Apple IIe. That also included doing graphics in the newsletter. Don was the first editor to put the *Assessoreporter* on a computer. Don was on the Handbook Committee and got involved with inputting some of the handbook on a computer. He also served on the Data Processing Committee n.k.a Information Technology Committee. The specific charge of the Data Processing Committee was application of IT to CAAOs needs and processes. Don served as the president of the Fairfield County Assessors Association in 1981. Don said that he has pulled back from CAAO activities due to family obligations, but he has the highest praise for the CAAO organization and the assessors that are involved in it.

While Don did not become a priest as he once had considered, he did go back to school and was ordained a Catholic Deacon. What is interesting is that there were two other assessors who also were Deacons. They were former New Britain Assessor Joseph Kane (1959-1987) and former Stratford Assessor T. Emmet Murray (1960-1986). Don said that Emmet Murray was a mentor to him when he was studying to become a Deacon.

Judge Arnold W. Aronson

(The interview was held at the Old Lyme Town Hall on July 27, 2017, with Charles Agli, Jr., Walter Kent, Peter Marsele, Patricia Hedwall, Joan Robinson, Robert Musson and Charles Danna in attendance.)



In response to our questions, we got Judge Aronson to talk about his early years. With pride he stated that he grew up in the north end of Hartford and graduated from Weaver High School. He asserted that there is a real bond among the graduates from Weaver High. During his senior year at Weaver, he enlisted in the Army. He went to infantry training right from high school and he was on a troop transport ship in the Pacific on his way to be part of the invasion of Japan when the bomb was dropped. The ship went to the Philippines. He spent much of his two and a half years of service in the Philippines and New Guinea. When he returned home, he went to the Hartford branch of the University of Connecticut. His first two college years were at this branch and his last two years were at the Storrs campus. He told the story that his mother was a widow raising four children. When he was serving in New Guinea, his

mother wrote him a letter to tell him that there was a house on Blue Hills Avenue that cost \$6,000 that she could get with a \$300 down payment. She did not have \$300. About the same time while he was in New Guinea, he had gotten a notification that he could get a \$300 bonus if he re-enlisted in the service for a year and a half. He re-enlisted and his bonus enabled his mother to get the house.

After college, he applied to and was accepted into UConn law school. There was only one woman in his class at UConn law school. In his first law class, the professor said, "Look to your left and look to your right, two of you will be gone before graduation." After law school he could not get a job. He and a friend, Tom Corrigan, started a law office. They got some rental space made it into four rooms, an office for each of them, a reception area and a work area. He had a desk and typewriter in his office. He had to do his own typing. In accordance with common practice at the time, you would find "awa/bms" at the end of correspondence coming from his office. This was an indication of the author, Arnold W. Aronson and the typist. He was asked at the time who is "bms". He had no staff. He said "bms is *by my self*."

In that early stage of his law career, Judge Aronson recalled an early criminal court appearance on behalf of a client who was down and out. The client showed up at court unshaven, unkempt and in tattered clothes. The prosecutor was a former law school professor that Judge Aronson had had for probate law. The prosecutor looked at Aronson and his client and began with the question, "Which one is the accused?" It was a struggle gaining experience in his early years after law school. He worked with the state doing title searches for most of the right of way for Interstate 91. Then he worked with Allstate as an adjustor for a period of time. His law career took a positive turn when he went to work for Lew Rome. It was early in Lew Rome's career also. Rome later became Mayor of Bloomfield, a Republican majority and minority leader as a

state senator and he ran for governor against incumbent Governor William O'Neill. Judge Aronson then took on the role of town attorney for Bloomfield. He worked with Peter Marsele in the 1950s. Judge Aronson said he did not pick up any assessment appeal experience as town attorney because Peter did not have any appeals go to court.

When he served as town attorney, he was a member of CAMA. That is the Connecticut Association of Municipal Attorneys. He served as President of CAMA for a period of time. During his time with the group, assessment appeals were often a topic of discussion.

After becoming a judge, Judge Aronson served in the criminal, family, housing, juvenile and circuit courts. In addition, he has been associated with, or appeared before, other groups. He has been associated with the National Conference of State Tax Judges which is funded by the Lincoln Institute of Land Policy in Cambridge, Massachusetts. (The Judge did not mention it but a Google search revealed that he was chairman of the Conference for a few years and he was one of the recipients of the Conference's *Judge of the Year* award in 2009). For two years the Judge was a presenter at the tax conference in Wichita. And recently he was on the program for the NRAAO conference sponsored by Connecticut assessors.

Judge Aronson explained the beginning of the "tax court". It began in 1993. At the time there was a tremendous backlog of court cases appealing decisions of the State Department of Revenue Services. These were not real estate assessment appeals. The problem was severe. If a taxpayer was not satisfied with a ruling by a state auditor, the taxpayer could go to an appeal process within the Department of Revenue Services. If the taxpayer was not satisfied with a decision that resulted from that appeal, the taxpayer could appeal to the court. Those appeals became so backed up that the State Legislature stepped in. The Legislature created a "tax court" with an appropriation of about \$2,000,000 that called for 2 judges, 2 court officers, a secretary and a court recorder. Connecticut's chief court administrator, Judge Aaron Ment, was responsible for carrying out the new law and establishing this court. Judge Aronson approached Judge Ment to ask if he had anyone in mind for this new court. Aronson volunteered to be one of the judges on the court. Judge Ment told him that if he could find another judge to serve with him, he had the job. It was not easy. Many judges are not familiar with tax matters and avoid these cases if possible. But when Aronson asked Judge John Blue, Judge Blue agreed to serve with him. They worked with a committee of about 20 people (business people, attorneys, and other interested parties) as a sounding board to create rules for the operation of the court.

After a couple of years, they greatly reduced the backlog. Some administrative judges in various counties asked if they could also do real estate assessment appeals. Because they had greatly reduced the backlog, they believed these real estate appeals would help to justify the continued operation of the tax court. They took on all the assessment appeals referred to them. By law, assessment appeals are filed in the county where the property is located. The court administrators can refer the matter to another court. If the tax court in New Britain resolves the matter, the court where the matter was originally filed gets credit for the resolution. That is OK with the tax court. It's goal is to handle these appeals efficiently, timely and fairly, hopefully treating everyone the same way using the same concepts.

In 1995, the State Legislature did pass a law formalizing the tax court for assessment appeals. Judge Aronson formed another committee of interested parties to formulate the rules for the process in this court. Work was well underway for the full operation of the court, when the next year the Legislature repealed the law and ended the formal establishment of the court for assessment appeals. Judge Aronson said that the concept has carried forward even though the formal establishment did not. Administrative judges continue to forward appeals. At the present time, Judge Aronson roughly estimates that half of the assessment appeals filed statewide are referred to the tax court.

On the website of the Judicial Branch under the State of Connecticut, this court is listed as the “Tax and Administrative Appeals Session.” The Honorable Sheila A. Huddleston is the Presiding Judge. Judge Aronson and the Honorable George Levine, both state trial referees, have long been serving on this court. State trial referees are retired judges. Their continued service is subject to annual appointment. The process in this court is that Judge Levine handles the pre-trial phase. If he cannot settle an appeal, Judge Aronson or Judge Huddleston will be assigned the case for trial. Some matters are settled during the trial phase before a decision is handed down. Judge Aronson said that Judge Levine resolves most of the cases. Judge Aronson said, “Apparently he is very forceful.”

In response to our questions, the Judge said that the number of degrees or designations or years of experience that an expert witness, such as an appraiser, has, does not impact his thinking nor is it a factor in his decision. He is looking at the selections that an expert witness makes to justify his or her approach. Is it “pie in the sky” or does it make sense? Is it credible? Credibility is the most important factor for a witness. He said that the law does not provide deference to the opinion of the assessor. The plaintiff does not have to prove that the assessor is wrong. The plaintiff has the burden to show that he or she was aggrieved in the sense that the fair market value of the property was less than the assessor’s valuation. He also said that he has rarely awarded court costs, appraisal fees or attorney’s fees to the plaintiff or to the town, although he does have the authority to do so. He is conscious of the limitations of municipal budgets.

Certainly early in his career, and now into his 90s, the Judge has worked, and worked hard, his whole life. He experienced being knocked down and getting back up. Probably because of the broad nature of his life experiences, he has heard a wide variety of cases as a judge.

In recent years, it has been such a benefit to have the access to information that computers provide. Now, in any number of matters, a judge can research cases and decisions all over the country. A case in some other state could be dealing with the same issue and it could provide some insight for Judge Aronson. The Judge would then reference that case in his decision. If an appeal is taken, it may then be determined if he has interpreted the matter correctly.

An example of the variety of cases and the access to nationwide cases was a relatively recent case involving a retired CEO/President of a Connecticut corporation and state taxes. This retired CEO had been given stock options of considerable value as a corporate CEO/President in Connecticut. After retiring he relocated to another state that did not have an income tax. After moving to that state, he cashed in his stock options which were worth millions of dollars.

Connecticut sought the payment of income tax from him. He took the State of Connecticut to court over it. Judge Aronson heard the case. The Judge said that this incidence is not covered in our state laws. After much research, consideration of similar cases elsewhere and consideration of federal income tax process, the Judge ruled that this retiree did owe income tax to Connecticut. Income tax is paid to the state where it is earned. He had earned it while working in Connecticut; the income tax would be paid to Connecticut. The matter was appealed to the State Supreme Court. Judge Aronson's ruling was upheld. The matter has now been appealed to the United States Supreme Court.

One of the first areas of discussion in his interview with us was Judge Aronson's proposal for an improved assessment process and valuation process. He proposes that with the recording of each conveyance there should be a filing that would be then transmitted to the Secretary of State. That filing would consist not only of the standard grantor, grantee, date, volume, page and sale price, but also significant value related physical data with respect to the property that was transferred. This would include all the physical data that an assessor would list on a field card. The Secretary of State would house this data on a computer system that assessors throughout the state could access. The Judge sees the benefit in assessors having as much data as possible to perform their duties as accurately as possible. Is this an idea that CAAO can get behind and further develop?

At this point in time, the Judge believes that there are probably more appeals than ever. He had an interesting story that put him in a different role: the father-daughter relationship. His daughter lives in the state of New York. All of us get solicited by phone calls and door knockers. In his daughter's area, the door knockers were pitching the big dollars that could be saved if the home owner would sign up with them to challenge their assessment valuation. The Judge explained to his daughter what this was all about and tried to talk her out of taking an appeal under these circumstances. But he heard the response from his daughter that parents so often hear, "But everybody is doing it!"

For those of us present at this interview with Judge Arnold W. Aronson, it was an interesting, informative and entertaining summer morning.

Jane M. Grigsby

CAAO Special Recognition Award 2002

(The interview was held at the Old Lyme Town Hall on November 16, 2017, with Charles Agli, Jr., Charles Danna, Jr., Walter Kent, Peter Marsele, Robert Musson, Joan Robinson and Paul Slattery in attendance.)



Prior to entering the assessing field, Jane worked at Aetna Insurance Company in its reinsurance unit. She was a single mom at the time and looking around for a new job. At the Aetna position Jane was making \$8,000 per year. There was a job opening in the Enfield assessor's office as an assessor's aide. She was hesitant to apply for the Enfield job at first. She did not know anything about assessing and in Jane's words, "They were probably looking for a guy to fill the position." She applied anyway and learned there were 74 other people that applied for the job. To narrow down the number of candidates, they had a 3 tier process. First was written questions. The only thing she had to base her answers on was her experience in buying a house, the difference between a grantor, grantee and so on. Jane passed the 1st tier and was asked to return for the 2nd tier which was a typing exam. A

short time into the exam, the typewriter that she was using ran out of ribbon. The exam was based upon words per minute and Jane had to wait to begin again until the secretary fixed the typewriter. Jane completed the typing test and received an invitation to the 3rd tier, which was a one-on-one interview. Jane had never been through the interview process before and was very nervous. The interview panel included Enfield Assessor Steve Juda, the deputy assessor and the head of Enfield's IT department.

When asked about her knowledge of the assessor's office, Jane told them she had no clue what an assessor does. She told them she liked computers and she liked dealing with people. When asked about aiding the elderly, she explained she had experience with the elderly. She grew up with her grandmother who owned a small convalescent home.

Jane received a phone call from Steve offering her the position. Jane started her assessing career in Enfield as an assessor's aide in February 1983. The position paid \$11,000 per year. Jane said she learned a lot from Steve. About six months into Jane's employment with Enfield, Steve took the assessor's position in New Haven. Tony Homicki became the new Enfield assessor. While Jane worked there, the office's staff included the assessor, the deputy and assessor's aide, two clerks, one of whom worked part time.

Jane left Enfield in June of 1986 in search of better pay. Jane became office manager with a civil engineering firm from June of 1986 to March of 1987.

She returned to assessing in March of 1987, when she became the deputy assessor in Vernon, Jack Van Oudenhove was the assessor. While in Vernon, Jane was really involved in Hartford Area Assessors Association, CAAO committees and the Northeast Assessors Association. At the time, Vernon had an assessor, two deputy assessors and two clerks and a part time clerk. With the extra deputy, it gave Jane a chance to become active in assessing organizations and computers. She began the CAAO web site, and began to computerize the office.

She worked in Vernon until the signing of the grand list in January 2000. She was considering starting her own title searching business and then received a call from Melissa Bonin, the assessor of Killingly. Melissa lost two people in her office and called Jane to see if she would help out in the Killingly office. Jane worked there during the summer months of July and August 2000. Jane said she loved the drive from Enfield to Killingly, but did not wish to drive during the winter months.

In October 2000, Jane became the assistant assessor in East Windsor with Caroline Madore as the assessor. The office staff at the time was an assessor, assistant assessor and two clerks one of whom was part time. When Jane started, she took on a challenging project of reassessing all of the old cars on the grand list. They were being undervalued and Jane brought them up to the retail value. Jane said there was an approximate 40 percent increase in registration of antique plates on the next grand list.

Jane liked computers and had an interest in GIS, so on a vacation she took a UConn sponsored GIS and GPS course in 2005. Jane saw many merits to having a GIS system and tried to be a part of it. She was excited about bringing other offices into GIS, but it never came to be. Jane turned her focus on her knowledge of computers. She used her experience to help Caroline with computerizing records and the day-to-day paperwork in the office. Jane retired from East Windsor in February 2017.

Jane has been a member of CAAO since 1984 and has served on a number of CAAO committees. They include the Handbook Committee as a member and as a chairperson, the Data Processing Committee, Special Events Committee, Membership Committee and the Revaluation Committee. While serving on the Data Processing Committee (n.k.a. the Information Technology Committee) in 1993, an extensive salary survey was done with committee member David B. Jackson, former assistant assessor in Norwalk. The survey was later published for assessors to review. She also worked on the Motor Vehicle Committee pricing roundtable at Rocky Hill. She received her CCMA II in 1988. Jane has been a member of the Connecticut chapter of IAAO since 2000.

She served as president of Hartford Area Assessors Association on two occasions. She has been a member of that organization since 1987. She taught classes at the Hartford Area Assessors Association's workshop sessions. One session was on computers in June 1998 and the other one was on Excel spreadsheets. She has been active in the Northeastern Regional Association of Assessing Officers (NRAAO) since 1989. Jane was a co-recipient of the NRAAO Catherine Pardee Award with Tony Homicki in 1994.

From 1992 to 1994, while a member of the Data Processing Committee, Jane remembers there was talk about the development of a website for assessors. Jane said her interest in starting a web page really began when Hebron Assessor Bob Musson and North Stonington Assessor Darryl DelGrosso had a chat room where assessors could communicate with one another by way of a computer. It was at that point, Jane said that she decided she would like to expand on the idea of a chat room. She liked the idea that assessors could communicate with each other. Jane said it would be easier to send a message by way of a computer that could be answered at a person's convenience. She wanted to take what had been done and embellish on it. A website is basically an information system and can be a great tool, she believed.

Sidebar: When you think of the chat room concept that was talked about in the early 1990s by CAAO members, it is not that different from the current use of emails, text messaging, Twitter or Skype used in today's communication between two individuals.

Jane was in a perfect position to do this. She had a Personal Computer Certificate and a degree in Communications and Liberal Arts, which encompassed a lot of computer courses. She had an interest in computers and wanted to expand on this idea. Jane brought this to fruition with the first CAAO online web page in November 1998.¹² Once the basics of the website were established, she established a number of information sources. These included: a state wide sales data file, legislative news, information from OPM, IAAO information, a news item on the town of the month and employment information. Jane said she sent letters to the various town CEOs and CFOs, letting them know there was a website available if they wanted to place a help wanted ad. Jane also had a link to a page where you could get information about motor vehicle pricing schedules. When she first started, she obtained a lot of information from the *State Register and Manual* "Blue Book". Jane was the web master from 1998 to October 2001 when Larry LaBarbera, then Hartford assessor, assumed the responsibilities. When the website first started, there were no restrictions as to who could access it. Today, you have to be a member of CAAO to access most of the website. Jane said she enjoyed doing the website. She would constantly update it because she would think of something she believed really needed to be out there for all assessors. Jane said she believes the computer is one of the best tools we have.

During Jane's 34-year career in assessing, she has been involved in five revaluations in some form or another. Her first one was in Enfield in 1983 with United Appraisal Company. Enfield ended up releasing United from the job with Tony Homicki finishing it as an in-house revaluation. In Vernon they had 2 revaluations. It was at that time revaluations went from a ten-year cycle to a five-year cycle. In East Windsor there were two revaluations while Jane was there.

Jane received a Life Membership for her service to CAAO at the November 2017 CAAO fall meeting. At the presentation of her Life Membership she was referred to as the "first Larry" referring to the fact that she was instrumental in setting up and maintaining the first CAAO website as a member of the IT Committee.

¹² The history of the CAAO website can be found in Volume #1 on the *History of Connecticut Assessors* page 45.

Carolyn Nadeau

**CAAO President 2007 – 2008
CAAO Continuing Service Award 2004
CAAO Special Recognition Award 2006
CAAO Assessor of the Year Award 2006 & 2014**

(The interview was held at the Old Lyme Town Hall on December 14, 2017, with Charles Agli, Jr. Walter Kent, Peter Marsele, Bob Musson and Paul Slattery in attendance.)



What Carolyn did prior to entering the assessing field had absolutely nothing to do with assessing. A college graduate with a degree in chemistry, she worked as a research chemist for about 12 to 14 years for a major corporation in Waterbury. She left the corporate world to start her family around the time of the great recession in the late 1980s. By the time she was ready to go back, there just wasn't any work. She stayed home to raise her children for a couple of years and got totally involved in volunteer work locally.

Around 1994 or 1995, she got a phone call from the first selectman of Bethlehem asking Carolyn to run for a vacant position on the board of assessors. She got to know the first selectman as a result of her volunteer work in town.

Carolyn said, "No problem, I'll will do it." Carolyn said that she had no clue what an assessor does. She ran for the board and got elected in 1995, on the first selectman's coattails. She said that she was not a political person in any way.

Soon after she was elected, Carolyn walked into the assessors' office and there were two 85-year-old gentlemen sitting there; Charlie and Joe. Charlie was a long time farmer in town and Joe was a chemist. Carolyn who was raised on a dairy farm in Connecticut fit right in with Charlie being a farmer and Joe a chemist. They were the nicest, kindest individuals. Carolyn can't say they taught her everything about assessing because Joe didn't know anything about assessing. That's how Carolyn got into the assessing field. It was about that time that the CAMA systems were supported by legislation¹³ and Charlie wanted nothing to do with computers. Bethlehem had a small computer but it was not used for its intended purpose. The computer was an old version of a Quality Data DOS system. Everything in the office was done by hand. They would send all of the changes to a small data processing company in Morris, Connecticut. When the changes came back, they eventually put the information into the computer. When Carolyn got there she said, "We can't continue sending the data to this small company in Morris and having them sending it back for us to enter it into our computer." There was no office staff. They

¹³ Section 12-62f of the Connecticut General Statutes provides for grants-in-aid to each municipality to develop or modify a Computer-Assisted Mass Appraisal and Property Tax Administration Computer system for the purpose of enhancing property tax administration. Also read *CAMA Grant Trivia*, Volume 4, page 29, *History of Connecticut Assessors* on CAAO website under *Historian Committee*.

worked Tuesdays and Thursdays from 9 to 3. The lady that Carolyn replaced on the board of assessors served as sort of the clerk and did all of the clerical work that had to be done. She came into the office to show Carolyn how to do the various office procedures. Charlie and Joe wanted nothing to do with the clerical end of it.

When Carolyn was elected in 1995, it was for a four-year term. She ran for reelection, but by now certification became mandatory and Charlie and Joe did not have certification so they were not technically qualified to sign the grand list. This was just after the town completed the 1999 revaluation. Charlie decided not to run again and Carolyn persuaded the town to eliminate the elected positions and turn it into a single assessor position.¹⁴ Carolyn became Bethlehem's first single assessor in 2001. After the town established the single assessor position, they did hire a part time assistant. While a member of the board of assessors, Carolyn really did not have to answer to any town supervisor except the voters. When she became the single assessor, her direct supervisor was the first selectman. Carolyn said that over her 22-year career in Bethlehem she served under a number of different selectmen. She said that she was very lucky as each selectman put politics aside with the assessor. In her entire career she really never had a bad boss.

In 2000, Carolyn learned that the city of Derby was looking for a full time assessor. She was in a situation in her life where she needed to work more than she had been working. She went down to talk to the mayor. Derby is the smallest city in Connecticut. It is five square miles with 5,000 parcels. In her conversation with the mayor she said, "You don't need a full time assessor. I could easily do the job in three days and continue my present job in Bethlehem." The mayor was thrilled. He thought that was the greatest thing. The only drawback of a part time position was it eliminated the benefits. She said that Derby was a great town and everybody was friendly. When Carolyn started in Derby she walked into the office in 2000 with an October 1st 2000 revaluation. It was going to be their first CAMA revaluation. The staffing then, included a full time clerk and a part time clerk.

While Carolyn was working in Derby, the Watertown job came up. It was a real full time job. Carolyn said that she grew up in Watertown; it was only one town away from Bethlehem. It was a natural fit. She applied for the job and started there in 2002 while doing the Derby job at night. Carolyn was doing all three towns, Bethlehem, Derby, and Watertown, at the same time. In Derby, she worked a couple of nights a week once she took the Watertown job. In Bethlehem, she worked from 7:30 to 8:45 in the morning plus weekends, and she worked normal working hours in Watertown. Carolyn said that they had a hard time filling the Derby job. There were no applicants for the job. Carolyn stepped down from the Derby assessors position in 2003.

When Carolyn got to Watertown in 2002, they already had a CAMA system from their 1999 revaluation. The staffing there included two full time assistants. Carolyn described Watertown as

¹⁴ Public Act 95-283 of CGS § 12-55 states: "For the grand list of October 1, 2000 and each grand list thereafter, each assessor or members of a board of assessors who signs the grand list shall be certified in accordance with the provisions of section 12-40a."

a town that has a little bit of everything. There is a huge industrial component to it, substantial commercial, a lot of farms, and small and large neighborhoods. In Watertown, Carolyn reported to the finance director. The finance director reported to the town manager who in turn reported to the elected town council. Carolyn said that this was wonderful: "I was three levels below the politics." She said that the finance director and the town manager always did a great job in protecting the assessor from meetings and public outcries.

During Carolyn's long assessing career, she was involved in seven revaluations plus one that was completed in 2000 when she went to Derby. She was involved in four revaluations in Bethlehem. The first one in Bethlehem was a conversion from manual property record cards to a Leshner-Glending CAMA system in 1999. When she got to Watertown, they had a 1999 CAMA system by CLT with the next one being done by Vision Appraisal. She had three revaluations in Watertown.

Carolyn grew up on a 127 acre dairy farm in Watertown. That's why she has 490 in her blood. She said that her mother still lives on the farm where Carolyn grew up. They retained a building lot off the original acreage. Carolyn said if it wasn't for Public Act 490 back in the 1960s, she doesn't think her father could have survived as a farmer. The taxes were killing him and a lot of state regulations were coming in at that point. She said that once the word got out in the farm community that Public Act 490 became law, everyone was jumping on the bandwagon to find out what they had to do to take advantage of this new legislation. Her father sold the farm in 1973, and for whatever reasons the developers have not touched it since then.

Right after Carolyn received her CCMA II certification in 1999 she got involved in CAAO committees. In 2000, she went to a CAAO Executive Board meeting in Litchfield County and found out that they did not have anyone to be the 490 chairperson. Carolyn assumed the responsibilities as the 490 chairperson. Some of the changes in 490 legislation came as a result of a May 25, 2004 Supreme Court of Connecticut court case entitled, *Carmel Hollow Associates LTD Partnership V. Bethlehem* that Carolyn was on the losing end of. As a result of that case, all forest land classification designations were changed. It did away with state certificates. Up until 2008 or 2009 when the legislation changed, you had to have a certificate from a state forester to qualify for forest land. After that, state certificates were no longer issued. Today everything now goes through a private forester. The technicality in this case revolved around the fact that the state forester never decertified the land as forest land. Even though this 300 acre tract of land was an approved sub-division, with for sale signs all over the place and the developer was selling lots, the state forester had to decertify the tract before the assessor could void out the 490 classification.

The biggest problem with the declassification of forest land during this period, was getting a state forester to review it. The staffing at the state forestry department was being reduced, limiting their ability to inspect the various parcels in question. A lot of time, a state forester could not even leave the office due to a manpower shortage. They would look at the maps right in the office. State foresters were also retiring and not being replaced. Carolyn said that the state at this point should not have been controlling certification any more. It took about three or four years of trying before they got the law changed. The way the law is written now, if you want to

have forest land, certified, you have to have a private forester certify it, then give the certification to the assessor, who then notifies the state.

Another 490 issue that Carolyn was involved in was the application process. Some things needed to be clarified. The issues included when you should reapply and penalty periods. The 490 Committee worked for two to three years just to get technical language changed so that the assessor could get up to date information when a property was transferred. The Committee worked with the Farm Bureau and the Department of Forestry and they finally got the technical changes made so that now everybody is on the same page. One of the changes was that if you did not have a forester look at your property in the last 10 years, and there is a transfer or a change in use of the property, you have to have your forest land recertified by a private forester. A new application is required. Carolyn said that these changes are to make the law fair. She said: "It's a great law, it keeps the land open, which is something very important to me. I can't stand it when people are getting away with farm land values and they don't farm it or when they get forest land values and they are clear cutting and taking tree out of it."

Carolyn said the other thing that occurred simultaneously with the technical changes in the application process, were changes in the 10 mill regulations. The 50-year revaluation cycles were starting to come up. Some of these properties had been valued 50 years ago and now the values have gone way up. If the landowners bailed out of the program they were going to face huge penalties. Carolyn believes that what owners of the 10-mill forest land were doing now, when they come up to their 50-year revaluation cycle, is to freeze their values at the current PA 490 forest land values. Carolyn said that she was not an expert on the 10-mill program but she understood that the program started sometime back in the early 1900s to preserve forest land. You sign on to the program. As opposed to running with the owner, it runs with the land. You had to keep the property classified for at least 100 years and it was revalued every 50 years. A Committee member stated that the 10-mill program was sort of the precursor of Public Act 490 law as it pertained to forest land.

From 2000, and for the 15 to 16 years that Carolyn chaired the PA 490 Committee, the number of phone calls from assessors about the various problems they had with the interpretation of the 490 law was immense. About 95 percent of the calls did not have a definitive answer. She said: "Let's talk about it. I have to think about it for a while." There were never two situations that were the same. Because of that, the 490 Committee got involved in laws dealing with farm equipment and agricultural outbuilding exemptions.

A discussion ensued on who is updating the PA 490 values today? When P.A. 490 was first enacted in 1963 as Public Act 63-490, Dr. Irving Fellows, professor of economics at the University of Connecticut was instrumental in establishing the first set of 490 values. In the mid-1970s, Frederick M. Chmura and Leon Jendrzejczyk, both members of the original board of assessment advisors, were assigned the task of updating the P.A. 490 values. This was the first update in 490 values since 1963. Today, there is a committee consisting of the Farm Bureau, assessors, the state forester and an appraiser that sets the values. They are updated every 10 years.

Towards the end of the interview, Carolyn talked about the various aspects of our assessors' organization. They include how assessors are willing to help each other, the education of assessors and the CAAO organization. Carolyn said; "Coming from a corporate background, you are in a big office environment where you can just look over your cubical and ask your partner a question. Assessors are stand alone. Without the CAAO and the county associations, I don't know how assessors could do their job as well, they provide an invaluable service to our profession. In a state like Connecticut, you have town by town as opposed to other states that have county government with a little more resources. The educational component as far as learning how to become an assessor, it should be a college curriculum. The requirement for certification was the only way to go, it had to be done." Carolyn compared the assessor's certification program with the tax collectors that do not have a mandatory certification. She said: "There are a lot of good collectors out there but there are a lot of them that just get elected. As far as the continuing education, it's critical. Things change so fast in the world today, ten years ago, nobody texted anybody, 15 years ago, you hardly had email. If you don't keep up, you're going to fall behind." Carolyn talked about the changes since her last two revaluations. She said: "I am now not doing field review because I had the town flown over with Pictometry¹⁵. I was able to look over every single house with a computer image established by Pictometry. "

Carolyn said that the Pictometry flyovers were amazing. She said: "A ranch house that was built in 1950 is 950 square feet; 10 years later it is still 950 square feet." Now with Pictometry you just look at it with four images from the sky. It is what it is. You don't have to send someone out there to measure the house. She said that both Bethlehem and Watertown have the Pictometry system. Pictometry had flown Bethlehem and Watertown in 2007 as part of a statewide survey. She hired them in 2012 and they took the 2012 images and the 2007 images, put out a report showing that certain buildings increased a certain percentage over the old image. In Watertown, Carolyn was able to pick up eight or nine million dollars worth of assessments just in stuff that nobody had permits for.

Carolyn was president of CAAO in 2007 and 2008. She was one of the last of the assessors who was elected president individually for two years. Now everybody serves a two-year term as a result of a by-law change effective 2013-2014. She summarizes her two years as CAAO president as fast. "Those years flew right by. There is a lot to do as president that you don't expect you have to do. Taking phone calls, emails or letters from disgruntled taxpayers in other towns thinking that the assessors association can settle their differences, or whatever it might be." She said it was a wonderful experience. She would not trade it for anything. She tried to go to as many county meeting as possible.

¹⁵ Pictometry is the name of a patented aerial image capture process that produces imagery showing the fronts and sides of buildings and locations on the ground. Images are captured by low-flying airplanes, depicting up to 12 oblique perspectives (shot from a 40 degree angle) as well as an orthogonal (overhead) view of every location flown. Measurements that can be made directly on pictometry imagery include area, distance, height, elevation, pitch, and bearing, among others.

Carolyn has served on a number of CAAO committees. Among them are the Legislative Committee, Finance Committee, Ethics, and the Education Committee. She has served on the CAAO Executive Board for many years and she was a long time chairperson of the 490 Committee. As for IAAO and NRAAO, Carolyn has always participated with the NRAAO, but not so much with the IAAO. It really kind of gives you a perspective on how unique Connecticut assessment style is. For the record, Carolyn retired from Watertown in 2016 after serving 14 years as the assessor and retired from Bethlehem in 2017, after serving six years on the board of assessors and 15 years as the first single assessor of that town. Carolyn was awarded CAAO Life Membership at the spring 2018 CAAO meeting.

Teresa “Terri” Rainieri

(The interview was held at the Old Lyme Town Hall on April 19, 2018, with Charles Agli, Jr. Charles Danna, Walter Kent, Peter Marsele, Robert Musson, Joan Robinson and Paul Slattery in attendance.)



Prior to entering the assessing field, Teresa worked for Red Star Trucking Company for 16 years. Her duties included secretarial work, tracking shipments and dealing with lost and found items. When the trucking company moved out of state in 1984, she went to work for American Steak House in Fairfield for two years. Her duties there included doing payroll and placing orders for different restaurants.

In 1986, Redding Assessor Bill Werfelman¹⁶, president of CAAO in 1972, Teresa’s brother in law, mentioned that there was a job opening in Easton and no one was applying for the position. Teresa applied for the position, got the job and gave notice to American Steak House. She started as a clerk in August of 1986 at \$240 a week. At that time, A. Richard Viagrande was the acting assessor and Edward Bilash¹⁷, Easton’s first single assessor, was retained as the assistant assessor.

Teresa’s first duties in Easton included making copies of field cards and trying to learn the job. Assessor A. Richard Viagrande encouraged Teresa to go to the UConn Assessors School the year after she started working in Easton. She said that she had a lot of wonderful people helping her, such as Gloria Kovac, Marsha Standish, Al Garzi, Dan Thomas, Edward Clifford, Thomas Browne, Bill Gaffney, and that’s just a few of them. All she had to do was pick up the phone and no matter who was called, assessors or their assistants, they were very helpful. Teresa did not work in another town during her entire assessing career, but did work for Leshner Glendinning in East Haven while they were doing revaluations throughout Connecticut. Her job included checking field cards for errors, sketching and learning the revaluation business. She said that she enjoyed sketching manually more than doing it on the computer.

Teresa reviewed some of the assessment procedures when she first started. She would manually sketch homes on the field cards and input the information. Take Polaroid pictures of every property and attach them to the field cards, and doing certificates of correction by hand. This took a lot of time. Now everything is computerized, deeds, elderly, veterans, and field cards are printed off the computer and CAMA systems assist us with our revaluations. Information is sent

¹⁶ Teresa is part of a Connecticut assessing family that includes former Redding Assessor Bill Werfelman, Glen Werfelman, former Danbury deputy assessor, his ex-wife Donna Werfelman an assistant to the assessor in Weston and Teresa’s daughter Sandra Rainieri deputy assessor in Milford.

¹⁷ Edward Bilash was Easton’s first single assessor. He was the assessor from 1982 to 1986. Prior to that he served on Easton’s board of assessors that was abolished prior to the establishment of the single assessor position.

to the state electronically. One positive thing is that assessors do not have to price boats anymore. The Easton assessor's office is also in charge of assigning house numbers for new subdivisions.

Another big change were revaluations being done from every 10 years to 4 years to every five years. Teresa was involved in three revaluations during her career. The 1994 revaluation was a manual job with the other two being CAMA revaluations. Her last revaluation was completed for the 2016 grand list. She said that the board of assessment appeals for that revaluation had only about 5 appeals. In 2017, the board of assessors had a lot more appeals. Most of the appeals were from taxpayers that just paid too much for the property.

Teresa was appointed assessor of Easton in 1994. Prior to her appointment, the assessor's position was part time. When Teresa was appointed in 1994, it changed to a full time position. The assessor's staff today is about what it was some years ago, the assessor and a clerk with some 3,000 accounts. Teresa retired in 2018 after 31 ½ years of service

Teresa said that there were no major court cases during her tenure. The taxpayers who were appealing their assessment were the same people after every revaluation. The attorneys who were property owners were the ones going to court. Teresa talked about the real estate values in Easton. She said that new residents moving into Easton felt that they paid too much for their property. She said that the three-acre zoned properties just were not selling. Property owners could not get the money they paid for the properties. In the one-acre zone they would build a house and sell it right away. The older homes are selling great. One of the reasons that the one-acre zoned houses were selling faster is they are closer to the Merritt Parkway and more convenient for people who work. A typical price of a house in the one-acre zone was about \$500,000 to \$600,000.

She was an active member of the Fairfield County Assessors Association serving as secretary and president of the association. Teresa was also a member of the CAAO Handbook Committee. She received her CCMA in 1994. She is currently a fire district assessor in Easton. It requires a report once a month and a meeting once a year.

Teresa had an interesting story about her family and how they came to the United States. She was born in Italy during World War II. Prior to her parents' marriage, they both lived in Poland. During the invasion of Poland by the Germans, they were warned to get out of Poland or be subject to capture. Her grandparents stayed in Poland but her parents left. Both of her parents served with the Polish armed forces under British Command during World War II. Her mother met her father while they were both in the service in Italy where Teresa was born. After their terms of service ended, the family moved to England and eventually came to the United States in 1952. When Teresa first started working in Easton, she was not a citizen. She said the process of becoming a citizen then was very easy. Teresa passed away on February 3, 2021.

Side bar: The provision in the statutes that extends veteran exemptions to people who served with our allied services during World War II is Connecticut General Statute 12-81(19). Committee member Charles Agli, who was the assessor of New Britain when this became law, remembers that this law had a big impact in New Britain. There is a large Polish community in New Britain and at that time there were dozens of individuals who were Polish veterans who served in the British Army. The British government issued discharges to all who served under British command. If a Polish veteran no longer had their discharge, there was a veteran's office in England that could supply documentation.

Caroline G. Madore

CAAO Special Recognition Award 2012

(The interview was held at the Old Lyme Town Hall on June 28, 2018, with Charles Agli, Jr. Charles Danna, Walter Kent, Peter Marsele, Robert Musson and Paul Slattery in attendance.)



Caroline's employment began immediately upon high school graduation in July, 1970. Caroline worked as a legal secretary for the law firm of Halloran & Sage in Middletown, CT. Following a move to a new home in Broad Brook, CT in 1973, she acquired a temporary position in the State of Connecticut Circuit Court 13 in Windsor, CT, and then as a paralegal secretary for the law firm of James R. Testa, Esquire in Broad Brook, CT. She said that her last job as a paralegal secretary was in the law firm of Storms & Storms in Windsor Locks, CT. The position paid approximately \$10.00 an hour. Her entry into the assessing field was through a mutual friend, Frances Keenan¹⁸, who was assistant to the assessor in East Windsor at the time. In addition to her full-time position, she had been doing part-time work for the town as recording secretary for the

Conservation Commission and typing tax lists for the tax collector. She met Fran for lunch one day and they spoke about the assessor's office and applying for a position there. She was hired May 26, 1987 as an assessor's aide in the assessors office and started her assessing career from the ground up. The assessor of East Windsor at that time was John Bassinger who was the chairman of the board of assessors from 1958 to 1998 and a member of the board of assessors from 1956 to 1998. Caroline said that John Bassinger was a very kind person and continuously shared his expertise and skills. He communicated (diplomatically) the idea of living and working in the assessor's office within the same town as you reside.

Caroline left the assessor's office on August 16, 1988 to work in the East Windsor Planning and Zoning Office as the planning & zoning secretary and zoning enforcement official. She returned to the assessor's office on May 11, 1990 as the assessor's aide. She was appointed as the assistant assessor November 19, 1995. It was during this period in the early to late 1990s, that the office was going through some difficult times. A lot of the workload fell upon Caroline as the assistant assessor. Caroline said that a great deal of help and advice came from area assessors and members of CAAO. Some of the assessors that helped Caroline at that time included, John Bassinger, Fran Keenan, Charles Agli, Jr., Joan Paskewich, Dave Gardner and Marsha Standish. Some of the Connecticut assessing personalities she will always remember include Al Standish, Herb Braasch, Charles Danna, Brian Smith and Peter Marsele.

As a result of the problems associated with the running of the assessor's office, there was a push for change. On February 4, 1997, a comprehensive report on the East Windsor Assessor's Office, conducted by Robert B. Weiss, Director Field Service Consulting for the Connecticut

¹⁸ Frances Keenan was also the assessor for Suffield from 2003 to 2009 and Ellington from 1990 to 2000.

Conference of Municipalities (CCM) was released. The report ran the whole gamut of the current board of assessors' set-up, staffing, training, revaluations, computerization and what is required of an assessor during the year. One of the highlights of the report noted that the assistant assessor, in this case Caroline Madore, essentially bore the full-time responsibility for all administrative, valuation and financial components of the department. The report also noted that Caroline was the only staff member certified as a Certified Connecticut Municipal Assessor (CCMA). The report recommended that the current board of assessors be replaced with a full-time CCMA designated assessor. In the conclusion of the report, it pointed out that state statute requires that the assessor signing the grand list be certified by the year 2000¹⁹. If the full board of assessors has to sign the grand list, then all members must be certified. The report goes on to note that it takes about five years to go through the CCMA training program. The board of selectman adopted the report by abolishing the board of assessors and brought in an appointed assessor. Caroline was appointed as East Windsor's first full time professional assessor, July 1, 1998.

When Caroline was appointed as the assessor of East Windsor, the staffing in the office included the assessor, assistant assessor and a part time clerk. They eventually hired a contractor to do the fieldwork. Caroline said a lot of the study that was done on the East Windsor Assessor's Office was instrumental in getting extra help that they needed. The staffing now includes the assessor, a full time assistant and a full time clerk.

When Caroline was first hired in May 1987, she went to the UConn Assessors School in June of 1987 taking course CCMA 1B. This was on the recommendation of Fran Keenan, then the assistant assessor in East Windsor. Fran thought that by taking this course first, it would help Caroline with the fieldwork in the fall. Caroline later completed the other required CCMA courses. She received her CCMA December 10, 1993 and in 2000 she became a CCMA II.

When Caroline first started as a part time clerk in 1987, she was making \$8.00 per hour. Her hourly rate as an assistant to the assessor was \$25.00 per hour and as the assessor it was \$40.00 per hour. When she retired from the assessor's position in East Windsor, there were five applicants for her position of which only two were qualified. At this point in our interview, the Committee and Caroline discussed the topic of the number of highly qualified assessors that are retiring and the availability of new qualified assessors. It was agreed that some of the problems of people applying for an assessor's position is the lack of actual assessing experience and the lack of assessor's certification.

Computerization of town offices in East Windsor began just prior to the time that Caroline started in May of 1987. Quality Data Service was the first company involved in the administrative side of the assessor's office. Caroline had some experience with computers prior to East Windsor with an area law firm. The Quality staff worked in detail with Caroline and went over the entire procedure and emphasized the importance of each field of data entry. Caroline

¹⁹ Public Act 95-283 amended CGS 12-55. It states that for the grand list of October 1, 2000 and each grand list thereafter, each assessor or member of the board of assessors who signs the grand list shall be certified in accordance with the provision of section 12-40a.

said that the town's last manual revaluation was done in 1985. As was required, the manual work continued up to and including 1995, which was the town's first CAMA revaluation.

During Caroline's tenure as assessor she had a few interesting real estate situations. There were two landmark court cases, including United Technologies and National Amusements. The United Technologies case involved a special purpose or heavy use building. The National Amusement case involved the valuation of the theater building only. (The National Amusement site is now the location for the new casino to be built in a joint venture by the Mashantucket Pequot Tribal Nation and the Mohegan Tribe.) Like a number of other towns in the northeastern part of the state, East Windsor has a few properties with foundation crack problems. Those properties were granted significant assessment reductions. Another interesting valuation problem involved a 21-unit condominium complex, known as Millbrook Condominium. The site was a former woolen mill, going back to 1835, and at one time was a manufacturing site used by Hamilton Standard, a division of United Technologies Corporation. In 1986 the site was developed into 21 condominium units. It was later determined that the site had been contaminated as a result of historical operations on the site that contained a number of contaminants impacting the soil and groundwater. Hamilton Standard eventually bought out the 21 owners and offered the property to the town. As of this writing, the property remains vacant and still owned by Hamilton Standard.

Sidebar: An interesting side story associated with the 21-unit condominium complex happened prior to the discovery of contamination of the soil and groundwater. The 21-unit condominium merged with a much larger condominium complex adjacent to it. By doing so, the larger complex unwittingly took on the liability of the contaminated property. The negative side of this story is that 21 property owners had to move. The positive side is that the owners were made whole by being compensated for their property by Hamilton Standard. Lesson learned: Be careful for what you wish for.

Caroline's activities in CAAO included being a long tenured member of the CAAO Handbook Committee. She co-chaired the Committee with Joan Robinson in 2002 and then became the sole chairperson for a number of years. She remained on the Committee until 2015. During Caroline's time on the Committee the handbook was put into a digital format.^{20 21} Caroline also served as secretary of the Hartford Area Assessors Association. Caroline retired February 21, 2018.

Some of the questions Caroline answered:

How have office procedures, duties or responsibilities changed over the years from when you started in the assessing field? *Computerization and mapping procedures, such as GIS have changed the procedures and processes greatly.*

What do you recall as most outstanding about Assessors School? *The willingness of the teachers, students and other personnel to assist in the advancement of every student in attendance.*

²⁰ For further reading about the history of the handbook, refer to Volume #4, *History of Connecticut Assessors*, page 18, article entitled *Handbook for Connecticut Assessors*.

²¹ There was a notice in the April 2010 issue of the *Assessoreporter*, page 1, that the CAAO handbook is now available on the CAAO website.

Do you have any opinions concerning revaluation during your time in the assessing field as compared to today? *I learned from the ground up during a time when things were still done by calculator and pencil. Although it is not done this way anymore, I feel that the process, as instructed to me by the certified instructors, was what made me secure in my valuation skills.*

Mary Ellen Brown

(The interview was held at the Old Lyme Town Hall on April 18, 2019, with Charles Agli, Jr., Charles Danna, Pat Hedwall, Walter Kent, Peter Marsele, Robert Musson, Joan Robinson and Paul Slattery in attendance.)

In 1981 Mary Ellen Brown was asked to run for the East Granby Board of Assessors. She was elected to the board in November 1981 and started in January 1982. At the time, East Granby was a very small farming town. Growing up in East Granby, she did not realize how political it was. She went into the office the first day and was told that she was not needed. Mary Ellen said, "This is a three member board and I was elected like you were, so I guess I am going to be here for a while." After that it was all right, but Mary Ellen had to state her case. At that time the office was only open nine to twelve hours per week. The board members did nothing but clerical work. Peter Marsele had been the consultant to the town since the 1960s. All three members of the board of assessors signed the annual grand list.

Shortly after Mary Ellen started working in the office, she realized that it was a good fit for her. Having grown up there, she knew the town. She had a real estate license and also worked for a local builder. Mary Ellen became very interest in the profession. As a result, she started taking CCMA classes in 1982. She attended UConn Assessors School for one of the courses and road shows for the other courses. She remembers Al Standish as the instructor for two of those classes. Mary Ellen said that Al was an excellent teacher. She liked the real life experiences that he would share with the class. She found that very helpful.

Around that same time, Peter Marsele needed some part time help in the Bloomfield Assessor's Office. Mary Ellen worked a few hours a week in East Granby and then worked every afternoon, one to five, in the Bloomfield Assessors Office. Mary Ellen said that working in Bloomfield was a wonderful experience. The volume of people coming through the door was totally different than East Granby. The work she did in Bloomfield consisted of working on motor vehicle corrections and elderly applications. Mary Ellen said that she learned so much by working in Bloomfield especially by the way Peter treated people with respect, and the general operation of an assessor's office.

Mary Ellen received her CCMA in 1984. She became chairperson of the board of assessors in 1985. Over the next few years, the office was open longer hours. In 1987-1988, as other board members retired, the town finally hired a full time clerk.

In those early years after experiences with Peter and doing her own elderly applications, Mary Ellen became very interested in the elderly tax relief system. She approached the municipal agent at that time and together they created one-stop shopping. This allowed people that needed any type of service to come to one of them. They would refer them to a service that was needed, whether it was for emergency fuel or food pantry. In 1987, East Granby was accepted into a state pilot program for elderly services offered by the State Office of Policy and Management. Mary Ellen went throughout the state to elderly senior centers to see what was out there as far as senior services. Mary Ellen said that it was very interesting to travel the state to see what other municipalities were doing. Even as a small town of 5,300 people, this program helped set a plan for East Granby. Today the town is still using a program where departments collaborate and provide help to their citizens in many ways.

In the late 1980s, East Granby was due for the 1989 revaluation. Peter R. Marsele Company was in charge as it had been the previous 20 years. Peter's daughter, Bobby, would come into the office two or three days a week and work on the revaluation with Mary Ellen. The two of them did all of the fieldwork and hearings. East Granby had about 2,200 parcels then, today it has about 2,700. At that time, the town did not have many industrial properties and the airport was not as big a deal as it is now.

Growing up in East Granby, Mary Ellen knew a lot of people in town. While doing fieldwork for the revaluation, Bobby Marsele would do one side of the street, Mary Ellen would do the other. If Mary Ellen knew someone who would get her talking over there, she would ask Bobby to do that property and Mary Ellen would do the other side of the street. It was a great experience.

Again with Mary Ellen's interest in elderly tax relief, she approached the first selectman in 1990, bringing to his attention that East Granby did not have its own elderly local option program. They had just the state program. As a result, she chaired a committee that recommended getting approval from the board of finance and town meeting for an elderly local option program. It was approved. It was a match with the state program.

The next major change for a little town was when they went to vendor Alden Novak & Dodd for their administrative software program in 1984. Up to this time, East Granby had been going back and forth to the city of West Hartford for its grand list computer service. Mary Ellen can remember when she and the tax collector carried large printout pre-runs back and forth to West Hartford. The pre-runs would show, in red, all of the changes from the previous year.

In 1985, Mary was elected as a member of the East Granby Board of Selectman. She remained second selectman for 12 years.

It was time for another revaluation in 1999. The town decided to look into a CAMA system. Steve Kosofsky, the assessor in Windsor at that time, was very helpful in the decision in selecting a CAMA system. They selected Vision Appraisal, which is still used today. The East Granby Board of Assessors was dissolved in 2003 and Mary Ellen was appointed the single assessor. Among the things that did not change were Mary Ellen and Bobby Marsele still doing all of the fieldwork and the hearings. That's the way it worked up until 2008. In 2008, she considered saying that she was too busy to do the fieldwork. In 2013, Mary Ellen actually did say she was too busy to do the fieldwork herself. She did do all of her own hearings. Her last revaluation was in 2018 when she did some inspections and hearings. Bobby Marsele is now the full-time clerk in the East Granby Assessor's Office. She has been for the last five years.

In 2010 Mary Ellen went back to the board of selectman to ask for additional elderly tax relief. Mary Ellen does not know if this affects other communities, but in East Granby she had to turn away so many people that were just over the income level. Eventually, she was able to get the board of selectman to bring a proposal for additional elderly tax relief to a town meeting for a vote. The proposal was for a program with a maximum income level of \$6,000 over state guidelines, and a benefit of \$250 if single or \$400 if a married couple. This program was approved at the town meeting. Mary Ellen said the town now has three levels of tax relief for the elderly.

In 2003 the East Granby Board of Assessors was dissolved and Mary Ellen was appointed as the single assessor. When Mary Ellen first became involved in the profession, she wanted to be involved regionally. She started attending the Hartford Area Assessors Association and state meetings. But then, the town pulled her in. Back in the late 1980s Mary Ellen started on her first town school building committee. She has just finished her 11th year on the school building committee that included repairs and additions to three schools. She has been involved in so many municipal activities that the assessor involvement level really took a back seat. One of the things that she regrets is that she did not get more involved in the county and state level of the assessor associations.

Mary Ellen has seen many changes over the years. In 2005, the state threw out the municipal aircraft registration official. East Granby has 500 acres of Bradley International Airport in town. Part of Mary Ellen's job is now to serve as an aircraft registration official. She is to go out into the field and find the aircraft. The law allowed any fee from those registrations to stay in town. That was a little boost to the town. Another change that occurred a couple of years ago was the state required every municipality to have a veteran liaison official. Mary Ellen serves in that capacity. It works out nicely with that one stop-shopping program that was established a while back in East Granby. They now make sure that veterans have all of the services that they need.

One of the biggest things that Mary Ellen has seen over the years is the growth of the manufacturing exemption program. A one-time small farm town East Granby now has some 40 accounts that receive the manufacturing exemption. This includes over 70 million dollars in exemptions. The biggest change over the years is the growth in commercial/industrial properties. Another program is called the BDL Grant. It runs similar to a distressed municipality program. If you buy, build, or add equipment, you get breaks in your taxes.

Some of the challenges in a small town included convincing people to get on board with regard to big changes that occurred over the years. Going to town meetings to get their approval, they would say, "You're going to do what? You're going to have a computer in here, what are you doing to us?" One of the biggest changes Mary Ellen experienced while doing the elderly applications was having people coming in who were the parents of classmates she went to school with. They did not want that little girl to know their business. Today, it's a turn around where people will only let Mary Ellen into their house when doing permits or during revaluation inspections. Mary Ellen said that when she leaves it will be a shock to some town residents when she is no longer around.

The one major court case that Mary Ellen had was with her first revaluation in 1989. It involved the State of Connecticut on Bradley Field. The state went after East Granby for everything. They challenged the acreage value of the airport land and anything that involved the Air National Guard. Usually, during a revaluation year East Granby does not have any major court appeals. The results of this case came down to East Granby getting a little bit and giving a little bit. It worked out for both parties.

Mary Ellen joins other Connecticut assessors who have family members involved in the assessing field. Mary Ellen has a daughter, Donna Murphy, who is the assessor of Watertown.

Edmund A. Corapinski

CAAO Continuing Service Award 2014
CAAO Distinguished Service Award 2002

Committee Note: The following is a personal biography compiled from information supplied by Edmund A. Corapinski to the CAAO Research/Historian Committee. Other information was gathered from information in the Assessorreporter. Mr. Corapinski was in the assessment field for 42 years.

Prior to entering the assessing field, Ed worked for a construction company, did real estate appraising and office management. Looking for a more stable employment, he began his assessing career in March 1976 as a data collector in the Southington Assessor's Office. Al Adams was the assessor in Southington at that time, he served in that position from 1974 to 1984. Ed eventually became the assistant assessor in Southington. Ed left Southington in September 1983 to become the assessor of Middlebury. He was the assessor of Middlebury for 14 years. In September 1997, Ed left Middlebury and became the assessor of Guilford. He was the assessor of Guilford for 21 years. He retired in July 2018. During his assessing career, Ed also worked part time for Beacon Falls and did consultation and fieldwork for other municipalities.

Ed received high reviews on the 1992 Middlebury revaluation. The May-June 1993 *Assessorreporter* had a lengthy letter to the editor from Leshner-Glending Vice President John J. Valente. It was about Ed's involvement in the 1992 Middlebury revaluation. Mr. Valente complimented Ed for his involvement in each phase of the town's recent revaluation. The letter listed 11 areas of Ed's involvement that made for an accurate and reliable revaluation. A second letter to the editor in the November-December 1993 *Assessorreporter* came from the Chairman of the Middlebury Board of Tax Review Gerald M. Raimo. Mr. Raimo complimented the assessor for an outstanding job done by the assessor and his staff. He goes on to cite the low number of appeals and equally small assessment reductions.

Ed supplied some interesting answers to questions that the CAAO Research/Historian submitted.

Who were some of the Connecticut assessors that you will always remember? Ed listed: Joseph Dakers of West Hartford, Joseph Ferrara of Berlin, Bob Dudek of Thomaston, Shawna Baron of Cromwell, Mike Milici of East Haven, Mike Bekech formerly Manchester and Waterford and Pam Diesel of Wolcott. Ed said that they and more offered him friendship, support and respect.

How have office procedures, duties or responsibilities changed over the years from when you started in the assessing field? Ed said, "I used to be an appraiser; now I am a social service (corporate and individual) agent."

What are your recollections with regard to the assessor's relationship with elected officials and other town officials? Ed said, "The importance of what the assessor did was never understood or appreciated by many town officials. The tax collector has always been considered more important than assessors.

What about the assessor's relationship with the public? Ed said, "Assessors used to be respected."

What do you recall as most outstanding about the UConn Assessors School? Ed said, "The hospitality room offered an open, no pressure, no judgment place to exchange ideas. His opinion on continuing education or education requirements for assessors: Ed said, "Necessary but so often repetitive that it became boring." A related question dealt with what was most outstanding about CAAO and county assessors associations. Ed said, "It's openness and willingness to share."

Ed shared his opinion concerning revaluations during his time in the assessing field. Ed believes that the data collection and the analysis leave a lot to be desired. "Unless you watch, question and verify, today's product will be poor. By poor, I mean the revaluation company will produce lower range values." Ed continues, "These lower range values will satisfy the state's statistical requirements, may possibly result in fewer appeals (thus saving the revaluation company and presumably help its profit margin) but ultimately this leaves the municipality with a meager real estate grand list and the subsequent tax consequences." One of the big changes that happened during Ed's career was the revaluation cycle change, going from 10 years to five years. Another of Ed's opinions deals with the revaluation schedule. He said, "Revaluations should not be on a fixed schedule. Revaluations should have been mandated only when the COD or some other statistically verified measurement fell below a certain point. When it did, then a revaluation must be completed in say two years or some other specific time frame."

Another work related issue that Ed expressed his opinion on was the passage of a local elderly freeze program. Against Ed's objection (and without his direct involvement), Guilford passed a local freeze program that Ed felt was contrary to state statute. At the time of passage, the enabling state statute said an applicant had to be 70 years or older; the town's program allowed 65 and older applicants to qualify.

Through the next 20 years, Ed developed a Q & A information sheet, applications, spreadsheets (both for analysis and reporting purposes), publicity, procedures and a host of other documents to administer this program. Ed also worked with Quality Data Services in their development of software to help, not only Guilford but all other municipalities, to electronically manage their local freeze programs.

Ed has served on a number of CAAO committees during his assessing career. Among those that he served on are: Motor Vehicle, Revaluation, In Service Training, Data Processing, By-Laws, Ethics, Special Events, PA 490 and Professional Designation and Awards Committees. Ed was awarded a Life Membership at the CAAO May 9, 2019 spring meeting.



Ed, shown on the left, was awarded the Certified Connecticut Assessors Designation (CCA) at the 1981 spring CAAO meeting from Committee Chairman Gordon Donley. The CCA program was the first assessors certification program in Connecticut. Ed is also a Certified Connecticut Municipal Assessor (CCMA II).

Joseph C. Ferraro

**Continuing Service Award 2008
President of CAAO 2003**

(The interview was held at the Old Lyme Town Hall on November 15, 2018, with Charles Agli, Jr., Charles Danna, Walter Kent, Peter Marsele, Robert Musson and Paul Slattery in attendance.)



Joseph C. Ferraro began his career in the revaluation business. In 1982 he worked for six months with Sabre Systems. He was doing fieldwork in Ridgefield where Ken Carvell was the assessor at the time. He then went into the fee appraising business, first working for the National Appraisal Company of Milford, and then Maisano Associates of Cheshire. About that time, the real estate market died and there was not a lot of real estate financing going on. Joe went back into the revaluation business with Cole, Layer & Trumbull Company (CLT) from June of 1987 to July of 1988.

While he was working for CLT, Joe's sister, who lived in Ridgefield at that time, called stating there was an assessor opening in the Redding assessor's office. Bill Werfelman, who was the assessor at that time, was retiring. Joe applied and got the job in August 1989. It was his first assessor job. He was the assessor of Redding from 1989 to 1995.

When Joe started in Redding he took all the classes needed for assessor certification. From 1989 on, he took the classes either on the road or at UConn.

While in Redding he remembers getting a call from Fred Chmura, director of the state sales ratio unit. Fred was impressed with Joe's COD and how tight he kept his numbers. Joe acknowledged that it was because of his experience working in the revaluation field. You work with numbers. Working in Redding was unique. You can hit values easily because in each house you could put a \$100,000 pool in or a \$65,000 kitchen and you can achieve a lot of value. You could keep your numbers fairly uniform. Eventually he left Redding due to the driving distance. He lived in Morris, which was a 45 minutes to an hour drive each day.

After Redding, Joe went to work in Southbury in 1995. He was in Southbury for five years. Helen Cooper was the former assessor there for many years. The staff in Southbury consists of the assessor plus two full time people and one part-time person. At that time there was a recession and the real estate market collapsed. Just prior to Joe coming to Southbury, there was a class action suit with Heritage Village Condominium, a 2,580 unit senior citizen complex. The class action suit involved the problem of being over assessed. Joe said, "If you look at the state sales ratio study, they include condominium sales with the residential properties. When you take the averages, they looked ok. But when you take Heritage Village by itself, the ratios were over a

100%, the market dropped so much.” Part of the problem was that they never inspected the units in 1987 when they had a revaluation. Another problem was that there are 13 different models. The 13 models were selling 50% apart. The town eventually made an adjustment as a result of the class action suit.

In planning Southbury’s 1997 revaluation, Joe wanted to make sure that a full inspection process was done on all properties. When that information got out, the people of Heritage Village were up in arms; they went to the selectman’s meeting mainly because they did not want the assessor inspecting their properties. Joe told the town that you couldn’t sign a contract treating one class of property differently. If you inspect the residential property, you have to inspect the condominiums. Joe, being a young assessor at that time, was dealing with these senior citizens from Heritage Village. Part of the consideration for a revaluation company was having an experienced older revaluation person who could relate to seniors. Leshner-Glending Company won the contract. Leshner-Glending’s Richard Viagrande did the inspections.

Heritage Village Association was very organized. They had cluster captains and presidents. Each cluster represented 100 units. They even had a newsletter. In setting the values, Dick Viagrande met with a committee from the association that was working with the revaluation company. He gave the committee all of the data and sales for the condominium complex. What they found out when they did the inspections was that some units had been renovated and others were original. Some units were next to ponds with fountains. There were some units that had 92 steps leading up to their unit. Joe said, “Think about it. You’re a senior, you have 92 steps and you’re carrying groceries from your car. Those units sat on the market and did not move. So this is what we did with our analysis. We made an adjustment for each category. The result was that it worked out. The values dropped tremendously actually creating equity within the complex as well.”

Joe had two other interesting assessment appeals. The first one involved a nursing home owned by the Lutheran Church. Joe took away the exemption on that property. “It was crazy at that time.” Joe’s uncle in-law was a Lutheran minister. He called Joe and said, “I know you Joe, and you just don’t do things without thinking them through.” The minister received a letter that he was supposed to read to his church, so the members could write to the town hall about the assessor taking away the exemption. He told his uncle in-law that the property was income producing and it should not have been exempt. What eventually happened was a rewriting of the state statute that allowed the convalescent home to retain its exemption. According to Joe, the home was sold sometime after he left Southbury.

The second case involved IBM. Joe had a problem with the assessing of their computers, but the real interesting court case was IBM’s demand that part of their property should be assessed under PA 490 forest land. The IBM property had a building of one million square feet on 100 acres. Joe denied the forest land exemption. His argument was that you couldn’t have a dual use. Joe said, “That the whole point of PA 490 was to prevent development.” When the town approved the IBM site, they tied in the number of employees to the number of acreage that they needed to support the complex. IBM had 2,500 employees. However they estimated they needed the 100 acres to support the complex. There was no additional acreage over that. IBM ended up withdrawing their case.

Joe left Southbury in 2000. At the time, the town was mushrooming with new construction. He had asked for additional staff, but they would not give him any. Joe never asked for more money just more help. He said he got along with the board of finance in Southbury. Then the chairman of the board of finance and an accountant called Joe asking him if he was leaving due to money reasons. Instead he told them he was leaving because he needed help. They were not happy because they were never told why he was leaving. Heritage Village also wrote a letter in regards to Joe's departure. They were not happy that Joe was leaving either. Joe tells of a funny story about an elderly woman who worked part time in the office. She was a very sweet woman. One day she said to Joe, "Joe, getting a phone call from you is like getting a phone call from the IRS." Our interview Committee broke into laughter with that comment.

In July 2000, Joe became the assessor of Berlin. As of this interview he has been in Berlin 18 years. Dick Feegel was the prior assessor for 14 years. While in Berlin, Joe took part in four revaluations. They were done in 2002, 2007, 2012, and 2017. The staff in Berlin consists of the assessor plus three full time people and one part time person. Joe had an interesting assessment challenge that was in effect when he arrived in Berlin. It dealt with the minor league New Britain Rock Cats baseball team and the City of New Britain-owned baseball stadium. The town line goes right through the stadium. The part that is in Berlin consists of the stands with the remaining part of the stadium, the outfield and outfield fence, located in New Britain. The exemption was taken away because a private company, the New Britain Rock Cats, was using municipal land. Joe said that he agreed that they should be taxed but the town went about it in the wrong way. He sat down with town officials and used a little common logic. He said, "Would you rather have a piece of the pie or none? If the team leaves and it is public use, it's going to be exempt." As a result, the town ended up settling and made arrangement for a payment in lieu of taxes. It worked out for both parties. The town got something and the baseball team remained. There was another issue. A private company originally owned the concessions connected with the stadium as of October 1st. The baseball team purchased the concessions after October 1st. When the tax bill came out it was in the name of the private owner as of October. The baseball team did not want to pay the bill because the old name was on the bill. As a business you cannot write off the tax if it is not in your name. Joe's suggestion was to put an "in care of" on the tax bill with the name of the ball team. It worked out because eventually they paid the bill.

Another situation involved the City of New Britain Water Company that supplies water to the town of Berlin. The town of Berlin was taxing the water company. What happened was the water rates that the residents of Berlin were being charged were at a higher rate than the residents of New Britain. State law required that for them to be exempt, they have to charge the residents in Berlin the same rates they charge the residents of New Britain. This situation was resolved with the New Britain Water Company charging the same rates for both municipalities.

Towards the end of the interview, Joe did a little reminiscing about assessing and how certain records have deteriorated over the years. He said that he was from the old school. A measure and list was a measure and list. You gathered information and made sure it was correct. Over the years, assessors have come to rely on data mailers. Joe said that he does not support them. "A number of people do not tell the truth with information returned on these data mailers. You would be surprised on the information you missed by not doing your inspections." Joe gave an example. Five years ago the town went through a full revaluation. He split the town in half and

he said that they could do the inspections in house. They hired a part timer for the inspections. They completed all of the inspections that needed to be done for that 10-year period. Joe said, "What was interesting, was we started to add up stuff because we were getting into the houses. The taxpayers were more receptive because it was a town hall employee accessing their house versus a stranger from a company." As a result of the interior inspection, they started to track the things that were picked up that had been done without permits. The town ended picking up, cash wise after five years, \$465,000 that they would not have picked up. When you think about the revaluation process doing inspections, they come in a year and a half before your revaluation date. The stuff they pick up you don't see until it is part of the new revaluation values. You don't receive that money ahead of time. By doing the inspections in house over a three or five years period, they would add those items that were done without permits, right away. Joe cited another example. "Look at Heritage Village, never inspected, they finally made interior inspections and they neutralized everything in there by those inspections. If they never inspected the property they would have never known why the same model was selling 50% apart. This is why the inspection process is very important." Berlin still has an ongoing in house inspection process about a thousand per year, which will be done by the time of the next revaluation.

The following topics and comments were also discussed during the interview.

Joe told a funny story about one of the inspection process letters that the town sends out. The letters had gone out notifying taxpayers about the inspection. A woman in town called up, didn't leave her name, and had somebody with her in her house. She hung up, so she thought, but the phone was not fully hung up. She starts postulating, "I've got this #\$\$%&* letter, from the #\$\$%&* assessor and they want to get into my #\$\$%&* house and I bet these government workers don't come on Saturdays." Joe did not know who the person was, but he had her number on the caller ID. He picked up the phone and called her back. She had no idea that the previous conversation had been overheard. Joe called and said, "That he did not have her name but had her number on caller ID. He assumed that she must have received a letter about the inspection process. He said, "I would like to set up an appointment. I can do Saturday's if that's good for you." At this point, the woman had no idea that Joe had heard her conversation. She replied, "You'll come on a Saturday." Joe went to the house, did a walkthrough and found that she had a sump pump in the basement. Joe told the woman that he deducts for sump pumps 1 to 2 percent depending on how wet it is. She replied, "You do." Joe asked her how long the situation existed, and the woman replied forever. Joe said "Maybe if you let somebody in your house the assessor would have recognized it sooner and you would have received a reduction in your building value." The woman was actually pleased that the assessor recognized the problems. The woman ended up writing Joe a letter thanking him for explaining the entire process and how fortunate the town was in having him as their assessor. Joe passed the letter on to his finance director.

Joe talked about some technical problems in the assessing process. "The assessor processes the manufactures' exemption. Although the town does not get paid on it, they still have to process it. They come up with all of these changes, but you still have to process it." His advise – "If your going to exempt something, just get rid of it. Why process it?"

The demise of the Municipal Assessment Advisors was a big loss for Connecticut assessors. They were a big asset that helped an assessor when they had a problem or a question. When they

pulled away it left a void. Joe said, “When you come across some problems, you just don’t know what to do. You see the transition in government, instead of helping, they keep pulling away more and more.”

Assessors that Joe looked up to included Hank Philip, the former Hartford assistant and Durham assessor. Edward Clifford’s advice stays in Joe’s head. When Joe took a class instructed by Ed, Eddie would emphasize, “Read the dam deed. You have to read the entire deed when you transfer the property.” He recalls that when you had a problem these individuals would be there to help you. Joe feels that the assessors that come with a revaluation background or appraisal background have an advantage over those who do not have that background.

Instead of a CCMA I and CCMA II, Joe feels that there should be only one designation.

Joe said that it is unfortunate that they don’t have a State Appeals Board. Note: A State Board of Appeals was proposed in the 1972 tax study entitled, *The Report of the Governor’s Commission on Tax Reform* by the late Governor Thomas J. Meskill. It was also proposed by the *Property Reform Commission of 1994-1995*. It was enacted into law in 1995. All laws pertaining to the State Appeals Board were repealed in 1996 before the State Board of Appeals was actually functioning.

One of the questions asked of him was, “Would you be an assessor if you had it to do all over again?” The answer is no. Joe said, “Years ago people respected the office. Today, many younger residents are coming in and they do not have respect for the office. They have a sense of entitlement; if you say no, they will fight you tooth and nail. In addition, they regard the information assessors give everybody as horrible. They are nasty.” Joe had a taxpayer lunge at him. Since then they have installed panic buttons in various parts of the office. Joe thinks one of the reasons is that the state keeps cutting the funding for the towns. The only way for the towns to make up for the lost revenue is to raise the property tax. People are stressed out. Joe said, “That’s why I would not be an assessor again.”

Joe has done fieldwork on a part time basis for other towns including Torrington for 18 years, Southington, and New Milford.

Joe was the part-time treasurer for the town of Morris for about 10 years. He also served on its board of finance and was chairman for six years. When he first started as the finance director in Morris, he had the help of a consultant because he was learning at that time. The consultant told Joe that controllers get paid a lot of money. There aren’t any classes, they attend college, get their accounting degree, and then they go into the field as an accountant. He said, “You guys, you are your own worst enemies. You are making assessors, then putting them out there saturating the market. When you saturate the market you don’t get paid what you deserve. They can’t find controllers. Controllers are paid a lot more money.” Joe said, “When you think about our skills, we’re two different animals, yet our skills and expertise are similar. You need to know a lot as an assessor. You don’t realize it until you get started. Exemptions, 490, motor vehicles are just some of the things you have to process and know. It is unfortunate that there is not another method for assessors to learn the trade.”

Joe said, “County form of assessing is going to come. It’s just a matter of time. It comes up every session of the legislation. It’s going to happen.”

When Joe was the president of CAAO he wanted to raise the credit hours for the CCMA and the continuing education program. He was shot down because the CAAO Executive Board felt that it was hard for towns to pay everybody just to get their credit hours. By raising the credit hours it would be even harder to obtain the money necessary to pay for all of their staff to go to school.

There was a discussion about when Joe was on the Ethics Committee. There was a period when the Ethics Committee was getting four or five complaints annually from taxpayers who had run-ins with the assessor. They wanted to get their beef in front of some body with assessors around the state. The general consensus was that the CAAO Ethics Committee did not have the information that was needed to make any kind of reasonable decision on the matter that was presented before the Committee. In addition, the Committee could not dole out any punishment or produce results that would come out of the process. There was a recommendation at one time to get the Ethics Committee out of the by-laws. Joe said, “The Ethics Committee no longer deals with complaints from citizens. The By-Laws Committee now only deals with assessor against assessor complaints.”

Joe served on the CAAO Motor Vehicle, Personal Property, Finance and Ethics Committees. He was chairman of the Ethics Committee and served on the CAAO Executive Board for many years. He has participated in the NRAAO and IAAO conferences. He was president of New Haven County Assessors Association from 1999 to 2000.

Sidebar: At the beginning of the interview, Joe told the Committee of an amusing story about being interviewed before the CAAO Research/Historian Committee. It seems that CAAO members read the previous minutes of the Research/Historian Committee on the CAAO website about Joe being interviewed. He received calls and assessors came up to him and asked when he was retiring. Joe told them not any time soon. The Committee was happy that assessors read the minutes of the CAAO Research/Historian Committee.

Francis Barta

(Interviewed by Anthony Homicki on April 9, 2019 and on April 30, 2019. Edited by Jaimie Barta with her dad Frank.)



- Born in Bridgeport Connecticut with the family relocating to Trumbull when he was 10 years old.
- An early CCMA (June 1977), he's older than dirt and proud of it!
- Interests at a young age were flying, racing motorcycles, golf and going fast on anything with two or four wheels.

After high school, Frank went to flight instructor school to become a commercial airline pilot. He graduated from Embry-Riddle in Daytona Beach Florida in 1968 and became an instructor for one year. Because of the Vietnam War, pilots flooded the job market sending Frank home to Connecticut. After only being home for three days, Frank heard a knock on his dad's door. It was a residential lister by the name of Hank Philip who was inspecting Frank's dad's house for the Trumble revaluation. Hank offered this unemployed kid a job. Hank, as well as Sherry Vermylia, became mentors to Frank giving him his first revaluation appraiser's job with United Appraisal. Frank is clear that as good an appraiser as Hank was, he was just as good at fly-fishing. They spent many quiet hours doing both.

One year later Frank became very good friends with Wallingford Assessor Bob Kemp. Bob owned an airplane, which gave Frank the opportunity to teach Bob to fly, and subsequently gave Frank the appraiser's job for Wallingford. Frank took the job with a starting salary of \$7,000 a year. He had the title of real and personal property appraiser from 1970 to 1980. He also took a part time assessor's job in Bethany in 1977. He worked Monday and Wednesday nights from 7:00 pm to 10:00 pm and an occasional Saturday each month. In 1980, he became the assessor for the town of North Haven and kept the job in Bethany (with one part-time clerk).

Just two years later in 1982, the mayor of Wallingford, Rocco Vumbaco, called Frank and asked him to come back to Wallingford. Bob Kemp had taken the assessor's job in Cromwell. Frank in fact signed three grand lists (with a revaluation in North Haven) the following year in the towns of: Wallingford (four employees), Bethany (one part-timer) and North Haven (three employees).

With the revaluations of the early 1980s came a significant amount of litigation. It was in the late 1980s where Frank's first claim to fame with court cases involved a Bethany appeal. As the assessor for Bethany, Frank determined that an earthen dam originally built in 1890 should be assessed as real property, not as personal property. The depreciated historical value as personal property was \$20,000. After revaluation Frank assessed the dam as real property with a value of \$5,000,000. It was Frank's first Supreme Court decision.

Frank served the town of Bethany for 22 years with a second highlight establishing the definition of a building lot. It was at trial where Frank challenged the court to visit the plaintiff's parcel, which was on the upper side of a large plot of land. The argument was not just the value of the lot but limited access. Frank convinced the judge to drive in his modified four-wheel drive vehicle ascending over a quarter mile to the summit where a foundation was poured. He claimed to the judge that this was clearly "a million dollar view" and as written in the court decision, the judge agreed. The judge also gave credit on the methodology having primary, secondary, and undeveloped land on the local tax assessment records.

While serving as the North Haven assessor, Frank negotiated his largest court case up to that time with Pratt and Whitney Aircraft. He said that after performing an extensive amount of research, in concert with a refined commercial ratio study, that this multi-million square foot industrial facility should have an increase of 3.5 % exclusively due to the 3.5% average increase in commercial property in North Haven, while industrial property was in decline. It resulted with Pratt & Whitney being a "good neighbor" and accepting the 3.5% increase.

It was over the mid 1980s and into the early 1990s that Frank served as the treasurer, vice president and president of the New Haven County Assessors Association bringing in many guest speakers. As he looks back at those times, he gives honorable mention to Barbara Holstein, CPA who was at that time at the top of her game in regards to the auditing of taxable personal property. At that time, Frank asked his Town Council for a budget amount of \$10,000 to perform audits on a random selection of businesses. It took several budget meetings over two months for Frank to get these funds after he publically promised that he would yield ten times the return on the \$10,000 investment. Frank selected "random" accounts and brought in over \$1,000,000 in new tax dollar revenue that year. The next year the Town Council gave him \$20,000 for his auditing budget.

What then followed was an event that was unprecedented with the Wallingford audit team confronting intellectual property as taxable as a depreciable asset. Frank determined that if computer software is federally depreciated, it should be listed on the local return and assessed as personal property. The trial with Northeast Datacom had Frank in a 4-day deposition. He extracted values from the tax returns and in fact assessed them using the town's declaration and depreciation schedule with Barbara's expertise. Northeast Datacom appealed its \$6.9 million assessment. State Trial Referee Joseph W. Bogdanski upheld the town's assessment. There was an appeal to the state Supreme Court. The Supreme Court overturned the lower court ruling. It ruled that software is intangible personal property and is not taxable. That same summer of 1989, Public Act 89-251 became law and declared that computer software was not subject to the property tax except for bundled software (cost included in the cost of hardware).

In Tyler Equipment Inc.'s personal property declaration, the company declared all of its equipment as exempt inventory, available for sale. Under Frank Barta's watch, it was decided in the Tyler Equipment case that rental inventory as described on Tyler's books is taxable. The Superior Court upheld the town's assessment. The Connecticut Supreme Court upheld the town's assessment in the main. It held that equipment rented on the assessment date was taxable, but rental equipment back in stock on the assessment date was exempt inventory.

The Masonic Home and Charity Foundation was a unique court case that went to the Supreme Court but was withdrawn with the town fathers negotiating the taxable/exempt status in one of the first PILOT programs. These are 400+ privately owned housing units within the Masonic property boundaries. The Foundation agreed to make a payment in lieu of taxes, delinquent sewer and water charges along with the municipally owned electric charges, or approximately 50% of what they would have paid if fully assessed and taxed in perpetuity.

The Town of Wallingford also had a Bristol Myers seven-year tax agreement go to court with a superior court ruling in favor of the town using the cost approach after the seven-year period was over. This tax agreement included, but was not limited to, the real property and improvements and required a variety of other mandates including employee numbers and construction/work in progress as the company expanded. The agreement also put the internal owned power plant on the tax rolls using the cost approach. The Connecticut Supreme Court upheld the lower court's decision saying that these are unique structures with limited comparable sales and that the cost approach was in concert with the agreement between the town and the corporation.

The pricing of motor vehicles by the CAAO Motor Vehicle Committee occurred in a room next to the Rocky Hill town hall boiler room. Frank was part of that effort. He was in charge of pricing Fiats. This challenged him to work with his IT director and set up the first automated MV pricing system on motor vehicles on the town's mainframe from 1971 to 1973 with index cards giving direct focus on the VIN's first 8 digits. He, with his IT director, William Deroy, later released this effort in coordination with Quality Data.

Frank was the main speaker on June 24, 1994 before the Connecticut Municipal Attorneys Association (CAMA) held at the Yankee Silversmith Inn in Wallingford when he spoke to 25 assessors and over 50 lawyers concerning litigation of the local assessments and the taxation of software and "high tech" depreciation schedules.

He was a two-year CAAO Vice President serving with Tony Homicki (President) after the first CAAO floor vote at the Aqua Turf in Southington for the 1993-1994 term. Frank feels this election elevated a variety of procedural and structural changes that were needed for the Connecticut Association.

As co-chair of the CAAO Personal Property Committee, Frank presided over many loud and boisterous sessions that became contentious. Those who attended could testify on that. Kathie Rubenbauer will remember. She gave him a baseball bat at the annual spring meeting saying he always hit the home run. These with many other committees were work sessions all very successful in debating statutes and giving handbook guidance. He loves a good story. He learned from many and appreciated the assessment vocation mentored by Prendergast, Coyne, Kemp, Clifford, Brown, Cullen, Gaffney and Homicki. His friendship with Angelo Marino will be everlasting. It began in 1990 with one of the first revaluation grand lists in Connecticut exceeding \$1 billion dollars. Angelo was serving as vice president with Cole, Layer and Trumble with a team of appraisers.

Frank was on three NRAAO Connecticut Conference committees and was the recipient of the Sherry Vermylia Award in May of 1993 for his outstanding service for the Connecticut

assessors. He always said that the NRAAO brought regional assessors together in a cost effective way with better education hours than the IAAO. Frank also attended many IAAO conferences always turning it up a notch by spending at least one evening out at a fine dining restaurant, generally with Darien Assessor Joe Cullen and his wife Marion. In 1992 it was Frank Barta who received the Public Information Award handed to him by then IAAO President Ernest Beren at the IAAO September 1992 St. Louis Conference. This special recognition was given to him after he was nominated by a variety of Connecticut assessors championed by Joan Paskewich and Jim Ramos.

Donna Price Bekech

**CAAO Continuous Service Award 1998
NRAAO Catherine Pardee Memorial Award 2002
NRAAO Sherry Vermilya Award 2015**

(The interview was held at the Old Lyme Town Hall on March 15, 2018, with Charles Agli, Jr., Walter Kent, Peter Marsele, Patricia Hedwall, Joan Robinson and Charles Danna in attendance.)



Initially Donna was a stay at home mom and homemaker. Once her children reached school age, she took a job in the private sector as a secretary for a polymer company. In addition, she did some clerical support work in a family plumbing and construction business.

In the spring of 1985, Donna responded to an ad in the newspaper for an assistant assessor position. Though she was totally unfamiliar with the assessment function, Donna always had a passion for math, construction and architecture. Donna was surprised to be chosen for this position of assistant assessor for the town of Madison in July 1985. Chris Barta, the assessor of Madison, chose Donna. Donna said, "There are times in your life when you meet someone and you just click. When

Chris Barta hired me in 1985, it became a reality throughout our journey together for the next few years and it continues to this day." She said that Chris was, and still is, a progressive assessor. She not only shared her knowledge but believed in "hands on" experiences for her staff. Donna said that often during the warm months, Chris would pull up in her VW Thing, casual clothes and sneakers. You knew building permits were on the schedule for that day. Donna described field inspections as a special memorable time. It was great to have the ability to calculate the real estate assessment and to understand the factors that went into the assessment. Chris pushed you out of your comfort zone. She promoted training and education. Chris encouraged all of her staff to attend education classes to further their opportunity in the assessment field.

In the fall of 1987, Chris Barta became the assessor in the town of Clinton. The town of Madison chose Donna to be their new assessor. Donna served as the Madison assessor until June 1991.

In September 1992, Donna took the position of assessor for the town of North Branford. At that time, Marietta "Chickie" Daddio was the assistant assessor of North Branford. Donna said that for those who know Chickie, she can be a "tough cookie." Donna added that that was one of Chickie's great qualities. She found Chickie to be extremely knowledgeable in assessment procedures. She knew North Branford "inside and out" and she knew a majority of the residents. This made Donna's arrival to the position of assessor much easier. She found that she and Chickie had similar work ethics: work hard and be professional. It did not take long for a special bond to form. Donna felt that they truly enjoyed each other and many days they worked before and after regular hours to get the job done. They shared many wonderful years as co-workers

and organizers of in-house seasonal functions in town hall. Donna and Chickie were always up to something in town hall. They decorated for the holidays. They dressed up in costumes for Halloween. Chickie would cook for a Christmas luncheon for everyone in town hall. Donna and Chickie became life-long friends. Donna said, "It was with a very heavy heart that I decided to leave, knowing that Chickie would not be sitting to my right any longer." Donna left North Branford in December of 2002. In that same month she became the assessor of East Lyme.

Donna lived one block away from work in East Lyme. She added, with a smile, that she still drove her car to work each day. In 2006, Stephanie Kosoff was hired as the assistant assessor in East Lyme. Donna stated that one more time she was fortunate enough to have a special bond with a staff member. She said that Stephanie's knowledge, professionalism and all round super personality were undeniable. Stephanie's work habits were excellent. She was organized, quick to respond to situations with forethought and knowledge. She was confident and had a great sense of compassion and humor. Donna said that Stephanie "is a special person in my career and without her in my corner, I could not have accomplished the tasks that were assigned and required in my position". Donna retired from her position as assessor for East Lyme in October 2016.

Donna recalled that when she started working in an assessor's office most work was done manually. Property record cards were updated in pencil. Personal property declarations were calculated manually. Motor vehicle pricing was done one vehicle at a time out of the CAAO motor vehicle pricing manual. All lot splits, subdivisions, lot line revisions, etc. were hand drawn on current assessor maps that were later sent to a vender, once a year, for updating. Communication with other assessors was done by phone or good old snail mail. The first communication upgrade was by fax. Today, communication with other assessors can be quickly accomplished through email and text. We handle most assessment tasks with the use of the computer. We can communicate with the local taxpayers through our town websites. A number of towns have their own public TV stations dedicated to keep the public up to date on town matters. Assessors can post forms and information on exemptions and other matters on their portion of the town's website. Assessors can get out a great deal of information. With that said she added, the public has become more involved and savvy.

With regard to the Assessors School at UConn, Donna said that she first attended the school in 1986. In those days, classes for the entire school were held in the Bishop Center. All school attendees who stayed at the school resided in Shippee Hall. It seemed that most assessment personnel in the state were afforded the opportunity to attend the school at that time. During lunch break, everyone ate in the Shippee Hall cafeteria. Coffee breaks were usually at the same time as other classes. After class there would be a gathering in the hospitality room on the main floor of Shippee Hall or the gathering might spill out to the common area or outdoor patio which were in close proximity. It seemed like you were always in the heart of all of the action. There was always the chance for everyone, students and teachers, to gather and to talk about assessment issues, class homework assignments, court cases, daily news, etc.

There was one lesson that Donna clearly recalls from her first class. She always practiced it in her work and she passed the lesson on to others. One of the teachers in her first class was Eddie

Clifford. In this instance Ed was teaching about handling deeds. His advice was to read the entire deed and to underline the important facts; then read the deed once more!

Donna said that there was one court case that stood out for her during career: *Fyber Properties v. Town of Killingworth*. Small towns with large tracts of land attract developers to purchase some of these tracts and to subdivide the land for new homes. This court case settled a thorny issue. Assessors want to assess the subdivided lots as lots based on the date that the subdivision is approved by planning and zoning. Property owners would prefer that the assessment as lots begin after the property owner files the approved subdivision map on the land records. The assessor of Killingworth prevailed in the case giving guidance to assessors in Connecticut in handling this matter.

Donna discussed several of the assessor organizations that she has been involved in. New Haven County was the largest county association that she attended. There was a wide range of issues from PA490 to large commercial properties. New Haven County was active in recruiting guest speakers, passionate about assessment discussions (motor vehicles, legislative, personal property, etc.) and extended invitations to other county associations when special meetings were being organized. Other organizations such as the Northeast Regional Association of Assessing Officers (NRAAO) and the International Association of Assessing Officers (IAAO) afforded Connecticut assessors the opportunity to network on a large scale and to experience and to learn about what's going on in other parts of the country and what might be coming to Connecticut. CAAO is an organization committed to education and training. It is also characterized by the close bond between assessors. It is like a family. You could always get help when it was needed.

Donna served as CAAO's representative to NRAAO and to IAAO for many years. She said her approach to Connecticut assessors was to introduce them to these associations and their benefits and to try to bring them in if they had an interest. She recalled the Hartford NRAAO conference and one humorous effort on the part of Connecticut assessors. One of the activities during the conference was at the riverfront in Hartford. The riverfront was a distance from the conference hotel but it could be walked. The route was anything but straight and direct. To assist those on their walk to the riverfront, a Connecticut assessor was stationed at each intersection under a bouquet of balloons to direct the walkers toward the next assessor with balloons. It certainly provided a little different scene in Hartford that day.

Donna was honored on two occasions by NRAAO. In 2002, Donna received the Catherine Pardee Memorial Award which is given in recognition of outstanding and dedicated service to NRAAO. In 2015, she received the Sherry Vermilya Award for outstanding service to the assessment profession. In 1998, Donna was given the Continuous Service Award by CAAO.

Donna served CAAO on the Legislative Committee from 1989 through 1991, and in 1994. She served on the Motor Vehicle Committee in 1997, 1998, 2000 and 2001. She was a member of the Professional Designations and Awards Committee from 2003 through 2010. Donna also served on the Special Events Committee from 1998 through 2014.

Donna offered her opinion on two subjects, which are constantly debated within the assessment community: revaluation and motor vehicles. She said that it was her opinion that revaluations were needed on a more frequent basis than every five years. She said that a five-year schedule still can result in the high peaks and low valleys for property values between revaluations. She also added that if revaluations were to be done on an annual basis, then the decision makers of municipal government would need to make a commitment to ensure that there is adequate assessment staff and up to date computers and other technical equipment required to perform the task. There are trade-offs in either the 5 year schedule or the annual schedule.

Donna said, “Throughout the years, the issue of taxing motor vehicles has scraped the guardrail from time to time, but it has never crashed and burned.” She said that some assessors would probably disagree with removing the motor vehicle portion of the grand list. But her opinion is that the amount of time pricing unpriced motor vehicles, ensuring that proper assessment credits are applied to the supplemental list, and prorating or adjusting vehicle assessments due to various disposition types are all tasks that can be extremely time consuming for both assessment staff and vehicle owner. In addition, there are different mill rates throughout the state as well as various local option exemptions applicable if a municipality has approved one or more of them.

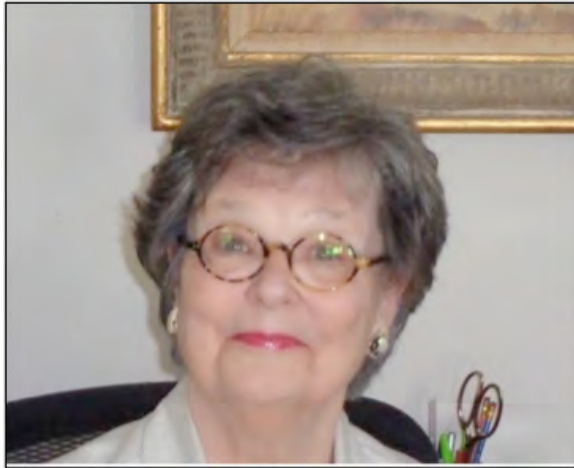
Donna said that in her career, in every municipality where she worked, there were good working relationships between elected officials and other town officials. Town department heads and staff members worked together and were always willing to help in any way. The support from elected officials was positive even though there were some times when differences arose. When there was an assessment issue or procedure in question, all information and laws pertaining to the matter were discussed and reviewed. Issues were resolved in accordance with state law.

In closing Donna expressed gratitude to all CAAO members and instructors, for their support and friendship over the years; each Connecticut county association especially New Haven County, and to IAAO and NRAAO representatives who encouraged her to be active in the organizations. Donna noted she’s looking forward to enjoying more quality time with her three children, their spouses, eight grandchildren and husband, assessor Michael Bekech. She said it was “smooth sailing” for most of her 29-year career and she would absolutely choose an assessment career if she had it to do all over again.

Patricia S. Braislin

CAAO Special Recognition Award 2022

(The Interview was held at the Old Lyme Town Hall October 15, 2020, with Joan Oros, Charles Agli, Jr. and Marsha Standish in attendance.)



The Research/Historian Committee has done oral interviews with more than 70 Assessors to date. We have not yet had an interview with an assessor who has signed 107 Grand lists, done 18 revaluations and, for a short time, worked in five towns at the same time. That is part of Pat Braislin's story. In early 1974, Pat was a "stay-at-home" mom and her youngest child was getting ready for nursery school when she became aware of a vacancy on the elected Board of Assessors in Sherman. It was a part-time position and that fit her young family's situation. She wrote a letter to the Board of Selectmen to express her interest in

the position. She was chosen by the Board of Selectmen to fill the vacancy on the Board of Assessors.

Pat says that she entered a political environment in a position for which she was not prepared and had no training. She began to attend Litchfield County Assessors meetings, took courses and read anything she could find that would help her learn and become informed. She said the more she read, the more she realized how little she knew. She was learning the duties of a Board of Assessors, assessing in general and was also getting a lesson in local politics. Pat received her CCMA designation on December 6, 1977.

Pat served on the Board of Assessors in Sherman until 1995 and was Chairperson for many years. She signed 20 Grand Lists. During those years there were two manual revaluations - a 1979 with CLT and a 1989 with MMC.

In 1986, Pat was hired as Assessor for the Town of Kent and retired February 15, 2021. She compiled 34 Grand Lists and six revaluations occurred during the Kent years. The 1989 was a manual revaluation with MMC and the other five were CAMA revaluations with Vision (1999, 2003, 2008, 2013 and 2018).

In Goshen, she served as co-assessor with Lauren Elliot from 1994 to 2002 and then as Assessor from 2002 to 2007. It was an annual contracted position for 12 Grand Lists and two CAMA revaluations. These revaluations in 1996 and 2002 were done with Vision.

Pat was the first single assessor in Roxbury from 1995 to 2010. The period covered 15 Grand Lists and three CAMA revaluations. The 1996 revaluation was with Leshner Glendinning and the 2002 and 2007 revaluations were with Vision.

She served as assessor in Colebrook from 2001 to 2004. This period included her signing four grand lists and overseeing one CAMA revaluation with Vision.

She also served as the first single assessor in Sharon from 2007 to 2020. She remains as assistant assessor; Jennifer Dubray took over the duties of Assessor in early 2020. She signed 14 grand lists as assessor and four CAMA revaluations were completed with Vision.

Over these years she worked with 19 First Selectmen.

Pat said each of these towns was unique. In Sherman, where her assessment career began, Pat worked for 23 years on an elected board of assessors. She said that after a couple of bumpy years at the start, the Board worked well for some 20 years. Both Mary Knipple and Pat were Certified Connecticut Municipal Assessors. Though in different political parties, they had a very good working relationship. When that continuity came to an end, for the 1995 and 1996 grand lists, the Board had six vacancies that were filled with uncertified members on the three-member board. There was a patchwork approach for a time when several outside assessors were brought in to assist the board. The elected board was eliminated in the late 1990s and Al Garzi has been the part-time single assessor for over 20 years.

Sherman has waterfront properties on Candlewood Lake (a large man-made lake created in the 1920s). Many homes there are seasonal or weekend homes, many in private communities and one community a fairly large tax district. When Pat began in Sherman in the 1970s, only improved properties had field cards. The card was manually updated by pricing from CLT price guides. Sherman was one of the last Connecticut municipalities to get tax maps. This was achieved in 1989. Until then, annual declaration forms for real estate were used. When Pat first started, the grand list was “added up by hand”. With Candlewood Lake, Sherman gave Pat experience with assessing boats in her first years as an assessor, before the assessment of boats was eliminated. Sherman has New York state on its western border. Sherman experiences the problem of many vehicles registered out of state that in many cases should be assessed and taxed in Connecticut.

The Town of Kent has an Indian Reservation, three private schools, many lake properties, many commercial properties, many acres of PA 490 properties and one Ten Mill property. Kent also has New York state on its western border and the same motor vehicle problems as other border towns. There are many exempt properties including those for two state parks. There are local ordinances for different types of exemptions including affordable housing and exemption for equipment leased to exempt organizations.

Goshen has waterfront properties and a large tax district with waterfront properties. Other areas of town are rural with many PA 490 properties and much farm activity.

Roxbury is a mostly residential community with large homes, protected properties and PA 490 properties.

Colebrook has Massachusetts on its northern border. It is a rural community with many PA 490 properties including MDC water company property. The town was just beginning to computerize when Pat was there in the early 2000s.

Sharon has 59.6 square miles of area. Its western border is the state of New York with the same motor vehicle issues previously mentioned. There are a wide variety of residential properties from very modest homes to very high-end homes. There is a hospital, Connecticut's first for profit hospital. There are large protected properties, considerable state-owned properties, land trust owned and privately owned farm properties with development rights sold to the state over the years. Also, there are many weekend second homes.

As a female assessor in the 1970s and 1980s, she would encounter comments such as, "Can I speak to the person in charge?" When the board had field work, two members went together. They were often in remote areas. Even when cell phones came into greater use, cell phone service was and is still not available in many areas.

In Roxbury and Sharon, Pat was hired immediately after the elected Board of Assessors was formally eliminated. Change in small towns is not always easy. There always seemed to be a period that Pat called "test the new assessor for a year or two." A firm but friendly "no" was a word she used often and then followed up with "the assessment function is guided by state statute". Small towns have their own level of complexity. The assessor is often a part-time employee who has to perform every aspect of the assessment function. Over the years, Pat has always worked part-time with part-time office staff.

The job has gotten more difficult over the years due to changes in the statutes and more "anti-tax" sentiment in recent years. Pat experienced the challenge of dealing with the first "for profit" hospital in the State of Connecticut. She has had to deal with the complexity of a town with an Indian Reservation. She was working in the late 1970's with the implementation of the supplemental motor vehicle list and later had to adjust to the prorating of vehicles sold, totaled, stolen or registered out of state. She has shared with other assessors near the New York border the difficulties in administering the motor vehicle tax with the games some residents play with their registrations to try to avoid a Connecticut motor vehicle property tax bill. She has had issues with tax exemption of properties owned by private schools but not used for educational purposes. She has had a large Ten Mill property, although they are disappearing in Connecticut. Pat has seen the changes in administering PA 490 properties. She was involved in a major 1990s PA 490 battle that ended in the Connecticut Supreme Court.

Timber Trails Associates v. New Fairfield actually involved two defendant towns and defendant assessors. Those towns and assessors were New Fairfield and Sherman. The plaintiff, Timber Trails Associates, owned 281 acres of forest land in New Fairfield and 673 acres of forest land in Sherman. These abutting parcels had been classified as forest land and were benefitting from the forest land classification for property tax purposes. The assessor of each town declassified the properties when the property was transferred to the plaintiff pursuant to the dissolution of a

corporation in which the plaintiff was the sole shareholder. Because the corporation transferred the property to the plaintiff for no consideration both the trial court (Superior Court) and the Supreme Court decided that this was not a “sale” of the property. The courts reasoned, based on Section 12-504h, that there were only two reasons with these circumstances that enabled the assessor to declassify land (1) a change of use or (2) a sale by the record owner. Both parties agreed that there was no change in use. The courts did not recognize this transfer as a “sale”. They quoted from an earlier case in another matter that a sale is a transfer of absolute title for a price.

Pat began her assessment career when records were made by paper, pencil, and adding machine. She was involved with the initial computerization of the administration system and to computerize the revaluation system in several towns, which produced the first computerized field cards.

Pat has been an active member of the Litchfield County Assessors Association for more than 40 years and served as its President. She has been an IAAO member for 20 years. She served on the CAAO Ethics Committee in the 1990s. She served on the CAAO PA 490 Advisory Committee in the 1990s. She served on the CCMA Committee from 2002 until 2008. Pat was appointed as the representative of State Senator Adela Eads on the Property Tax Reform Commission of 1994-1995. A several month study by that commission yielded a large report with many recommendations. Out of the work of the Commission, the state legislature reduced the years between revaluations from 10 years to four years. Also, the Board of Tax Review became the Board of Assessment Appeals with filing deadlines and specific statutory filing requirements.

From her courses to obtain certification, Pat recalled Walter Birck, Al Standish, Dave McArthur, Ed Clifford and Marsha Standish. They all cared about the students and the assessment profession. In the years after certification, Pat found that there was always something more to learn. Laws changed and the use of technology exploded. In courses, workshops and meetings, information and other ways of doing various assessment functions were shared. Her service on the CCMA Committee gave her an even deeper appreciation for assessor education and continuing education. She knows that she has benefitted from the Association’s emphasis on education and so have the towns for which she has worked.

Pat fondly recalled working with Mary Knipple, Linda Bertaccini, Lucy Hussman, Jim Hurlbut and Jennifer Dubray. Pat is still working with Jennifer. Mary Knipple retired from Sherman during the period of the elimination of the Board of Assessors. Mary passed away many years after her retirement.

We discussed the assessor’s relationship with elected officials. She said it varied from town to town and depended on the experience of the elected official. Not all officials knew the “boundaries” of their position. Often elected officials, especially newly elected officials, want to “be all things to all people at all the times.” She compared small town government departments to the gears in a machine. The cogs have overlapping boundaries of shared information. This includes offices like the Assessor, Tax Collector, Town Clerk and Building Department. When

any department goes beyond its own statutory boundaries, the system can “bind up” and problems may occur.

With regard to relationships with the public, Pat said she had mostly good experiences. She felt that the elimination of elected boards made relationships with the public better. Pat said most people have little understanding of what an assessor does and that is especially the case in small towns with part-time assessors. She felt part-time offices are not taken as seriously as fulltime offices. She said that having worked as an Assessor under varying conditions in various towns, that if people work together with a common goal to do the best job possible, they can all succeed and everyone will benefit.

Pat said if she had it to do all over again she would become an assessor. She liked the work, the public and the people with whom she had been fortunate to work. Pat ended with “I have never been bored.”

Alfred J. Garzi

(The interview was held at the Old Lyme Town Hall on October 17, 2019, with Charles Agli, Jr., Charles Danna, Walter Kent, Joan Oros, Joan Robinson and Paul Slattery in attendance)



Al Garzi started his assessing career in September 1979. Having moved from New York to Danbury, he saw an ad in the Danbury News-Times for an assistant assessor in Ridgefield. He answered the ad and was interviewed by Ridgefield Assessor Kenneth Carvell II. Al was hired and started as the assistant assessor, a position he held for about three years. During that time period he went to the UConn Assessors School and became certified. In 1982, Ken Carvell II left Ridgefield for the assessor's position in Westport. Al applied for the Ridgefield assessor's position and got the job in 1983. Two of the people on the review board for the assessor's position were Donald Zimbouski and John Kiely from the Office of Policy and Management.

Sidebar: Al relates an amusing story from when he first started in Ridgefield. When he was first hired as a 24 year old from Yonkers New York, he would wear a long trench coat and pointed shoes to work periodically. He was going around with assessor Ken Carvell doing personal property work. People would say, "What, did you bring your enforcer with you?" (These were Al's words.) Ken later told Al it was not necessary to dress so formal.

When Al moved from the assistant assessor position to assessor, they did not replace his old position right away. This was a reduction in the office staff from four people to three. As time went on the staffing has changed to six full time and two part time employees. Over the years, Ridgefield's grand list went from four hundred and fifty million to almost five billion dollars.

Back in 1983 everything was done by hand. Al would do the fieldwork during the day and the sketching at his home at night. Al is also the part time assessor in Sherman. He became the assessor there in 1999. Al started out in Sherman as a part time contractor. At that time, the current assessor was leaving, so they needed help on weekends to do the fieldwork. Al attended a board of selectman meeting about the position. A selectman told Al that the position was temporary. Twenty years later he continues to be the assessor. He also told the selectman that he couldn't be there during the day. The selectman agreed to allow Al to work nights and weekends. They had a town meeting and a public hearing and they did away with the board of assessors. The staffing in the Sherman office went from five to one person who works 20 hours per week as the assistant. Al does the fieldwork on the weekends and just dials into the office on Saturday, Sunday or nights and completes the work remotely. He says that he can produce a good amount of work in a couple of hours with no interruptions.

Ridgefield has a unique set-up of working from home to meet deadlines if there is a situation such as a major snowstorm. Employees may bring work home with them and work remotely from their own computer. Al said that the management asked him if this method is productive

when employees work remotely from home. He gave an example where the employees took home two days of work. After the first day an employee called the office and asked for more work. They did two days' work in one day because there were no interruptions.

Al has been through 10 revaluations during his assessing career. He has done six in Ridgefield and four in Sherman. Some of the revaluation companies involved with his revaluations include: Sabre Systems who did the first one in Ridgefield in 1986, Appraisal Resources, eQuality Data Systems, and United Appraisal. Al said that he has never filed for an extension on his grand list in Ridgefield and had only asked for an extension in Sherman once ultimately filing the Grand List on time. In reminiscing about the revaluations, Al said, "If you get through a revaluation, that's an accomplishment. If you're able to sign the grand list that's a home run. You fix problems and create problems as you go. You create problems because you don't always have sales for all the neighborhoods in the community so you estimate the value as best you can. If you have sales in the neighborhood you can have a good chance of being accurate." Al's first revalued grand list went up 8 times, but the mill rate went down in equal portion. Al said explaining to the public "Even if the assessment went up 8 times, at the current level of spending, you will see the mill rate dropping in equal portion".

Al talked about a state program called § 8-30g.²² It a housing law in Connecticut where if you apply to your local planning commission for a density greater than the zone required in a neighborhood, you can get that greater density. If you lock in 30% of the units as deed restricted affordable, then the applicant can by-pass local zoning by state law. The town has no alternative but to approve the project. Ridgefield has had several § 8-30g proposals in the last ten years. The law has been around for more than 25 years. When the single family detached home market was active developers were not thinking of § 8-30g. But now the increased density has become more fashionable from a profit prospective.

Another change that has occurred over the last 40 years in Al's career is the size of the houses being built. Twenty years ago, houses that were selling for \$1,500,000 with 3,500 to 5,000 square feet were in demand and the demand could not be met. Builders would put a picture in the MLS publication for a "To be built house." People would see the advertisement and go through with the deal before the house was even built. When Al first started in 1979 the lots were selling for about \$50,000 a building lot with the house selling for about \$150,000. The size of the house kept increasing from 3,500 square feet to 5,000 to 7,000 square feet. The market was going strong until people started realizing that they did not want to be in bigger houses any more. Now the market for bigger houses has cooled down. Today a 25-year-old house of 5,000 square feet, away from the center of town, is selling for around \$1,200,000. In the center of town, a 2,200 square foot house is selling for around \$1,200,000. Prospective buyers want to be in the center of town. It went from people wanting to be in the outskirts away from the center, to being in the center.

A discussion about the market in general concluded that the market for the larger homes

²² CGS § 8-30g *The Affordable Housing Land Use Appeals Procedure* was passed during the 1989 legislative session as PA 89-311. The law took effect July 1, 1990.

throughout Connecticut is not strong. The top end of housing in any community is not strong. Today, people want to be in the core or center of the community. Years ago, big was the way to go. People were putting everything into a house: ornate trim, multiple fireplaces, an pair quarters above the garage, and many amenities. During Al's career his motor vehicle list went from a small list to one that is now worth more than \$400,000,000. The trend today is the leasing of vehicles. "It seems fewer people are owning their motor vehicles. We went from people holding onto their cars for several years to people changing their car every couple of years." Al was asked whether the proximity to the New York border (Ridgefield borders the New York line) had any effect on Ridgefield cars being registered in New York. Al said, "It's hard to tell but doesn't appear to be."

About 13% of Ridgefield's grand list is commercial. About twelve years ago, Ridgefield had a large pharmaceutical company that was going to move and they wanted to discuss an abatement. They were going to spend \$400,000,000. The town agreed to an abatement that spread out over seven years. The abatement process went through after several public hearings. The abatement worked out. The town received permit fees in the millions. The abatement did not cover the timing of the certificate of occupancy prorated assessment, so the town was able to get the supplemental prorated up front. The abatement benefited both parties.

With Ridgefield and Sherman having their share of high priced homes, Al was asked how he goes about doing his fieldwork. When he first started out he tried to make appointments in both Ridgefield and Sherman but the volume was so high it just didn't work. They have about 700 to 1,000 permits submitted per year. The design of housing has become so complicated, especially in Sherman. In Sherman, a very large percentage of the residents are weekend residents only. In Sherman they are building intricate homes, making it difficult to measure and list. When he first started in Sherman, Al subcontracted the fieldwork out. He hired a couple of assessors who quit because it wasn't cost effective for them to deal with road issues and complex sketches. The houses were too difficult to measure. This situation is still going on today. Contemporary design houses are being built to capture a view of Lake Candlewood and all the vistas. Before he goes out into the field, Al gets the "as-built" map on a new house in both Ridgefield and Sherman. He transfers the sketch onto graph paper and then goes out into the field to compare the story height and building area. The angles are so complex that you can't just do them out in the field anymore.

During Al's assessing career he has had only very few court cases. His first court case was with a very large company about a week after he went from assistant to assessor in Ridgefield. There was some tax payer disagreement with the prior assessor. The issue went back and forth. The company eventually withdrew the court case. Also, as the market declined in 2011, people were complaining that their houses were worth less. In 2012 when the new reassessment was completed the grand list went down 1.4 billion in real value. Ridgefield lost about 18% of its value across the board. For the next couple of years, the market stayed about the same. The 2017 grand list was not moving too much.

Recently the federal government limited the tax deduction that homeowners can deduct from their income tax. The 2017 revaluation showed that higher valued and taxed houses, those in the 5,000 to 8,000 square foot range, did see a decline as a result. By the same token Al said that he had areas that were under assessed in the center of town. They had enough sales to substantiate those values. Therefore, the grand list stayed about the same.

Another facet of the assessor's job at one time or another is performing a computer system conversion. Al said, "I have gone through conversions of the assessor's appraisal database. Conversions of appraisal software are arduous undertakings. At the present time, the town of Ridgefield is going through a conversion with their assessor's maps with the engineering department."

Al was asked about the broader changes in the assessing field over the last 40 years as an assessor. Al said, "The best thing we can do is not abolish home rule and refrain from creating county government. Connecticut had a county form of government a number of years ago and it was voted out.²³ Right now in the State of Connecticut, there is quality in assessments. Things are getting done equitably. The biggest challenge is how we deal with regionalism and still maintain the equity that we all have in our assessments."

Al said that he was never that active with CAAO state committees because he always had active state representatives that he could go to. He doesn't know how some assessors serve on so many committees seeing how busy his own schedule is but he is thankful for what they have accomplished. With regard to that, Charlie Agli said, the year he was the CAAO President in 1990, he said to the members of the organization, "The most important thing that they can do for the assessors association was to do their job in town. Make sure that you're getting the job done in your town. That is the key thing you can do. What other time you have you can spend on keeping CAAO going in meeting its main goals and objectives." Another factor that limited Al in participating in CAAO was the distance he would have to travel to most of the meetings. They would be a 1-2 hour drive from Ridgefield. He has served on the CAAO Legislative Committee for a while. Al has been very active in the Fairfield County Assessors Association. He has served as county president in 1987 and 2006 and is currently serving in that capacity too.

Charlie Agli talked about the late 1980s and early 1990s when he was heavily involved in CAAO legislation and education. He would try to get Al on the various committees that Charlie was working on. Charlie felt that Al always had a different way of looking at things. Charlie said, "He was not looking for a room full of people who were always looking at things the same way. You needed as many different perspectives as you can get. Al always brought that to the table. You could always count on Al for a different perspective."

²³ The Connecticut General Assembly abolished all county governments on **October 1, 1960**.

News Update on Previous Interviewed Assessors & Articles

The *News Update on Interviewed Assessors & Articles* 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-ups 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 website (caao.com) under Historian Committee.

Assessoreporter history update: This is an update on an article that appeared in Volume #1 on the *History of Connecticut Assessors*, page 39, entitled *History of the Assessorporter*. The correction relates to the first use of a computer doing the *Assessoreporter*. The updated date is 1986 during the period when Don Ross was editor. Don was editor from 1984 to 1989.

Michael A. Bekech, update: Volume #2, page 115. Michael retired from the town of Waterford on May 19, 2017 after a 19-year career as the head assessor. Mike has taken on the duties of assessor in Killingworth with the former Killingworth assessor going to Waterford in June of 2017. Mike was president of CAAO in 1996 and was awarded the Assessor of the Year in 1995. He was also the assessor of Groton and Manchester. He served on the governor's commission of State Computer-Assisted Mass Appraisal Systems Advisory Board in 1987, serving as its chairman for 14 years.



Richard S. Buchanan, update: Volume #3, page 137. Richard passed away June 10, 2017. He retired in 2005 as the East Hartford assessor after a 22-year career in the assessing field, 17 of which were as the head assessor of East Hartford. In 1987, Rick was appointed by Governor O'Neil as a charter member of State Computer-Assisted Mass Appraisal Systems Advisory Board. Prior to becoming an assessor, Rick taught English at Plainville High School and coached basketball and soccer for 13 years. During his teaching career he worked during the summer and on weekends for United Appraisal Company and Associated Surveys.



Francis G. Callahan, update: Volume #1, page 123. Frank passed away June 8, 2018. He was the assessor of Stonington from 1970 to 1996. Frank was president of CAAO in 1979 and awarded the Assessor of the Year in 1983. In 1980, with the support of Ed Dowling, he started at the Assessors School advanced workshop as the Workshop Moderator. He remained as a Moderator for about fifteen years. Frank wrote several articles for the *Assessoreporter*. He won the CAAO Essay Award in 1980. Frank was a US Army Veteran serving in the 11th Airborne Division.



Kenneth C. Carvell II, update: Volume #2, page 100. Ken passed away December 18, 2019 at the age of 80. He was the assessor of Ridgefield from 1975 to 1983 and the assessor of Westport from 1983 to 1998. He was an active member of CAAO serving as an instructor at the UConn Assessors School. He was an IAAO Representative to Connecticut. He was the recipient of the CAAO Assessor of the Year Award in 1987; he won the CAAO Essay Award in 1986 and received the CAAO Distinguished Service Award in 1998. Ken was an active bowler and was elected to the Greater Danbury Bowling Hall of Fame in 1999.

Telephone Hotline update: This is an update of the article, *CAAO 1985 Hotline* that appeared in Volume #3, page 61 on the *History of Connecticut Assessors*. The statewide telephone hotline is complete. President Steve Juda announced the completion of the telephone hotline at the 1983 CAAO spring meeting. The committee included Catherine Daboll, Joan Robinson, and Tom Roby. The information hotline will be used to transmit information throughout the state. This all changed in 2003 with the introduction of the hot line on the CAAO website. Larry LaBarbera began his tenure as the CAAO Webmaster January 2002.

Certified Connecticut Assessors (CCA) correction: Volume #1, page 41. The name of Richard C. O'Brien had been omitted from a previous listing of certified CCAs in Volume #1, page 41, *History of Connecticut Assessors*. Mr. O'Brien was associated with the Greenwich Assessors Office. He received his CCA designation in May 1982. The Certified Connecticut Assessor (CCA) designations were awarded to Connecticut assessors between 1962 and 1996. During that period, there were 52 Connecticut assessors that were awarded the designation.

Certification and Recertification Article update: Volume #2, page 21. In the article *Certification and Recertification of Assessors* the footnotes on page 21 omitted the date of the *Assessoreporter*. The footnotes should read as follows. *Assessoreporter*, May 1997, page 1, "Idea to Realty In One Easy Step", by James W. Clynes, CCMA Chairman. *Assessoreporter*, November 1997, page 6, "CCMA Regulations Updated" by James W. Clynes, CCMA Chairman.

Robert (Bob) Coates update: Volume 4, page 115. Bob retired February 1, 2018 as the assessor of Derby. He was the assessor of Derby from 2003 to 2018. A former long tenured revaluation company employee, Bob also was the assessor of North Haven from 1983 to 2003, Haddam from 1987 to 1997, and Sprague from 2008 to 2015. Bob was the president of the New Haven County Assessors Association in 1989. He was awarded a CAAO Life Membership at the May 9, 2019 CAAO Spring meeting.

Robert J. Flanagan correction: Volume 1, page 109. Bob served as the assessor for the City of New London from 1963 to 1972. Frank Buckley became the New London assessor in July 1972.



Robert F. Coyne, update: Volume #1, page 105. Bob passed away August 26, 2020. Bob had a 37-year assessing career that began as a personal property tax investigator in the Bridgeport Assessors Office. Bob had gained experience in real estate doing revaluation work with Valuation Associates of Connecticut on a part time basis. Valuation Associates was owned by William F. Connelly, one of the founders of the Connecticut Association of Assessing Officers and a former Bridgeport Assessor. Bob continued his assessing career as the assessor of Milford for 18 years and finished up as the assessor of Danbury for seven years. He was president of CAAO in 1985 and Assessor of The Year in 1986. Bob was an active member of the Northeast Regional Association of Assessing Officers and was

awarded the Kay Pardee Award in 1989.

Handbook on website update: *The Handbook for Connecticut Assessors* is now available on the CAAO website. There was an article in the April 2010 *Assessorreporter*, page 1, that the handbook was available on the CAAO website. It will no longer be printed and distributed. It was announced, November 1, 2020, that the latest edition of the CAAO Handbook was available for viewing and for download on the CAAO website.

Peter R. Marsele, update: Volume #1, page 58. At the May 16, 2019 CAAO Research/Historian Committee meeting, Peter announced that he is stepping down as a member of the Research/Historian Committee. Peter has been a member of that Committee since late 1999. He started his assessing career in the Waterbury Assessors Office October 1, 1944, working for the George B. Horan Revaluation Company. In October 1951, Peter was appointed as the new assessor in Bloomfield. He served in that position for 53 years, retiring in 2005.

Barbara Perry, update: Volume #4, page 95. Barbara retired from the town of Salem on August 16, 2019. She was the assessor in Salem from 2012 to 2019. Barbara also served as the assessor of New London from 1994 to 2011. Prior to becoming an assessor, Barbara was in the revaluation business.



Joseph F. Scheyd, update: Volume #1, page 115. Joseph F. Scheyd passed away on February 4, 2020 at the age of 94. Joe was the former chairman of the Berlin Board of Assessors from 1964 to 1985. He was the long tenured chairman of the Motor Vehicle Committee when it was associated with the Hartford Area Assessors Association. Joe was the key person with the new supplemental motor vehicle list. In 1976 Joe did a statewide road show to explain to Connecticut assessors the new supplemental motor vehicle program. He was the Assessor of the Year in 1976. He was president of the Hartford Area Assessors Association in 1978. In 1984 Governor William

O'Neil appointed Joe to the State Motor Vehicle Property Tax Commission.

Alexander F. Standish, clarification of employment dates: Volume #1 page 78. East Haven Board of Tax Review 1954-1956, East Haven Board of Assessors 1956-1963, Portsmouth New Hampshire Assessor April 1963 to December 1964, Hartford Assessors Office 1965-1986 (21 years).

Marsha L. Standish, update: Volume #1, page 134. Marsha was awarded the Catherine E. Pardee Memorial Award at the 2018 Northeastern Regional Association of Assessing Officers (NRAAO) conference held May 2, 2018 at the Quincy, Massachusetts Marriott. She is the ninth Connecticut assessor to receive this award from the NRAAO. Marsha was the assessor of Stonington from 1996 to her retirement in October 2020.

CAAO Annual Meeting, update: Volume 3, Page 42. For the first time in many years the CAAO Annual Fall Meeting was held in a different location. Since May 19, 1982, all but one of the meetings has been held at the Aqua Turf Club in Southington. The November 5, 2020 meeting was held at Testa's Banquet Facility in Southington. It is the first HYBRID meeting of its kind allowing those who didn't wish to attend in person to sign in on a Zoom format.



career.

Francis K. Kirwin, update: Volume #1, page 103, and Volume #4, page 130. Frank passed away November 5, 2020. He was the assessor of Stamford from 1982 to 2014. Prior to that, he served as assessor in East Hartford, Cromwell, Middlefield, and he served as part-time assessor in Portland. Frank served as President of CAAO in 1970 and was awarded CAAO Assessor of the Year in 1989. He was an instructor at the UConn Assessors School from 1966 to 1969. He was the former president of the Fairfield County Assessors Association. Frank served on a number of CAAO Committee's during his assessing

