

TOWN OF WATERFORD
GENERAL FUND
2026-2027 PROPOSED BUDGET

DEPT/AGENCY: 10105 BOARD OF ASSESSMENT APPEALS

LINE ITEM	DESCRIPTION	2024-2025 ACTUAL EXPENDED	FY2025 TRANSFERS IN/OUT	2025-2026 RTM APPROP.	2025-2026 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/26	2026-2027 DEPT/ AGENCY REQUEST	2026-2027 APPROVED BD/COMM. (9/10/25)	2026-2027 BD OF SELECTMEN APPROVED	2026-2027 BD OF FINANCE APPROVED	BOF Approved \$ Increase	BOF Approved % Increase
PERSONNEL COSTS												
51010	ELECTED OFFICIALS	300		300		0	1,500	1,500	1,500	1,500	1,200	400.00%
51210	CLERICAL/TECHNICAL	537		809		77	2,712	2,712	2,712	2,712	1,903	235.23%
51920	F.I.C.A	64		85		6	323	323	323	323	238	280.00%
	SUBTOTAL	901	0	1,194	0	83	4,535	4,535	4,535	4,535	3,341	279.82%
SERVICES												
52010	ADVERTISING	318		350		142	500	500	500	500	150	42.86%
52020	POSTAGE	52		85		1	408	408	408	408	323	380.00%
52050	DUES, CONF., & EDUCATION	0		200		0	250	250	250	250	50	25.00%
	SUBTOTAL	370	0	635	0	143	1,158	1,158	1,158	1,158	523	82.36%
DEPARTMENT TOTAL												
		1,271	0	1,829	0	226	5,693	5,693	5,693	5,693	3,864	211.26%

TOWN OF WATERFORD
FY2027 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.

During the year in which a revaluation takes effect the number of appeals that the Board is required to hear often increases dramatically. Due to the increased workload in a statutorily defined period of time, the standard rate of compensation per board member temporarily increases to \$300 per member. Additionally, two alternate members are appointed to the Board to assist with the hearing process and increased caseload.

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
FY2027 BUDGET REQUEST
DEPARTMENT: Board of Assessment Appeals



BUDGET SUMMARY

Line Item	FY 2025 <u>Appropriated</u>	FY 2026 <u>Appropriated</u>	FY 2027 <u>Request</u>	Change from FY 2026 (+/-)
PERSONNEL COSTS				
51010 Elected Officials	300	300	1500	1200
51210 Clerical/Technical	752	806	2712	1906
51920 Fica	80	858	323	238
SUBTOTAL	1,132	1,194	4,535	3,344
SERVICES				
52010 Advertising	350	350	500	150
52020 Postage	60	85	408	318
52050 Dues, Conf. & Education	200	200	250	50
SUBTOTAL	610	635	1158	515
DEPARTMENT TOTAL	1,742	1,829	5,693	3,859

**TOWN OF WATERFORD
FY2027 BUDGET REQUEST**



DEPARTMENT: Board of Assessment Appeals

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. To account for the anticipated number of appeals in 2027, compensation will increase to \$300 per member and an additional two members will temporarily join the board as alternates. Clerical costs are based on the estimated number of appeals that the board may hear resulting from the 2026 revaluation and any motor vehicle appeals heard during the board's September session. The chart below outlines the number of appeals heard each year and the required clerical hours to facilitate the hearing process. FY27 personnel costs are calculated assuming 262 total appeals with 67 hours of clerical time provided by the Assessor's staff at an overtime rate of pay. The calculated FICA is included.

	2021 GL	2022 GL	2023GL	2024 GL
# Appeals March Session	16	178	31	36
# Appeals Sept Session	18	10	7	2
Total Appeals	<u>37</u>	<u>188</u>	<u>38</u>	<u>38</u>
# Clerical Hours	20	60	20	20

Budget Request: \$4,535

See the Personnel/Fringe Benefit spreadsheet for calculations.

TOWN OF WATERFORD
FY2027 BUDGET REQUEST
DEPARTMENT: Board of Assessment Appeals



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: **\$1,150**

- **10104-52010 – Advertising** Request: **\$500**

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 FY25 = \$318. Additional hearing dates and times will require a larger notice publication in FY 2027

Advertising Breakdown:

March 2027 Legal Ad: \$350

September Legal Ad: \$150

\$350

- **10104-52020 – Postage** Request: **\$408**

Postage estimate is based on approximately 524 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 FY25 = \$52 FY26 anticipated total cost \$85

- **10104 – 52050 – Dues, Conf. & Education** Request: **\$250**

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. In FY27 all board members and alternates should be in attendance.

**TOWN OF WATERFORD
PERSONNEL WORKSHEET - BOARD OF ASSESSMENT APPEALS
2026-2027 FISCAL YEAR**

LINE 51920

DATE OF HIRE	EMPLOYEE	HOURS WORKED/ WEEK	HOURLY RATE FY27	SALARY 2025/2026	SALARY 2026/2027	LONGEVITY FY27	TOTAL EMPLOYEE SALARY	PAYROLL TAXES (F.I.C.A)
	Assessment Aide III	4	\$ 40.4700	161.84	161.88	N/A	161.88	12.38
	Sept MV Session							
	March Session	63	\$ 40.4700	647.36	2,549.61	N/A	2,549.61	195.05
	Total Clerical Technical							
ELECTED	BAA MEMBERS	FLAT FEE		809.20	2,711.49		2,711.49	207.43
				1,500.00			1,500.00	114.75
	Total Elected			1,500.00			1,500.00	114.75
TOTALS							4,211.49	322.18

WORKDAYS 2026/2027	WEEKS TO BUDGET
261	52.2

The Day

THE DAY PUBLISHING COMPANY
200 STATE ST
NEW LONDON, CT 06320

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

Order Number	Amount Due
d01101643	\$142.48

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
08/04/25	BOAA Motor Vehicle Grand List	The Day	BOAA Motor Vehicle Grand List	2 col	\$112.48	\$0.00	\$112.48
08/04/25	BOAA Motor Vehicle Grand List	Day Classified Webpage	BOAA Motor Vehicle Grand List	2 col	\$5.00	\$0.00	\$5.00
08/04/25	BOAA Motor Vehicle Grand List	CT Public Notices Webpage	BOAA Motor Vehicle Grand List	Not Applicable	\$25.00	\$0.00	\$25.00
					\$142.48	\$0.00	\$142.48

Account Number	Customer	Total Due
D93229	TOWN OF WATERFORD - ASSESSORS	\$142.48

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

APPROVED

VENDOR# 157

PO# — FY 2026

CLOSE PO Y — N —

ACCOUNT # ~~000000~~ 10105-52010

AMOUNT 142.48

SIGN JHunt

DATE 7/24/25

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	01/01/25-01/31/25	
CLIENT	PAGE NUMBER	DUE DATE	
	Page 1 of 1	02/28/2025	
Current	Over 30 Days	Over 60 Days	Total Balance
\$154.64	\$0.00	\$0.00	\$154.64

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

Look for a email from
notifications@prestelligence.com
which will direct you to our new tear
sheet provider to create a new
account.

STATEMENT NUMBER
61733
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
01/27/25	24 GL BAA Legal Ad	CPNW, DAY, DCW	d01092151 24 GL BAA Legal Ad	2 col X 17 Lines	\$154.64

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	
01/01/25-01/31/25	D93229	TOWN OF WATERFORD - ASSESSORS	

Current Due	Over 30 Days	Over 60 Days	Total Balance
\$154.64	\$0.00	\$0.00	\$154.64

APPROVED

VENDOR# 724

PO# FY 2025

LOSE PO Y N

ACCOUNT # 10105-52010

AMOUNT \$154.64

SIGN Paige S Wat

DATE 2/3/25

CONNECTICUT ASSOCIATION OF ASSESSING OFFICERS, INC.



Board of Assessment Appeals Workshop

Wednesday January 7, 2026

5:30 to 8:30 pm

Snow Date: January 13

Audrey P. Beck Municipal Building
4 S Eagleville Road
Storrs Mansfield, CT 06268

Instructor: Timothy Hutvagner, CCMA II
3 hours Continuing Education Credits

The Workshop cost is **\$50.00**
payment receipt required for class attendance.

Please make payment out to CAAO and mail registration to

Danielle Caruso, Assessor's Office
4 South Eagleville Road
Mansfield, CT 06268-2599

Registration deadline is: December 30, 2025

~~BAA Handbook will be emailed upon receipt of registration and payment.~~

Questions can be directed to: Danielle Caruso, 860-429-3311 or

carusod@mansfieldct.org

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



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

**Board of Assessment Appeals
Meeting Minutes
Motor Vehicle Session**

**Date: Wednesday, September 10, 2025
Place: Assessor's Office
15 Rope Ferry Rd
Waterford Town Hall
Time: 6:00pm**

Board Members Present: Marilyn Lusher (Chairperson), Jerry Porter, Lee Couture

Staff Present: Jessica Hewitt (recording secretary)

The Board of Assessment Appeals met on Wednesday, September 10, 2025:

- The meeting was called to order at 5:59pm
- The Board voted unanimously to accept meeting minutes from March 19, 2025 as read.
- **The Board voted unanimously to approve the BAA budget for FY26-27. Budget Request total of \$5,693.**
- Dates for Board of Assessment Appeals meetings for the 2025 Grand List were decided as March 19, 2026 and March 25, 2026 beginning at 5:30pm.

All decisions were voted on by Board members Marilyn Lusher, Jerry Porter, and Lee Couture.

. The following decisions were made:

1. Alice and Randy Murallo- 2016 Volvo XC60
 - a. Decision: The Board voted unanimously. MSRP is correct, depreciation calculated appropriately, no change in assessment.
2. Parker Clark – 2018 Acura RDX
 - a. Decision: The Board voted unanimously. MSRP is correct, depreciation calculated appropriately, no change in assessment.

There being no further business, the meeting was adjourned at 6:31 pm

Respectfully Submitted,

Jessica Hewitt

Secretary

RECEIVED FOR RECORD
WATERFORD, CT
SEP 15 P 3:53