

**TOWN OF WATERFORD
GENERAL FUND
2024 - 2025 PROPOSED BUDGET**

10105 BD. OF ASSESSMENT APPEALS

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	2022/2023 ACTUAL EXPENDED	2023/2024 RTM APPROP.	2023/2024 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/24	2024/2025 DEPT/ AGENCY REQUEST	2024/2025 APPROVED BD/COMM (9/20/23)	2024/2025 BD OF SELECTMEN APPROVED (1/31/24)	2024/2025 BD OF FINANCE APPROVED (3/13/24)	BOF Approved \$ Increase	BOF Approved % Increase
PERSONNEL COSTS											
51010	ELECTED OFFICIALS	1,500	300		0	300	300	300	300	0	0.00%
51210	CLERICAL/TECHNICAL	1,501	677		73	752	752	752	752	75	11.08%
51920	F.I.C.A	230	75		6	80	80	80	80	5	6.67%
	SUBTOTAL	3,231	1,052	0	79	1,132	1,132	1,132	1,132	80	7.60%
SERVICES											
52010	ADVERTISING	386	350		126	350	350	350	350	0	0.00%
52020	POSTAGE	202	50		18	60	60	60	60	10	20.00%
52050	DUES, CONF., & EDUCATION	150	150		0	200	200	200	200	50	33.33%
	SUBTOTAL	738	550	0	144	610	610	610	610	60	10.91%
DEPARTMENT TOTAL											
		3,969	1,602	0	223	1,742	1,742	1,742	1,742	140	8.74%

**TOWN OF WATERFORD
PERSONNEL WORKSHEET - BOARD OF ASSESSMENT APPEALS
2024-2025 FISCAL YEAR**

LINE 51920

DATE OF HIRE	EMPLOYEE	HOURS WORKED/ WEEK	HOURLY RATE FY25	SALARY 2023/2024	SALARY 2024/2025	LONGEVITY FY25	TOTAL EMPLOYEE SALARY	PAYROLL TAXES (F.I.C.A)
	Assessment Aide III	4	\$ 37.5900	142.56	150.36	N/A	150.36	11.50
	Sept MV Session							
	March Session	16	\$ 37.5900	534.60	601.44	N/A	601.44	46.01
	Total Clerical Technical							
ELECTED	BAA MEMBERS	FLAT FEE		677.16	751.80		751.80	57.51
				300.00			300.00	22.95
	Total Elected			300.00			300.00	22.95
TOTALS							1,051.80	80.46

**TOWN OF WATERFORD
FY2025 BUDGET REQUEST
DEPARTMENT:**



Board of Assessment Appeals

BUDGET FUNCTION

The Board of Assessment Appeals is an official municipal agency, created by Connecticut state law that is designed to serve as an appeal body for taxpayers who wish to challenge the valuation of their property or the denial of an exemption. The Board of Appeals is typically comprised of three elected members who meet twice annually to hear taxpayer appeals. Appellants may appear before the Board to appeal their current Grand List valuations for real estate, personal property or motor vehicles in the month of March and may also appear in September when the Board meets exclusively to review motor vehicle appeals.

Assessment staff provides technical support during the hearing and deliberation process and directs complex issues and questions to the Assessor for clarification to the Board. All BAA members receive a fixed stipend for their service on the board and assisting staff are compensated at the appropriate overtime rate and are scheduled based on the number of appeals the Board receives.

TOWN OF WATERFORD
FY2025 BUDGET REQUEST
DEPARTMENT:



BUDGET SUMMARY

Line Item	FY 2023 Appropriated	FY 2024 Appropriated	FY 2025 Request	Change from FY 2024 (+/-)
				\$0
PERSONNEL COSTS				
51010 Elected Officials	300	300	300	0
51210 Clerical/Technical	694	677	752	75
51920 Fica	76	75	80	5
SUBTOTAL	1,070	1,052	1,132	80
SERVICES				
52010 Advertising	350	350	350	0
52020 Postage	50	50	60	10
52050 Dues, Conf. & Education	150	150	200	50
SUBTOTAL	550	550	610	60
DEPARTMENT TOTAL	1,620	1,602	1,742	140

**TOWN OF WATERFORD
FY2025 BUDGET REQUEST
DEPARTMENT:**



BUDGET EXPLANATIONS BY CATEGORY

Personnel Costs: Compensation for members of the Board of Assessment Appeals is fixed at \$100 per year per member except during revaluations. Clerical costs are based on the estimated number of appeals that the board hears in a typical non-revaluation year. The chart below outlines the number of appeals heard each year and the required clerical hours to facilitate the hearing process. FY25 personnel costs are calculated assuming 40 total appeals with 20 hours of clerical time provided by the Assessor's staff at an overtime rate. The calculated FICA is included.

	2019 GL	2020 GL	2021 GL	2022 GL	*Revaluation
# Appeals March Session	38	31	16	178	
# Appeals Sept Session	2	4	18	10	
Total Appeals	<u>40</u>	<u>35</u>	<u>34</u>	<u>188</u>	
# Clerical Hours	20	20	20	60	

Budget Request: **\$1,132**

See the Personnel/Fringe Benefit spreadsheet for calculations.

TOWN OF WATERFORD

FY2025 BUDGET REQUEST

DEPARTMENT:



Services: Accounts 52010-52050: Encompassing all necessary operating costs, including statutorily required legal ads and filing notifications, related postage costs, and provisions for Board Member and staff training in assessment appeals.

Budget Request: **\$610**

- **10104-52010 – Advertising Request: \$350**

Includes required annual publication notifying taxpayers of Board of Assessment Appeals Hearing dates and appeals procedures. Required notices are published in *The Day* newspaper and posted on the Town's website twice annually. Advertising costs incurred in FY23/24 = \$345 to date.

Advertising Breakdown:

March 2023 Legal Ad: \$224

September Legal Ad: \$126

\$350

- **10104-52020 – Postage Request: \$60**

Postage estimate is based on approximately 90 mailings at the standard rate and includes an original hearing appointment notification to each appellant and a statutorily required post hearing action notice to each appellant containing appeal results and the process to pursue their appeal in Superior Court if aggrieved.

Postage costs incurred in FY23 = \$227

- **10104 – 52050 – Dues, Conf. & Education Request: \$200**

Education cost represents an allowance for BAA training, which is made available to all board members and clerical staff by the state's Office of Policy and Management in conjunction with the Connecticut Association of Assessing Officers. All BAA members and clerical staff should attend training annually. The current cost for the BAA course is \$50/per person. Dues, Conf. & Education Fees incurred in FY23:\$150.00

**Town of Waterford
Assessor's Office
15 Rope Ferry Road
Waterford, CT 06385**



**Phone: (860) 444-5820
Fax: (860) 444-5819**

**Board of Assessment Appeals
Meeting Minutes**

Meeting date: September 20, 2023
Location: Waterford Town Hall, Assessor's Office
Time: 6pm start

Board Members Present: Marilyn Lusher-Chair, Lee Couture, Jerry Porter
Alternate Member Present: John Morgan
Staff Present: Paige Walton - Assessor & Leanne Santos - Assessment Aide

RECEIVED FOR RECORD
WATERFORD, CT
2023 SEP 22 A 11:33
ATTEST: *[Signature]*
TOWN CLERK

The meeting was called to order at 6:04 pm, the following decisions were voted on by board members and approved.

Timothy Conderino- Decision:	2021 International VIN# 3HTEJTAN9MN063614 Board members unanimously voted to reduce appraised value to \$79,500
Alfred Eaton- Decision:	1964 Ford Pickup VIN# F10BE554358 Board members unanimously voted to reduce assessed value to \$500 (see affidavit) supplied by owner.
Eric Levine- Decision:	2018 Acura VIN# 5J8TB4H71JL003572 Board members unanimously voted to reduce assessed value to \$14,683
Andrew Leuze- Decision:	2014 Reiser VIN# 55LR1WA13EN000392 Board members unanimously voted to reduce appraised value to \$750
Ludger & Jacquelyn Lubkowski- Decision:	2008 Chev Truck VIN# 1GCEC14X68Z100959 Board members unanimously voted to reduce appraised value to \$2575
Bryon Picazio- Decision:	2014 BMW VIN# WBA3B5C54EP540152 Appellant was not present/ No change
Debbie StDenis- Decision:	2013 Honda VIN# 1HGCR2F53DA021220 Board members unanimously voted to reduce assessed value to \$4900
Michele Sisson- Decision:	2004 Toyota VIN# JTEGD21A840076086 Board members unanimously voted to make no change
Decision:	2011 Nissan VIN# IN6AA0ECXBN310423 Board members unanimously voted to reduce assessed value to \$9000
Decision:	2011 Ford VIN# 1FMJU1J50BEF56738 Board members unanimously voted to reduce assessed value to \$4500

The minutes from the April 24, 25 & 26 2023 meetings were accepted with the following correction:
Amend the meeting time for September 20, 2023 to 6pm on the April 26, 2023 minutes.

The BAA Budget for fiscal year 2025 was unanimously approved.

Possible meeting dates for March 2024 were reserved as:

March 6th and 13th (5 pm – 8 pm) and March 9th (9am – 12pm) if needed

Possible meeting date for September 2024 were reserved as:

September 11th and 18th (6pm-9pm)

Meeting was adjourned at 7:40pm.

Submitted by,

A handwritten signature in black ink, appearing to read "Leanne Santos", written over the printed name.

Leanne Santos

The Day

THE DAY PUBLISHING COMPANY
PO BOX 1231
47 EUGENE O'NEILL DRIVE
NEW LONDON, CT 06320-1231

ACCOUNT NUMBER	CUSTOMER	
D93229	TOWN OF WATERFORD - ASSESSORS	
CLIENT	PAGE NUMBER	DUE DATE
	Page 1 of 1	Upon Receipt

Order Number	Amount Due
d01064103	\$126.32

TOWN OF WATERFORD - ASSESSORS
15 ROPE FERRY RD
WATERFORD, CT 06385
United States

**MAKE CHECKS PAYABLE TO
DAY PUBLISHING COMPANY**
Include your account # /
order # on your check
remittance

CHECK NUMBER
AMOUNT PAID

PLEASE RETURN UPPER PORTION WITH YOUR REMITTANCE

DATE	DESCRIPTION	PUBLICATION	REFERENCE #	SIZE/LINES OR QTY	GROSS AMOUNT	OTHER	NET AMOUNT
08/16/23	9-20 hearing notice	The Day	9-20 hearing notice	2 col	\$100.32	\$0.00	\$100.32
08/16/23	9-20 hearing notice	Day Classified Webpage	9-20 hearing notice	2 col	\$1.00	\$0.00	\$1.00
08/17/23	9-20 hearing notice	CT Public Notices Webpage	9-20 hearing notice	Not Applicable	\$25.00	\$0.00	\$25.00
Total					\$126.32	\$0.00	\$126.32

Account Number	Customer	Total Due
D93229	TOWN OF WATERFORD - ASSESSORS	\$126.32

Day Credit Department
Community Classifieds - Toll Free
Day Publishing Company - Toll Free

860-701-4204
800-582-8296
800-542-3354

Accounting Fax 860-437-7504
Advertising Fax 860-437-8780
Classified Fax 860-442-5443

FILE COPY

APPROVED

VENDOR# 00000 157

PO# FY 2023

CLOSE PO Y N

ACCOUNT # 10105-52010

AMOUNT 126.32

SIGN [Signature]

DATE 8/16/2023

The Day

THE DAY PUBLISHING COMPANY
PO BOX 1231
47 EUGENE O'NEILL DRIVE
NEW LONDON, CT 06320-1231

ACCOUNT NUMBER	CUSTOMER	BILLING PERIOD
D93229	TOWN OF WATERFORD - ASSESSORS	02/01/23-02/28/23

CLIENT	PAGE NUMBER	DUE DATE
	Page 1 of 1	03/28/2023

Current	Over 30 Days	Over 60 Days	Total Balance
\$223.60	\$0.00	\$0.00	\$223.60

TOWN OF WATERFORD - ASSESSORS
15 ROPE FERRY RD
WATERFORD, CT 06385
United States

MAKE CHECKS PAYABLE TO
DAY PUBLISHING COMPANY
Include your account # on
your check remittance

STATEMENT NUMBER
29975
CHECK NUMBER
AMOUNT PAID

PLEASE RETURN UPPER PORTION WITH YOUR REMITTANCE

DATE	DESCRIPTION	PUBLICATIONS	REFERENCE # PO #	SIZE/LINES OR QTY	NET AMOUNT
	Previous Balance				\$0.00
02/28/23	3-20 hearing notice	CPNW, DAY, DCW	d01053255 3-20 hearing notice	2 col X 27 Lines	\$223.60

Day Credit Department
Community Classifieds - Toll Free
Day Publishing Company - Toll Free

860-701-4204
800-582-8296
800-542-3354

Accounting Fax 860-437-7504
Advertising Fax 860-437-8780
Classified Fax 860-442-5443

Billing Period	Account Number	Customer
02/01/23-02/28/23	D93229	TOWN OF WATERFORD - ASSESSORS

Current Due	Over 30 Days	Over 60 Days	Total Balance
\$223.60	\$0.00	\$0.00	\$223.60

REC'D FINANCE
MAR 2 '23 PM 12:53

APPROVED

VENDOR# 157
PO# FY 2023
CLOSE PO Y N X
ACCOUNT # 10105-52010
AMOUNT \$223.60
SIGN [Signature]
DATE 3/1/23

Monthly Postage
Assessor's Office

Assessor's Office FY23 Postage	Metered Mail	# items	BAA FY 23 Postage	Metered Mail	# items
Jul-22	34.27	64		0	0
Aug-22	70.83	123		0	0
Sep-22	30.36	52		0	0
Oct-22	12.45	21		0	0
Nov-22	12.10	20		0	0
Dec-22	101.23	177		0	0
Jan-23	115.50	192		0	0
Feb-23	1394.80	2324		0	0
Mar-23	143.04	238		84.60	141
Apr-23	152.76	218		85.08	141
May-23	29.13	36		18.12	29
Jun-23	14.59	12		14.40	24
Total Postage	\$ 2,111.06	3477		\$ 202.20	335
FY 24 Postage			FY 24 Postage		
Jul-23	6.84	11		12.15	19
Aug-23	21.03	33		0.63	1
Sep-23	25.20	38		5.04	8
Oct-23	19.23	29		0	0
Nov-23	13.20	20		0	0
Total Postage	\$ 85.50	131		\$ 17.82	28

Board of Assessment Appeals Workshop Registration

Windsor Town Hall
Council Chambers
275 Broad Street
Windsor, CT 06095

Monday, February 13th, 2023
(Snow Date: Wednesday, February 22nd, 2023)

6:00 to 9:00 pm

Name: John R. Morgan

Day Phone: (860) 235-2526 Email address: john@morganjr.com

Municipality: Town of Waterford

Work Address: 15 Rope Ferry Rd.

Town: Waterford ST: CT Zip: 06385

Payment Fee: \$50.00

Checks made payable to: CAAO

Mail Registration & payment to:

APPROVED

VENDOR# 69

PO# _____ FY 2023

CLOSE PO Y _____ N ☒

Town of Windsor ACCOUNT # 10105-52050

BAA Workshop AMOUNT \$50.00

Chandler Rose, Assessor SIGN Chandler Rose

979 Main St DATE 2/4/2023
Willimantic, CT 06226-2200

Board of Assessment Appeals Workshop Registration

Windsor Town Hall
Council Chambers
275 Broad Street
Windsor, CT 06095

Monday, February 13th, 2023
(Snow Date: Wednesday, February 22nd, 2023)

6:00 to 9:00 pm

Name: Cathy Gonyo

Day Phone: () (860) 625-5999 Email address: Cathy@CathyGonyo.com

Municipality: Town of Waterford

Work Address: 65 Boston Post Rd.

Town: Waterford ST: CT Zip: 06385

Payment Fee: \$50.00

Checks made payable to: CAAO

Mail Registration & payment to:

APPROVED

VENDOR# 69

PO# FY 2023

CLOSE PO Y N ✓

Town of Windsor ACCOUNT # 10/05 - 52250

BAA Workshop ACCOUNT \$50.00

Chandler Rose, Assessor SIGN Cathy

979 Main St. DATE 2/3/2023
Willimantic, CT 06226-2200