

Connecticut Association of Assessing Officers, Inc.

David Dietsch, President
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Brian Lastra, 1st Vice President
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Lawrence LaBarbara, Treasurer
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To: Senator Eileen Daily, Co-Chair,
Representative Cameron Staples, Co-Chair
Members of the Finance Revenue and Bonding Committee

From: Anthony Homicki, CCMA II, Darien Assessor,
Steve Kosofsky, CCMA II, Windsor Assessor
Legislative Co-Chairs for the Connecticut Association of Assessing Officers

Date: March 2, 2009

Re: SB# 997, An Act Concerning A Municipal Option To Delay Revaluations.

Ladies and Gentlemen of the Finance Revenue and Bonding Committee,

With an accumulated professional portfolio of almost 60 years of experience which includes the implementation of over 12 revaluations, my colleagues and I are here today to represent the Legislative Committee and the Executive Board of CAAO in opposition of ***SB# 997 An Act Concerning A Municipal Option To Delay Revaluations.***

The membership of the Connecticut Association of Assessing Officers spent a significant amount of time reviewing the OPM report dated December 2004 which is an excellent reconciliation of property assessment practice in Connecticut. One of the overriding issues as written within the OPM study is the required time period for revaluations. For over a decade CAAO has testified before this committee that shorter annual periods of time between revaluations complement the needs of all Connecticut property owners specifically in terms of **parity** and **equity**. As an organization, CAAO continues to support this argument. The property tax is well defined, well defended and accountable to all taxpayers.

With that said we are also aware of the pragmatic difficulties with the local property tax in Connecticut and the resultant "fall out" be it political or procedural, that generally occurs with the implementation of a town wide revaluation

As certified municipal property Assessors, there are certain aspects of the language contained in SB#997 that deeply concerns us:

- ◆ First, the language of this proposal if adopted has the potential to create complete chaos regarding the required scheduling of future municipal revaluations in that it sets a dangerous precedent to allow all municipalities to delay revaluations. Under present law, municipalities are required to complete revaluations at least once every five (5) years according to Connecticut General Statutes. By adopting this proposal it begins to unbalance the existing schedule in terms of the total number of parcels scheduled to undergo revaluation. This will become more of a problem as more municipalities opt to delay a revaluation so when the time does come for them to ultimately be required to implement, there may not be a revaluation company available at the time to assist the Assessor in the process due to a disproportionate number of towns requiring their services in a given year.

While CAAO recognizes the significance of giving municipalities more flexibility in "deciding their own fate" so to speak, we feel that the revaluation issue is far too complex to be left to decisions based on political posturing.

As professional Assessors we promote fair and equitable assessments in Connecticut and recognize that the best way to achieve this is to do more frequent revaluations with strong certified in-house professional support with the option of capable professional outside consultants. Delaying revaluations does nothing more than eliminate the equity that it was designed to create.

Over the last decade, there have been several positive achievements in the Assessment profession that has refined our process, increased our professionalism while at the same time provided technologies that has improved our service to taxpayers:

- Recent changes in the revaluation laws coupled with technological advances in Computer Assisted Mass Appraisal software now allows for Assessors to conduct revaluations at a fraction of the cost thus saving municipalities thousands of tax dollars.
- Performance Based Revaluation Standards have been created with OPM oversight and approval.
- Assessors have achieved education excellence through a 50 credit hour re-certification mandate
- Assessors records have a high degree of integrity and accountability statewide with most all being on line and shared with both the public and private sectors daily,
- Court litigation of the local property tax has been reduced and is significantly less than neighboring states

As an organization, CAAO has always maintained the position that more frequent revaluations will over time minimize the significant shift in the tax burden that so many politicians are concerned with to the point that they attempt proposals like this one when it is time for their community to implement revaluation.

The Connecticut Association of Assessing Officers respectfully urges the Finance, Revenue and Bonding Committee to oppose ***SB# 997 An Act Concerning A Municipal Option To Delay Revaluations.***

Respectfully,

Anthony Homicki, Darien Assessor
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