

TOWN OF WATERFORD  
GENERAL FUND  
2021-2022 PROPOSED BUDGET

DEPT/AGENCY:

10105

BD. OF ASSESSMENT APPEALS

| LINE<br>ITEM            | DESCRIPTION              | 2019/2020<br>ACTUAL<br>EXPENDED | 2020/2021<br>RTM<br>APPROP. | 2020/2021<br>ADDITIONAL/<br>TRANSFERS | ACTUAL<br>EXPEND &<br>ENCUMB AS<br>OF 1/1/21 | 2021/2022<br>DEPT/<br>AGENCY<br>REQUEST | 2021/2022<br>APPROVED<br>BD/COMM. | Department<br>Request \$<br>Increase | Department<br>Request %<br>Increase |
|-------------------------|--------------------------|---------------------------------|-----------------------------|---------------------------------------|----------------------------------------------|-----------------------------------------|-----------------------------------|--------------------------------------|-------------------------------------|
| <b>PERSONNEL COSTS</b>  |                          |                                 |                             |                                       |                                              |                                         |                                   |                                      |                                     |
| 51010                   | ELECTED OFFICIALS        | 400                             | 300                         |                                       |                                              | 300                                     |                                   | 0                                    | 0.00%                               |
| 51210                   | CLERICAL/TECHNICAL       | 379                             | 664                         |                                       |                                              | 694                                     |                                   | 30                                   | 4.52%                               |
| 51810                   | OVERTIME                 | 269                             | 0                           |                                       |                                              | 76                                      |                                   | 76                                   | #DIV/0!                             |
| 51920                   | F.I.C.A                  | 80                              | 74                          |                                       |                                              |                                         |                                   | (74)                                 | -100.00%                            |
|                         | <b>SUBTOTAL</b>          | <b>1,128</b>                    | <b>1,038</b>                | <b>0</b>                              | <b>0</b>                                     | <b>1,070</b>                            | <b>0</b>                          | <b>32</b>                            | <b>3.08%</b>                        |
| <b>SERVICES</b>         |                          |                                 |                             |                                       |                                              |                                         |                                   |                                      |                                     |
| 52010                   | ADVERTISING              | 177                             | 350                         |                                       |                                              | 350                                     |                                   | 0                                    | 0.00%                               |
| 52020                   | POSTAGE                  | 91                              | 50                          |                                       |                                              | 50                                      |                                   | 0                                    | 0.00%                               |
| 52050                   | DUES, CONF., & EDUCATION | 50                              | 150                         |                                       |                                              | 150                                     |                                   | 0                                    | 0.00%                               |
|                         | <b>SUBTOTAL</b>          | <b>318</b>                      | <b>550</b>                  | <b>0</b>                              | <b>0</b>                                     | <b>550</b>                              | <b>0</b>                          | <b>0</b>                             | <b>0.00%</b>                        |
| <b>DEPARTMENT TOTAL</b> |                          |                                 |                             |                                       |                                              |                                         |                                   |                                      |                                     |
|                         |                          | <b>1,446</b>                    | <b>1,588</b>                | <b>0</b>                              | <b>0</b>                                     | <b>1,620</b>                            | <b>0</b>                          | <b>32</b>                            | <b>2.02%</b>                        |

TOWN OF WATERFORD  
GENERAL FUND  
2021-2022 PROPOSED BUDGET

DEPT/AGENCY: 10105 BD. OF ASSESSMENT APPEALS

| LINE<br>ITEM            | DESCRIPTION              | COLUMN 1<br>2019/2020<br>ACTUAL<br>EXPENDED | COLUMN 2<br>2020/2021<br>RTM<br>APPROP. | COLUMN 3<br>2020/2021<br>ADDITIONAL/<br>TRANSFERS | COLUMN 4<br>ACTUAL<br>EXPEND &<br>ENCUMBAS<br>OF 1/1/21 | COLUMN 5<br>2021/2022<br>DEPT/<br>AGENCY<br>REQUEST | COLUMN 6<br>2021/2022<br>APPROVED<br>BD/COMM. | Department<br>Request \$<br>Increase | Department<br>Request %<br>Increase | COLUMN 7<br>2021/2022<br>RECOMMENDED<br>BD OF<br>SELECTMEN |
|-------------------------|--------------------------|---------------------------------------------|-----------------------------------------|---------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------|--------------------------------------|-------------------------------------|------------------------------------------------------------|
| <b>PERSONNEL COSTS</b>  |                          |                                             |                                         |                                                   |                                                         |                                                     |                                               |                                      |                                     |                                                            |
| 51010                   | ELECTED OFFICIALS        | 400                                         | 300                                     | 0                                                 | 0                                                       | 300                                                 |                                               | 0                                    | 0                                   |                                                            |
| 51210                   | CLERICAL/TECHNICAL       | 379                                         | 664                                     | 0                                                 | 79                                                      | 694                                                 |                                               | 30                                   | 5%                                  |                                                            |
| 51920                   | F.I.C.A                  | 80                                          | 74                                      | 0                                                 | 6                                                       | 76                                                  |                                               | 2                                    | 3%                                  |                                                            |
|                         | <b>SUBTOTAL</b>          | <b>859</b>                                  | <b>1,038</b>                            | <b>0</b>                                          | <b>85</b>                                               | <b>1,070</b>                                        | <b>0</b>                                      | <b>32</b>                            | <b>3%</b>                           | <b>0</b>                                                   |
| <b>SERVICES</b>         |                          |                                             |                                         |                                                   |                                                         |                                                     |                                               |                                      |                                     |                                                            |
| 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                                   |                                                            |
|                         | <b>SUBTOTAL</b>          | <b>318</b>                                  | <b>550</b>                              | <b>0</b>                                          | <b>157</b>                                              | <b>550</b>                                          | <b>0</b>                                      | <b>0</b>                             | <b>0</b>                            | <b>0</b>                                                   |
| <b>DEPARTMENT TOTAL</b> |                          | <b>1,177</b>                                | <b>1,588</b>                            | <b>0</b>                                          | <b>242</b>                                              | <b>1,620</b>                                        | <b>0</b>                                      | <b>32</b>                            | <b>2%</b>                           | <b>0</b>                                                   |



# 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<br>Appropriated | FY 2021<br>Appropriated | FY2022<br>Request | Change from FY<br>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: | \$150        |
|                     | <b>\$350</b> |

- **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.

[illegible]

|                  |                        |
|------------------|------------------------|
| <b>WORKDAYS</b>  |                        |
| <b>2021/2022</b> | <b>WEEKS TO BUDGET</b> |
| <b>261</b>       | <b>52.2</b>            |

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 20<sup>th</sup>, 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  
JOHN CLERK

**TOWN OF WATERFORD**

**BOARD OF ASSESSMENT APPEALS**

**SESSION EXTENDED THROUGH APRIL 30<sup>TH</sup> 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

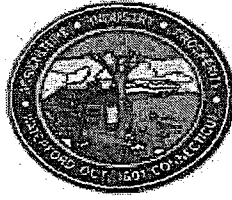
Tuesday, April 21, 2020      5:00 pm – 9:00 pm

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

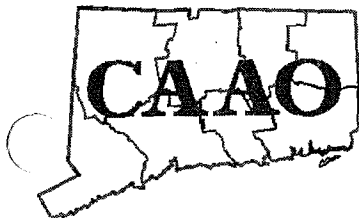
**Place:** Assessor's Office  
15 Rope Ferry Rd.  
Waterford Town Hall

**Time:** 5:00 pm – 8:00 pm

RECEIVED  
TOWN OF WATERFORD  
2020 AUG 24 AM 9:32  
ASSESSOR'S OFFICE

**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#                      FY 2019/2020

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) 460-9553 **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       | <b>135.89</b> |

## Assessment Aide III

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

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       |
| \$ 156.35      | \$ 0.00                        | \$ 0.00           |
|                |                                | <b>\$ 156.35</b>  |

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     |
|                                                                                                                                                                                                                                                                                              | 871944 TOWN OF WATERFORD BO. | DAY,DWB      | 000871944          | 3 Col X 18 Lines  |              |       | \$156.35   |
| <p style="text-align: center;"><b>APPROVED</b></p> <p>VENDOR# <u>167</u></p> <p>PO# <u>      </u> FY <u>      </u></p> <p>CLOSE PO Y <u>      </u> N <u>      </u></p> <p>ACCOUNT # <u>10103-32010</u></p> <p>AMOUNT <u>\$ 156.35</u></p> <p>GN <u>      </u></p> <p>DATE <u>9/22/20</u></p> |                              |              |                    |                   |              |       |            |

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 |

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 | TOTAL DUE |
|-----------|--------------|-------------|-----------|
| \$ 177.00 | \$ 0.00      | \$ 0.00     | \$ 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# 151

PO# — FY 2020

CLOSE PO Y — N

ACCOUNT# 10105-52010

AMOUNT 177.00

SIGN Day

DATE 3/6/2020

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 |

Monthly Postage  
Assessor's Office

| Assessor's Office<br>FY 20 Postage | Metered Mail    | # Items BAA<br>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          |
| <b>Total Postage</b>               | <b>\$ 1,364</b> | <b>2615</b>                  | <b>\$ 91</b> | <b>174</b> |
| <b>FY21 Postage</b>                |                 |                              |              |            |
| 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          |
| <b>Total Postage</b>               | <b>\$ 215</b>   | <b>357</b>                   | <b>\$ 1</b>  | <b>2</b>   |

## 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

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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)             |
|                                         | <b>38</b> | <b>25</b> | <b>13</b>    | <b>\$ (1,592,890.00)</b> |
| Not Heard                               |           |           |              |                          |
| Incomplete/Late Filings                 | 5         |           |              |                          |
| Total Not Heard                         | <b>5</b>  |           |              |                          |

**\*\*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.

| <b>2018 POST Board of Assessment Appeals</b> |                  |                |                                |                 |
|----------------------------------------------|------------------|----------------|--------------------------------|-----------------|
| <b>2018 GL</b>                               | <b>GROSS</b>     | <b>EXEMPT</b>  | <b>NET</b>                     |                 |
| <b>REAL ESTATE</b>                           | \$ 2,644,610,314 | \$ 318,760,858 | \$ 2,325,849,456               |                 |
| <b>PERSONAL PROPERTY</b>                     | \$ 843,989,110   | \$ 24,391,491  | \$ 819,597,619                 |                 |
| <b>MOTOR VEHICLE</b>                         | \$ 156,473,430   | \$ 1,406,910   | \$ 155,066,520                 |                 |
| <b>TOTAL</b>                                 | \$ 3,645,072,854 | \$ 344,559,259 | <b><u>\$ 3,300,513,595</u></b> |                 |
| <b>2019 POST Board of Assessment Appeals</b> |                  |                |                                |                 |
| <b>2019 GL</b>                               | <b>GROSS</b>     | <b>EXEMPT</b>  | <b>NET</b>                     | <b>% CHANGE</b> |
| <b>REAL ESTATE</b>                           | \$ 2,642,887,404 | \$ 319,506,196 | \$ 2,323,381,208               | -0.11%          |
| <b>PERSONAL PROPERTY</b>                     | \$ 875,070,820   | \$ 26,507,719  | \$ 848,563,101                 | 3.53%           |
| <b>MOTOR VEHICLE</b>                         | \$ 161,228,498   | \$ 2,215,850   | \$ 159,012,648                 | 2.54%           |
| <b>TOTAL</b>                                 | \$ 3,679,186,722 | \$ 348,229,765 | <b><u>\$ 3,330,956,957</u></b> | <b>0.91%</b>    |