

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 PROPOSED BUDGET

DEPT/AGENCY:

10105

BD. OF ASSESSMENT APPEALS

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 APPROVED BD/COMM. (12/9/22)	Department Request \$ Increase	Department Request % Increase
PERSONNEL COSTS									
51010	ELECTED OFFICIALS	300	300			300	300	0	0.00%
51210	CLERICAL/TECHNICAL	149	694			677	677	(17)	-2.45%
51920	F.I.C.A	34	76			75	75	(1)	-1.32%
	SUBTOTAL	483	1,070	0	0	1,052	1,052	(18)	-1.68%
SERVICES									
52010	ADVERTISING	296	350			350	350	0	0.00%
52020	POSTAGE	19	50			50	50	0	0.00%
52050	DUES, CONF., & EDUCATION	150	150			150	150	0	0.00%
	SUBTOTAL	465	550	0	0	550	550	0	0.00%
DEPARTMENT TOTAL		948	1,620	0	0	1,602	1,602	(18)	-1.11%

**TOWN OF WATERFORD
FY2024 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
FY2024 BUDGET REQUEST**



DEPARTMENT:

BUDGET SUMMARY

Line Item	FY 2022 Appropriated	FY2023 Appropriated	FY 2024 Request	Change from FY 2023 (+/-) \$0
PERSONNEL COSTS				
51010 Elected Officials	300	300	300	0
51210 Clerical/Technical	694	694	677	-17
51920 Fica	76	76	75	-1
SUBTOTAL	1,070	1,070	1,052	-18
SERVICES				
52010 Advertising	350	350	350	0
52020 Postage	50	50	50	0
52050 Dues, Conf. & Education	150	150	150	0
SUBTOTAL	550	550	550	0
DEPARTMENT TOTAL	1,620	1,620	1,602	-18

**TOWN OF WATERFORD
FY2024 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. Based on the estimated number of appeals that the board hears in a typical non-revaluation year, there are 19 hours of clerical time provided by the Assessor's staff at an overtime rate. The calculated FICA is included.

Budget Request: **\$1,052**

See the Personnel/Fringe Benefit spreadsheet for calculations.

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: **\$550**

- **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 FY22 = \$295 to date.

Advertising Breakdown:

March 2024 Legal Ad: \$174

September Legal Ad: \$175

\$350

**TOWN OF WATERFORD
FY2024 BUDGET REQUEST
DEPARTMENT:**



- **10104-52020 – Postage** Request: **\$50**

Postage estimate is based on approximately 70 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 FY22 = **\$19.**

- **10104 – 52050 – Dues, Conf. & Education** Request: **\$150**

Education cost represents an allowance for BAA training, which is made available to all board members by the state's Office of Policy and Management in conjunction with the Connecticut Association of Assessing Officers. The current cost for the BAA course is \$50/per person. Dues, Conf. & Education Fees incurred in FY22:\$150.00

TOWN OF WATERFORD
PERSONNEL WORKSHEET - BOARD OF ASSESSMENT APPEALS
2023-2024 FISCAL YEAR

LINE 51920

DATE OF HIRE	EMPLOYEE	HOURS WORKED/ WEEK	HOURLY RATE FY24	SALARY 2022/2023	SALARY 2023/2024	LONGEVITY FY24	TOTAL EMPLOYEE SALARY	PAYROLL TAXES (F.I.C.A)
	Assessment Aide III	4	\$ 35.6400	136.00	142.56	N/A	142.56	10.91
	Sept MV Session							
	March Session	15	\$ 35.6400	558.00	534.60	N/A	534.60	40.90
	Total Clerical Technical			694.00	677.16		677.16	51.80
ELECTED	BAA MEMBERS	FLAT FEE		300.00			300.00	22.95
	Total Elected			300.00			300.00	22.95
TOTALS							977.16	74.75

WORKDAYS 2023/2024

260

WEEKS TO BUDGET

52

TOWN OF WATERFORD
FRINGE BENEFITS WORKSHEET - 04 ASSESSOR
2023-2024 FISCAL YEAR

LINE 51910 LINE 51920

POSITION	CLOTHING ALLOWANCE	HRA FUNDING	TOTAL FRINGE BENEFITS	PAYROLL TAXES (F.I.C.A)
	\$ -		0.00	0
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
TOTALS - FRINGE BENEFITS			0.00	0.00

***ADDED TO FICA ON
PERSONNEL WORKSHEET

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF EXPENDITURES AND OTHER FINANCING USES-
ORIGINAL BUDGET AND ACTUAL-GENERAL FUND
FOR THE FIVE YEARS ENDED JUNE 30, 2022

ORG	OBJECT DESCRIPTION	FY2022 ORIGINAL BUDGET	FY2022 ACTUAL	FY2021 ORIGINAL BUDGET	FY2021 ACTUAL	FY2020 ORIGINAL BUDGET	FY2020 ACTUAL	FY2019 ORIGINAL BUDGET	FY2019 ACTUAL	FY2018 ORIGINAL BUDGET	FY2018 ACTUAL
	BOARD OF ASSESSMENT APPEALS:										
	PERSONNEL:										
10105	51010 ELECTED OFFICIALS	300	300	300	200	300	400	300	300	500	133
10105	51210 CLERICAL AND TECHNICAL	694	149	664	371	831	379	781	232	1,994	1,783
10105	51810 OVERTIME	0	0	0		0	269	0	0	0	0
10105	51920 F.I.C.A.	76	34	74	44	87	80	83	41	153	147
	TOTAL PERSONNEL	1,070	483	1,038	614	1,218	1,128	1,164	573	2,647	2,063
	SERVICES:										
10105	52010 ADVERTISING	350	296	350	414	500	177	500	319	500	177
10105	52020 POSTAGE	50	19	50	38	150	91	150	17	235	99
10105	52050 DUES, CONFERENCES & EDUCATION	150	150	150	0	300	50	300	0	300	0
10105	52070 REIMBURSABLE EXPENSES	0	0	0	0	0	0	50	0	108	0
	TOTAL SERVICES	550	465	550	452	950	318	1,000	335	1,143	276
	TOTAL BOARD OF ASSESSMENT APPEALS	1,620	948	1,588	1,066	2,168	1,446	2,164	908	3,790	2,339

Paige Walton

From: Marilyn Lusher <marilyn@marilynlusher.com>
Sent: Friday, December 9, 2022 1:50 PM
To: Paige Walton
Subject: RE: FY24 BAA Budget

**CAUTION: This email originated from outside of the organization.
Do not click links or open attachments unless you recognize the sender's email address and know the content is safe.**

Ok, then I approve.

Sent from my Verizon, Samsung Galaxy smartphone

----- Original message -----

From: Paige Walton <pw Walton@waterfordct.org>
Date: 12/9/22 1:45 PM (GMT-05:00)
To: Marilyn Lusher <marilyn@marilynlusher.com>
Subject: RE: FY24 BAA Budget

Not in this budget – it was supposed to be covered in the FY23 budget request, but was cut by the BOS.

This budget is for FY24 (7/1/2023 through 6/30/24) so the appeals from the revaluation will have already taken place. It should be a typical BAA session in March 2024.

Also, the Finance Director just informed us that she will be taking care of transferring over any additional funds needed for the 2 extra board members and OT salary for the clerk this coming March session.

From: Marilyn Lusher <marilyn@marilynlusher.com>
Sent: Friday, December 9, 2022 1:40 PM
To: Paige Walton <pw Walton@waterfordct.org>
Subject: RE: FY24 BAA Budget

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Should the additional members be in this budget? If so, where is that amount?

Paige Walton

From: Lee Couture <lee.couture@snet.net>
Sent: Friday, December 9, 2022 1:29 PM
To: Paige Walton
Subject: Re: FY24 BAA Budget

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Looks good. I approve.
Happy Holidays!
Lee Couture

Sent from my iPhone

On Dec 9, 2022, at 1:25 PM, Paige Walton <pwalton@waterfordct.org> wrote:

Thank you Dave.

Paige S. Walton, CCMA II
Assessor
Town of Waterford
(860) 444-5822
pwalton@waterfordct.org

From: David Peabody <david.peabody@ymail.com>
Sent: Friday, December 9, 2022 1:22 PM
To: marilynusher@remax.com; Lee Couture <lee.couture@snet.net>; Paige Walton <pwalton@waterfordct.org>
Cc: Marilyn Lusher <marilyn@marilynusher.com>
Subject: Re: FY24 BAA Budget

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Hi Paige, I approve

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		07/01/22-07/31/22
CLIENT		PAGE NUMBER	DUE DATE
		Page 1 of 1	08/31/2022
Current	Over 30 Days	Over 60 Days	Total Balance
\$162.60	\$0.00	\$0.00	\$162.60

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

FILE COPY

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

STATEMENT NUMBER
18498
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
07/26/22	Waterford- notice	CPNW, DAY, DCW	d01037098 hearings for the 202	2 col X 19 Lines	\$162.60

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	
07/01/22-07/31/22	D93229	TOWN OF WATERFORD - ASSESSORS	

Current Due	Over 30 Days	Over 60 Days	Total Balance
\$162.60	\$0.00	\$0.00	\$162.60

APPROVED

VENDOR# 157
PO# 1 FY 2023
CLOSE PO Y N
ACCOUNT # 10105-52010
AMOUNT \$162.60
SIGN [Signature]
DATE 8/1/22

Paige Walton

From: legal <legal@theday.com>
Sent: Friday, January 14, 2022 12:56 PM
To: Paige Walton
Subject: RE: Board of Assessment Appeals -Town of Waterford

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Happy Friday paige – your notice is all set to run in tommrrows paper 1-15

Thank you!!

Total : \$162.60

d01021615

TOWN OF WATERFORD BOARD OF ASSESSMENT APPEALS

The Board of Assessment Appeals will conduct hearings for the 2021 Grand List on the dates and times listed below. Applications for appeal must be submitted in writing and filed with the Assessor's office by February 20th, 2022. Hearings are by appointment only. Applications may be requested by contacting the Assessor's Office at (860) 444-5820 and are also available online at <https://www.waterfordct.org/board-of-assessment-appeals>. Meeting date and time schedule is as follows:

Tuesday March 1, 2022	4:00 pm - 7:00 pm
Wednesday March 2, 2022	4:00 pm - 7:00 pm
Tuesday March 8, 2022	4:00 pm - 7:00 pm
Wednesday March 9, 2022	4:00 pm - 7:00 pm

Location: Waterford Assessor's Office
15 Rope Ferry Road

From: Paige Walton <pw Walton@waterfordct.org>
Sent: Friday, January 14, 2022 10:48 AM
To: legal <legal@theday.com>
Subject: Board of Assessment Appeals -Town of Waterford

Good Morning,

Attached please find a legal ad for the Waterford Board of Assessment Appeals March 2022 session. I would like the ad to run in The Day as soon as possible.

Please let me know if there are any questions,

Paige Walton

From: Paige Walton
nt: Monday, July 25, 2022 1:00 PM
To: 'legal'
Cc: Amanda Goodhind
Subject: RE: BAA legal ad

Thank you!

~Paige

Paige S. Walton, CCMA II
Assessor
Town of Waterford
(860) 444-5822
pwalton@waterfordct.org

From: legal <legal@theday.com>
Sent: Monday, July 25, 2022 8:37 AM
To: Paige Walton <pwalton@waterfordct.org>
Amanda Goodhind <agoodhind@waterfordct.org>
Subject: RE: BAA legal ad

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content is safe.**

Good morning Paige 😊

This notice is all set and ready to run in tomorrow's paper—7-26

Total : \$162.60

Maryellen McConnell

From: Cindy Dupointe
Sent: Tuesday, November 23, 2021 2:20 PM
To: Maryellen McConnell
Subject: FW: CAAO INFOLINE: BAA Workshop

Hi

I spoke with Rob about the email below, he approved payment for the training for all 3.

Cindy Dupointe, LMSW
Executive Assistant to the First Selectman
Waterford Town Hall
15 Rope Ferry Road
Waterford, CT 06385
cdupointe@waterfordct.org
Phone: 860-444-5834
Fax: 860-444-0273



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From: Paige Walton
Sent: Tuesday, November 23, 2021 2:04 PM
To: Cindy Dupointe <cdupointe@waterfordct.org>
Subject: FW: CAAO INFOLINE: BAA Workshop

The CAAO sponsors a workshop each year for new BAA members, assessment staff and Assessors who work closely with the Board of Assessment Appeals.

This year we have one new office staff member, Kelcie, who will be acting as the Board's secretary and admin, and a newly elected BAA member, Lee Couture.

Because the board is tasked with specific authorities to change assessments, list additional, omitted assessments and overturn exemption determinations, members and staff should be fully trained on all pertinent statutes and functions of the Board. As well, since the Assessor acts as the technical advisor to the board, he/she should periodically sit through a BAA refresher course to remain abreast of any changes to statutes or procedure.

Additionally next year is a revaluation year which will likely result in a marked increase in appeals to the Board for the March/April 2023 session. I anticipate that 2 BAA alternatives will be assisting the board in 2023 and the new Assistant Assessor will also have joined the office staff so that between this year and next all new BAA members and staff who

assist the board should have attended a BAA workshop. The current BAA chair, Marilyn Lusher and member Mike Buscetto have attended workshops in the past.

\$150 is budgeted each year for Board of Assessment Appeals education.

Please let me know if you need any further information.

~Paige

From: Labarbera, Larry [<mailto:labarbera@townofwindsorct.com>]
Sent: Tuesday, November 16, 2021 11:24 AM
To: CAAO Hotline (caao-hotline@caao.com) <caao-hotline@caao.com>
Subject: CAAO INFOLINE: BAA Workshop

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Board of Assessment Appeals Workshop

Bristol City Hall
City Council Chambers 1st floor
111 North Main St.
Bristol, CT 06010

Tuesday, November 30th, 2021

6:00 pm to 9:00 pm

Virtual - zoom link (if requested)

Instructor: Brian Smith, CCMA II

3 hours Continuing Education Credit

Workshop Cost \$50.00

[Click here for complete details and Registration Form](#)

Town of Waterford, CT 06385

PAGE: 1 OF 1

CHECK NUMBER:

00306852

INVOICE DATE	INVOICE NUMBER	DESCRIPTION	INVOICE AMOUNT
11/23/2021	BOAA WORKSHOP	P. WALTON, K SULLIVAN & L COUTURE REGISTRATION GL#10105 - 52050	\$150.00

\$150.00

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
69	CAAO, INC	306852	11/24/2021	\$150.00

DO NOT ACCEPT UNLESS THIS CHECK IS PRINTED WITH A COLOR BACKGROUND, CONTAINS A VOID PANTOGRAPH MICROPRINT IMITATION AND BACK OF FIBERS AND A WATERMARK OF THE TOWN OF WATERFORD.



Town of Waterford

Accounts Payable
15 Rope Ferry Rd
Waterford, CT 06385
(860) 444-5842 Fax: (860) 440-0575

Peoples Bank
Bridgeport, CT
511-7218/2211

Vendor
Number

69

Check
Date

11/24/2021

Check
Number

306852

VOID 180 DAYS FROM DATE OF ISSUE

\$150.00

One Hundred Fifty Dollars and 00 Cents

Pay
To the
Order Of

CAAO, INC
TOWN OF WOLCOTT
PAM DEZIEL
10 KENEA AVE
WOLCOTT, CT 06716-0030



[Signature]
Treasurer

MP

⑈00306852⑈ ⑆221172186⑆ 1377000058⑈