

Committee Bill 351 – An Act Concerning a Study of the Local Property Tax Assessment Process  
Planning & Development Committee – January Session 2013 – Connecticut General Assembly  
- Testimony of Ravi Mohan, Weston, Connecticut

I testify in support of Committee Bill 351. The study that it calls for, with a goal of proposing legislation to improve the property tax assessment process, is necessary to bring to light in an objective manner, the laws and practices in our State as they relate to property tax assessment. The outcome of legislated improvements will be fairness and justice for taxpayers. It is generally accepted that transparency encourages good governance. In my view, good governance reduces litigation, which is a desirable outcome for taxpayers as well as towns.

To those who say that more taxpayer litigation will result from increased disclosure, accountability, and a mandate that assessors and Board of Assessment Appeals members be required to explain assessment decisions, I say:

- Fear not the power of democracy. If right and justifiable actions are being taken and statutory authority is being exercised diligently, then these public officials have nothing to worry about. We should all embrace the light that democracy shines on public actions, for that is the basis upon which American values of governance are built.
- If reducing the cost of potential litigation were to be our primary goal for creating public policy, our laws would look different. For instance, they would grant law enforcement officials the authority to arrest and incarcerate people on suspicion, because that is cheaper than requiring them to show cause, obtain judicial warrants, file charges, and ensure a fair trial. But that is not the way our laws work. Transparency enables our system of checks and balances to work.
- Even Judges explain the legal reasoning for their decisions. If we were to follow to its logical conclusion the argument that explaining reasons increases litigation, we would ask Judges to not explain their reasoning. Thus we could then save the costs of having Appellate and Supreme Courts, and of course in the process dispense with a layer of scrutiny and relief from miscarriage of justice. In exercising their statutory authority, those who wield that authority are obligated to show good reason for their decisions and actions.

Transparency in government and accountability of public officials is good public policy.