

3 PRIMROSE STREET
NEWTOWN, CT 06470
TEL. (203) 270-4221

BOARD OF FINANCE
MINUTES
REGULAR MEETING
Tuesday, December 8, 2020 at 7:30 p.m.

These minutes are subject to approval by the Board of Finance

Present: Sandy Roussas, Keith Alexander, Ned Simpson, Chris Gardner and John Madzula

Absent: Matthew Mihalcik

Also Present: First Selectman Dan Rosenthal and Finance Director Bob Tait

Sandy Roussas called the meeting to order at 7:42 p.m. Attendees saluted the American Flag.

Voter Comments

None

Communications

Chair Roussas told the Board that BOE invited the BOF to attend their CIP Subcommittee meeting on December 9th.

Ned Simpson shared that the Fund Balance Policy and Debt Policy are still pending with the LC and per the Policies the BOF will review again in January.

Minutes

Keith Alexander moved to approve the minutes of the Special Meeting on November 30, 2020. Ned Simpson seconded. All in favor and motion passes.

First Selectman's Report

First Selectman Rosenthal reported that the new Police Facility is nearly fully operational. Last night, the BOS moved forward with the Fairfield Hills Master Plan Committee's recommendation to have housing on Campus. Draft regulation passed and will go to Planning and Zoning (a Public Hearing will follow; however, this could be years out). The First Selectman also noted that Monday, December 14th marks 8 years since 12/14. A Day of Remembrance will be held in the Town. Due to COVID restrictions, the Interfaith Council will hold a virtual gathering and St. Rose will hold in-person as well as virtual services. The families of loss remain in the community's thoughts and prayers.

Finance Director's Report

Finance Director, Bob Tait, had no report.

Unfinished Business

None

New Business

Election of Chair

Chris Gardner made a motion to elect Keith Alexander as the Chair for the 2021 BOF calendar year. Ned

Simpson seconded. All in favor and motion passes.

Election of Vice-Chair

Chris Gardner made a motion to elect Sandy Roussas as the Vice-Chair for the 2021 BOF calendar year.

Ned Simpson seconded. All in favor and motion passes.

Grand List Presentation

Finance Director, Bob Tait, reported on the Grand List for discussion purposes highlighting the Assessor's Office, Grand List (real estate, motor vehicles and personal property), Mill Rate and associated budget increases (see attached). Currently Newtown is one of 13 Towns looking for an Assessor who mainly abides by State Statutes and Assessor's Handbook. The Grand List consists of real estate, motor vehicles and personal property. Real estate is valued every five years, while motor vehicles and personal property are valued annually. Mill Rate, known as a mill, is equal to \$1.00 of tax for each \$1,000 of assessment. Properties are assessed at 70% of their assessed value.

Non-Lapsing Account Policy

Ms. Roussas shared with the Board what she previously circulated regarding Non-Lapsing Account Policy is null and void. When the BOE requests money for a specific purpose this is deemed Designated Funds. The process then is to go through the BOF followed by LC for approval. The money is then Designated and the BOE does not need to come back for permission to spend. There should be a request for approval to spend when it comes from an Undesignated source. Mr. Tait said if this is the case, there needs to be an agreement between Boards. The First Selectman noted the best policy is a simplified one and recommended a contingency account for the BOE with a percentage of the BOE budget. Mr. Gardner agreed with this suggestion. Mr. Simpson responded by saying an agreement between the BOF and among the Boards that this would be an emergency contingency fund needs to be discussed further. Mr. Simpson supports an appropriate contingency and there be a cap. Chairman Alexander recommended the LC, BOE and BOF come together to discuss this idea of a contingency account.

Voter Comments

None

Announcements

Chairman Alexander thanked Ms. Roussas for her efforts this past year as Chair of the BOF.

Adjournment

Sandy Roussas made a motion to adjourn. Chris Gardner seconded. All members were in favor and the meeting was adjourned at 9:07 pm.

Respectfully submitted,
Kiley Morrison Gottschalk, Clerk

Attachments

Grand List Presentation

ASSESSOR / GRAND LIST / MILL RATE / RELATED QUESTIONS – PRESENTATION

TO THE BOARD OF FINANCE

DECEMBER 8, 2020

*****FOR DISCUSSION PURPOSES*****

- Assessor Department
 - Staffing
 - Newtown Code
 - Educational requirements
 - State OPM regulations
 - State Statutes
 - Tools
 - Data Collectors Manual
 - CT Association of Assessors
- Grand List
 - What is:
 - Grand List
 - Assessment
 - Revaluation
- Appeals
 - Appealing assessments
 - Board of Assessment Appeals (BAA)
- Revaluation
 - VISION presentation
 - Revaluation schedule of events
 - Brochure
- Mill Rate
 - Illustration
- Questions regarding the Grand List (and others)

DEPARTMENT: ASSESSOR**ACCOUNT DETAIL****Salaries & Wages – Full Time****Salaries & Wages – Part Time**

The Assessor is a non union position. Non union positions reflect an increase of 2.25% in this budget. All other full time positions belong to the Town Hall Employees CSEA, Local 2001 SEIU Union. Salaries & wages for this union reflect an increase of 2.25%.

<u>Assessor</u>		<u>2019 - 2020</u>		<u>2020 - 2021</u>		<u>INCREASE (DECREASE)</u>	
			AMENDED		1st SELECTMAN		
<u>POSITION</u>	<u>union</u>	<u># AUTH.</u>	<u>BUDGET</u>	<u># AUTH.</u>	<u>PROPOSED</u>	<u># AUTH.</u>	<u>BUDGET</u>
Assessor	nu	1	77,779	1	79,529	0	1,750
Deputy Assessor	th	1	60,813	1	62,181	0	1,368
Data Entry Clerk	th	1	41,574	1	42,509	0	935
Field Technician	th	1	46,299	1	47,341	0	1,042
		4	226,465	4	231,560	0	5,095

Salaries & Wages – Over Time

Over time covers informal hearings, field inspections, field card changes and the Board of Assessment Appeal Changes.

Chapter 62. Officers and Employees

Article I. Assessor

[Adopted 4-20-1967 STM (Ord. No. 26A); amended by the Board of Selectmen 7-1-1975]

§ 62-1. Appointment.

[Amended 8-22-2007 by Ord. No. 90]

In accordance with Section 5-20 of the Newtown Town Charter, the Board of Selectmen shall appoint a Town Assessor who shall have the following duties and qualifications.

§ 62-2. Duties.

A.

General statement of duties. The Town Assessor shall plan, direct and supervise a continuing Town-wide program of real and personal assessment for taxation purposes and perform all related activities as prescribed by statute. The Town Assessor shall work under the supervision of the First Selectman, who shall review all work for effectiveness and conformance with state law, department policies, objectives and plans. The Town Assessor may supervise clerical assistants engaged in assessment work.

B.

Specific duties. The Town Assessor shall plan, direct and supervise the Town-wide program of real and personal property evaluation and assessment; make personal inspection and reinspection of real and personal property; record data for inspection purposes; recheck appraisals and descriptions of property in appealed cases; search titles; make property transfers and prepare statistical and other reports on assessments; prepare and maintain custody of maps used or required for his office; evaluate methods and techniques of assessment for purposes of possible application to assessment problems and may assist in preparing the annual budget.

§ 62-3. Qualifications.

The Town Assessor shall have considerable knowledge of the theory, principles, methods and techniques of real and personal property evaluation for assessment purposes; knowledge of the laws, rules and regulations governing the evaluation and assessment of real and personal property; ability to prepare and delineate maps from aerial surveys; ability in written and oral expression; ability to deal effectively and tactfully with Town officials and the general public; and supervisory ability. The Town Assessor must be a citizen of the United States, of good moral character and integrity and possess personal qualities of accuracy, courtesy, mental alertness and good judgment.

§ 62-4. Experience and training.

The Assessor's required experience and training shall be graduation from college ("graduation from college" shall be interpreted as completion of a four-year college course or its equivalent) and one year's employment in municipal assessment; or, in lieu thereof, not less than five years' employment in the appraisal or assessment of real or personal property, including at least two years' employment in municipal assessment; or, in lieu thereof, any combination of the above training and experience, including the two years' employment in municipal assessment; or, in lieu thereof, certification by the Connecticut Association of Assessing Officers as a Certified Connecticut Assessor or certification by the International Association of Assessment Officers as a Certified Assessment Evaluator.

Regulations of Connecticut State Agencies

TITLE 12. Taxation

Agency

Office of Policy and Management

Subject

Certification of Assessors and Tax Collectors

Inclusive Sections

§§ 12-40a-1—12-40a-12

CONTENTS

Sec. 12-40a-1—12-40a-4. Repealed

Certification and Recertification of Assessors

Sec. 12-40a-5.	Definitions
Sec. 12-40a-6.	Assessor certification
Sec. 12-40a-7.	Assessor certification – prescribed education program
Sec. 12-40a-8.	Prescribed education program – waiver provisions
Sec. 12-40a-9.	Comprehensive examinations
Sec. 12-40a-10.	Examination application procedure
Sec. 12-40a-11.	Recertification – continuing education requirements
Sec. 12-40a-12.	Assessor recertification – renewal certificates

Certification of Assessors and Tax Collectors

Sec. 12-40a-1—12-40a-4. Repealed

Repealed January 1, 1998.

Certification and Recertification of Assessors

Sec. 12-40a-5. Definitions

As used in sections 12-40a-5 to 12-40a-12 inclusive, the following terms have the meaning ascribed to them in this section, unless the context clearly indicates otherwise:

- (1) “Application” means a written request made in the form and manner as prescribed by the Committee;
- (2) “Appellant” means a person aggrieved by a decision of the Committee;
- (3) “CCMA I” means Certified Connecticut Municipal Assessor I;
- (4) “CCMA II” means Certified Connecticut Municipal Assessor II;
- (5) “Committee” means the Certified Connecticut Municipal Assessor Committee, the members of which are appointed in accordance with the provisions of Section 12-40a of the Connecticut General Statutes;
- (6) “Courier service” means any form of courier or mail service that confirms delivery by a return receipt;
- (7) “Payment” means the remittance of a required fee to the Committee in coins or currencies of the United States, made in the form of a bank check, certified check, money order or any other form of payment acceptable to the Committee; and
- (8) “Secretary” means the Secretary of the Office of Policy and Management.

(Adopted effective January 1, 1998)

Sec. 12-40a-6. Assessor certification

(a) Competence in assessment administration in the State of Connecticut shall be evidenced by a CCMA I or a CCMA II designation. Such designations shall be issued by the Secretary to persons who are recommended by the Committee. No person shall be recommended for either designation unless he or she has satisfied the applicable education and experience requirements and has passed the appropriate comprehensive examination. Such designation shall be valid for five (5) years.

(b) All persons designated as a Certified Connecticut Municipal Assessor as of December 31, 1997, shall be deemed to have a CCMA II designation.

(c) Each CCMA II designation made pursuant to subsection (b) of this section, shall be subject to recertification in accordance with Section 12-40a-11 of the Regulations of Connecticut State Agencies on January 1, 2003.

(d) Any certification awarded after December 31, 2017 shall require successful completion of Course IV Revaluation.

(Adopted effective January 1, 1998; Amended July 14, 2016)

Sec. 12-40a-7. Assessor certification – prescribed education program

(a) The prescribed education program for the CCMA I designation for certifications awarded on or before December 31, 2017 shall consist of the following:

- Course IA Assessment Administration
- Course IB Assessment Valuation
- Course IIA Introduction to Appraisal Principles
- Course IIB Application of Valuation Techniques

(b) The prescribed education program for the CCMA II designation for certifications awarded on or before December 31, 2017 shall consist of the four courses delineated in subsection (a) of this section, and the following:

- Course III Income Approach to Value

(c) (1) The prescribed education program for CCMA I designation for certifications awarded after December 31, 2017 shall consist of the following:

- Course IA Assessment Administration
- Course IB Assessment Valuation
- Course IIA Introduction to Appraisal Principles
- Course IIB Application of Valuation Techniques
- Course IV Revaluation

(2) The prescribed education program for CCMA II designation for certifications awarded after December 31, 2017 shall consist of the five (5) courses delineated in subdivision (1) of this subsection and the following:

- Course III Income Approach to Value

(d) Each course in the prescribed education program shall consist of at least thirty (30) hours of instruction. Each such course shall be conducted annually at a time and location determined by the Committee. Course application procedures, class schedules, minimum student enrollment requirements and registration fees shall be determined by the Committee.

(e) Each course registration fee shall be subject to annual review, and may be increased or decreased to reflect costs, financial assistance or other types of subsidies incurred or expected. Such fee shall be payable ten (10) days prior to the date on which a course's first class session is scheduled to be held. Except in the event of the cancellation of said course, such fee shall not thereafter be refunded.

(f) Instructors for each course shall be approved by the Committee. No person shall be approved as an instructor unless he or she has been certified by the Education Committee of the Connecticut Association of Assessing Officers, Inc., or any successor thereto.

(g) A written examination shall be conducted prior to the conclusion of each course by the instructor or a Committee designee. The hours devoted to such examination shall be counted as hours of instruction. A person shall be deemed to have successfully completed a course if he or she receives a passing grade on said examination.

(Adopted effective January 1, 1998; Amended June 4, 1999; Amended July 14, 2016)

Sec. 12-40a-8. Prescribed education program – waiver provisions

(a) Written application may be made to the Secretary for a waiver of the requirement to take Courses IIA, IIB and III. The Secretary may grant an applicant's request to waive any of such courses, provided he or she shows evidence of having successfully completed an equivalent property appraisal course(s) or demonstrates competence in a related field of study or endeavor. Courses IA, IB, and IV shall not be waived under any circumstance.

(b) A person having been granted a waiver of a course(s) shall be deemed to have completed the prescribed education program. Any such person who subsequently fails the appropriate comprehensive examination shall take and successfully complete the course(s) that was waived.

(Adopted effective January 1, 1998; Amended July 14, 2016)

Sec. 12-40a-9. Comprehensive examinations

(a) The Committee shall annually conduct a comprehensive examination for the CCMA I and CCMA II designations. The time and location of each such examination, as well as the form and content thereof, shall be determined by the Committee. Applications to take such examinations may be obtained from the Secretary of the Office of Policy and Management or from the Committee chair, whose name and business address shall be filed annually with the Secretary of the State.

(b) No person shall take a comprehensive examination unless he or she has been approved by the Committee. Such approval shall be granted only if the person has successfully completed the prescribed education program and meets the minimum experience requirements related to the designation being sought.

(c) The minimum experience requirements shall be as follows:

(1) A person shall have a minimum of three years of experience in property assessment or appraisal or in a related field of endeavor, in order to take the comprehensive examination for designation as a CCMA I; and

(2) A person shall have a minimum of four years experience in property assessment or appraisal or in a related field of endeavor, in order to take the comprehensive examination for designation as a CCMA II. Such experience shall be one of increasing responsibility, at least two years of which is at an appraisal and/or administrative level in an assessor's office.

(Adopted effective January 1, 1998; Amended June 4, 1999)

Sec. 12-40a-10. Examination application procedure

(a) The Committee shall accept for consideration each complete application to take a comprehensive examination. An application shall be deemed complete if the applicant submits all required supporting documentation and pays the application fee on or prior to the filing deadline. Said deadline shall be four (4) weeks prior to the date on which each such examination is scheduled to be held.

(b) The comprehensive examination application fee shall be subject to annual review by the Committee and may be increased or decreased to reflect costs incurred or expected,

Regulations of Connecticut State Agencies

TITLE 12. Taxation

§12-40a-11

Office of Policy and Management

provided the annual increase shall not exceed ten (10) dollars. In no event shall the application fee exceed fifty (50) dollars.

(c) The Committee shall meet, not later than three (3) weeks prior to the date on which a comprehensive examination is scheduled to be held, to consider each complete application to take such examination. The Committee may grant or deny an applicant's request for entrance to such examinations. Each person whose application is approved shall be sent written notification of such approval by the Committee chair, within one (1) week of the adjournment of said meeting. If the Committee determines that an applicant does not meet the necessary criteria for entrance to a comprehensive examination, the Committee chair shall send written notification of such denial to the applicant, within two (2) days of the adjournment of said meeting. Such notice shall be sent by courier service and shall include information as to how the applicant may request a reconsideration of said denial. The Committee shall also return or refund the application fee paid by any applicant whose entrance to take a comprehensive examination is denied.

(d) A person whose application to take a comprehensive examination is denied may file a written request for a reconsideration of the Committee's decision. Any such request shall include the reason(s) why the appellant believes he or she should be allowed to take said examination. Such request shall be sent by courier service to the Committee chair, within seven (7) days of the date of the notice of denial. The Committee shall meet within seven (7) days of receiving such request, for the purpose of reconsidering its decision.

(e) The Committee may require the appellant to appear at said meeting to answer any pertinent questions or to supply any additional information that may be required, provided he or she shall be given not less than forty-eight (48) hours notice of the requirement to appear. The Committee's decision with regard to any such reconsideration shall be final. The Committee chair shall notify the appellant of such decision in writing, within two (2) days of the adjournment of said meeting.

(f) A person who receives a failing grade on a comprehensive examination may be approved by the Committee for entrance to the next such scheduled examination, upon making application therefor. If a failing grade is received on said second examination, such person shall not be approved for entrance to a subsequent comprehensive examination, until he or she can demonstrate that any course(s) as may have been specified by the Committee have been successfully taken or retaken.

(Adopted effective January 1, 1998; Amended July 14, 2016)

Sec. 12-40a-11. Recertification – continuing education requirements

(a) In order to be recommended for recertification as a CCMA I or CCMA II, a person shall have completed at least fifty (50) hours of property assessment or appraisal course(s) or workshop(s) during the five (5) year period immediately preceding the date the person's certification expires. Any such course(s) or workshop(s) shall be subject to approval by the Committee. An instructor shall receive a recertification credit for each hour of instruction provided in the presentation of a course in the prescribed education program, or in

Regulations of Connecticut State Agencies

TITLE 12. Taxation

Office of Policy and Management

§12-40a-12

conjunction with other assessment or appraisal courses as approved by the Committee, up to a maximum of thirty (30) hours per course.

(b) The Committee shall cause to be annually listed in a newsletter published by the Connecticut Association of Assessing Officers, Inc., the titles and sponsors of all such course(s) or workshop(s) that have, in the previous year, been approved as satisfying the continuing education requirements pursuant to subsection (a) of this section. Said list shall also be provided to the Secretary.

(c) A person having a CCMA I or CCMA II designation may make written application to the Committee requesting approval of any course(s) or workshop(s) not included in the list published pursuant to subsection (b) of this section. Such application shall be accompanied by any related documentation the Committee may require. At the next regularly scheduled meeting following receipt of such application, the Committee shall consider the applicant's request.

(d) The Committee may grant or deny an applicant's request for approval of such course(s) or workshop(s). Each applicant whose request is approved shall be sent written notification of such approval by the Committee chair, within one (1) week of the adjournment of said meeting. If a request is denied, the Committee chair shall send written notification of such denial to the applicant, within two (2) days of the adjournment of said meeting. Such notice shall be sent by courier service and shall include information as to how the applicant may request a reconsideration of said denial.

(e) A person aggrieved by the Committee under subsection (d) of this section, may file a written request for reconsideration of such decision. Any such request, which shall include the reason(s) why the appellant believes such course(s) or workshop(s) should be approved, shall be sent by courier service to the Committee chair within twenty-one (21) days of the date of the notice of denial. The Committee shall meet for the purpose of reconsidering its decision, within thirty days after receiving such request.

(f) The Committee may require the appellant to appear at such meeting, to answer any pertinent questions or to supply any additional information that may be required, provided he or she shall be given not less than forty-eight (48) hours notice of the requirement to appear. The Committee's decision with regard to any such reconsideration shall be final. The Committee chair shall promptly notify the appellant of such decision in writing.

(Adopted effective January 1, 1998; Amended July 14, 2016)

Sec. 12-40a-12. Assessor recertification – renewal certificates

(a) A renewal certificate shall be issued by the Secretary to any person who is recommended for recertification by the Committee. No person shall be recommended for recertification unless he or she has satisfied the continuing education requirements in accordance with Section 12-40a-11 of the Regulations of Connecticut State Agencies.

(b) The Committee shall accept for consideration each complete application for recertification. Such applications shall be deemed complete if the applicant submits all necessary supporting documentation and pays a recertification application fee of fifteen

Regulations of Connecticut State Agencies

TITLE 12. Taxation

§12-40a-12

Office of Policy and Management

(15) dollars. Said fee, which shall be non-refundable, shall be subject to annual review and may be increased or decreased to reflect costs incurred or expected. In no event shall the recertification application fee exceed thirty (30) dollars.

(c) The Committee shall consider each complete application for recertification at the next regularly scheduled meeting following the date on which such application is received. The Committee shall recommend to the Secretary that he or she issue a renewal certificate to each applicant who satisfies the continuing education requirements as set forth in Section 12-40a-11 of the Regulations of Connecticut State Agencies. Upon receipt of such recommendation, the Secretary shall promptly issue a new certificate in such applicant's name.

(d) In the event the Committee denies an application for recertification, the Committee chair shall send the applicant written notification of such denial by courier service, within two (2) days of the adjournment of said meeting. Such notice shall include information as to how a reconsideration of such denial may be requested.

(e) A person whose application for recertification is denied may file a written request for a reconsideration of the Committee's decision. Any such request, which shall include the reason(s) why the appellant believes he or she should be recommended for recertification, shall be sent by courier service to the Committee chair within twenty-one (21) days of the date of the notice of denial. The Committee shall reconsider its decision at the next regularly scheduled meeting following receipt of such request, or at a special meeting called for said purpose.

(f) The Committee may require the appellant to appear at such meeting to answer any pertinent questions or to supply any additional information that may be required, provided he or she shall be given not less than forty-eight (48) hours notice of the requirement to appear. The Committee's decision with regard to any such reconsideration shall be final. The appellant shall be sent written notification of such decision within ten (10) days of the adjournment of said meeting. A copy of such notification shall be forwarded to the Secretary.

(Adopted effective January 1, 1998; Amended July 14, 2016)

PROPERTY TAX ASSESSMENT

Table of Contents

Sec. 12-40. Notice requiring [declaration of personal property](#).

Sec. 12-40a. [Committee for training, examination and certification of assessment personnel. Fees. Certification by Secretary of the Office of Policy and Management](#).

Sec. 12-41. Filing of declaration.

Sec. 12-42. Extension for filing declaration. Assessor preparation of declaration when none filed.

Sec. 12-43. Property of nonresidents.

Sec. 12-44. Municipalities coterminous with or within towns may impose penalty.

Sec. 12-45. Return to assessors of personalty in trust.

Sec. 12-46. Penalty for neglect by trustees, guardians or conservators.

Sec. 12-47. Listing of estates of insolvent debtors and decedents.

Sec. 12-48. Tenant for life or years to list property.

Sec. 12-49. Lists to be verified.

Sec. 12-50. List may be filed by spouse, attorney or agent.

Sec. 12-51. List may be filed by holder of encumbrance.

Sec. 12-52. Assessor not to accept defective list or neglect to return list. Penalty.

Sec. 12-53. Addition of omitted property. Audits. Penalty.

Sec. 12-53a. [Assessment and taxation of new real estate construction](#).

Sec. 12-54. Examination by assessors when declaration not filed.

Sec. 12-55. [Publication of grand list. Changes in valuation. Notice of assessment increase](#).

Sec. 12-56. Assessors may take lists and abstract of previous year.

Sec. 12-57. [Certificates of correction](#).

Sec. 12-57a. Leased personal property and name of owner thereof to be included for information purposes in declaration of lessee.

Sec. 12-58. Declaration of property of manufacturers and traders.

Sec. 12-59. Declaration of corporation property. Stockholders exempt.

Sec. 12-60. [Correction of clerical error in assessment](#).

Sec. 12-61. Special assessment forms; approval of secretary.

Sec. 12-62. [Revaluation of real property. Regulations.](#) Treatment of certain Indian lands.

Sec. 12-62a. [Uniform assessment date and rate.](#)

Sec. 12-62b. The Residential Property Tax Revaluation Relief Fund. Amounts to be credited to fund.

Sec. 12-62c. Municipal option to phase in assessment increases resulting from revaluation of real property.

Sec. 12-62d. Residential property tax relief for municipalities with certain effective tax rate following revaluation: State program related to revaluations effective in 1987 and 1988; municipal option program commencing in 1989.

Sec. 12-62e. Source of funds for state payments under section 12-62d.

Sec. 12-62f. State grants-in-aid to municipalities for development or modification of computer-assisted mass appraisal systems for use in revaluation.

Sec. 12-62g. Increase in certain veteran's exemptions upon revaluation.

Secs. 12-62h and 12-62i. Stay and phase-in of implementation of revaluation. Performance-based revaluation testing standards.

Sec. 12-62j. Interlocal revaluation agreement grant.

Sec. 12-62k. Revaluation exemption review committee. Membership. Statistical measures. Certification. Penalty.

Sec. 12-62l. Option to not implement revaluation for 2003, 2004 and 2005 assessment years.

Sec. 12-62m. Reports of assessed valuation of property in towns phasing in revaluation.

Sec. 12-62n. Municipal option to adopt assessment rates limiting property tax increases on apartment and residential properties.

Sec. 12-62o. Municipal option to make annual adjustments in property values.

Sec. 12-62p. Municipal option to delay revaluation or suspend phase-in of real property assessment increase.

Sec. 12-62q. Regional revaluation program.

Sec. 12-62r. Annual adjustments to assessment rates adopted for apartment and residential properties. Referendum. Treatment of certain property as residential property.

Sec. 12-62s. Home ownership incentive blocks.

Sec. 12-62t. Municipal option to delay revaluation or suspend phase-in of real property assessment increase for certain assessment years.

Sec. 12-62u. Optional regional property tax base revenue sharing: Definitions.

Sec. 12-62v. Optional regional property tax base revenue sharing: Established. Municipal contribution.

Sec. 12-62w. Optional regional property tax base revenue sharing: Assessment of commercial and industrial property.

Sec. 12-62x. Optional regional property tax base revenue sharing: Administrative auditor.

Sec. 12-62y. Optional regional property tax base revenue sharing: Revenue distribution.

Sec. 12-63. Rule of valuation. Depreciation schedules.

Sec. 12-63a. Taxation of mobile manufactured homes and mobile manufactured home parks.

Sec. 12-63b. [Valuation of rental income real property.](#)

Sec. 12-63c. [Submission of income and expense information applicable to rental income real property.](#)

Sec. 12-63d. Change in assessed value of real estate. Relationship to sale price.

Sec. 12-63e. Valuation of property on which a polluted or environmentally hazardous condition exists.

Sec. 12-63f. Payment to state of receipts from certain properties subjected to environmental pollution remediation projects.

Sec. 12-63g. Assessment of buffers to inland wetlands or watercourses.

Sec. 12-63h. Land value taxation program.

Sec. 12-63i. Pilot program for alternative method of assessment for commercial properties.

Sec. 12-63j. Information re program for alternative method of assessment for commercial properties.

Sec. 12-63k. Reduction of assessment for and allocation of tax revenue attributable to improvement to commercial or industrial property in municipality containing an enterprise zone.

Sec. 12-64. Real estate liable to taxation. Easements in air space. Separate assessment of the interest of a lessee. Conditions under which lessee of state-owned property is subject to tax.

Sec. 12-64a. Reduction in assessed value of real estate upon removal of damaged buildings. Municipal option to abate tax on personal property located in damaged building.

Sec. 12-65. Agreements fixing assessments on multifamily housing.

Sec. 12-65a. Approval by state referee.

Sec. 12-65b. Agreements between municipality and owner or lessee of real property or air space fixing the assessment of such property or air space.

Sec. 12-65c. Deferral of increased assessments due to rehabilitation: Definitions.

Sec. 12-65d. Designation of rehabilitation area. Criteria for deferral of assessment increase.

Sec. 12-65e. Agreements to fix assessments during, and defer increases following, rehabilitation or construction. Required provisions.

Sec. 12-65f. Appeal.

Sec. 12-65g. Agreements to fix assessments during, and defer increases following, rehabilitation to accommodate persons with physical disabilities. Required provisions.

Sec. 12-65h. Agreements between municipality and owner or lessee of real property or air space containing a manufacturing facility or a wholesale and retail business fixing the assessment of personal property.

Sec. 12-66. [Property of religious, educational or charitable corporations](#); leasehold interests.

Sec. 12-66a. Taxation of real and personal property held by or on behalf of health system.

Sec. 12-66b. Validation of municipal taxation of real or personal property of health system on October 1, 2014, or earlier grand list.

Sec. 12-66c. Taxation of residential real property intended for student learning.

Sec. 12-67. Taxation of dwelling houses of railroad companies.

Sec. 12-68. Grantee failing to record deed, grantor taxed. Damages.

Sec. 12-69. Real estate liable for payment of judgment.

Sec. 12-70. Obligation of purchaser of real estate assuming payment of taxes.

Sec. 12-71. Personal property subject to tax. Computer software not subject to tax. Determination of situs of motor vehicles and snowmobiles for tax purposes.

Sec. 12-71a. List of values of vessels. Use in assessing.

Sec. 12-71b. Taxation of motor vehicles not registered on the assessment date. Assessment procedure. Tax date due.

Sec. 12-71c. Pro rata credit for property tax on motor vehicle when sold, totally damaged, stolen or registered in another state; time limit for claim.

Sec. 12-71d. [Schedule of motor vehicle values](#).

Sec. 12-71e. Motor vehicle mill rate.

Sec. 12-72. Assessment of certain classes of vessels.

Sec. 12-73. Taxation of municipal property used for sewage disposal.

Sec. 12-74. Municipal airports located in another town.

Sec. 12-75. Assessment of private water company property. Payments by municipal water companies on certain property.

Sec. 12-76. Assessment of water supply land. Payments in lieu of taxes by certain municipal corporations re water supply land in another municipality.

Sec. 12-76a. Taxation of land in which state or United States has easement or other right.

Sec. 12-77. Taxation of water power.

Sec. 12-78. Taxation of water power and works when power is used in another town.

Sec. 12-79. Water power used outside the state.

Sec. 12-80. Property of utility company to be taxed where located.

Sec. 12-80a. Personal property used in rendering telecommunications service. Exceptions.

Sec. 12-80b. Apportionment of property for purposes of section 12-80a.

Sec. 12-80c. Payment of personal property tax by mobile telecommunications service provider re property used in rendering telecommunications service.

Sec. 12-81. Exemptions.

Sec. 12-81a. Property subject to tax exemption. Liability of purchaser.

Sec. 12-81b. Establishment by ordinance of effective date for exemption of property acquired by certain institutions.

Sec. 12-81c. Municipal option to exempt certain motor vehicles.

Sec. 12-81d. Notification of tax collector of exempt status of property.

Sec. 12-81e. Exemption for certain vans used to transport employees to and from work.

Sec. 12-81f. Municipal option to provide additional exemption for veterans or spouses eligible for exemption under section 12-81.

Sec. 12-81g. Additional exemption from property tax for veterans. State reimbursement for related tax loss. Regulations.

Sec. 12-81h. Municipal option to allow exemption applicable to assessed value of a motor vehicle specially equipped for disabled veteran eligible for exemption under section 12-81 related to disability.

Sec. 12-81i. Municipal option to provide additional exemption for persons totally disabled and eligible for exemption under section 12-81.

Sec. 12-81j. Municipal option to provide additional exemption for blind persons eligible for exemption under section 12-81.

Sec. 12-81k. Extension of time to file application for exemption under subdivisions (59), (60), (70), (72), (74) and (76) of section 12-81.

Sec. 12-81l. Uniform income requirements for exemptions from property tax under sections 12-81f, 12-81g, 12-81i and 12-81j.

Sec. 12-81m. Municipal option to abate up to fifty per cent of property taxes of dairy farm, fruit orchard, vegetable, nursery, nontraditional or tobacco farm or commercial lobstering business operated on maritime heritage land.

Sec. 12-81n. Municipal option to provide additional exemption for businesses offering child care services to residents.

Sec. 12-81o. Municipal option to abate property taxes on certain food manufacturing plants.

Sec. 12-81p. Municipal option to abate property taxes on amusement theme parks.

Sec. 12-81q. Municipal option to abate property taxes on infrastructure of certain water companies.

Sec. 12-81r. Municipal option to abate or forgive taxes or fix assessment on contaminated real property.

Sec. 12-81s. Municipal option to exempt commercial fishing apparatus.

Sec. 12-81t. Municipal option to abate property taxes on information technology personal property.

Sec. 12-81u. Municipal option to abate property taxes on property of certain communications establishments.

Sec. 12-81v. Municipal option to abate taxes on property of electric cooperatives.

Sec. 12-81w. Municipal option to abate or exempt a portion of property taxes of local firefighters and certain emergency and civil preparedness personnel.

Sec. 12-81x. Municipal option to abate taxes of surviving spouse of police officer, firefighter or emergency medical technician.

Sec. 12-81y. Municipal option to abate property taxes on school buses.

Sec. 12-81z. Municipal option to abate taxes on property of nonstock corporation providing citizenship classes.

Sec. 12-81aa. Municipal option to abate taxes for urban and industrial reinvestment sites.

Sec. 12-81bb. Municipal option to provide property tax credits for affordable housing deed restrictions.

Sec. 12-81cc. Portability of certain veterans' property tax exemptions.

Sec. 12-81dd. Municipal option to abate real or personal property taxes paid by a nonprofit land conservation organization.

Sec. 12-81ee. Terms of stipulated judgment not affected by property tax exemption for certain open space land.

Sec. 12-81ff. Municipal option to abate property taxes on machinery used in connection with recycling.

Sec. 12-81gg. Municipal option to exempt horses and ponies from property taxation.

Sec. 12-81hh. Municipal option to abate property taxes on personal property of gas company for gas expansion projects.

Sec. 12-81ii. Municipal option to provide exemption for parent or surviving spouse of person killed in action while performing active military duty.

Sec. 12-81jj. Municipal option to provide exemption for veterans not eligible for certain other exemptions.

Sec. 12-82. Exemptions of veterans of allied services of First World War.

Secs. 12-83 and 12-84. Exemption of disabled veterans over sixty-five. Veterans of Second World War; establishment of right to future exemptions.

Sec. 12-85. Veterans' exemptions, residence and record ownership requirements.

Sec. 12-86. Termination date of Second World War.

Sec. 12-87. Additional report. Property, when taxable.

Sec. 12-87a. Quadrennial property tax exemption statements; extension of time to file.

Sec. 12-88. When property otherwise taxable may be completely or partially exempted.

Sec. 12-88a. Application of property tax to real property acquired by a quasi-public agency but not held or used for purposes of such quasi-public agency.

Sec. 12-89. Assessors to determine exemptions.

Sec. 12-89a. Certain organizations may be required by assessor to submit evidence of exemption from federal income tax.

Sec. 12-90. Limitation on number of exemptions allowed.

Sec. 12-91. Exemption for farm machinery, horses or ponies. Additional optional exemption for farm buildings or buildings used for housing for seasonal employees.

Sec. 12-92. Proofs to be filed by blind.

Sec. 12-93. Veterans' exemptions; proof of claim.

Sec. 12-93a. Allowance of veterans' property tax exemptions in relation to a residential dwelling on leased land and certain vehicles.

Sec. 12-94. Exemptions of servicemen, veterans and their relatives, blind and totally disabled persons, where made. List, exemptions.

Sec. 12-94a. State reimbursement in lieu of tax revenue from totally disabled persons.

Secs. 12-94b and 12-94c. State payment in lieu of taxes for commercial motor vehicles and manufacturing machinery and equipment; applicable until July 1, 2013. Depreciation schedule for revenue loss for certain machinery and equipment to be reimbursed by the state.

Sec. 12-94d. Payment in lieu of tax revenue from electric generation facilities.

Sec. 12-94e. Municipal option to grant certain previously waived exemptions.

Secs. 12-94f and 12-94g. Phase-in of one hundred per cent state payment in lieu of taxes for machinery and equipment. Amount of state payment in lieu of taxes on machinery and equipment commencing July 1, 2013.

Sec. 12-95. Exemption only on submission of evidence.

Sec. 12-95a. Exemption of merchandise in transit in warehouses.

Sec. 12-96. Exemptions of tree plantations of not less than twenty-five acres. Conversion to forest land classification.

Sec. 12-97. Taxation of timber land of more than ten years' growth. Conversion to forest land classification.

Sec. 12-98. Classification of land stocked with trees not more than ten years old. Conversion to forest land classification.

Sec. 12-99. Grounds for cancellation of classification. Taxation after cancellation.

Sec. 12-100. Material cut for domestic use exempted from yield tax.

Sec. 12-101. Due date and collection of tax.

Sec. 12-102. Taxing of woodland.

Sec. 12-103. Appeals.

Secs. 12-104 to 12-107. Tree-growth land: Certificate by State Forester; taxation; revocation of certificate; when owner may cut wood.

Sec. 12-107a. Declaration of policy.

Sec. 12-107b. Definitions.

Sec. 12-107c. Classification of land as farm land.

Sec. 12-107d. Regulations re evaluation of land as forest land. Implementation of standards and procedures. Certification requirements. Fees. Notice of termination of forest land classification. Application for classification as forest land. Appeal. Report to State Forester.

Sec. 12-107e. Classification of land as open space land.

Sec. 12-107f. Open space land.

Sec. 12-107g. Classification of land as marine heritage land.

Sec. 12-108. Stored property as property in transit.

Sec. 12-109. Listing and valuation of tax-exempt property.

Sec. 12-110. Sessions of board of assessment appeals.

Sec. 12-111. Appeals to board of assessment appeals.

Sec. 12-112. Limit of time for appeals.

Sec. 12-113. When board of assessment appeals may reduce assessment.

Sec. 12-114. Adjustment of assessment by board of assessment appeals.

Sec. 12-115. Addition to grand list by board of assessment appeals.

Sec. 12-116. Assessment and taxation under special acts.

Sec. 12-117. Extension of time for completion of duties of assessors and board of assessment appeals.

Sec. 12-117a. Appeals from boards of tax review or boards of assessment appeals.

Sec. 12-118. Appeals from Connecticut Appeals Board for Property Valuation.

Sec. 12-118a. Validation of pending appeals.

Sec. 12-119. Remedy when property wrongfully assessed.

Sec. 12-119a. Waiver of addition to assessments. Municipal option to reduce addition to assessments.

Sec. 12-120. Assessor or board of assessors to send abstract of assessment lists to Secretary of the Office of Policy and Management.

Sec. 12-120a. Annual report from Office of Policy and Management to General Assembly committee on finance, revenue and bonding concerning real and personal property tax data for towns in the state.

Sec. 12-120b. Uniform administrative review procedures for certain state-reimbursed property tax exemptions and credits.

Sec. 12-121. Compensation of assessors and boards of assessment appeals.

Secs. 12-121a to 12-121d. Personal property exempt from assessment.

Sec. 12-121e. Reduction in assessment of certain rehabilitated buildings.

Sec. 12-121f. Validations re assessment lists.

Secs. 12-121g to 12-121z. **Reserved**

****excerpt****

RESIDENTIAL DATA COLLECTORS MANUAL



BY PAUL W. SLATTERY, CCMA, CCA

SEPTEMBER 2011

TABLE OF CONTENTS

	<u>Page</u>
Acknowledgements.....	6
Purpose of Book.....	6
Neglecting an Interior Inspection is a Big Mistake.....	7
Hearing Before the Taxpayer.....	8
Hearing with the Taxpayer.....	8
Assessors and Fee Appraisers Take Different Approach to Value.....	9
Property Record Card (PRC).....	10
Formatting a PRC.....	10
Users of the Property Record Card.....	11
Selection of the Property Record Card.....	11
Laws Dealing with Assessing.....	11
Working with other Municipal Departments.....	12
The Data Collector.....	13
Training and Education of the Data Collector.....	14
The Appraisal Process.....	14-15
Knowledge of Cost Schedules.....	16
Do's and Don'ts of Property Inspections.....	17
Safety on the Job.....	17-19
Your Car and How You Drive It.....	19
Data that Remains the Same.....	20
Equipment for Field Inspectors.....	21
Effects of Data Collector's Errors.....	22
Effects of Listing Errors.....	22
Delineation of the Neighborhood.....	23
Keeping Track of Neighborhood Conditions.....	24
Sales Files.....	24-25
Digital Photos.....	26
GIS Mapping (Geographic Information System).....	26
Inspection of the Property.....	27-35
Call Backs, Refusals.....	35-36
Authority to Enter the House.....	37
Estimating the Listing.....	37
History of Visitation.....	37
Notes on the Property Record Card.....	38
Condition of the Dwelling.....	38-39
Depreciation.....	40-41
Grading Residential Property.....	42-43
Year Built.....	44
Layout and Design.....	45
Residential Square Foot Guidelines.....	46-47
Measuring	47-60
Measuring Garages.....	61-63
Out Buildings.....	63
Story Heights/Living Area.....	64-72

Building Permits and Maintenance of Values.....	73
Building Inspector.....	73
Field Work Districts.....	74-75
Building Permit Procedure.....	76-80
Remodeling Questionnaire Results.....	80-81
Inspecting Remodeled House.....	82-83
Remodeling and Alterations.....	84-87
Alteration Check List.....	88
Audit of Completed Property Record Card.....	89
Quality Control of Completed Permits.....	90-91
Keeping Track of Completed Fieldwork Districts.....	92
Getting Ready for the Annual Assault.....	92-93
Demolished Buildings.....	94
Fire or Vandalized Damaged Buildings.....	95
Parcel Located in More than One Town.....	96
Housing Styles.....	97-105
APPENDIX.....	106
• Residential Construction Details.....	107
• Frame Construction Details.....	108
• Masonry Construction Details.....	109
• Roof Design.....	110
• Story Heights.....	111
• Connecticut Real Estate Law Summary.....	112-113
• Unfinished Construction Chart.....	114
• Letter to the Building Inspector.....	115
• Building Permit Flow Chart.....	115
• Proration of New Construction (C of O).....	116
• C of O Notice.....	117
• Condominium Flow Chart.....	118-121
• Condominium Tidbits.....	122-123
• Condominium Separation for New Parcels and Tax Bills.....	124-126
• Combining Land Flow Chart.....	127
• Property Split Flow Chart.....	128
• Lot Line Adjustment Flow Chart.....	129
• Land Splits for GIS Department.....	129
• Removal of Damaged Building Flow Chart.....	130
• Special Depreciation Problems.....	131
• Tax to Exempt Procedure.....	132-133
• Exempt to Tax Procedure.....	134-135
• Property Tax Exemption Request.....	136
• Street Closing Flow Chart.....	136
• Utility Color Codes.....	137

* CT Association of Assessors

- quarterly meetings
- educational materials
- manages the certification process

What is a Grand List?

The Grand List is an annual listing of all taxable and tax-exempt property in Newtown. The three main categories of property assessed on the Grand List are:

- Real Estate
- Motor Vehicles
- Personal Property

Real Estate is valued every five years, while Motor Vehicles and Personal Property are valued annually.

What is an assessment?

An assessment is the value placed on property appearing in the Grand List; it is the basis upon which the property tax levy is distributed among the property owners in a community.

In order to determine the tax liability of a particular property, the property assessment is multiplied by the municipality's mill rate.

In Connecticut, an assessment is equal to 70% of the fair market value of real estate as established by the municipal Assessor. Real estate assessments are established during the town-wide revaluations, which are performed on a five year schedule.

For motor vehicles the assessment is 70% of average retail price and recalculated annually as of Oct. 1.

For business personal property the assessment is 70% of the depreciated value and is recalculated annually as of Oct. 1.

All methods of valuation are established by State Law.

What is revaluation?

State Law requires that all taxable real property be revalued once every five years.

All property in Newtown was revalued effective with the Oct. 1, 2017 list year.

The revaluation process is intended to keep the fair market values current, to insure that properties, which have changed in value, are equitably assessed.

Based on the requirements of the last revaluation, Newtown's next revaluation will be for the Oct. 1, 2022 Grand List (for the 2023/24 fiscal year).

Appealing your property values

If property owners are not satisfied with their assessments, they may apply for a hearing with the Board of Assessment Appeals (BAA) pursuant to Connecticut General Statute (C.G.S.) §12-111.

Applications may be obtained at the Assessor's Office or on the Town's website.

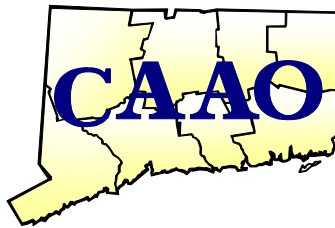
Appeals to the Board must be in writing on the prescribed application and postmarked or hand-delivered to the Assessor's office in Town Hall on or before February 20th.

During a revaluation, before you appeal to the BAA, you can make an informal appointment with the revaluation company to discuss your concerns.

excerpt

Handbook for
Connecticut Boards of Assessment Appeals

A guide to property tax administration for
Connecticut's municipal boards of assessment appeals



Revised edition 2007
Connecticut Association of Assessing Officers

CONTENTS

	Page
PREFACE.....	i
CHAPTER 1: MUNICIPAL BOARDS OF REVIEW AGENCIES	
Board of Tax Review Defined.....	1
Historical Development.....	1
CHAPTER 2: ASSESSMENT REVIEW IN CONNECTICUT	
Importance of the Property Tax.....	3
Assessment Process.....	3
Right of Appeal.....	4
CHAPTER 3: NATURE OF BOARD OF ASSESSMENT APPEALS ACTIVITIES	
Powers of Boards.....	5
Power to Initiate Action.....	6
Board's Part in Revaluation.....	6
Relationship with the Assessor.....	6
Responsibilities to the Public.....	7
CHAPTER 4: FREEDOM OF INFORMATION	
Filing an Appeal.....	9
Pre-Hearing Considerations.....	9
Substance of the Appeal.....	9
CHAPTER 5: ORGANIZATION OF THE BOARD	
Membership.....	13
Accountability.....	14
Fines and Penalties.....	14
Access to Board Records.....	15
CHAPTER 6: OPERATIONS	
Hearing Taxpayer Appeals.....	17
Appeals Procedure.....	18
Action by the Board.....	19
Supplemental Lists.....	19
Correcting Clerical Errors.....	19
Completion of Board's Work.....	19
Changes After the Last Session.....	20
Reports to be Filed.....	20
Public Records Administration.....	20
CHAPTER 7: APPEALS TO THE COURTS	
Who May Appeal.....	21
Court Procedures.....	22
Action by Municipality.....	22
Court Appeals.....	22

CHAPTER 8: IMPROVING ASSESSMENT REVIEW IN CONNECTICUT	
Alternatives.....	25
Present Opportunities.....	25
FOOTNOTES.....	27
APPENDICES	
A. Dates of Importance to the Board of Assessment Appeals.....	29
B. Forms for Assessment Appeals.....	31
C. Court Cases and State Attorney General’s Opinions Relating to the Board of Assessment Appeals.....	37
D. Index of State Laws Concerning Boards of Assessment Appeals.....	57
INDEX.....	59

REVALUATION COMPANY SLIDES

2017 Revaluation Informational Meeting



OVISION

GOVERNMENT SOLUTIONS

- Incorporated in 1975
- Staff of 140 people
- Appraisal staff of approximately 80 people
- 457 Software Installations in 12 States
- 127 Installations in Connecticut
- Performed over 300 appraisal projects in the State of Connecticut

Revaluation

- Mandated By State Of Connecticut
- Full Revaluation Every 10 Years
- Valuation Update Every 5 Years
- Property Is Assessed At 70% Of Revaluation Year Market Value

Benefits Of A Revaluation

- Correct Disproportionate Taxation
- Adjust Value For Market Shifts
- Capture All New Construction
- Achieve 70% State Mandated Assessment Ratio

Data Collection and Verification of Sales

- Foundation of Project
- Information Collected
 - Bedrooms and Bathrooms
 - Attics and Basements
 - Exterior Measurements
 - Outbuildings
 - Land Characteristics
- Staff
 - Data Collectors
 - Supervisors / Quality Control



Exterior Inspection

- Style
- Quality
- Story Height
- Roof Structure
- Roof Covering
- Wall Construction
- Year Built
- Outbuildings
- Measurements



Interior Inspection

- Room Count
- Baths Count
- Wall Finish
- Floor Finish
- Heating
- Bath Style
- Kitchen Style



Sales Analysis

- Town Market Determines Values
- In-Depth Study of Town Sales
- Determine Land Prices
- Determine Building Value and Depreciation
- Delineate Neighborhoods
- Develop Computer Models Based On Market

Three Approaches To Value

- Cost Approach
- Sales Comparison Approach
- Income Approach



Valuation

- Analysis of Market Information
 - Sales
 - Commercial/Industrial Income & Expense Information
- Land Valuation by Location
- Comparable Properties
- Review of All Values in the Field
- Feedback from Informal Hearings



Informal Hearings

- Notify Taxpayers Of New Assessment (November 2017)
- Property Owners Discuss Value
- Final Notices Sent (Jan 2018)
- Board of Assessment Appeals (March 2018)



Web Access

NEWTOWN, CT **VISION**
GOVERNMENT SOLUTIONS

3 WINDROSE STREET

Location: 3 WINDROSE STREET, NEWTON, CT 02459
Address: 02459, Assessed: 163,716, Building Count: 1

Property	Assessed	Building Count
3 WINDROSE STREET	163,716	1

Assessed: 163,716, Building Count: 1

Assessed: 163,716, Building Count: 1

REVALUATION TIME LINE (10/1/2017)

SCHEDULE Town of Newtown, CT

<i>TASK</i>	<i>FROM</i>	<i>TO</i>
Project Startup	06/01/16	
Public Relations	On-Going	
Data Collection & Digital Imaging	06/15/16	08/01/17
Preliminary Land Study	03/01/17	08/01/17
Preliminary Building Study	04/01/17	08/01/17
Preliminary Market Rent Study	06/01/17	08/01/17
Residential Field Review	07/15/17	09/15/17
Commercial Field Review	07/15/17	09/30/17
Final Deeds entered into the CAMA system by Assessor	10/15/17	
Suggested Values to Assessor	11/03/17	
Assessor Review of Values	11/03/17	11/10/17
Valuation Notice	11/10/17	
Informal Hearings	11/27/17	12/15/17
Final Testing Standards	01/02/18	
Project Completion (excluding BAA)	01/02/18	

Introduction

The State of Connecticut requires its Cities and Towns to revalue all real estate on a periodic basis in order to equalize values and distribute the tax burden in a fair and equitable way.

Definitions

Revaluation

According to the *Dictionary of Real Estate Appraisal (Fourth Edition)* published by the Appraisal Institute, a revaluation is the “mass appraisal of all property within an assessment jurisdiction to equalize assessed values; the reappraisal of a property.”

Mass Appraisal

Mass appraisal is the process of estimating the market value of a universe of properties, as of a specific date, using standard methodology, which allows for statistical testing and reporting.

Connecticut Facts

Under Connecticut law, the assessment of each parcel of real property represents 70% of its fair market value as of the date of a revaluation.

Revaluation is undertaken every 5 years with inspections required every 10 years.

The date of revaluation is also known as the assessment date. In Connecticut, the assessment date is October 1st.

Unless there is physical change to a property (e.g., the construction of an improvement or a structure’s demolition), the assessment remains unchanged until the next revaluation, when the property’s market value is determined again.

What is market value and who determines my property value?

There are many definitions of Market Value. For the purposes of revaluation, and as written in the CAAO Handbook for Connecticut Assessors, “market value is the most probable price in cash that a property would bring in a competitive and open market, assuming that the buyer and seller are acting prudently and knowledgeably, allowing sufficient time for the sale, and assuming that the transaction is not affected by undue pressure.”

Buyers and sellers of real estate determine Market Value. We have seen the effects of the current economic climate on property sales and value over the past several years.

The estimated market value of your property is based on an analysis of the sales in your jurisdiction and local market for one to two years prior to the assessment date. It is the Appraiser’s job to research and analyze the sales and create models that reflect and mirror the local real estate market. Some of the factors which contribute to the analysis and resultant value are; location, size, quality of construction, age of improvements, topography, utilities, zoning restrictions if any, etc.

What happens during a Revaluation?

Depending on where in the revaluation cycle your jurisdiction is, one or more of the following will be performed:

- A) A physical inspection of both the interior and exterior of each property is conducted, where building dimensions and characteristics are noted. This is the Data Collection phase of the project. Each Data Collector carries an identification badge, a letter of introduction on town letterhead and their vehicles are

registered with the Police Department and Assessor’s Office.

- B) Data Mailers, which contain the pertinent information currently on file with the jurisdiction, will be mailed to all property owners. Owners will verify the information or indicate a change when returning the document.

While the data collection/verification phase is in progress, appraisers are analyzing the recent sales in order to make comparisons and set valuation parameters (models) which will be utilized to estimate the value of properties which have not been sold.

Each property owner receives an individual notice of the new assessment. Property owners can also review the assessed values of others in the jurisdiction as compared to theirs.

All property owners are given the opportunity to attend an informal hearing to discuss their values with a representative of the jurisdiction. During the hearing, the property owner can voice concerns, discuss inaccuracies or discrepancies with a representative who will review the property record card and explain the value. An appraiser will make the determination as to whether an additional inspection or review of the value is necessary. All those attending a hearing will receive a notice illustrating any changes made to the assessed value.

Will a Revaluation increase my taxes?

A change in assessment alone has no effect on your tax rate or tax bill. Local budgets and the dollar amount necessary to support services such as education, police and fire, etc. within the jurisdiction are the factors which affect the amount of taxes property owners must pay. For example, if the same amount of money is to be raised after the Revaluation as the previous year and each assessment doubles, the tax rate would merely be cut in half.

How will I know if my assessment is equitable?

There are two very good methods to determine this. First, compare your properties to similar properties that sold in the previous year. Your value should be in-line with these sale prices. Second, if no recent sales are available, compare your assessment to other similar properties in your area using the Street Listing of Values available in the Assessor's Office or online. Your value should be in-line with these similar properties. Remember, very few properties are exactly alike. Your value should be comparable, but it will seldom be exactly the same as what seems to be similar property.

What qualifications do the appraisers have?

Each person employed on this project is certified by passing the State of Connecticut's qualification testing. Each has met the educational, experience and exam requirements defined by the Connecticut Office of Policy and Management, Intergovernmental Affairs Unit for the phase they are involved in.

Project Manager or Supervisor:

1. Has a minimum of 3 years in the field of assessing, evaluation, or appraising.
2. Holds Land/Residential Certification

3. Holds Commercial/Industrial Certification
4. Passing grade on examination in the areas of mass appraisal, Connecticut revaluation legal requirements, sales analysis, and statistical evaluation of the revaluation.

They must possess extensive knowledge of state laws, department rules, appraisal manuals, governing local assessment administration and have demonstrated an ability to apply these to unusual situations of property appraisal, assessment and review.

Commercial and Industrial Appraisers:

1. Has a minimum of 3 years in the field of assessing, evaluation, or appraising.
2. Holds Land/Residential Certification
3. Passing grade on examination in the area of valuation of Commercial and Industrial properties.

Residential Appraisers:

1. Minimum of 2 years experience in the field of assessing, revaluation or appraising.
2. Passing grade in the area of valuation of Land and Residential properties

If I disagree with my assessment after a hearing, what are my options?

If any property owner believes the assessment on their property to be inaccurate, disproportionate or excessive, they may appeal through the local Board of Assessment Appeals within their jurisdiction. Should the property owner still feel the assessment is incorrect, they may appeal to the Superior Court for the judicial district in which they are located.



TOWN OF NEWTOWN

Revaluation Questions and Answers

3 Primrose Street
Newtown, CT. 06470

Please visit us at: newtown-ct.gov

Governmental Funds – General Fund - Revenues

- Your property tax is proportionate: the value of your property to the total (taxable) property.
- It is assumed that the value of your property (the size of your house) reflects your wealth. This is not always true. As in the case of some seniors.
- The tax rate is expressed in terms of mills (mill rate). One mill equals \$1.00 of tax per \$1,000 of assessed property value. 34.00 mill = \$34.00 per every \$1,000 of assessed property value.
- So:
House/land market value @ 10/1 = \$400,000.
Assessed value = 70% = \$280,000.

Governmental Funds – General Fund - Revenues

- Why an assessment rate of 70%?
- Does it make a difference:

House 1 -	\$50,000	25%
House 2 -	<u>\$150,000</u>	75%
Total	\$200,000	

Apply a 70% assessment rate:

House 1 -	\$35,000	25%
House 2 -	<u>\$105,000</u>	75%
Total	\$140,000	

- Doesn't make a difference.

Governmental Funds – General Fund - Revenues

- If mill rate = 34.00 then the real estate taxes on \$280,000 = $280,000 / 1,000 * 34 = \$9,520$.
- Mill means per thousand. We are used to thinking in terms of percentage (per 100).
- So move the decimal point one place to the left (on the mill rate) and you now have the tax rate as a percentage:

34.00 >>> one decimal place to left = 3.4%

$280,000 * 3.4\% = \$9,520$

- So if a town has a mill rate of 25.6; you can say that the homeowner's tax is 2.56% of their assessed value (market value * 70% = assessed value)

Governmental Funds – General Fund - Revenues

- Property values are revalued every 5 years to ensure people are being taxed fairly (based on their property values).
- Proportionate values can change over time. An area in town may experience a larger market value increase than other areas. If we didn't perform a revaluation people would end up paying a disproportionate share of property taxes.
- From time to time business property values increase a greater % than residential values (visa versa).

Governmental Funds – General Fund - Revenues

- How to calculate the mill rate (during the budget formulation process):

Total budgeted expenditures (and other financing uses) less total budgeted revenues (not including current taxes) = required budgeted current taxes.

Budgeted current taxes / tax collection rate = tax levy amount.

Tax levy / (taxable grand list / 1,000) = mill rate

Governmental Funds – General Fund - Revenues

- So:

Total budgeted expenditures = \$110,000,000

Total budgeted revenues** = 10,000,000

Required budgeted current taxes = 100,000,000

Tax collection rate = 99.1%

Required tax levy = $100,000,000 / 0.991 = 100,908,174$

Taxable grand list = \$3,000,000,000 (3 billion)

Required mill rate =

$100,908,174 / (3,000,000,000 / 1,000) = 33.64$

Governmental Funds – General Fund - Revenues

- Lets double check (triple check!!)

Total taxable property value (taxable grand list) =
\$3,000,000,000

Divide by a 1,000 and times by the mill rate of 33.64
= \$100,920,000 = tax levy (total amount on tax bills).

We are budgeting to collect 99.1% of that =
\$100,011,720

Checks out!! Our budget requires 100,000,000 in
current year taxes (to balance). Amount is a bit
different due to rounding.

Governmental Funds – General Fund - Revenues

- So lets assume 1,000,000 in tax credits:

Required budgeted current taxes = 100,000,000

Tax collection rate = 99.1%

Required tax levy = $100,000,000 / 0.991 = 100,908,174$

plus the loss from the tax credits = 101,908,174

Taxable grand list = \$3,000,000,000

Required mill rate = 101,908,174

$/(3,000,000,000/1,000) = 33.97$

Governmental Funds – General Fund - Revenues

- Lets double check (triple check!!)

Total taxable property value (taxable grand list) =
\$3,000,000,000

Divide by a 1,000 and times by the mill rate of 33.97
= \$101,910,000; less tax credit applied = 100,910,000 =
tax levy (total amount on tax bills).

We are budgeting to collect 99.1% of that =
\$100,001,810

Checks out!! Our budget requires 100,000,000 in
current year taxes (to balance). Amount is a bit
different due to rounding.

2,000 SF HOUSE



2,000 SF HOUSE



4,000 SF HOUSE



COMMERCIAL BUILDING



2012 ASSESSMENT	210,000 (5.3%)	210,000	560,000 (14.1%)	3,000,000 (75.4%)
-----------------	-------------------	---------	--------------------	----------------------

TOTAL 2012 ASSESSMENTS EQUALS THE GRAND LIST TOTAL = 3,980,000

MILL RATE = 25.00
TOTAL TAXES = \$99,500

\$99,500 divided by 3,980
(3,980,000/1,000) = 25.00

TAX BILL	5,250	5,250	14,000	75,000
----------	-------	-------	--------	--------

2017 ASSESSMENT	168,000	168,000	448,000	2,400,000
-----------------	---------	---------	---------	-----------

Assuming a market decline of 20%

TOTAL 2017 ASSESSMENTS EQUALS THE GRAND LIST TOTAL = 3,184,000

MILL RATE = 31.88
TOTAL TAXES = \$101,506

\$101,506 divided
by 3,184 = 31.88

A 2% increase (in the budget amount)

TAX BILL	5,356	5,356	14,282	76,512
----------	-------	-------	--------	--------

Tax Bill Increase	2%	2%	2%	2%
-------------------	----	----	----	----

Because the market declined evenly over all properties (20% decline), all tax bills increased 2% because of the budget increase. The increase in the mill rate (27%) had no effect.

2,000 SF HOUSE



2,000 SF HOUSE



4,000 SF HOUSE



COMMERCIAL BUILDING



2012 ASSESSMENT	210,000	210,000	560,000	3,000,000
-----------------	---------	---------	---------	-----------

TOTAL 2012 ASSESSMENTS EQUALS THE GRAND LIST TOTAL = 3,980,000

MILL RATE = 25.00

TOTAL TAXES = \$99,500

TAX BILL	5,250	5,250	14,000	75,000
----------	-------	-------	--------	--------

2017 ASSESSMENT	168,000	168,000	448,000	2,550,000
-----------------	---------	---------	---------	-----------

Assuming a market decline of 20% for residential and 15% for commercial.

TOTAL 2017 ASSESSMENTS EQUALS THE GRAND LIST TOTAL = 3,334,000

MILL RATE = 30.445

TOTAL TAXES = \$101,504

A 2% increase

TAX BILL	5,115	5,115	13,639	77,635
	-3%	-3%	-3%	4%

Even though the budget increased 2%, residential homes ended up having a tax bill that decreased (3%) because values in commercial properties declined at a lesser rate. So there was a shift in burden to the commercial properties.

Questions regarding the Grand List

TO: Newtown Board of Finance

FROM: Ned Simpson

DATE: Nov 27, 2020

Comments on R Tait Handout 11/23

1. Page numbers would help

Duly noted

2. Page 1 – is “@10/1” October 1st?

Yes, at or on October 1st.

3. Page 1 and others - Do references to Property include automobiles? Office equipment, machinery, etc.?

Yes, the grand list includes real estate, motor vehicles, and personal property (office equipment, machinery, etc)

4. Page 5 – What’s the difference between “Grand List” and “Taxable Grand List”?

Grand list comprises all the property including non-taxable property (Town property, not for profit property, State property, etc.)

Does Taxable exclude value of property?

- a. Owned by Town of Newtown? Yes
- b. Owned by Newtown Forest Preserve? Yes
- c. Owned by State of Connecticut? Yes
- d. Owned by religious organizations? Yes
- e. 490 Forests (and other 490 uses?) 490 property is taxed at a significantly lower rate
- f. Other?

5. Page 4 - Please expand on “revalued”

- a. What is a Re-Val?

A revaluation is an update of a properties (real estate) market value on the grand list. It is done every five years.

- b. Why are there Re Vals? Are there state mandates?

Revaluations are done to make sure residents are taxed fairly (on a proportional basis). Over time some properties may increase in value and some properties may decrease in value. Revaluations are done to capture these changes. State statutes dictate this.

- c. What does a Re-Val accomplish?

Updated property values and fair taxation.

Newtown Board of Finance

- d. What does the consultant do? How do they do it?

The revaluation company (the consultant) performs the revaluation in partnership with the Assessor.

- e. What does the town do?

Reviews and signs off on consultant work. Also works along side.

Questions about Newtown Systems

1. Is the GIS system the system of record for calculating the town's "Total Net Assessment"? Or is the Vision Government Solutions the system of record?

Vision Government Solutions system

Who maintains GIS? (AI Miles?) Who maintains Vision Government Solutions? (Tax Assessor's)

Correct

How are these systems kept in synch?

Periodically the GIS is automatically updated from the Tax Assessor System

2. When a property is sold:

- a. How does that information get to the Assessor? GIS Specialist?

Sales data is captured from the town clerk deed system. This is done daily (for the most part). The record of ownership is then recorded on the property card in the assessor's.

Sales data is only important when the revaluation process is taking place. Sales data is one of the items or tools used to determine the new appraised value.

How long do those steps take?

Done daily (as soon as the deed information is available)

- b. What if anything is done with that information to change the Appraised Value (Grand List)?

Used only during the revaluation process every five years.

- c. Are there different actions for sales that are over Appraisal from those under Appraisal?

Both are used in the "mass appraisal" process.

3. If a property sells for substantially more (or less) than Appraised Value, what happens to the Appraisal of the property? How long before the change is affected? Does it impact adjacent properties? Similar properties?

Nothing happens to the properties appraised value. The data is used in the revaluation process. The record of ownership on the property field card is updated for informational purposes.

4. Who assigns "Land Use Type"?

- a. Searching eCode360 does not yield definitions for all types

The Assessor assigns the land use type.

Newtown Board of Finance

- b. How/who determines that a parcel is “Unusable? (I did ask a P&Z member who said they didn’t know)

Unbuildable is related to the size of the parcel and zoning regulations.

Questions about Determining Assessments

1. How does a person become an assessor?

The State Office of Policy and Management (OPM) regulates the education requirements to become an Assessor (who is able to sign off on the Town’s Grand List). The OPM has designated the Connecticut Association of Assessing Officers to operate the Assessor education program in Connecticut.

2. Are there state guidelines on how to assess property?

Yes there are state guidelines.

- a. Are all properties assessed at 70% of Appraised Value? Fair Market Value?

Real estate is assessed at 70% of appraised value; motor vehicles are assessed at 70% of their average retail value; & personal property is assessed at 70% of the property’s depreciated value.

- b. Is there a standard appraised value for an acre of Unbuildable land across Newtown?

Yes, \$10,000

3. How is the appraised value of a vehicle determined? Kelly Blue Book?

The State of Connecticut DMV provides an electronic list of Newtown vehicles with their average retail price.

4. If we give a business an “tax incentive” to locate in Newtown, is it typically reflected in a lower Grand List, or elsewhere in the calculation and recording of taxes? Are “tax incentives” visible in the GIS or Vision systems? E.g. Tractor Supply Co MBL 30-14-21

Tax incentives are not visible on the GIS or Vision systems. They are visible on the tax collectors billing system (which is available to anyone). That is not to say they shouldn’t be visible on the Assessor system. There is an exemption space on the property card to show this information. I will inquire with Vision to train the staff how to use this field so that the incentive is visible on the assessor system.

5. Are property taxes different for a commercial building that is occupied and generating income than for the owner than a vacant building

No, the value of the commercial building does not change.

Newtown Board of Finance

6. It costs a significantly more to serve a household in the rural parts of Newtown (e.g. school bus routes, snowplowing and road maintenance, police patrolling, etc.) than a household in a high-density area. Does a rural house with similar characteristics to a house in town pay more taxes?

A house is taxed its proportional share of taxes based on its value compared to the total value (the total tax base). The only consideration between a rural house and a non-rural house is the appraised value of each house (not the amount of services or the amount of children in the house etc.)

Related questions – Collecting property taxes

1. For properties where there is an escrow, if the property owner doesn't pay into escrow an amount sufficient to cover the tax liability, what happens? Does the bank pay the town then chase for payment from the owner? Or? Does the bank only pay what they collected in escrow and the town has to chase the property owner?

Lenders will pay the difference and ask the homeowner to make up the difference in subsequent mortgage payments.

2. When a business files for bankruptcy what is the effect on Town revenue- Grand List vs Collections

Our tax collection rate is above 99%. The 1% uncollected includes bankruptcy. We account for the 99+% collection rate in our budgeting process. Eventually most delinquent real estate taxes get paid.

Questions raised by looking at specific properties

Over the time I have been on BoF, there have been agenda items related to property. I have learned to access GIS and Vision Government Solutions. As a curious person, I have looked at many properties in both systems. To illustrate my questions, I have created a spreadsheet with a number of properties. I didn't see any example where Assessed Value was not 70% of Appraised Value, so the spreadsheet only has Appraised value. The Row Number references are to that spread sheet.

I am not looking for property specific explanations. These are identified to illustrate the question

1. In both GIS & Vision, if a property was sold 12/25/2009 it seems the amount is always zero. Why/What is this? Rows 5-7, 9-10, 17-19, 25 and 28-32

The software conversion to Vision did not bring older sales into the system. These sales have a sold date of 12/25/2009 and a value of zero. The deed record is accurate so the old sale can be traced back to the Town Clerks office.

2. Examples of GIS having a different Assessed value than Vision. Rows 23 and 30-33

The online Vision system is in a separate file. Some online Vision amounts have not been updated since the last revaluation. So if changes were made to a property they did not reflect on the online Vision records. If you go to the Assessor office and use their system (available to the public) it is up to date because it ties directly to the Vision software (not a separate file). Vision is currently updating the online Vision records.

Newtown Board of Finance

3. What is done when a property owner is “Unknown”? What generally has been done or is being done to identify an owner? Or make it town property? 38-9-UNK01 Row 20

See attached memo regarding unknown property owners.

4. It's hard to see the impact of sales on Appraised value. In the case of Watkins Drive the market value dropped dramatically from prices paid to Toll Brothers 2007-2011. Consider sales in 2017, this didn't seem to impact Appraisal. Rows 13-16

Revaluations are done every five years. In between revaluations the appraised values are static (unless an addition is done to the house, for example). During a revaluation home owners are notified of their new appraisal amount and have a chance to make an appointment with the revaluation company to review and possibly change their appraisal (if the revaluation company agrees). If the homeowner is not satisfied after their appointment with the revaluation company there is an appeals process dictated by state statute.

5. Looking for more recent sales, I watched the new houses on Turkey Roost Road. Again, selling price does not seem to impact Appraisal. Rows 21-24

Appraisal is done every five years on October 1. If a home is built between that time period an appraisal is done and the resulting amount is time valued back to the last October 1st date (of last revaluation)

6. Examples of “Unbuildable” 27-33.

Parcels are unbuildable due to minimum buildable zoning regulations

Parcel is land locked with no access

Problems with unknown owners:

The Town of Newtown has a problem with pieces of property that we just do not know the owners of, otherwise known as our “unknown owners”. While this problem is not unique amongst the 169 towns in the state, we probably have most of them. Although there have been a few around for a number of years I am told most of these were discovered with the implementation of the towns GIS system. There is roughly 7.5 million dollars worth of property that is currently classified as unknown and therefore we are not able to collect taxes on. We are also unable to lien these properties because to file a lien you must first notify someone of a lien, very hard to do if we do not know who the owner is. There is something called escheat, which in a nutshell says that if a person dies and leaves no estate the property will revert back to the state. Unfortunately this process takes twenty years. The other possible solution is to do an in depth title search of these properties, this is no easy task however, we have found that it is not a normal title search. The person who does the research not only has to be a skilled title searcher but a genealogist as well. Right now, the town historian has been working on a few of these for a few months but it is a lot of work. Once we locate an owner, we are able to start the collection process and either collect taxes or foreclose on the property. These title searches will resume when we can put money back into the budget to hire someone with the knowledge to accomplish the task. Please, if there any other ideas, I am open to suggestions on how to fix this problem.

Sincerely

Chris Kelsey
Assessor

250K

**** BUSINESS INCENTIVES ****

Project / Applicant	Address	Duration	Reduction %	Action				Agreement Signed	Agreement Expiration	Notes
				EDC	BOS	BOF	LC			
Active Abatements										taxes are paid in arrears
The Village at Lexington Garden / Mesa Construction	32 Church Hill Road	7 yrs	45.00%	12/13, 1/14	1/29/2014	2/10/2014	2/19/2014	no	2/19/2016	Should have 100% complete for 2016, 2017, 2018, 2019, 2020, 2021, 2022 Dec 2018: base assessment is \$434,896. GL 2018 is year 1 of 7. Dec 31 2018 1/2 2017 grand list, 2018, 2019, 2020, 2021, 2022, 2023, 1/2 2024
Dental Associates	32 Church Hill Road, Suite 201	7 yrs	45.00%	program change						2017 assessment \$2,779,360 Begin Incentive effective immediately after meeting with Wes, Penny and Christal base = \$181,104 = \$616,000*.294 45% discount calculated on \$2,598,256 GL 2018 is year 2 of 7. GL 2019 is year 3 of 7. GL2020 is year 4 of 7.
Church Hill Village	37 Church Hill Road	3 yrs	56.25%	1/24/2018	2/5/2018	2/22/2018	3/8/2018	yes		"56.25% annually for a period of 3 years effective beginning from the first Grand List subsequent to the date a full C/O for the project is issued." Expected to commence GL 2020.
Completed										
Hunter Gregory Realty (Maplewood SL)* Andrew Deery	170 Mt. Pleasant Road	4 yrs	45.00%	1/6/2015	2/17/2015	2/26/2015	3/4/2015		3/4/2017	Pre development: Should have 100% complete for 2016, 2017, 2018, 2019. GL 2018 is year 3 of 4. GL 2019 is year 4 of 4.
Tractor Supply Company/Amy Villmer	116 South Main Street	3 yrs	54.00%	12/15/2015	3/7/2016	3/14/2016	3/23/2016			GL 2017 start. GL 2018 is year 2 of 3. GL 2019 is year 3 of 3.
Dr. Curtis Beck*/Dr. Curtis Beck	12 Queen Street	3 yrs	35.00%	4/30/2013			6/19/2013	no	ext 8/1/15	Pre-development: \$117,080 assessmentfull assessment post development: \$577,710 - 2015, 2016, 2017 last year 2017 grand list, July 2018 bill, Jan 2019 bill. Complete
Beyond the Vine / Wiggins*	84 South Main Street	3 yrs	35.00%	7/16/2013	10/21/2013	10/24/2013	11/20/2013	no	extention one year 11/2015	declined construction, will come forward at a later date 10/2017 expired
Mike Burton	107 Church Hill Road, S	3 yrs	30.00%	3/20/2012	9/17/2012		12/5/2012	10/1/2012	10/1/2015	complete
Advanced Fusion Systems	11 Edmond Road	5 yrs	100.00%	5/17/2011			6/15/2011	7/23/2013	10/1/2017	complete
Architectural Glass	9 Turnberry Road	3 yrs	30.00%					yes	yes	complete
SMT	High Bridge Road	3 yrs	45.00%					yes	yes	complete
TNT	12 Turnberry Road	3 yrs	45.00%	8/15/2006	2/1/2007	2/22/2007	3/7/2007	yes	yes	complete
Neumade	Pecks Lane	5 yrs	50.00%					yes	yes	complete
Consumers Petroleum*/Christine Hogan	67 Church Hill Road	3 yrs	31.25%	8/12/2014	9/2/2014	9/9/2014	9/17/2014	no	9/17/2016	Pre-development: \$308,660 assessment. full assessment post development: \$692,710 - 2015, 2016, 2017 Dec 2018 - done
Summit Properties*/John Reyes	146 South Main Street	3 yrs	35.00%	3/11/2014	3/17/2014	3/27/2014	4/9/2014	no	4/9/2016	Should have 100% complete for 2016, 2017, 2018, 2019 approx 50% complete 10/2017 expired/timed out
Hunter Gregory*/Andrew Deery	164 Mount Pleasant Ro	3 yrs	50.00%	6/3/2013			6/19/2013	no	6/19/2015	Pre-development: \$402,150 assessment 2014 - partial development assessment: \$2,847,818 2015, 2016 - full assessment: \$3,702,320 complete

*Final agreement depends on final assessment but shall be consistent with the BIP schedule

Architectural Glass includes 25% plus 1.2 multiplier

BH includes 45% plus 1.25 multiplier

Consumers Petro includes 25% plus 1.25 multiplier

Tractor Supply includes 45% plus 1.2 multiplier

CURRENT OWNER		TOPO.	UTILITIES	STRT./ROAD	LOCATION	CURRENT ASSESSMENT				<div>6097 NEWTOWN, CT</div> <div>VISION</div>																
DA LEXINGTON LLC		3	Public Sewer			Description	Code	Appraised Value	Assessed Value																	
C/O DENTAL ASSOCIATES OF CT						COM CONDO	2-4	3,970,520	2,779,360																	
36 PADANARAM ROAD																										
DANBURY, CT 06811		SUPPLEMENTAL DATA																								
Additional Owners:		Other ID: 00928456		send CB Ltr Take Photo Listed S Section																						
		Dev Lot																								
		Survey Maps																								
		Survey Maps																								
		Zoning																								
		Census																								
		GIS ID:		ASSOC PID#																						
						Total				3,970,520 2,779,360																
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	q/u	v/i	SALE PRICE	V.C.	PREVIOUS ASSESSMENTS (HISTORY)																		
DA LEXINGTON LLC.		1093/1256	03/08/2017	U	I	4,685,850	07	Yr.	Code	Assessed Value	Yr.	Code	Assessed Value	Yr.	Code	Assessed Value										
								2019	2-4	2,779,360	2018	2-4	2,779,360	2017	2-4	2,779,360										
								Total:		2,779,360	Total:		2,779,360	Total:		2,779,360										
EXEMPTIONS		OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor																				
Year	Type	Description	Amount	Code	Description	Number	Amount	Comm. Int.																		
		Total:																								
ASSESSING NEIGHBORHOOD																										
NBHD/ SUB		NBHD Name		Street Index Name		Tracing		Batch																		
0001/A		Newtown																								
NOTES																										
4/11/17 -BLDG D,UNITS 210-216 DENTAL ASSOCIATES USE; 2ND FLR UNIT,BLDG D																										
NEW ACCOUNT VILLAGE AT LEXINGTON GARDENS BAS=STAIRWELL + ELEVATOR LOBBY,EXCLUSIVE																										
APPRAISED VALUE SUMMARY																										
Appraised Bldg. Value (Card)														3,890,520												
Appraised XF (B) Value (Bldg)														80,000												
Appraised OB (L) Value (Bldg)														0												
Appraised Land Value (Bldg)														0												
Special Land Value														0												
Total Appraised Parcel Value														3,970,520												
Valuation Method:														C												
Adjustment:														0												
Net Total Appraised Parcel Value														3,970,520												
BUILDING PERMIT RECORD																										
Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments	Date	Type	IS	ID	Cd.	Purpose/Result												
2016-366		CO	CO Issued	0		100			12/11/2017			BL	43	No Hearing - Change												
CK2017	01/01/2017	NC	New Construct	0		75			08/15/2017			BL	20	Field Review												
2016-366	07/25/2016	Com	Commercial	900,000	04/21/2017	75		DENTAL ASSOC	04/11/2017			TZ	01	Measure - No Entry												
LAND LINE VALUATION SECTION																										
B #	Use Code	Use Description	Zone	D	Front	Depth	Units	Unit Price	I. Factor	S.A.	Acre Disc.	C. Factor	ST. Idx	Adj.	Notes- Adj	Special Pricing	S Adj Fact	Adj. Unit Price	Land Value							
1	3421	PROF CONDO					0 SF	0.00	1.0000		1.0000	1.00		0.00			.00		0							
Total Card Land Units:																0.00 AC	Parcel Total Land Area:				0 AC	Total Land Value:				0

Land Use Codes

2/19/2013

Commercial

1400 Child Care
3000 Hotel
3010 Motel
3020 Inns
3021 Bed & Breakfast
3030 Comm Land
3040 Nursing Hm
3050 Independent Living
3060 Vet. Hospital
3100 Rtl Oil St
3110 Rtl Gas St
3120 Grain Elev
3130 Lumber Yard
3140 Trk Term
3150 Auditorium
3160 Comm Whse
3170 Farm Blds
3180 Com Grn Hs
3210 Hrdware St
3220 Store/Shop
3221 Rtl Condo
3222 Comm Bldg
3221 Whs. Discount Store
322V Store/Shop Mdl-00
3230 Shopping Mall
3240 Supermkt
3250 Conv Food
3260 Rest/Club
3300 Auto V S&S
3310 Auto S S&S Mld-95
3311 Auto S S&S Mld-96
3320 Auto Repair
3330 Fuel Sv/PR
3340 Gas Station Srv
3350 Gas Mart
3360 Parl Gar
3370 Park Lot
3380 Oth Mtr SS
3400 Office Bldg
3401 Off Condo

Exempt

9000 US GOV
9010 STATE MDL-00
9011 STATE ADM
9012 STATE CHIL
9013 STATE CORR
9014 STATE EDU
9015 STATE HOSP
9016 STATE SFTY
9017 STATE REC
9018 STATE DOT
9019 STATE MISC
901I STATE MDL-96
901N STATE CONDO
901R STATE MDL-01
9020 COUNTY
9024 COUNTRY VFD
9025 SCIENTIFIC
9026 GOVERNMENT BLDG
9027 CNTY LIT
9028 CNTY HIST
9029 CNTY CHAR
9030 MUNICIPAL MDL-00
9031 MUN POLICE
9032 MUN FIRE
9033 MUN PUB SRV
9035 MUNTOWN MDL-00
9037 MUN BEACH
903C MUNICIPAL MDL-94
903I MUN TOWN MDL-96
903J MUN TOWN MDL-94
903R MUN EXEMPT
9040 PVT SCHOOL
9041 PVL COLL
9042 PVT AGR CO
9043 PVT HRT CO
9045 PVT UNIV
9050 P/HSE
9051 CHAR HOSP
9052 CHAR SANIT
9053 CHAR G HSP

Commercial cont.

3410 Bank Bldg
 3420 Pro Bldg
 3421 Prof Assoc
 3500 Post Off
 3510 Educ Bldg
 3520 Day Care
 3530 Lodge
 3540 Transport
 3541 Airport
 3542 Bus Station
 3543 Train Station
 3544 Taxi Stand
 3550 Funeral Home
 3560 Prof Assoc
 3600 Museums
 3610 Art Gal
 3620 Movie Thtr
 3630 Dormitory
 3640 Theater
 3650 Stadium
 3660 Arenas
 3670 Race Track
 3680 Amuse Park
 3690 Other Cult
 3700 Bowling
 3710 Ice Skate
 3720 Kennel
 3730 Swim Pool
 3740 Health Spa
 3750 Tennis Clb
 3760 Fitness Center
 3770 Oth in Rec Mdl-94
 377V Oth in Rec Mdl-00
 3800 Golf Crse
 3810 Clubhse
 3820 Riding Stb
 3830 Beaches
 3840 Marinas
 3841 Yacht Club
 3850 Fish & Game
 3860 Campground
 3870 Yth Camps
 3880 MH Parh
 3890 Strucy-61B
 3900 Devel Land
 3910 Pt Devel
 3920 Undev Land

Exempt cont.

9060 CHURCH MDL-01
 9062 CEMETERY
 9065 CHURCH HSE
 9066 CLRGY HSE
 906I CHURCH MDL-96
 9070 121A CORP
 9080 HSNB AUTH
 9090 RELIGIOUS
 9091 PARISH HSE
 9092 CHURCH SCH
 9093 NON P CAMP
 9094 REC FACIL
 9095 ORPHN ASYL
 9096 THRFT SHOP
 9097 REFORMATRY
 9098 INFIRMARY
 9100 CHARITABLE
 9101 VET ORG
 9105 LIBRARY
 9200 NON-PROFIT MDL-00
 9205 NON P CAMP
 920I NON-PROFIT MDL-96
 9210 NON P RECR

Industrial

4000 MINI WAREHSE
4010 IND WHSES
4020 IND OFFICE
4021 IND CONDO
4022 IND BLDG
4030 UTILITY BLDG
4040 R-DFACIL
4100 SAND & GRAVEL MDL-00
410C SAND & GRAVEL MDL-00
410R SAND & GRAVEL MDL-01
4110 GYPSUMMINE
4120 ROCK MINE
4130 OTH MINES
4200 PUB TANKS
4210 PUMP HSE
4220 ELECT PLANT
4230 ELECT ROW
4240 ELECSUBSTA
4250 GAS PLANT
4260 GAS ROW
4270 GAS STG
4280 GAS SUBSTA
4300 TELXSTA
4310 TEL REL TW
4320 CBL-TV TR
4330 RAD/TV TR
4400 IND LD DV
4410 IND LD PD
4420 IND LD UD

Residential

1010 SNGL FAMILY
101A SINGLE FAMILY W/ACC
101W SINGLE FAMILY WF
1020 CONDO
2021 CONDO DEV RIGHTS
1030 MANUFACTURED HOME
1031 TRAILER
1040 TWO FAMILY
104W TWO FAMILY WF
1050 THREE FAMILY
1060 VACANT W/OB
1070 SINGLE FAMILY W/IN-LAW
1090 MULTI HSES
1110 APT 4-8 UNITS
1111 APT 8+ UNITS
111C APT 4-UNITS MDL-94
1120 APT OVER 8
1201 ACCESSORY BLDG 01 MDL
1296 ACCESSORY 96 MDL
1300 VACANT LAND
130W VACANT WATER FRONT
1310 VACANT POT BLDGABLE
1320 VACANT UNBUILDABLE
3022 BED & BREAKFAST
995 CONDO MAIN

Special

6100 490 FOREST
7100 490 TILLABLE A
7110 490 TILLABLE B
7120 490 TILLABLE C
7130 490 TILLABLE D
7140 490 ORCHARD
7150 490 PASTURE
7160 490 SWAMP/LEDGE
7170 490 WOODLAND
8100 OPEN SPACE