

TOWN OF WATERFORD
GENERAL FUND
2021-2022 PROPOSED BUDGET

DEPT/AGENCY: 10105 BD. OF ASSESSMENT APPEALS

LINE ITEM	DESCRIPTION	2019/2020 ACTUAL EXPENDED	2020/2021 RTM APPROP.	2000/2021 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/21	2011/2022 DEPT/ AGENCY REQUEST	2021/2022 APPROVED BD/COMM. (1/19/21)	2021/2022 FIRST SELECTMAN RECOMMENDS	RECOMMENDED BD OF SELECTMEN (2/3/21)	2021/2022 BOARD OF FINANCE REDUCTIONS	2021/2022 RECOMMENDED BD OF FINANCE (3/10/21)	BOF Approved \$ Increase	BOF Approved % Increase
PERSONNEL COSTS													
51010	EMPLOYED OFFICIALS	400	300		0	300	300	300	300		300	0	0.00%
51210	CLERICAL/TECHNICAL	379	664		79	694	694	694	694		694	30	4.52%
51810	OVERTIME	269	0		0						0	0	
51920	F.I.C.A	80	74		6	76	76	76	76		76	2	2.79%
	SUBTOTAL	1,128	1,038	0	85	1,070	1,070	1,070	1,070	0	1,070	32	3.08%
SERVICES													
52010	ADVERTISING	177	350		156	350	350	350	350		350	0	0.00%
52020	POSTAGE	91	50		1	50	50	50	50		50	0	0.00%
52050	DUES, CONF. & EDUCATION	50	150			150	150	150	150		150	0	0.00%
	SUBTOTAL	318	550	0	157	550	550	550	550	0	550	0	0.00%
DEPARTMENT TOTAL		1,446	1,588	0	242	1,620	1,620	1,620	1,620	0	1,620	32	2.02%



Assessment FISCAL YEAR 2022 BUDGET

Town of Waterford

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 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.

FY2022 BUDGET SUMMARY

Line Item	FY 2020 Appropriated	FY 2021 Appropriated	FY2022 Request	Change from FY 2021 (+/-)	
				\$0	(percent)
PERSONNEL COSTS					
51010 Elected Officials	300	300	300	0	0%
51210 Clerical/Technical	831	664	694	+ 30	5%
51920 FICA	87	74	76	+ 2	3%
SUBTOTAL	1,218	1,038	1,070	+ 32	3%
SERVICES					
52010 Advertising	500	350	350	0	0%
52020 Postage	150	50	50	0	0%
52050 Dues, Conf. & Education	300	150	150	0	0%
SUBTOTAL	950	550	550	0	0%
DEPARTMENT TOTAL	2,168	1,588	1,620	+32	2%

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. Additionally, based on the estimated number of appeals that the board typically receives, there are 20 hours of clerical time provided by the Assessor's staff at an overtime rate. The calculated FICA is included.

Budget Request: **\$1,070 3% increase**

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 0% increase**

- **10105-52010 - Advertising** Request: **\$350 0% increase**

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 FY20 = **\$177**; FY21 = **\$156 to date**. March 2021 legal ad estimated at \$200.

Advertising Breakdown:

March Legal Ad:	\$200
September Legal Ad:	<u>\$150</u>
	\$350

- **10105-52020 - Postage** Request: **\$50 0 % increase**

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 FY20 = **\$91**; includes additional appeal notifications due to Covid-10 hearing rescheduling. FY21 anticipated total cost: **\$50**

- **10105-52050 - Dues, Conf. & Education** Request: **\$150 0% increase**

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 FY20: **\$0** FY21: **\$50** - one BAA member in attendance.

TOWN OF WATERFORD
GENERAL FUND
2021-2022 PROPOSED BUDGET

DEPT/AGENCY: 10105 BD. OF ASSESSMENT APPEALS

LINE ITEM	DESCRIPTION	COLUMN 1 2019/2020 ACTUAL EXPENDED	COLUMN 2 2020/2021 RTM APPROP.	COLUMN 3 2020/2021 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND & ENCUMB AS OF 1/1/21	COLUMN 5 2021/2022 DEPT/ AGENCY REQUEST	COLUMN 6 2021/2022 APPROVED BD/COMM.	Department Request \$ Increase	Department Request % Increase	COLUMN 7 2021/2022 RECOMMENDED BD OF SELECTMEN
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	400	300	0	0	300		0	0	
51210	CLERICAL/TECHNICAL	379	664	0	79	694		30	5%	
51920	P.I.C.A	80	74	0	6	76		2	3%	
	SUBTOTAL	859	1,038	0	85	1,070	0	32	3%	0
SERVICES										
52010	ADVERTISING	177	350	0	156	350	0	0	0	
52020	POSTAGE	91	50	0	1	50	0	0	0	
52050	DUES, CONF., & EDUCATION	50	150	0	0	150	0	0	0	
	SUBTOTAL	318	550	0	157	550	0	0	0	0
DEPARTMENT TOTAL										
		1,177	1,588	0	242	1,620	0	32	2%	0

**TOWN OF WATERFORD
PERSONNEL WORKSHEET - BOARD OF ASSESSMENT APPEALS
2021/2022 FISCAL YEAR**

[illegible]

WORKDAYS	WEEKS TO BUDGET
2021/2022	52.2
261	

LEGAL

TOWN OF WATERFORD

BOARD OF ASSESSMENT APPEALS

The Board of Assessment Appeals will conduct hearings for the 2019 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, 2020. Hearings are by appointment only. Applications are available in the Assessor's office Monday through Friday between the hours of 8:00 am and 4:00 pm. Meeting date and time schedule is as follows:

Tuesday, March 24, 2020	5:00 pm – 9:00 pm
Wednesday, March 25, 2020	5:00 pm – 9:00 pm
Thursday, March 26, 2020	5:00 pm – 7:00 pm

Location: Assessor's Office 15 Rope Ferry Road, Waterford

RECEIVED FOR RECORD
WATERFORD, CT
2020 JAN 30 AM 10:00
TOWN CLERK

TOWN OF WATERFORD

BOARD OF ASSESSMENT APPEALS

SESSION EXTENDED THROUGH APRIL 30TH 2020

The Board of Assessment Appeals will be conducting hearings for the 2019 Grand List on the dates and times listed below. Hearings are by appointment only. Meeting date and time schedule is as follows:

Tuesday, April 14, 2020 5:00 pm – 9:00 pm

Wednesday, April 15, 2020 5:00 pm – 9:00 pm

Tuesday, April 21, 2020 5:00 pm – 9:00 pm

Wednesday, April 22, 2020 5:00 pm – 9:00 pm

Location: All meetings will be held by ZOOM Remote Access Only.

****See individual posted agendas by day for Zoom meeting ID and password to join each meeting**

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
September Motor Vehicle Session
Special Meeting Agenda

Date: Wednesday, September 16, 2020

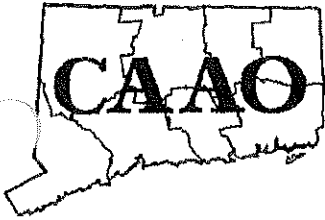
Place: Assessor's Office
15 Rope Ferry Rd.
Waterford Town Hall

Time: 5:00 pm – 8:00 pm

RECEIVED
TOWN CLERK
2020 AUG 24 AM 9:32
TOWN OF WATERFORD, CT

Business to be transacted:

1. Call to Order
2. Approval of minutes of meeting April 22, 2020
3. Public Comments
4. Conduct scheduled motor vehicle hearings for taxpayers who filed a written appeal for the 2019 Grand List.
5. Additions
6. Adjournment



Connecticut Association of Assessing Officers, Inc.
Education Committee

Chandler Rose, CMA II, Co-Chair
William Gaffney, CCMA II, Co-Chair

EDUCATIONAL OFFERING

Course: BOARD OF ASSESSMENT APPEALS WORKSHOP

Instructor: Brian Smith, CCMA II

Date: Thursday, January 23, 2020**

Time: Registration 5.45 p.m. – Workshop 6:00 – 9:00 p.m.

Location: Colchester Town Hall – Contois Meeting Room ONE

127 Norwich Avenue
Colchester, Connecticut 06415

Cost: \$50.00

Make Checks Payable to:

APPROVED

VENDOR# 69

PO# ONE

FY 2011/2020

CLOSE PO Y / N /

ACCOUNT # 1005-52050

AMOUNT \$ 50.00

SIGN Day

DATE 2/10/2020

NAME: Marilyn Lusher

ADDRESS: 6 Williamsburg Dr.

Waterford, CT 06385

PHONE: (860) 460-9539

EMAIL: marilyn@marilynusher.com

Complete this form and mail along with your check in the amount of \$50 to:

Colchester Town Hall
127 Norwich Avenue
Colchester, Connecticut 06415
Attn: John Chaponis

Any questions, please contact John Chaponis at (860) 537-7205 or Assessor@ColchesterCT.gov

**In the event of inclement weather requiring a cancelation, the Workshop will be rescheduled for January 27, 2020.

BAA Clerical Technical Calculations

Assessment Aide III	Hourly Rate	# Hours	Total Salary
September 22 BAA Session	22.15		
COLA	<u>0.50</u>		
Total Hourly Base Rate	22.65		
Half Time	11.32		
Total Hourly OT Rate - 9/21	33.97	4	135.89

Assessment Aide III

April Session BAA	23.26		
Half Time	<u>11.63</u>		
Total Hourly OT Rate - April 22	34.89	16	558.24
Total Salary Estimate			694.13

The Day  **theday.com**

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

ACCOUNT NUMBER		CUSTOMER	BILLING PERIOD
D93229		WATERFORD - TOWN OF/ ASSESSORS	08/01/20-08/31/20
Client		PAGE NUMBER	DUE DATE
		Page 1 of 1	9/30/20
CURRENT	OVER 30 DAYS	60 AND OVER	TOTAL DUE
\$ 156.35	\$ 0.00	\$ 0.00	\$ 156.35

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

Is your digital marketing really working? For a FREE comprehensive digital audit call Aaron Witko at 860-701-4332 today!

CHECK NUMBER

AMOUNT PAID

FILE COPY

THANK YOU FOR YOUR BUSINESS!
PLEASE RETURN UPPER PORTION WITH YOUR REMITTANCE

DATE	DESCRIPTION	PUBLICATIONS	REFERENCE # / PO #	SIZE/LINES or QTY	GROSS AMOUNT	OTHER	NET AMOUNT
08/14/20	Previous Balance						\$0.00
08/14/20	871944 TOWN OF WATERFORD BO.	DAY.DWB	000871944	3 Col X 18 Lines			\$156.35
APPROVED VENDOR# <u>167</u> PO# <u> </u> FY <u> </u> CLOSE PO Y <u> </u> N <u> </u> ACCOUNT # <u>10103-32010</u> AMOUNT <u>\$ 156.35</u> IGN <u> </u> DATE <u>9/22/20</u>							

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/CLIENT	
08/01/20-08/31/20	D93229	WATERFORD - TOWN OF/ ASSESSORS	
CURRENT DUE	OVER 30 DAYS	60 AND OVER	TOTAL DUE
\$ 156.35	\$ 0.00	\$ 0.00	\$ 156.35

Payment Terms - Net End of Month A FINANCE CHARGE OF 1.5% PER MONTH ON ACCOUNTS NOT PAID WITHIN THE MONTH FOLLOWING PUBLICATION

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

ACCOUNT NUMBER	CUSTOMER	BILLING PERIOD
D93229	WATERFORD - TOWN OF/ ASSESSORS	02/01/20-02/29/20

Client	PAGE NUMBER	DUE DATE
	Page 1 of 1	3/31/20
CURRENT	OVER 30 DAYS	60 AND OVER
\$ 177.00	\$ 0.00	\$ 0.00
		TOTAL DUE
		\$ 177.00

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

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CHECK NUMBER

AMOUNT PAID

THANK YOU FOR YOUR BUSINESS!
PLEASE RETURN UPPER PORTION WITH YOUR REMITTANCE

DATE	DESCRIPTION	PUBLICATIONS	REFERENCE # / PO #	SIZE/LINES or QTY	GROSS AMOUNT	OTHER	NET AMOUNT
02/18/20	Previous Balance						\$123.90
02/18/20	PAYMENT RECEIVED - THANK YOU		16939				(\$123.90)
02/01/20	854991 LEGAL TOWN OF WATERFO	DAY,DWB	D00854991	3 Col X 20 Lines			\$177.00
APPROVED VENDOR# <u>157</u> PO# <u>—</u> <u>FY 2020</u> CLOSE PO <u>Y</u> <u>—</u> <u>N</u> ACCOUNT # <u>10105-52010</u> AMOUNT <u>177.00</u> SIGN <u>Day</u> DATE <u>3/6/2020</u> Account # 10105-52010							

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

860-442-2200
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/CLIENT
02/01/20-02/29/20	D93229	WATERFORD - TOWN OF/ ASSESSORS

CURRENT DUE	OVER 30 DAYS	60 AND OVER	TOTAL DUE
\$ 177.00	\$ 0.00	\$ 0.00	\$ 177.00

Payment Terms - Net End of Month A FINANCE CHARGE OF 1.5% PER MONTH ON ACCOUNTS NOT PAID WITHIN THE MONTH FOLLOWING PUBLICATION

Monthly Postage
Assessor's Office

Assessor's Office FY 20 Postage	Metered Mail	# Items BAA FY 20 Postage	Metered Mail	# Items
Jul-19	15.15	30	0	0
Aug-19	4.8	8	1	2
Sep-19	33.66	60	0	0
Oct-19	38.65	56	1.5	3
Nov-19	10.95	22	0	0
Dec-19	6.5	13	0	0
Jan-20	986.35	1948	5.5	11
Feb-20	27.08	37	21	42
Mar-20	21.15	42	37.12	73
Apr-20	176.9	344	23.26	42
May-20	21.82	31	1.12	1
Jun-20	20.6	24	0	0
Total Postage	\$ 1,364	2615	\$ 91	174
FY21 Postage				
Jul-20	99.74	174	0	0
Aug-20	20.08	29	0	0
Sep-20	43.45	59	1	2
Oct-20	20.6	38	0	0
Nov-20	31	57	0	0
Total Postage	\$ 215	357	\$ 1	2

INTERDEPARTMENTAL MEMORANDUM

Date: April 27, 2020
To: Kimberly Allen, Finance Director
Robert Brule, First Selectman
From: Paige Walton, Assessor
Subject: 2019 Board of Assessment Appeals

The Board of Assessment Appeals has completed its duties for the April session of the 2019 Grand List. Action notices have been mailed to all appellants and the minutes and recordings from each meeting have been filed with the Town Clerk and appear on the town's website. In total the Board heard **38** appeals over the course of four sessions conducted via zoom teleconferencing and made **25 changes**.

The Board chose to hear appeals for commercial and industrial properties with assessed values over \$1M and **1** change was made.

Please see below for overall BAA results and reductions to the 2019 GL.

	# Appeals	# Changes	# No Changes	Total Reductions
Real Estate	12	11	1	\$ (703,480.00)
Personal Property	18	11	7	\$ (523,180)
Motor Vehicle	5	2	3	\$ (2,580)
RE C&I Appeals w/ Assessments over \$1M	3	1	2	\$ (363,650)
	38	25	13	\$ (1,592,890.00)
Not Heard				
Incomplete/Late Filings	5			
Total Not Heard	5			

****Note** Gross Personal Property was reduced by \$503,230 and pp exemptions increased by \$19,950 resulting in a total net reduction of -523,180.

Below please find the updated 2019 Grand List Totals as compared to last year.

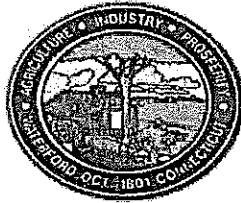
2018 POST Board of Assessment Appeals

2018 GL	GROSS	EXEMPT	NET	
REAL ESTATE	\$ 2,644,610,314	\$ 318,760,858	\$ 2,325,849,456	
PERSONAL PROPERTY	\$ 843,989,110	\$ 24,391,491	\$ 819,597,619	
MOTOR VEHICLE	\$ 156,473,430	\$ 1,406,910	\$ 155,066,520	
TOTAL	\$ 3,645,072,854	\$ 344,559,259	<u>\$ 3,300,513,595</u>	

2019 POST Board of Assessment Appeals

2019 GL	GROSS	EXEMPT	NET	% CHANGE
REAL ESTATE	\$ 2,642,887,404	\$ 319,506,196	\$ 2,323,381,208	-0.11%
PERSONAL PROPERTY	\$ 875,070,820	\$ 26,507,719	\$ 848,563,101	3.53%
MOTOR VEHICLE	\$ 161,228,498	\$ 2,215,850	\$ 159,012,648	2.54%
TOTAL	\$ 3,679,186,722	\$ 348,229,765	<u>\$ 3,330,956,957</u>	0.91%

Board of Assessment Appeals
15 Rope Ferry Road
Waterford, CT 06385



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

Board of Assessment Appeals
Zoom Access Only
Special Meeting Minutes

Date: Tuesday, January 19, 2021
Place: ZOOM Remote Access Only
Time: 11:00am – 12:00pm

2021 JAN 19 PM 12:35

Join Zoom Meeting:

<https://us02web.zoom.us/j/86084294413?pwd=VEFxMDNyeXJmUVZyME5YVWJRTzJhdz09>

Meeting ID: 860 8429 4413

Passcode: 4CpL38

Board Members Present: Marilyn Lusher, Chair, Gregg Swanson

Board Members Absent: Mike Buscetto

Staff Present: Paige Walton, Assessor, Eva Renski, Secretary

1. Call to Order
 - a. Marilyn Lusher called the meeting to order at 11:00am
2. Approval of Minutes
 - a. The minutes from the September 16, 2020 meeting were approved
 - i. Motion to accept made by Marilyn Lusher
 - ii. Seconded by Gregg Swanson
 - iii. Unanimous to approve
3. Old Business
 - a. None
4. New Business
 - a. Create meeting schedule for 2021 (2020 Grand List)
 - i. The Board will meet on March 1, 2, 9, & 10th 2020 from 4pm-7pm (with 10 minute appointments) via Zoom
 1. The Board opted to hear BAA Appeals over \$1,000,000
 - ii. The Board will meet on September 2, 2021 from 5pm-6:30pm
 - b. 2022 BAA Budget
 - i. Motion to approve by Marilyn Lusher
 - ii. Seconded by Gregg Swanson
 - iii. Unanimous to approve
 - c. Town Email Addresses
 - i. Motion to approve by Marilyn Lusher
 - ii. Seconded by Gregg Swanson
 - iii. Unanimous to approve
 - d. BAA Alternate

- i. Paige Walton will follow up with the town attorney about process of selecting an alternate
- ii. Marilyn and Gregg both in favor of selecting an alternate

5. Motion to Adjourn

- a. There being no further business, the meeting was adjourned at 11:21am
 - i. Motion by Marilyn Lusher
 - ii. Seconded by Gregg Swanson
 - iii. Unanimous to adjourn

Respectfully Submitted,

Eva Renski
Secretary

