

# OFFICE POLICY AND TRAINING MANUAL

## TOWN OF MANSFIELD

### ASSESSOR'S OFFICE



**Be prepared and always professional**

## INTRODUCTION

This Assessor Training & Office Manual provides an overview of policies and procedures to assist the assessor and staff in developing their own unique manual suited for their office environment. The workflow within the office is fluid, always changing whether Statute changes, town ordinances or resolutions, even management / employee changes can impact the dynamics of the office. This manual is intended to be a tool to aid new and existing employees in the basics. Just like the Assessor Handbook, it is a reference point which will serve as a valuable outline to daily activities within the Assessor's Office. It is not intended to replace or supersede information or courses offered the CAAO Education Committee.

## INDEX

### A. ASSESSMENT OFFICE POLICIES

- Vacation, Personal & Sick Time .....7
- Office Business Hours, Lunch Schedules .....7
- Personal Business .....7
- Dress Code .....7
- Professional Conduct .....7
- Computers, Passwords, Town Owned Property .....8
- Organizational Chart (APPENDIX A) .....8

### B. ASSESSOR'S CALENDAR

- Activity Calendar ..... 8-10

### C. BASIC JOB RESPONSIBILITIES

- Assessor .....10
- Property Appraiser I .....11
- Assistant to the Assessor .....11

### D. CERTIFICATES OF CHANGE

- Real Estate .....11
- Personal Property .....12
- Motor Vehicle .....12

### E. CUSTOMER SERVICE .....12,13

- Incoming Phone Calls
- Waiting on Front Counter
- Cash Drawer, Receipts and Accounting
- Assisting Elderly, Professionals and Taxpayers

### F. EDUCATION AND CERTIFICATION .....13

- Assessor School
- Annual Conferences
- Seminars and Meetings
- Types of Certification

<b>G. <u>EXEMPTION PROGRAMS ADMINISTERED WITHIN THE ASSESSOR'S OFFICE</u></b> .....	13
• Elderly & Income Limited	
• Circuit Breaker Program	
• Local Option Program	
• Freeze Program	
<b>H. <u>EXEMPTIONS WITHIN THE ASSESSOR'S OFFICE</u></b> .....	14
Veterans	
Disabled	
Blind	
Ambulance type vehicles	
Elderly, State & Local Options	
<b>I. <u>FIELD INSPECTIONS</u></b> .....	14
• Who, Where, When, Why	
• Safety First	
• Tools of the Trade	
• Buddy System	
<b>J. <u>INTER-DEPARTMENT INTERFACE</u></b> .....	14
• Collector of Revenue	
• Town Clerk	
• Building, Zoning, Planning & Economic Development Officials	
• GIS, Data Processing, Police, Registrar of Voters	
• Finance Officer & Comptroller	
• Parks & Recreation, Public Works Officials	
• Assessment Appeals Board	
• Elderly Study Committee	
• Engineering Department	
• Administration and Town Council	
• Town Attorney, Social Services & Senior Citizen Officials	
• Water Pollution Control Official	
<b>K. <u>RECORDS RETENTION, STORAGE AND RETRIEVAL</u></b> .....	14
• Abstracts	
• Real Estate	
• Personal Property	
• Motor Vehicles	
• Maps	
• Comparable Sales Books	
• Real Estate Transfers	

- Building Permits
- Commercial Record
- Revaluation Records

**L. REVALUATION IN THE ASSESSOR'S OFFICE ..... 15**

- Informal Hearing Process
- Increase Notices
- Available Records
- Applicable State Statutes
- Commercial, Industrial versus Residential Inspections
- Use of Town Owned Motor Vehicles

**M. SAFETY POLICY .....15**

- Electrical Devices
- Dealing with Angry Customers
- Protective Gear While in the Field
- Motor Vehicle Requirements
- Drugs and Alcohol in the Workplace

**N. SPECIALIZED REPORTS.....15**

- Abutter lists
- Motor Vehicle Lists
- Real Estate Reports
- State Forester's Report

**O. STATE REPORTS .....15**

- M-37
- M13 + M13a
- M-35B
- M-45

**P. SOFTWARE APPLICATIONS .....16**

- CAMA
- Microsoft Word, Excel, Access
- Crystal Reports
- Power Point
- Outlook
- Quality Data Services (QDS)

**Q. USE OF CONSULTANTS.....16**

- Appraisers for court appeals
- Appraisers for revaluation based on market conditions
- Realtors
- Attorneys

**R. VARIOUS TOWN ORDINANCES .....16**

- Landlord
- Veteran
- Motor Vehicle and Personal Property
- Elderly
- Where to find > Town Clerk
- Real Estate

**S. APPLICABLE STATE STATUTES .....16, 17**

- State Statutes Commonly Used in the Assessor's Office
- Types of Files that are Subject to Prorates
- Time-Table for Pro-Rating
- Managing Records (C of C's, Bldg. Permits, Pro-rates)

**I. PRO-RATING ASSESSMENTS .....17**

- Motor Vehicle
- Personal Property (no)
- Real Estate

**U. KNOWING YOUR TOWN/COMMUNITY .....18**

- Demographics of Your Community (Basics)
- # Parcels, # PP Accounts, # Motor Vehicles, # Elderly Accounts
- Form of Town Government, Mayor, Town Manager, BAA Board (see Appendix F)

## APPENDICES

<b>A:</b> Organization Chart / Assessor Office .....	19
<b>B:</b> Neighborhood Data .....	20, 21
<b>C:</b> Mill Rate .....	22
<b>D:</b> Certifications .....	23, 24
<b>E:</b> Record Retention.....	25-29
<b>F:</b> Community Information / Grand List .....	30
<b>G:</b> Sample Ordinances .....	31
<b>H:</b> New Construction Work Flow Chart .....	32
<b>I:</b> Personal Property Information .....	33, 34
<b>J:</b> Motor Vehicle Information .....	35, 36
<b>K:</b> Veteran Information .....	37, 38
<b>L:</b> Federal Soldiers & Sailors Act .....	39, 40
<b>M:</b> Miscellaneous Sample Forms .....	41

## **A. ASSESSMENT OFFICE POLICIES**

### **Vacation Time**

Vacation time is accumulated based on hire date as opposed to calendar year. Only under unusual circumstances will vacation time in July be approved due to the tax season schedule which typically ends around August 2<sup>nd</sup>. To request vacation time, please e-mail the assessor and when approved place it on shared calendar in Outlook for all to see. Please refer to the employee manual or contact the Director of Human Resources for vacation time accumulation per month/year.

### **Office Hours**

The work week consists of 35 hours a week. Monday – Wednesday from 8:15 AM to 4:30 PM, Thursdays from 8:15 AM to 6:30 PM and Fridays from 8:00 AM to 12:00 PM. Employees get a one hour lunch period except on Friday's. Employees also are allowed a ten minute break in the morning and in the afternoon. Employees should be ready to begin business at 8:15 AM and not leave before closing time. Lunch schedules are flexible and should be worked out between fellow employees as to always have front counter coverage. In the event that conflicts arise, the assessor will set the lunch schedule rotating on a monthly basis. There are certain times of the year that may require employees to work overtime in order to complete the annual grand list. Except to provide office coverage and during excessively busy time periods, eating lunch at ones' desk is prohibited.

### **Personal Time**

Employees are given three personal days credited based on anniversary date of hire. With personal days, please e-mail the assessor as soon as you know when you need the time off. There are circumstances that happen that requires very short notice but try to plan personal days ahead of time. \*\*\* If an employee needs to leave early or come in late then they will be allowed to make up only one hour per month and must use personal time, vacation time or sick time for the remaining time off. The hour may be made up by arrangement with the assessor at lunch time or after work.

### **Sick Time**

When sick, please call or have someone call on your behalf to the assessor and leave a message that you will be out sick on any given day. Should you know that it is an extended period, please convey that message as well. Contact H. R department for specific details.

### **Personal Business @ Work**

There are times when an employee needs to conduct personal business while at work. This should not be abused and consideration given to fellow employees.

### **Dress Code**

Dress code for the office is identified in the Human Resource Office. In all cases, we represent the town and want to instill a professional appearance and attitude while at work. Please contact the Director of Human Resources for more information concerning dress code attire.

### **Professional Conduct**

Mansfield employees are expected to display a professional and friendly attitude at all times. Yelling, swearing or any abusive language has no place in our office. There are times when customers are abusive to staff members and that too is unacceptable. When a customer becomes abusive, please excuse yourself and contact a supervisor, or in extreme cases call the police if you feel physically threatened.

## **Computers, Passwords, Town Owned Property**

Employees are provided the necessary tools to complete the tasks assigned to them. This includes computers which should be used for town business and not personal business. On occasion it is acceptable to search the internet for business related research such as determining the status of a business or looking for a phone number for contact purposes. Passwords are for the protection of town records from unwanted or unauthorized users. Computer hardware and software are the property of the Town of Mansfield. The Assessor has the authority and responsibility of all activities related to computers for the department. Passwords should be given to the Director of Information Technology along with any change of password. The assessor does not need the password but may request it from I.T. if a problem occurs.

## **Department Organizational Chart**

See Appendix A

## **B. ASSESSOR'S CALENDAR**

The assessment calendar begins October 1<sup>st</sup> and ends September 30<sup>th</sup> each year. That period is called the grand list year. There are various activities that are conducted throughout the year and timelines are very important. There are filings periods for taxpayers, reports to OPM due during certain cycles and work activities that correspond to the assessment cycle. Each month starting 12/31, sales entries are due to OPM (12/31 is Oct 1, January 31<sup>st</sup> is November, February 28<sup>th</sup> is December, March 31<sup>st</sup> is January & February, April 30<sup>th</sup> is March, etc. Below is a summary of important dates within the grand list year. Note that there are specific filing periods for various reports, applications etc.

### **October 1<sup>st</sup>**

1. Assessment date §12-62a (a)
2. Deadline for receipt of Certification of Forestland from certified forester §12-107d (c)
3. Deadline for application: Totally Disabled Person's Property Tax Exemption (Form M-42)12-81(55)
4. Deadline for application for Additional Veteran's Exemption (Form M-59) 12-81g
5. Deadline for Local Option - Totally Disabled Person for Tax Exemption §12-81i
6. Deadline for receipt of an application for Additional Exemption for the Blind §12-81j
7. Deadline for Assessor to file Elderly & Totally Disabled Report (Forms 35P & 35G) 12-170aa(i)
8. Field Inspections for existing Personal Property businesses in Vernon
9. Field Inspections for partially completed new construction for Grand List
10. Deadline for assessor to file M-36P and M-36G with OPM (12-129b(d)
11. Deadline for Certification of Forestland from State Forester. (12-107d(c)

### **October 15<sup>th</sup>**

1. Deadline for Assessor to publish Legal Notice for persons liable for Personal Property Declarations due November 1<sup>st</sup> §§ 12-40
2. Deadline for Assessor to mail out Personal Property declarations for non-residents to file. §§12-43

### **October 31<sup>st</sup>**

1. Filing period ends for Farm, Forest and Open Space applications §§12-107c,12-107d, and 12-107e
2. M-45 electronic file for Sales Ratios to OPM §§12-261b
3. Supplemental motor vehicle pricing.....

### **November 1<sup>st</sup>**

1. Due date for applications for Manufacturers' Machinery & Equipment exemption(m-65) §§12-42
2. Due date for Commercial Vehicle exemption filing M-65a
3. Due date for Active Solar Energy exemption §§12-81(56),(57), (62) and (63)
4. Quadrennial filing deadline for tax exempt status (next due 2013)
5. Personal Property filing deadline §§12-42, Quadrennial Filing deadline §§12-87a
6. Deadline for applications for Farm & Machinery Exemptions to be received §§12-91
7. Deadline for receipt of Lessee's Report of Personal Property §§12-57a

### **November 30<sup>th</sup>**

1. Assessor provides Town Clerk list of PA-490 active accounts §§12-107c, 12-107d and 12-107f

### **December**

1. Motor Vehicle pricing.....§§14-163
2. Personal Property data input, review and letters
3. Calculation of real estate value changes to Grand List
4. Review of Tax Exempt Accounts
5. Deadline for extensions §§12-81k, Due date active duty servicemen MV §§12-81(53)

### **January**

1. Review and completion of the annual Grand List §§12-117
2. File Certificate of Completion of Grand List with Town Clerk, Important Notices filed §§1-200

### **February**

1. Application period for Circuit Breaker and Additional Veterans Exemption programs §§12-170aa(f)
2. Notice of Board of Assessment Appeals meeting schedule
3. Application Period for BAA ends February 20<sup>th</sup> unless an extension is granted

### **March**

1. BAA must conduct hearings and complete all duties by end of month
2. BAA notices of hearing results mailed out
3. March 15<sup>th</sup> deadline for assessor to file M & E Reports to OPM §§12-94b
4. Deadline for disabled veteran to submit proof of eligibility for exemption

### **April**

1. M-37 & M37 C&H reports due to OPM §12-20a
2. M35H report due to OPM §12-170aa(e)
3. Update grand list after BAA completes duties and report to Finance Director
4. Mail out Income and Expense forms to businesses

### **May**

1. Begin field work, building permit inspections
2. May 15<sup>th</sup> deadline for filing Elderly Exemptions (State & Local benefits)
3. M-13 & M13a report due to OPM
4. Prepare tax file for Collector for processing

### **June**

1. Release tax file to Collector for bill creation
2. Field work continues
3. Deadline for annual Income and Expense statement receipt (June 1<sup>st</sup>)
4. Deadline for Assessor to determine prorated assessment for new construction completed between October 1<sup>st</sup> & February 1<sup>st</sup>

## July

1. Tax Bill process begins (adjustments, prorates)
2. M-42B report due to OPM
3. Field work continues
4. Court Appeals for Assessor
5. Order Personal Property forms and Motor Vehicle Pricing Guides

## August

1. M-59A report due to OPM (Additional Veteran's Exemption Program)
2. Field work continues

## September

1. Notice for BAA hearings (Motor Vehicle only)
2. BAA hearing and completion by end of month
3. Begin filing period for PA-490 applications
4. Personal Property declarations mailed out

## **C. BASIC JOB RESPONSIBILITIES**

The descriptions below are a summary of job descriptions within the Assessor's Office. This is intended as an overview and may not address all aspects of the requirements for each position. The assessor assigns duties to each staff member and may change those responsibilities as needed.

### **Assessor *Primary Responsibilities:***

- Produce Annual Grand List (Discovery, Listing and Valuation)
- Oversee daily operations of Assessor's Office
- Produce annual Department Budget
- Court Appeal Hearings, work with town attorneys
- Submit various reports to OPM
- Reconcile values, Perform Certificate of Corrections
- Set office procedure and policies
- Interface with various department heads, administration and town council
- Liaison for Elderly Study Group and the Board of Assessment Appeals
- Determine Tax Exempt Property Status (approve applications)
- Field inspections primarily of commercial properties, some residential
- Establish new project setup in CAMA and Administrative programs
- Administer new programs and town ordinances as applied to assessor
- Write purchase orders, RFP's and other documents, reports as needed
- Complete annual employee performance reviews, time cards to finance
- Attend various assessor functions, continuing education, statute updates
- Meet with various groups, hold seminars for taxpayers for information
- Oversee Revaluation and inspection process
- Report to town council on various matters, attend staff meetings
- Update Assessment Web Page as needed (new programs, filing dates)
- Charge of Personal Property Program (Discover, List and Value)

## Property Appraiser

- Assist assessor in the preparation of annual grand list
- Field inspections for building permits and new construction prorates
- Apply various exemptions as required
- Act on behalf of assessor in his/her absence
- Supervise staff members
- Interface with various department staff
- Map research, deed research
- Attend various meetings
- Balance cash drawer and make monthly deposits
- Wait on front counter as needed to assist taxpayers
- Attend educational functions as required by assessor
- Perform Phase-In calculations
- Perform Certificate of Change, R.E. Occupancy prorates as needed
- Liaison with Building Department

## Assistant to the Assessor

- Perform Certificate of Corrections (MV, RE)
- Answer Phones, provide information, answer assessment questions, and collect fees for copies
- Wait on taxpayers and various professionals at front counter
- Take applications for various programs such as; Circuit Breaker, Disabled, Blind, Local Option Exemptions, Veterans, Hybrid Vehicle, Solar Energy exemptions
- Price Motor Vehicles, data input
- Deed research, review deed descriptions and compare to Assessor GIS Maps
- Receive and process Sales Ratio information and report to OPM each month
- Receive death notices, Veteran DD-214 applications and update files
- Take applications for various programs such as; Circuit Breaker, Disabled, Blind, Local Option Exemptions, Veterans, Hybrid Vehicle, Solar Energy exemptions
- Interface with various department staff
- Prepare information for various OPM reports for assessor
- Update comparable sales books & data input

## D. CERTIFICATES OF CHANGE

*Certificates of Change are made with the approval of the assessor or their designee.*

Certificates of change should be accessible with proper back-up documentation attached. Certificates are filed by Grand List year and by category, e.g., Real Estate, Motor Vehicle and Personal Property. Generally corrections / changes are sub-filed by name or property address depending on the office procedure.

**Real Estate:** Generally Certificates of Change are made as a result of changes by the Board of Assessment Appeals (BAA) or material changes to the property based on an inspection or information provided by the homeowner. After court settlements corrections are made and identified as changes to the grand list.

**Personal Property:** Anyone engaged in a business of any nature regardless of income produced or not, is subject to a minimum assessment value of \$250. Anyone aggrieved may appeal to the Board of Assessment Appeals by application filed in the assessor's office no later than February 20<sup>th</sup> of any given year based on the October 1<sup>st</sup> grand list. Re: Connecticut General Statutes §12-41, 42. BAA Statutes; §12-110,111,112. Anyone aggrieved with the actions of the Board of Assessment Appeals may file suit in Superior Court under Connecticut General Statute 12-117a.

The Assessor may require a taxpayer of personal property to give testimony under oath to the assessor regarding said business assets. §12-53, 54.

There are various exemptions that may be applied to personal property accounts if the owner qualifies. Because there are numerous exemptions, the assessor shall determine whether the business is entitled, if so the exemption is applied to the grand list, reflected on the abstract and applied to the tax bill for the following July.

Anyone filing for an exemption for machinery and equipment must file a completed M-65 form no later than November 1<sup>st</sup> otherwise the exemption is waived until the next filing period. There are no exceptions to this policy.

Anyone engaged in business shall file a personal property declaration with the assessor no later than November 1<sup>st</sup> annually, otherwise are subject to a 25% penalty for non-filing or filing after the deadline. §12-41, 42 Extensions for good cause are considered on a case by case basis and are no more than 45 days after the deadline date. (December 15<sup>th</sup>)

All Increase notices shall be mailed showing the current and past assessments within ten days of the assessor certifying the grand list. §12-55. **See Form 10** for more details.

**Motor Vehicle:** This is the portion of the grand list that is most fluid as motor vehicles are sold, traded, lost, in accidents or repossessed requiring changes to the assessment. Most assessors require two forms of proof, a cancellation of plate receipt from DMV along with another form of proof what happened to the vehicle. **See Appendix J** for town requirements.

## **E. CUSTOMER SERVICE**

We are in the people business and how we treat customers (taxpayers, attorneys, appraisers, realtors or other business professionals) is extremely important. We provide information but also are problem solvers or at least assist people in getting to a workable solution. This is the most difficult job in the Assessor's Office. You are the face of the town every time you pick up the phone or greet someone at the counter. Conducting yourself in a professional manner reflects on the town administration, the department and yourself.

Not every tax payer will be satisfied. Remember, we are not in the business of being abused so if a tax payer is offensive, rude or disrespectful, it is proper to request that they refrain from that behavior, otherwise they may leave. If you don't have the authority to make a change, then contacting your supervisor to review the case is proper.

Listening completely to their story helps defuse a potential encounter. If you can help, say so, or offer possible solutions such as required proof.

It is never acceptable to engage a customer in loud or rude dialogue as it only leads to trouble. If we've been professional and offered assistance and they are still not satisfied, then they always have the option of going to the mayor's office, so don't sweat the small stuff. It now becomes the assessor's responsibility to handle the politics.

Elderly folks require more patience on your part. There may be hearing or seeing issues, other physical problems or lack of understanding the process, so please make every effort to assist. Be a hero!

Cash drawer for copier receipts:

The procedure is to log the amount received, date it, initial it and take the money and give change back as necessary. We are not a bank and if there isn't sufficient change in the drawer ask for a check or for them to go next door to the Town Clerk or the Tax Collector for change.

## **F. EDUCATION AND CERTIFICATION**

**Assessor School:** The Assessor typically attends workshops at the U-Conn assessor school held each year the first full week of June. Property Appraisers and Assistants are encouraged to attend various classes as they pertain to their job responsibility. If there is room in the department budget, then every effort will be made to accommodate a request.

Seminars, conferences and meetings are important and will be offered, schedules permitting. It is important to network, sharing information as it applies to the assessment department. Make your request by email to the Assessor regarding seminars you'd like to attend. State the nature of the meeting, the date, cost and why you would like to attend. CCMA 1, CCMAII & AAT certifications are levels of achievement. **See Appendix D** for more specific details.

## **G. EXEMPTIONS (12-81)**

**Veteran:** Exemptions are governed by Connecticut General Statutes. There are several different types of Veteran exemptions and programs. Active Duty exemptions, exemptions based on dates of wars, military campaigns, and operations under 27-103. Federal Soldiers & Sailors Act- Non Resident. Please refer to **Appendix L** for more specific details.

**Elderly:** Generally towns adopt through an ordinance an exemption for homeowners and renters age 65 and older who is income limited, meeting the guidelines of OPM.

**Disabled:** There is a standard \$1,000 assessment exemption for those qualifying as disabled. Please see attached brochure for specific details. / **Blind:** Refer to 12-92, 12-81(17)

**Real, Personal & Motor Vehicle:** Generally, exemptions are applied to real estate before motor vehicle because of the fluid nature of motor vehicles. If no real estate is owned then the exemption is applied to the vehicle up to the assessment, any overage is not carried forward to the next assessment year. Personal property exemptions are outlined on the personal property declaration filed annually.

## **H. EXEMPTIONS WITHIN THE ASSESSOR OFFICE**

Various exemptions are maintained, monitored and updated within the assessor's office. Veterans information is kept along with exemptions granted based upon DD-214 data. Also disabled, blind, ambulance type vehicles, elderly, state and local option exemptions are updated as necessary.

## **I. FIELD INSPECTIONS**

The Assessor assigns field inspections to staff members whether they are an Appraiser, or Assistant to the Assessor or even the Assessor depending on the size of the office. Knowing the importance of accurate information on field cards and how it impacts the value is critical. Generally field inspections are the result of building permits, BAA hearings, data mailer returns, or neighbors informing us of a change. There should be an established procedure when doing field inspections so you only have to make one visit. Sometimes, additional photos are necessary when at a property so having all the tools with you such as a field card, tape measure, pencil/pen, camera, and business card make this process more efficient. There are times when it is important to have another staff member assist you in the field due to the nature of the location or type of structure. Safety is always a concern so common sense is paramount.

## **J. INTER-DEPARTMENT INTERFACE**

Various departments interact and essential communication is necessary for the smooth flow of information. The building department, GIS, planning & zoning, town clerk, engineering, tax collector and economic development offices top the list of important departments. The fire, police, sewer department and fire marshal also interact with the assessor. Build relationships with staff members, share information and be a team member. Annual interface with the finance officer and administration or town attorney are less frequent however just as important so build bridges and confidence in them every opportunity you get. The BAA depend on you for assistance twice a year so be ready and pro-active in September & March. If the assessor's office is not administering Renters rebates then sharing information with the senior center or social services will prevent any duplication and changes in the grand list later.

## **K. RECORDS RETENTION, STORAGE AND RETRIEVAL**

See Appendix F for record retention. Remember real estate abstracts are always permanent. Towns having limited storage space are now turning to technology in the form of scanning documents and maintaining them on a computer hard drive apart from the desk top computer. Make sure you have the ability to retrieve data in a case of emergency. Assessor / GIS maps should be updated annually to reflect lot splits or combined lots. When a transfer comes in the deed description should be compared to the assessor map for accuracy. The deed is the legal document so the tax map should match. The assessor should designate where comparable books, transfers, building permits and revaluation records are stored and maintained. There should be one central folder for each parcel or property record to make for easy retrieval of information without having to go to several files. Remember, one stop shopping!

## **L. REVALUATION IN THE ASSESSOR'S OFFICE**

In the past, an RFP was developed and sent out to bid. A vendor was selected and performed the revaluation with the assessor overseeing the process and taking responsibility for the values when the grand list was signed. Economic times change and budgets are constrained, the move towards an in-house revaluation with assistance from outside vendors in a lesser role is becoming more and more popular. More field work and hands on by assessor staff members is the trend and requires special planning to make for a successful revaluation. Data mailers and informal hearings are so important to avoid BAA and court hearings later on after the grand list is signed. Verifying sales, property grades and conditions and neighborhood boundaries are a must for every revaluation. All properties are valued at revaluation time, taxable and exempt alike. Clerks are asked for information such as sales used or neighbor assessments so training is important on how to handle the public. Know what records are public and restricted. Everyone in the office should be aware of the basic process during a revaluation, including methods of gathering of information, the inspection process, how sales impact values, and what economic trends influence values. We discuss value, not taxes, so don't be pulled into a conversation about raising property taxes.

## **M. SAFETY POLICY IN THE ASSESSOR'S OFFICE**

There are times when a taxpayer can be threatening so having a policy of what to do when this happens must be established. If a supervisor is available they should be summoned or place a phone call to a nearby department or even the police depending on the level of urgency. Work hard to establish a professional working environment that is safe and accommodating. Moving or lifting furniture or boxes should be considered a safety risk or even a union issue. Know what the policy is and what the expectation is for each staff member.

In the field, wear the proper attire to avoid falling, tripping or coming in contact with animals. Never enter a property if there is a dog there without first having the owner there. Drugs and alcohol are never acceptable in the workplace. If you are using a town vehicle avoid having any alcohol, being aware of the dangers and financial responsibilities to the town and what you risk to your career and future.

## **N. SPECIALIZED REPORTS**

With technology rapidly changing and new software available, know what reports are available, how data can be extracted and if there is a cost involved. Abutter lists, motor vehicle lists or specialized real estate reports are common requests. The assessor generally creates reports such as the annual State Forester's report or a PA 490 report which is filed with the town clerk. Also know what forms are available in your office, Quadrennial, PA-490, Elderly, solar, disabled, ambulance, BAA applications all should be centralized for fast access. For mill rate information, see **Appendix C**.

## **O. STATE REPORTS**

The assessor files various state reports annually with OPM. Many of the reports deal with the wealth of the town in various forms or another, such as the M-37 report of State-owned property and the M13 + M13a reports of Taxable and Tax-exempt properties. The M-35B, Elderly report is most common to the staff and the M-45 monthly sales ratio report filed with OPM. The manual index lists the reports filed and are also found on the Assessor calendar. The assessor handbook also goes into more detail so use this as an aid.

## **P. SOFTWARE APPLICATIONS**

There are several CAMA software applications used throughout the state for real estate valuation. Likewise, the tax system also has various applications which bridge between the assessor and tax collector and finance departments. Regardless of the system, become an expert in your office's software. Microsoft is the most popular software package available and used in assessor offices. Word, Excel, and Outlook Express are used daily, with Power Point being used occasionally as well. It is important to be able to mail merge documents, sort data and prepare various presentations. The more knowledgeable you are with these software systems the more valuable you become. Crystal Reports is a powerful report writer application that allows data to be sorted between different programs.

## **Q. USE OF CONSULTANTS**

There are several reasons to use consultants since no one can be an expert in everything. Experts are used in court appeals as appraisers, revaluation in determining value based on market conditions. Experts may be used to write specialized reports through Crystal Reports a powerful report writer. Realtors have a place on this list as key players in bringing buyers and sellers together all the way though to closing. Attorneys may be used apart from the town attorney in certain cases. In all, the use of consultants has a place in the assessor office so develop a professional friendship.

## **R. VARIOUS TOWN ORDINANCES OR RESOLUTIONS**

Ordinances and resolutions are created by the town leadership (town council) to allow certain activities. Some are governed by Connecticut General Statutes and others are local options or home rule. Generally they relate to exemptions, state and local within the assessor office. They are maintained in the town clerk's office but a copy should be in your office to refer to when needed. Flood panel maps, zoning regulations, and master plan of development from Planning & Zoning are important reference material that should also be found in the assessor's office. The town charter is another important resource. See **Appendix G**.

## **S. APPLICABLE STATE STATUTES**

Listed below is a summary of State Statutes commonly used in the Assessor's Office. For more information refer to the assessor handbook.

<b>STATE STATUTE</b>	<b>CATEGORY</b>
12-1B,C & 7-148	Transfer of certain powers, functions (authority to assess property taxes)
12-2	Revaluation Companies
12-26	Equalization, adjustment to Grand List
12-40	Notice requiring declaration of Personal Property, Advertising
12-41	Personal Property
12-42	Personal Property
12-43	Personal Property of non residents, filing

12-53A	New Construction
12-55	Increase/Decrease Notices
12-57	Certificate of Correction
12-59	3 Month Rule
12-60	Correction of clerical error in assessment
12-62	Revaluation
12-62A	Uniform Assessment Date / 70% F.M.V.
12-63	Rule of Valuation
12-63C	Disclosure of Income & expense data (annually by 6/1)
12-64	Real estate liable to taxation
12-64A	Reduction of assessment (removal of damaged buildings)
12-65F	Appeals
12-71	Personal Property subject to tax
12-81 12-88	Exemptions
12-89	Assessor determines exemption status
12-96 & 12-107A-E	PA-490
12-109	List & Value Tax Exempt Property
12-118	Appeals BTR
12-119	Remedy when property wrongfully assessed.
12-120 & 120A	Abstracts to OPM
12-121F	Validations re assessment omissions from tax list
12-124A	Municipal Option to rebate taxes that exceed 8.5% of income
12-198	Omitted Real Estate from Grand List
12-199	Omitted Real Estate from Grand List

## **T. PRO-RATING ASSESSMENTS**

Generally, motor vehicle assessments may be pro-rated when the vehicle is sold, totaled, registered in another state or stolen or repossessed. Motor Vehicles are not pro-rated between Connecticut towns. Wherever the vehicle was on October 1<sup>st</sup>, that town levies a tax for the year. The next tax cycle, the vehicle will appear on the other town's list. Personal Property is never pro-rated. If a business is operational on 10/1 then the tax is levied for the entire year. Likewise, if a business opens their doors after 10/1, they are not taxed until the following grand list cycle. Real Estate is pro-rated under specific conditions. New construction or damaged due to weather related conditions if conditions are met under the statute. **See Appendix M, Form 1.**

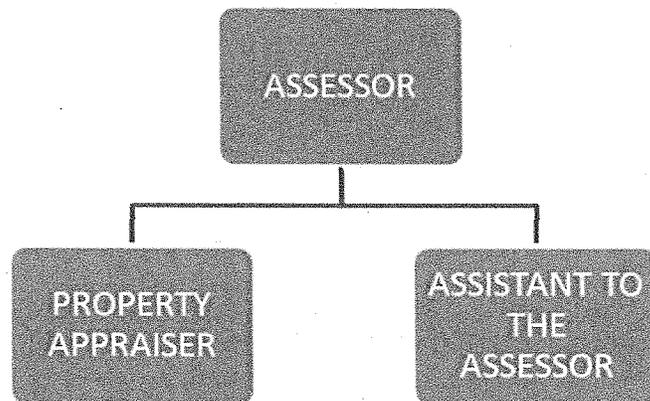
## U. KNOWING YOUR TOWN / COMMUNITY



A fact sheet should be available to all staff members relating to certain town information such as population, land mass, major employers, parcel count, number of motor vehicles, number of personal property accounts, the current and former mill rates, annual grand list totals, number of elderly accounts, and tax exempt totals. (A list of phone numbers of town departments is available on the Town's Intranet site.) See **Appendix F**. For specific neighborhood data, see **Appendix B**. For current and former mill rates, see **Appendix C**.

**APPENDIX A**

**Department of Assessment**  
Organizational Chart



# APPENDIX B

## NEIGHBORHOOD DATA

NBHD #	TYPE	LOCATION	#/UNITS
11100	RESIDENTIAL	BAXTER, BONE MILL, DEPOT, FORST, MIDDLE	163
11105	RESIDENTIAL	BAXTER, GREENFIELD, HOMESTEAD	35
11210	RESIDENTIAL	CEDAR SWAMP, SUMNER, THOMAS, TIMBER	123
11220	RESIDENTIAL	CODFISH FALLS, DALEVILLE, MIDDLE, MOLTN	130
11300	RESIDENTIAL	ELLISE	23
12300	RESIDENTIAL	BUNDY, CHAFFEEVILLE, CODFISH FALLS, ETC	107
12301	RESIDENTIAL	WILLOWBROOK	15
12400	RESIDENTIAL	CHARLES, GURLEYVILLE, LORAIN, SUMMIT, ETC	166
13205	RESIDENTIAL	BIRCH, DUNHAM POND, FARMSTEAD, HILLYN, ETC	350
13206	RESIDENTIAL	BALL HILL	15
21400	RESIDENTIAL	CHAFFEEVILLE, MT HOPE, RIVER, WARRENVILLE	118
23315	RESIDENTIAL	EASTWOOD, HILLSIDE CIRCLE, WESTWOOD	152
23320	RESIDENTIAL	STORRS	145
23321	RESIDENTIAL	STORRS	10
23325	RESIDENTIAL	BROOKWOOD HEIGHTS, FLAHERTY, ORCHARD, ETC	92
23345	RESIDENTIAL	EAST, HANKS HILL, PHILIP, STONEMILL	84
23430	RESIDENTIAL	CHAFFEEVILLE, DODD, MULBERRY, WORMWOOD	155
23500	RESIDENTIAL	ATWOODVILLE, BOULDER, BROOKSIDE, ELIZ, ETC	106
24320	RESIDENTIAL	BROWNS, CENTRE, CRANE HILL, SEPTEMBER	89
24415	RESIDENTIAL	MOUNTAIN, PINEWOODS	39
24425	RESIDENTIAL	CLARK, EDGEWOOD	24
24500	RESIDENTIAL	BASSETTS BR, CEMETERY, ECHO, MANS HILL	133
24525	RESIDENTIAL	BB, HAWTHORNE, JACKSON, KAYA, S. BEDLAM	61
26400	RESIDENTIAL	ADELINE, MICHELLE	23
26405	RESIDENTIAL	ASH	9
26410	RESIDENTIAL	CIRCLE, MANS CITY, MEADOWBROOK, RIVERVIEW	92
26420	RESIDENTIAL	CONANTVILLE, MEADOWBROOK, POLLACK	33
26421	RESIDENTIAL	CONANTVILLE	9
33200	RESIDENTIAL	EAGLE CT, HIGGINS, COVNTY, PUDDIN, STAFFRD	259
33201	RESIDENTIAL	PUDDIN, STAFFORD	21
33310	RESIDENTIAL	DAVIS, FELLE, FIELDSTONE, LODI, MAPLE, MAX	140
34200	RESIDENTIAL	BEACON HILL	9
34210	RESIDENTIAL	BROWNS, CLOVER MILL, COVNTY, SPRING HILL	169
34300	RESIDENTIAL	BLAKE, DEERFIELD, HUNTERS RUN, JONATHAN	47
34315	RESIDENTIAL	WHITE OAK	12
35200	RESIDENTIAL	BROWNS, CANDIDE, CHATHAM, FERN, QUAIL RUN	174
35210	RESIDENTIAL	JUDE	19
35400	RESIDENTIAL	BEECH MTN, BRITONY, JACOB'S HILL, PINE RDG	96
35410	RESIDENTIAL	CLEARVIEW, OVERLOOK	10
35411	RESIDENTIAL	CLEARVIEW	8
36200	RESIDENTIAL	BRIAR CLIFF, BUCKINGHAM, OLD KENT, THORN	60
36305	RESIDENTIAL	HIGHLAND, OAK, WEST HIGHLAND	53
36306	RESIDENTIAL	WOODS	32
60100	CONDOMINIUM	WHITE OAK CONDOS	64
60200	CONDOMINIUM	COURTYARD CONDOS	46
60300	CONDOMINIUM	CRYSTAL SPRINGS CONDOS	38



# APPENDIX C

## MILL RATES

<b>Assessment Date</b>	<b>Fiscal year</b>	<b>Mill Rate</b>	
<b>10/1/1980</b>	7/1/81-6/30/82	24.63	<b>Reval</b>
10/1/1981	7/1/82-6/30/83	26.13	
10/1/1982	7/1/83-6/30/84	27.06	
10/1/1983	7/1/84-6/30/85	27.93	
10/1/1984	7/1/85-6/30/86	28.87	
10/1/1985	7/1/86-6/30/87	30.65	
10/1/1986	7/1/87-6/30/88	31.52	
10/1/1987	7/1/88-6/30/89	34.24	
10/1/1988	7/1/89-6/30/90	36.72	
10/1/1989	7/1/90-6/30/91	40.12	
<b>10/1/1990</b>	7/1/91-6/30/92	25.56	<b>Reval</b>
10/1/1991	7/1/92-6/30/93	25.56	
10/1/1992	7/1/93-6/30/94	25.56	
10/1/1993	7/1/94-6/30/95	25.56	
10/1/1994	7/1/95-6/30/96	25.56	
10/1/1995	7/1/96-6/30/97	25.56	
10/1/1996	7/1/97-6/30/98	25.56	
10/1/1997	7/1/98-6/30/99	25.56	
10/1/1998	7/1/99-6/30/00	25.56	
10/1/1999	7/1/00-6/30/01	26.13	
<b>10/1/2000</b>	7/1/01-6/30/02	26.35	<b>Reval</b>
10/1/2001	7/1/02-6/30/03	27.50	
10/1/2002	7/1/03-6/30/04	29.94	
10/1/2003	7/1/04-6/30/05	30.93	
<b>10/1/2004</b>	7/1/05-6/30/06	22.01	<b>Reval</b>
10/1/2005	7/1/06-6/30/07	22.88	
10/1/2006	7/1/07-6/30/08	23.87	
10/1/2007	7/1/08-6/30/09	25.24	
10/1/2008	7/1/09-6/30/10	25.71	
<b>10/1/2009</b>	7/1/10-6/30/11	25.71	<b>Reval</b>
10/1/2010	7/1/11-6/30/12	26.68	
10/1/2011	7/1/12-6/30/13	27.16	
10/1/2012	7/1/13-6/30/14	27.95	
10/1/2013	7/1/14-6/30/15	27.95	

# APPENDIX D

## CERTIFICATIONS CONTINUED

### **Administrative Assessment Technician Designation, AAT**

The Education Committee of the C.A.A.O., in 1996 established the designation of Administrative Assessment Technician (A.A.T.) to encourage and recognize educational accomplishment and to enhance professionalism among assessment clerks and technicians.

#### **A.A.T. Requirements:**

- C.C.M.A. Class 1-A
- C.C.M.A. Class 1-B
- A.A.T. Module I or C.C.M.A. Class 2-A
- A.A.T. Module II or C.C.M.A. Class 2-B
- A.A.T. Module III or C.C.M.A. Class 3
- Three (3) years of experience in an assessing office
- Successful completion of a comprehensive examination
- Continued membership in the C.A.A.O.
- Each C.C.M.A. class is 30 hours. Each A.A.T. Module is 6 hours.
- Since the Connecticut Association of Assessing Officers is the sponsor of this designation, the title is exclusively reserved for C.A.A.O. members.
- For qualifying former member of the C.A.A.O. the A.A.T. designation may be requested if membership is reestablished.

#### **The benefits of an A.A.T. designation.**

- The educational requirements of the A.A.T. enable you to gain knowledge and experience in the assessment field.
- Receiving the A.A.T. moves you ahead as a professional in the assessment field.
- The A.A.T. verifies that you have demonstrated your abilities in the complicated fields of Connecticut assessment law and general appraisal principles.
- The A.A.T. can give you increased confidence and professional credibility.
- The A.A.T. enhances your professional credentials.
- You receive recognition for the specialized knowledge that you have acquired.

Connecticut assessors have long been involved in educational efforts designed to improve their professional expertise. The annual Assessor's School at the University of Connecticut, established in 1944 by CAAO, has the distinction of being the oldest continuously run education program for assessment professionals in the country. A voluntary certification program for assessors was established by CAAO in 1962. The Certified Connecticut Assessor (CCA) designation created by the association was modeled on the Certified Assessment Evaluator (CAE) designation then offered by the National Association of Assessing Officers. In the mid- to late-1960's, those who recognized the need for a more formal process began to request legislation establishing a state sponsored certification program. At that time, there were still a substantial number of Connecticut towns that elected a three-member board of assessors. Faced with the argument that certification would represent an intrusion into the electoral process, these early legislative proposals were defeated.

*With the advent of more complex laws and state-mandated programs, the need for skilled assessors who could perform their jobs with knowledge and integrity became more acute. The Meskill Commission's 1972 Report on Tax Reform recommended the establishment of a state certification program for assessors. This was the impetus for the 1974 legislation that created the Certified Connecticut Municipal Assessor (CCMA) Committee. In accordance with §12-40a, the Secretary of the Office of Policy and Management (OPM) appoints the seven members of the Certified Connecticut Municipal Assessor Committee (CCMA Committee). This committee is charged with establishing programs and procedures for the training, examination, certification and recertification of assessors and making recommendations to the OPM Secretary concerning the certification of individuals.*

*The initial members of the CCMA Committee (Walter Birck, one of the earliest proponents of a state-sponsored certification program, Richard Prendergast, Robert Kemp, Joseph Cullen, John Killeen, and Edward Clifford) approved the first formal guidelines regarding the training, examination and certification of assessors. Based on the committee's recommendations, the 35 assessors who then held the CCA designation received their Certified Connecticut Municipal Assessor (CCMA) designations on October 23, 1974. By the end of that year, an additional 61 assessing officers had received the CCMA designation. Awareness of the proficiency assessors must possess has increased since the first designations were awarded, as has the complexity of the assessment function. The certification program continues to be voluntary, however, a new State Statute makes it mandatory that the annual Grand List be signed by a certified assessor and many towns have made receipt of a state designation a condition of employment. And while the number of elected three-member boards of Assessor's has declined; many board members have become certified. There are currently approximately 350 persons who have received their designations and all but a handful of towns have state certified assessors on staff. This is a clear indication of the success of the certification process and the esteem with which assessor designations are viewed.*

*There have been several revisions to the certification program since its inception. Additional course requirements became part of the certification criteria in 1987. Two years later, these criteria were formally adopted as Regulations of Connecticut State Agencies. Recertification requirements were added in 1997, at which time the current two levels of certification were established. During each of these revisions, there has been one constant: the underlying principles of education and experience as a prerequisite for certification have remained unchanged. The two levels of state certification currently that currently exist for assessors are CCMA I and CCMA II, with the difference between the two hinging on their varying education and experience requirements. Comprehensive examinations for both levels of certification are conducted annually. Certifications are valid for a five-year period and persons wishing to maintain their certifications must successfully complete 50 hours of approved courses or workshops during that five-year period. The CCMA Committee determines which courses and workshops can be used to fulfill this requirement. CAAO issues the Administrative Assessment Technician (AAT) designation to persons involved in the assessment field who either do not wish to become state certified, or have yet to achieve the necessary education and experience requirements. CAAO's Education Committee develops the guidelines for the AAT designation, which is issued following a person's successful completion of required courses and examinations. The designation remains valid while a recipient is a CAAO member. While not a state certification, the AAT designation evidences the professionalism of those who have satisfied the prerequisites for its achievement. Given the accomplishments of the certification program and Connecticut's historical emphasis on the education of assessors, it can be assumed that the state's assessment officials will continue to meet future challenges with the same enthusiasm and competency they have exhibited in the past.*

# APPENDIX E

## *Record Retention*

### **MUNICIPAL RECORDS RETENTION SCHEDULE M4: ASSESSMENT RECORDS**

(Revised: 05/2012)

**STATE OF CONNECTICUT**

**Connecticut State Library**

**Office of the Public Records Administrator**

231 Capitol Avenue, Hartford, CT 06106

[www.cslib.org/publicrecords](http://www.cslib.org/publicrecords)

- SCOPE:** This schedule lists records common to tax assessors and tax collectors. It applies to towns, cities, boroughs, districts, and other political subdivisions of the state, as well as certain quasi-public agencies and is used in conjunction with general schedules M1 through M16.
2. **AUTHORITY:** The Office of the Public Records Administrator issues this schedule under the authority granted by §11-8 and §11-8a
  3. of the *General Statutes of Connecticut*.
  - 4.

1. **PUBLIC RECORD:** "Any recorded data or information relating to the conduct of the public's business prepared, owned, used, received or retained by a public agency, or to which a public agency is entitled to receive a copy by law or contract under section 1-218, whether such data or information be handwritten, typed, tape recorded, printed, Photostatted, photographed or recorded by any other method." [Source: CGS §1-200(5).]

**OFFICIAL RECORD COPY:** "Original or official copy of a record that is retained for legal, operational, or historical purposes." Retention requirements only apply to the official record copy. Note: In accordance with CGS §11-8a(c)

## A. ASSESSMENT RECORDS

### M4-010 Appeals

Includes appraisals and any relate notifications. 1 year, if no court appeal taken Destroy after receipt of signed form RC-075 General Statutes of Connecticut (CGS) §12-111; CGS §12-113.

## Municipal Records Retention Schedule M4: Assessment and Tax Collection Records

### Series # Records Series Title Description Retention Disposition Notes

#### M4-020 Assessment Increase, Notice of

Includes pro-rates. 2 years, if no appeal pending Destroy after receipt of signed Form RC-075 CGS §12-55.

#### M4-030 Assessment Penalty, Notice of

2 years, if no appeal pending Destroy after receipt of signed Form RC-075 CGS §12-53.

### M4-040 Assessor Maps

Geographical representation of parcel boundaries. Current and preceding set Destroy after receipt of signed Form RC-075 *Uniform Standard Practice of Appraisal Performance, 2012-2013 Edition: Standards Rule 6-5* requires appraisers engaged in mass appraisal to take reasonable steps to ensure that the quantity and quality of the factual data collected is sufficient to produce credible appraisals. Geographic data must be contained in as complete a set of cadastral maps as possible, compiled according to current standards of detail and accuracy.

#### M4-050 Assessor Maps – Aerial Photographs

Fly over images; used as basis for GIS (geographic information system). Current and preceding set Destroy after receipt of signed Form RC-075 May have historical value; contact State Archivist prior to submitting disposal request.

#### M4-060 Building Permit Records – Assessor's Copy

Consists of but not limited to: a copy of the Certificate of Occupancy [CO]; field cards, copy of the permit and related correspondence. 2 years, if no appeal pending Destroy after receipt of signed Form RC-075 CGS §12-53a; Some towns may use a shared database or a Microsoft Excel spreadsheet.

#### M4-070 Certificate of Correction – Assessor's Proof Copy

Includes motor vehicles, personal property, and real property and associated documents. 15 years from due date of tax Destroy after receipt of signed Form RC-075 CGS §12-53; CGS §12-57; CGS §12-60.

#### M4-073 Certificate of Demolition – Razed Structures – Assessor's Copy

1 year Destroy after receipt of signed Form RC-075 CGS §12-64a.

## Municipal Records Retention Schedule M4: Assessment and Tax Collection Records

### Series # Records Series Title Description Retention Disposition Notes

#### M4-078 Certificate of Exemption

For exemptions from air/water pollution controls, structures, and equipment Until termination of exemption Destroy after receipt of signed Form RC-075

#### M4-080 Distressed Municipalities Program

Consists of initial state application form [M-46], annual reapplication [M- 55], DECD Certificate [UT-5]; approval forms [UT-4]; change of ownership form [UT-8], claim for business tax credit [UT-9]; claim for real property [UT-10] and claim for personal property tax abatement [UT-11] and any other documentation related to the program. Includes exemptions under grant program for enterprise zones.

6 years from date exemption issued, if no appeal pending

Destroy after receipt of signed Form RC-075 CGS §12-81(59), §12-81(60), and §12-81(70).

#### M4-090 Exemption Data – Homeowners/Local Option

Consists of but not limited to homeowners' combined application for blind, disabled, and veterans and applications for any additional local

municipal options. Includes any other supporting documentation. Also referred to as a "circuit breaker". 2 years from date of application Destroy after receipt of signed Form RC-075 CGS §§12-81c, 81f, 81j, 81i, 81h and 12-129b-d and n-p; See also record series M4-130 *Exemption Data - Proof of Blindness*; M4- 140 *Exemption Data - Proof of Disability* and M4-150 *Exemption Data – Proof of Disability - Veteran* for related records.

**M4-100 Exemption Data – Land Classification – Approved**

Includes farm, forest or open space exemptions. Consists of application form and any other required supporting documentation. 10 years or until exemption ends or property is sold, whichever comes later Destroy after receipt of signed Form RC-075 CGS §12-81m; §12-96; CGS §12- 107a through §12-107f.

**M4-110 Exemption Data – Land Classification – Denied**

Includes farm, forest or open space exemptions. Consists of application form and any other required supporting documentation. 2 years from date of application, if no appeal pending Destroy after receipt of signed Form RC-075 CGS §12-81m; §12-96; CGS §12-107a through §12-107f; §12-96.

**Municipal Records Retention Schedule M4: Assessment and Tax Collection Records**

**Series # Records Series Title Description Retention Disposition Notes**

**M4-120 Exemption Data – Newly Acquired Manufacturing Machinery and Equipment Including Commercial Motor Vehicles**

Consists of application form [M-65] and any other required supporting documentation. 3 years from date of application, if no appeal pending or until completion of audit, whichever is later Destroy after receipt of signed Form RC-075 CGS §12-81(72); CGS §12-81(74); CGS §12-120b(d).

**M4-130 Exemption Data - Proof of Blindness**

Consists of physician’s letter attesting to disability. Until termination of exemption Destroy after receipt of signed Form RC-075 CGS §12-92; CGS §12-81(17).

OPM requires periodic updates. See also M4-090 *Exemption Data – Homeowners/Local Option*.

**M4-140 Exemption Data - Proof of Disability**

Includes Social Security disabilities. Consists of application form and any other required supporting documentation. Until termination of Exemption Destroy after receipt of signed Form RC-075 CGS §12-81(55). See also M4- 090 *Exemption Data – Homeowners/Local Option*.

**M4-150 Exemption Data – Proof of Disability - Veteran**

Consists of award letter from Veteran’s Administration. Until termination of exemption Destroy after receipt of signed Form RC-075 See also M4-090 *Exemption Data – Homeowners/Local Option*.

**M4-160 Exemption Data – Property Devoted to Public Use**

Consists of documentation regarding tax exemptions for privately held real property or equipment made available for public use or leased to a municipality at a nominal charge of less than \$25. 2 years from termination of exemption Destroy after receipt of signed Form RC-075

CGS § 12-81(6) and (7); See also M4-360 *Quadrennial Report – Approved*.

**M4-170 Exemption Data - Purchase of Exempt Property, Notice of**

Consists of application form and any other required supporting documentation. 1 year, if no appeal pending Destroy after receipt of signed Form RC-075 CGS §12-81(a).

**M4-180 Exemption Data – Renewable Energy**

Consists of application form and any other required supporting documentation. 2 years from date of building construction or installation of system to building. [CGS Sec. 12-81(57)] Destroy after receipt of signed Form RC-075

**M4-190 Exemption Data – Rent Relief**

Consists of application form and any other required supporting documentation. 2 years from date of application Destroy after receipt of signed Form RC-075

**Municipal Records Retention Schedule M4: Assessment and Tax Collection Records**

**Series # Records Series Title Description Retention Disposition Notes**

**M4-200 Exemption Data – Solar Energy**

Includes active, passive and cogeneration systems. Consists of application form and any other required supporting documentation. 15 years from date of building construction or installation of system to building [CGS § 12-81(56) Destroy after receipt of signed Form RC-075 CGS §12-81(56) and CGS §12- 81(62).

**M4-245 Exemption Data – Totally Disabled Veterans**

OPM (Office of Policy and Management) form M-42B. 2 years Destroy after receipt of signed Form RC-075

**M4-210 Exemption Data – Veteran's Exemption, Additional**

Consists of OPM form M-59; includes motor vehicle exemption under the Service Members Civil Relief Act [SCRA]; as well as OPM form M-64 Certificate of Increased Veteran's Exemption. 2 years from date of application Destroy after receipt of signed Form RC-075

CGS §12-81(19); CGS §12- 81(53); and CGS §12-81f.

**M4-220 Exemption Data – Veterans' Discharges – Assessor's Copy**

Consists of copy of Form DD-214 filed with Town Clerk. No requirement Destroy CGS §12-93; CGS §1-219(c) designates military Discharge documents as confidential. Any copies retained in the office must be maintained in accordance with the statute.

**M4-230 Field Cards** Consists of address, location, footprint, land size and value printed out on 8x11 cardstock. May include permit information and assessment changes. 3 years after implementation of next revaluation. Destroy after receipt of signed Form RC-075 These records may have research value for land use officials as well as historical value. Tax assessors should consult with the appropriate

departments prior to submitting a disposal request. See also M4-330 *Property*

*Record Cards/Computer Assisted*

*Mass Appraisal [CAMA]; M4-410*

*Revaluation – Field Inspection*

*Records Worksheets.*

**Municipal Records Retention Schedule M4: Assessment and Tax Collection Records**

**Series # Records Series Title Description Retention Disposition Notes**

**M4-240 Grand List – Personal Property and Motor Vehicles**

Includes motor vehicle supplemental lists. 15 years from due date of tax Destroy after receipt of signed Form RC-075 Towns may transfer grand lists prior to 1945 to the State Archives in the State Library. Exceptions to this cutoff date may be made. Contact State Archivist for additional information. Prior to the 1970s, towns may not have kept separate personal property and motor vehicle lists.

**M4-250 Grand List – Real property**

Lists of total taxable property; also known as "tax abstracts". Permanent Maintain in municipality

Towns may transfer grand lists prior to 1945 to the State Archives in the State Library.

Exceptions to this cutoff date may be made. Contact State Archivist for additional information.

**M4-260 Grand List Reports**

OPM forms M-13, M-13a. 2 years Destroy after receipt of signed Form RC-075 CGS §12-120.

**M4-270 Grand List Working Papers – Motor Vehicles**

Includes preparatory material, such as price guidelines, DMV (Department of Motor Vehicles) transfer lists, exempt organizations, edit reports and value of cars extracted from the grand list. 2 years, or until appeal completed Destroy after receipt of signed Form RC-075

**M4-280 Personal Property Audits**

Consists of assessor's and OPM audit of business books and assets that examines the business declaration and matches assets and expenses. 6 years from audit billing date Destroy after receipt of signed Form RC-075 CGS §12-53(f) and CGS §12- 120b.

**M4-290 Personal Property Declarations**

Includes but not limited to industrial equipment, machinery, store fixtures, farm equipment and certain types of livestock.

OPM form M-15. 6 years from date due or until tax is paid if no appeal is pending Destroy after receipt of signed Form RC-075

**M4-300 Private Colleges and General Hospitals – Report of**

OPM Forms M-37C&H. 2 years, if no appeal pending Destroy after receipt of signed Form RC-075

**Municipal Records Retention Schedule M4: Assessment and Tax Collection Records**

**Series # Records Series Title Description Retention Disposition Notes**

**M4-310 Pro Rata – Motor vehicle Credit, Notice of**

Includes certificates of pro rata and any notification of address change. Also referred to as "pro rates" for partial year credit of motor vehicle taxes. 15 years Destroy after receipt of signed Form RC-075 CGS §12-71c.

**M4-320 Property Owner Rental Income and Expense Report – Annual**

Information used for property valuations. Until implementation of next revaluation Destroy after receipt of signed Form RC-075 CGS §12-63c.

**M4-330 Property Record Cards/Computer Assisted Mass Appraisal [CAMA]**

Consists of name, property address, location, footprint, land size and value. May include permit information, street card data and assessment changes. 3 years after implementation of next revaluation. Destroy after receipt of signed Form RC-075 If using hard copy "owner cards" retain current and preceding set. See Note 6 FORMAT regarding access of records stored in electronic format only. See also M4-230 *Field Cards*; M4-410 *Revaluation – Field Inspection Records Worksheets*.

**M4-340 Property Transfer Data**

Notification from the Town Clerk's office concerning transfers of property ownership. Consists of Sales Conveyance Form OP-236 (formerly OPM Form M-45) and/or any internal transfer notifications. 1 year, if no appeal pending. Destroy after receipt of signed Form RC-075 See M4-420 *Sales Assessment Appeal Change Form – Assessor's Copy*; CGS §12-494 et seq.

**M4-350 Prorate Notice – Real Estate**

Includes Notice of New Construction, date of inspection and inspection note. 2 years, if no appeal pending Destroy after receipt of signed Form RC-075 CGS §12-53a.

**M4-360 Quadrennial Report – Approved**

Consists of initial and supplemental filing documents regarding certain types of organizations that receive tax exempt status. OPM Form M-3. Until next quadrennial report. Destroy after receipt of signed Form RC-075 CGS §12-87a. See also M4-160 *Exemption Data – Property Devoted to Public Use*.

**M4-370 Quadrennial Report – Denied**

Consists of filing documents regarding certain types of organization that are denied tax exempt status. OPM Form M-3. 2 years, if no appeal pending Destroy after receipt of signed Form RC-075 CGS §12-87a.

**Municipal Records Retention Schedule M4: Assessment and Tax Collection Records**

**Series # Records Series Title Description Retention Disposition Notes**

**M4-380 Real Property Declarations** [OBSOLETE] 6 years from date paid Destroy after receipt of signed Form RC-075 CGS §12-41 historical note says requirement removed in 1961. May have historical value; contact State Archivist prior to submitting disposal request. See note 8 OBSOLETE RECORDS at beginning of schedule.

**(M1-070) Revaluation – Contracts**

Consists of working papers concerning the process of contracting with a company to conduct property revaluations. 3 years after final voucher Destroy after receipt of signed Form RC-075

**M4-390 Revaluation – Correspondence**

Communications related to the revaluation company hired by the municipality. 3 years after final voucher Destroy after receipt of signed Form RC-075

**M4-400 Revaluation – Criteria**

Including but not limited to: data mailer for sales, price schedule, guidelines, and statement of procedures. Until completion of next Revaluation Destroy after receipt of signed Form RC-075 A revaluation is complete when the Board of Appeals has completed its duties and signed off on the grand list.

**M4-410 Revaluation – Field Inspection Records Worksheets**

Preliminary notes that are formalized in the permanent records of the Assessor's office. No requirement Destroy See also M4-230 *Field Cards*; M4-330 *Property Record Cards/Computer Assisted Mass Appraisal [CAMA]*.

**M4-420 Sales Assessment Appeal Change Form – Assessor's Copy**

[OBSOLETE] OPM Form M-45a; sales ratio data submitted to OPM and used to determine municipal reimbursements. Record in system and discard Destroy See also M4-340 *Property Transfer Data*.

**(M1-245) State Owned Property, Report of**

OPM form M-37. 2 years if no appeal pending Destroy after receipt of signed Form RC-075

# APPENDIX F

## COMMUNITY INFORMATION

Population: 25,648 est.  
Land Mass: 45.5 sq. mi.  
Last Reval: 2009  
Mill Rate (2013) 27.95

Major Employers: UConn, Town of Mansfield, Big Y, Mansfield Center for Nursing & Rehab, Natchaug Hospital, UConn Co-Op

---

### GRAND LIST 2013 SUMMARY

# Parcels (RE) 5,946  
# Personal Property: 721  
# Motor Vehicles: 11,001  
# Tax Exempt 825  
# Elderly Accts. 107

---

<u>Grand List Year</u>	<u>2012</u>	<u>2013</u>	<u>% Change</u>
Real Estate:	900,054,120	919,603,880	2.17%
Personal Property:	37,266,256	41,126,172	10.36%
Motor Vehicle:	74,395,337	75,522,327	1.51%
Taxable Summary Net:	1,011,715,713	1,036,252,379	2.43%
Real Estate:	89% of Grand List		
Personal Property:	4%		
Motor Vehicles:	7%		

---

Tax Exempt: 1,253,451,870 equals 1.2 times the total taxable grand list.

18 Apartment Complexes consisting of 1,307 units

7 Condominium Complexes consisting of 574 units (includes ongoing construction)

8,422 acres Classified under the PA-490 Program (Farm & Forest lands) 253 accounts

#### Five Mobile Home Parks:

Burkamp's 466- 468 Stafford Rd. (8 units) +/-

Hanks Hill, (8 units) +/-

Jensen's, Middle Tpke. (177 units) +/-

Mansfield Mobile Manor, 91 Chaffeeville Rd. (19 units) +/-

Valley View, 1775 Stafford Rd. + Thornbush Rd. (60 units) +/-

Assessor Maps last updated June 2014 (updated annually)

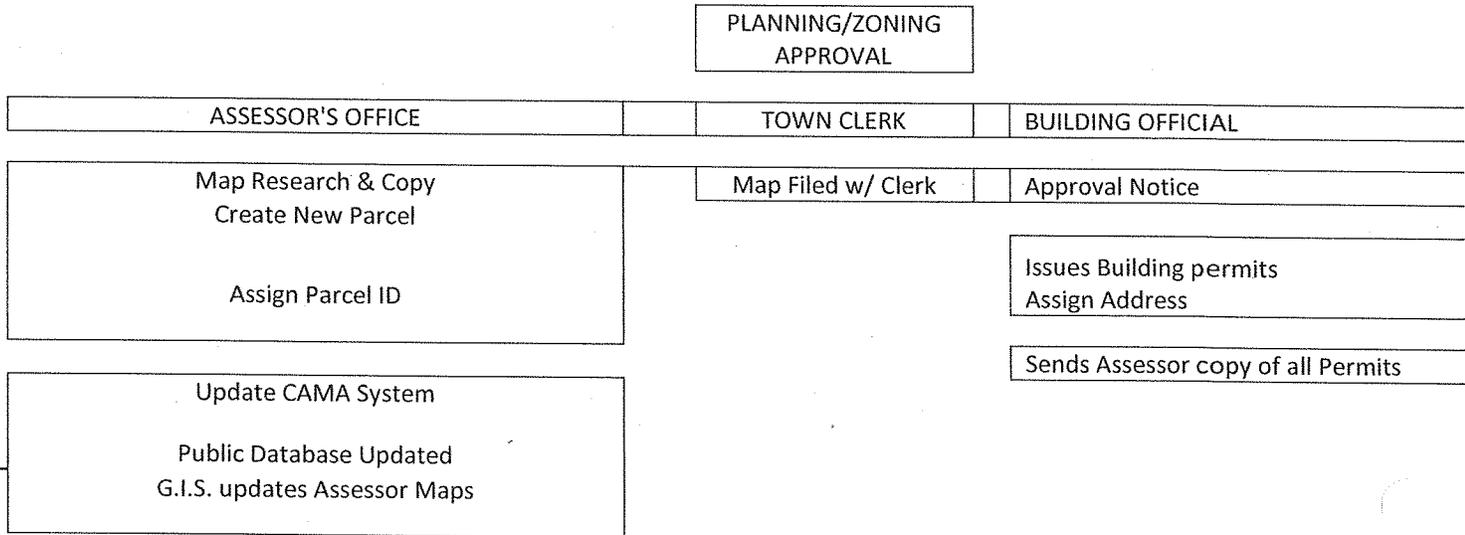
## APPENDIX G

### SAMPLE ORDINANCES

- Reimbursement of Taxes Paid by Tax-Exempt Organizations
- Tax Deferral
- Ambulance-Type Motor Vehicle Exemption
- Disabled and Blind Persons Exemption
- Veterans
- Delinquent Motor Property Taxes
- Tax Exemption for Property Leased to Charitable, Religious or Nonprofit Organizations
- Property Relief for Elderly Homeowners
- An Ordinance Regarding Farm Tax Abatements
- An Ordinance Providing a Property Tax Exemption for Farm Buildings
- An Ordinance Providing an Additional Property Tax Exemption for Farm Machinery

# APPENDIX H

## NEW CONSTRUCTION WORK FLOW CHART



### Summary of Property Class Definitions:

Class

- 100: Residential
- 101: Residential Single Family
- 102: Residential Two Families
- 103: Residential Three Families
- 104: Residential Four Families
- 107: Multiply Dwellings
- 109: Single Family w/ Accessory Apartment
- 150: Condominium Attached Unit
- 151: Condominium Detached Unit
- 160: Mobile Home
- 171: Residential Condo Garage
  
- 200: Any code with a 200 series is some form of Commercial Use
- 300: Any code with a 300 series is some type of Industrial Use
- 400: Any code with a 400 series is some form of General Public Utility
- 500: Any code with a 500 series is some form of Vacant Land
- 600: Any code with a 600 series is designated either Farm Land or Forest land
- 800: Any code with an 800 series is some form of Commercial Apartment (5 or more units)
- 900: Any code with a 900 series is some form of Tax exempt Property

## TOWN OF MANSFIELD



### Personal Property Tax

#### Filing Your Personal Property Declaration

#### Helpful Hints and Suggestions

- First-time filer. The declaration may seem complicated or confusing. It's made to accommodate many different types of property. Read the instructions carefully.
- Keep a list of your assets including costs and dates of purchase.
- Update list periodically with new acquisitions and disposals.
- Have an accountant? Have your accountant prepare your declaration. Send them a copy of your updated asset list.
- Do not use vague terms such as "various" or "same as last year."
- Deadline: Make sure your declaration is in the Assessor's Office on or before November 1 each year.
- Be sure to sign and date your declaration.
- Keep a copy for your records and for referral when filing subsequent declarations.
- Call or visit the Assessor's Office. We're here to help! Tel. (860)429-3311.

**Frequently Asked Questions  
About Taxable Personal Property**

**What is Taxable Personal Property? SS 12-41**

Taxable personal property is tangible property other than real estate, as described in Sections 12-41 & 71 of the Connecticut General Statutes. Examples include, but are not limited to: non-residential furniture, fixtures, equipment, computer equipment and non-registered motor vehicles. Personal property such as residential furnishings, clothing and jewelry is not taxable.

**I already paid sales taxes on my property. Is this a new requirement?**

The sales tax is a state tax and the personal property tax is a local tax. Connecticut law has required owners of taxable personal property to annually report property owned by them on October 1 to the municipal Assessor since 1949

**Who must file a personal property declaration?**

All owners and lessees of personal property on October 1, or having personal property that may have been in various locations but was located in the Town of Mansfield during the three months prior to October 1. Leased, loaned or rented personal property must also be declared, but is taxed to the owner.

**What if I don't file a declaration? SS 12-41(d)**

The assessor will prepare an estimated declaration and add the 25% non-compliance penalty to that assessment.

**I didn't get a declaration in the mail. Am I still required to report my property?**

Yes. It is the responsibility of the property (or owner (or lessee) to file a declaration. The Assessor's Office mails declaration by October 15<sup>th</sup> to all known owners of taxable personal property. If you do not receive a declaration form in the mail, one can be obtained at the Assessor's Office or on the town website: ([www.mansfieldct.gov](http://www.mansfieldct.gov)).

**Can I file my declaration online?**

No, however, you can download blank declaration forms and email to: [assessor@mansfieldct.org](mailto:assessor@mansfieldct.org) or fax to: 860-429-7785.

**When are personal property declarations due to be filed? SS 12-41**

The deadline for filing declarations is November 1 of each year. There is a mandatory 25% assessment penalty for late filings.

**How does the assessor know if my declaration is accurate? SS 12-53**

Connecticut law authorizes the assessor, or the assessor's designee, to perform an audit for up to three years, requiring the property owner to appear with accounting books, documents, federal tax returns, etc. for examination under oath in reference to their personal property. Any property discovered during an audit and not previously reported will be added along with the 25% non-compliance penalty

**What if I buy or set up a business after October 1? Must I declare my personal property?**

If you buy or set up a new business and have no personal property on October 1, you need not file a declaration until the next year.

**I'm no longer in business but I received a declaration. Do I still need to file?**

Yes. Complete the section on page one of the declaration "Affidavit of Business Closing or Sale of Business" and tell us what happened to the property. Do not ignore the declaration! If you do not return the declaration with this information, the assessor will assume that you are still in business but have failed to file. You will be assessed, penalized and taxed unless you return the form.

**Are there any tax breaks available to owners of Personal property?**

Yes. Certain full and partial exemptions may be available for manufacturing equipment, mechanics' tools, farming equipment and pollution control equipment. Incremental exemptions may be applied to *newly acquired* machinery and equipment used in manufacturing and fabricating. Contact the Assessor's Office for further details.

**What if I think I'm over-assessed?**

You can appeal your assessment to the Board of Assessment Appeals. Applications must be made by February 20. If you filed late or failed to file at all, you may still appeal, but a 25% penalty must still be applied. Contact Assessor's Office for info.

**APPENDIX J** pg 1

**SUPPLEMENTAL MOTOR VEHICLES**

Supplemental motor vehicles are vehicles which were newly registered subsequent to October 1<sup>st</sup> and prior to August 1<sup>st</sup>. Motor vehicle taxes are prorated from the month registered through September at the following percentages of assessed value:

October	100%
November	91.7%
December	83.3%
January	75%
February	66.7%
March	58.3%
April	50%
May	41.7%
June	33.3%
July	25%

The same forms of proof are required for any adjustments to supplemental motor vehicle tax bills.

**Motor Vehicle Tax Bills**

Motor vehicle tax bills cover motor vehicles registered prior to October 1<sup>st</sup>.

**If you disposed of your vehicle and did not transfer the plates to a replacement vehicle, you may be entitled to a tax credit.**

Find the category which best describes your situation in the section of the pamphlet titled "If your Vehicle Was...". Then provide the appropriate two forms of proof to:

**Assessor's Office  
Town of Mansfield  
4 So. Eagleville Rd.  
Storrs, CT 06268  
Tel: 860-429-3311  
Fax: 860-429-7785**

**DEADLINE FOR PRESENTATION OF PROOF FOR ADJUSTMENT**

All proof for adjustments ("prorates") of the motor vehicle regular list must be presented within 27 months of the assessment date. Example: The owner of a vehicle with a bill with an assessment date of October 1, 2013 has until December 31, 2015 to present proof of disposal.

Taxpayer failure to provide all forms of proof for adjustments within 27 months of the date forfeits the right to an adjustment of the bill by Connecticut law.



**TOWN OF MANSFIELD**

**Required Proofs for Adjustments of Motor Vehicle Tax Bills**



**Assessor's Office  
Town of Mansfield  
4 South Eagleville Rd.  
Storrs, CT 06268  
Tel: 860-429-3311  
Fax: 860-429-7785**

## APPENDIX J pg 2

Please Read Carefully!

### Motor Vehicle Tax Bills

Motor vehicle tax bills cover motor vehicles registered prior to October 1<sup>st</sup>.

If you disposed of your vehicle and did **NOT** transfer the plates to a replacement vehicle, you may be entitled to a tax credit.

Find the category which best describes your situation in the section "If Your Vehicle Was..." Then provide the appropriate two forms of proof to:

Assessor's Office  
Town of Mansfield  
4 So. Eagleville Rd.  
Storrs, CT 06268  
Tel: 860-429-3311  
Fax: 860-429-7785

Please note: a CT Department of Motor Vehicles cancellation of license plate does not show that you have disposed of the vehicle, therefore, a 2<sup>nd</sup> form of proof is required to support an adjustment.

CT Department of Motor Vehicles does not inform towns when plates are returned nor when vehicles are sold, registered out of state or otherwise disposed of. It is the taxpayer's responsibility to provide the required documentation within the time limits as provided under applicable CT law.

Copies of CT Department of Motor Vehicles cancellation of plate receipts may be requested from the CT Department of Motor Vehicles (Copy Records Division) @ 860-263-5154.

#### Motor Vehicle Adjustments

Any documentation provided must be legible, clearly dated, must show vehicle identification number, make and year, and must be signed (when necessary).

Please note that vehicles which you still own and are no longer registered are taxable as non-registered motor vehicles and must be declared as personal property annually.

## If Your Vehicle Was...

### SOLD:

A copy of CT Department of Motor Vehicles cancellation of plate receipt is **REQUIRED**, as well as **ONE** of the following:

- 1) A copy of the bill of sale with the year, make, model & vehicle identification number (VIN) of the vehicle as well as the buyer's signature.
- 2) A copy of the new owner's registration or the new owners title with the year, make, model and vehicle identification number (VIN) of the vehicle.
- 3) A copy of your title showing transfer.
- 4) A letter from your insurance agent or company stating the date the insurance was cancelled, the reason for cancellation and the year, make, model and vehicle identification number (VIN) of the vehicle.

### TOTALLED:

A copy of CT Department of Motor Vehicles cancellation of plate receipt is **REQUIRED**, as well as **ONE** of the following:

- 1) A letter from your insurance agent or company stating that the vehicle was totaled, the date of the accident and the year, make, model and vehicle identification number (VIN) of the vehicle.
- 2) Dated receipt from the junk dealer to whom the vehicle was sold and the year, make, model and vehicle identification number (VIN) of the vehicle.

### REGISTERED OUT OF STATE:

A copy of CT Department of Motor Vehicles cancellation of plate receipt is **REQUIRED**, as well as **ONE** of the following:

- 1) A copy of the original out of state registration showing the year, make, model & vehicle identification number (VIN) of the vehicle.
- 2) A copy of the out of state title showing the year, make, model & vehicle identification number (VIN) of the vehicle.

### STOLEN:

A copy of CT Department of Motor Vehicles cancellation of plate receipt is **REQUIRED**, as well as **ONE** of the following:

- 1) A statement from your insurance agent or company stating that the vehicle was stolen and not recovered, date of theft and year, make, model and vehicle identification number (VIN) of the vehicle.

### REPOSSESSED:

A copy of CT Department of Motor Vehicles cancellation of plate receipt is **REQUIRED**, as well as **ONE** of the following:

- 1) Letter from finance company stating the date the vehicle was taken and that it was not redeemed by you and the year, make, model and vehicle identification number (VIN) of the vehicle.
- 2) Copy of bill of sale or auction papers that shows the year, make, model and vehicle identification number (VIN) of the vehicle.

### TAXED IN THE WRONG TOWN:

Proof of residency prior to October 1<sup>st</sup> in the form of either a Town Property Record Card, Renter Lease, or Voter identification card is **REQUIRED**.

### CLAIMED EXEMPT DUE TO ACTIVE MILITARY SERVICE:

Out of state resident based in CT must file Soldiers & Sailor Civil Relief Act form annually with the Assessor's Office.

Residents of CT based out of state must file Active Duty form annually with the Assessor's Office by December 31<sup>st</sup>. Forms available in the Assessor's Office.

❖ **Certification Entitlement – Portability of Exemption**

1. Any person who has established a right to a veteran's property tax exemption may receive from the relevant municipality a certificate of entitlement.
2. The certification is to be provided to the assessor in the municipality in which an exemption is claimed.
3. Please refer to the Active Duty & Honorably Discharged Veterans-Resident Requirements to establish your exemption.

❖ **Active Duty-Exemptions**

**Form:** Application For A Motor Vehicle Property Tax Exemption Or Exemption Benefit For Connecticut Residents On Active Military Duty. One registered passenger vehicle is exempt.

**Filing Deadline:** Filing is to be not later than December 31<sup>st</sup> following the date the property tax is due.

❖ **Supplemental Motor Vehicle**

Veteran's exemptions established by September 30<sup>th</sup> of the previous grand list year may be applied to the following January supplemental motor vehicle bill.

**Copies of Discharge Records (DD-214)**

Contact the National Archives and Records Administration for discharge records.

**Internet:**  
<http://www.archives.gov/veterans/evetrecs/index.html>

**Tel:** 1-866-272-6272  
**Mail:** National Archives & Records Admin.  
8601 Adelphi Road  
College Park, MD 20740-6001

❖ **Connecticut General Statutes -- References**

§12-81(19),(20),(21),(22),(23),(24),(25),(26),(27),(28),(53) Veteran's Exemptions

§12-81cc. Portability of certain veterans' property tax exemptions.

§12-85. Veterans' exemptions, residence and record ownership requirements.

§12.93. Veterans' exemptions; Proof of Claim

§12.93a. Residential dwelling on leased land

§12-94. Exemption of servicemen, veterans and their relatives...where made

§12-95. Exemptions only on submission of evidence

§12-128. Refund of tax erroneously collected from veterans and relatives

§27-103. Definitions, as amended by PA 06-153

❖ **Federal Soldiers & Sailors Relief Act --Non-Resident**

This Act provides for a non-resident service person, as a result of military orders, stationed in Connecticut on Oct. 1<sup>st</sup> to be exempt from personal property listed in the service person's name. Our Staff may provide you with an affidavit. Annual filing is required.\*

\*Please note that there is no time limit for filing for this Federal Soldiers & Sailors exemption under the Service Members Civil Relief Act.



**TOWN OF MANSFIELD**

**Veterans' Exemptions**



**Assessor's Office  
Town of Mansfield  
4 South Eagleville Rd.  
Storrs, CT 06268  
Tel: 860-429-3311  
Fax: 860-429-7785**

**Veteran's Exemptions**

**❖ Active Duty & Honorably Discharged Veterans—Residents**

**Requirements:**

1. Resident of Mansfield by the October 1<sup>st</sup> assessment date. (See Certificate of Entitlement)
2. Active duty service or has served in the Air Force, Army, Navy, Marine Corps or activated National Guard. National Guard activated by an act of Congress or when serving for Homeland Security.
3. Service of 90 days or more (see Dates of Wars) unless disabled; or
4. Service in a combat or combat support role for the duration of the campaign if it lasted for fewer than 90 days (Invasion of Grenada, Invasion of Panama).
- 5a. Active Duty—Veteran's letter stating active duty status, filed by Sept. 30<sup>th</sup> with town clerk annually, or
- 5b. Discharged—Veteran's honorable discharge (DD-214) filed by Sept. 30<sup>th</sup>

**Exemption is in the amount of \$2,000.**

**❖ Disabled Veterans**

**Requirements:**

Submit a copy of the Veteran's Disability Rating from Veteran's Administration.

Service connected exemptions vary on the severity of the disability (see chart below). Please be sure to submit new information if your disability level changes.

**Disability Ratings:**

Percentage	Exemption
10%-25%	\$3,000
26%-50%	\$4,000
51%-75%	\$5,000
76%-100%	\$6,000
Age 65 and over	\$6,000

**❖ Additional Veterans' Exemption**

Once qualified for a veterans' exemption, a veteran is automatically entitled to an additional exemption amount of half of the present exemption entitlement. For example, if a veteran is qualified for a \$2,000 exemption, and additional \$1,000 exemption is automatically granted.

The additional veterans' exemption is double the exemption if income qualified. Income limits are set by the State of CT each year (ask for the current year's limits in the assessor's office). A biennial application is required.

**❖ Dates of Wars, Military Campaigns, and Operations Under §27-103**

**World War II**

December 7, 1941 to December 31, 1946 \*

**Korean Conflict**

June 27, 1950 to January 31, 1955

**Vietnam Era**

February 28, 1961 to July 1, 1975

**Lebanon**

July 1, 1958 to November 1, 1958 or  
September 29, 1982 to March 30, 1984 \*\*

**Invasion of Grenada**

October 25, 1983 to December 15, 1983 \*\*

**Operation Ernest Will**

February 1, 1987 to July 23, 1987

**Invasion of Panama**

December 20, 1989 to January 31, 1990 \*\*

**Persian Gulf War**

After August 2, 1990 \*\*\*

\*Pursuant to §12-86, twelve o'clock midnight on December 31, 1947 is the World War II termination date for purposes of granting a property tax exemption.

\*\*A person must have served in a combat support role for the duration of a campaign lasting less than 90 days, i.e. the Invasion of Grenada and Panama, in order to qualify for a property tax exemption. A person must also have served in a combat or combat support role in Lebanon or in Operation Earnest Will, during the specified dates, in order to qualify for an exemption. An Armed Forces Expeditionary Medal is awarded to such individuals.

\*\*\*Although referred to as the Persian Gulf War, service in the Persian Gulf is not required, nor is service in a combat or combat support role.

To: Assessor Or Board Of Assessors, Town Or City Of \_\_\_\_\_, Connecticut:

I, \_\_\_\_\_ (Name: Last name/first name/middle initial) (Rank) (Branch) (SSN)

hereby claim an exemption from personal property taxation in accordance with the provisions of §574 of the Federal Soldiers' And Sailor's Civil Relief Act of 1940, as amended. I understand that I (and/or my spouse, if applicable) am not entitled to an exemption from the personal property tax liability arising from a business that I/we conduct in the State of Connecticut, and that I/we are required to submit an annual Personal Property Declaration, on or before November 1st, to the assessor(s) of the town in which such a business is/was subject to taxation. Having been duly sworn, I depose the following in support of my claim.

MILITARY DATA

- 1. On October 1, \_\_\_\_\_ (hereinafter referred to as the assessment date), I was an active duty member of the United States Armed Forces, attached to the following duty station: \_\_\_\_\_
2. I reported to my present duty station on or about \_\_\_\_\_, and anticipate that my present tour of duty assignment at that station will be completed on or about \_\_\_\_\_.
3. My presence in Connecticut on the assessment date was solely as a result of my official military orders. Yes [ ] No [ ]
If 'No', explain. \_\_\_\_\_
4. My domicile (i.e., my permanent and legal residence) on the assessment date was in the State of \_\_\_\_\_.
5. I have retained my domicile in said State without interruption throughout my service in the Armed Forces. Yes [ ] No [ ]
If No, explain. \_\_\_\_\_
6. It is now, and was on the assessment date, my intention to return to the State of my domicile upon my separation or retirement from the United States Armed Forces. Yes [ ] No [ ]
If No, explain. \_\_\_\_\_
7. My home of record or permanent address as shown in my military records is in the State of \_\_\_\_\_

PERSONAL DATA

- 8. On the assessment date, I lived in the State of Connecticut at \_\_\_\_\_ (Street, Number and City/Town)
9. My current address is the same as on the assessment date. If 'No', explain. \_\_\_\_\_ Yes [ ] No [ ]
10. I am and was married on the assessment date. Yes [ ] No [ ] 11. Spouse's name \_\_\_\_\_
12. I am a registered voter. Yes [ ] No [ ] 13. I last voted in the State of \_\_\_\_\_
in an election held in the year \_\_\_\_\_.
14. I have a valid motor vehicle operator's license. Yes [ ] No [ ] 15. The State of \_\_\_\_\_ issued said license.
16. I have executed a last will and testament. Yes [ ] No [ ] 17. In said document, I declared the State of \_\_\_\_\_ as my legal residence, for probate and taxation purposes.
20. I have the following religious, social, fraternal, recreational or business affiliations in Connecticut: \_\_\_\_\_
21. I have the following religious, social, fraternal, recreational or business affiliations outside of Connecticut: \_\_\_\_\_
22. I maintain a bank account in the State of my domicile. Yes [ ] No [ ] 23. I maintain a bank account in Connecticut. Yes [ ] No [ ]
24. I have claimed a veteran's exemption as a Connecticut resident. Yes [ ] No [ ] 25. If Yes, enter year(s) exemption was claimed \_\_\_\_\_

**APPENDIX L** pg 2

**TAX DATA**

26. I have been assigned to my present duty station for more than one calendar year, based upon which I have received an exemption from the Commissioner of the Department of Revenue Services from the payment of the State of Connecticut's personal income tax. (If Yes, do not answer Questions 27 to 32.) Yes  No
27. The State of my legal domicile levies a personal income tax on its citizens. Yes  No
28. I file a personal income tax return in the State of my legal domicile. Yes  No
- If Yes, my most recent filing was for the \_\_\_\_\_ calendar year. If No, explain. \_\_\_\_\_
29. My most recent federal income tax return, for the calendar year of \_\_\_\_\_, was mailed to the Internal Revenue Service Office located in \_\_\_\_\_, which is the designated recipient of such returns for residents of the State of my domicile.
30. I pay other than personal income taxes to the State of my legal domicile. Yes  No
31. If Yes, my most recent payment was for the \_\_\_\_\_ calendar year. 32. Check tax type: Property  Business  Other

If Other, please describe: \_\_\_\_\_

**PROPERTY DATA**

33. On the assessment date, I (and/or my spouse, if applicable) owned real property, such as a house or other building, a building lot or unimproved land, etc. Yes  No
34. If Yes, indicate the type of real property owned and its location, whether in or outside the State of Connecticut.

\_\_\_\_\_ Type of real property

\_\_\_\_\_ City/Town and State

35. On the assessment date, I (and/or my spouse, if applicable) owned the personal property described below, which was located in the City/Town of \_\_\_\_\_, Connecticut.

Note: With respect to 'Ownership', please enter the following code(s), as applicable:

- S - for property owned solely by serviceman;  
SP - for property owned solely by serviceman's spouse; or  
J - for property jointly owned by serviceman and his/her spouse.

Motor Vehicles (including unregistered snowmobiles)		
Year, Make and Model	State Of Registry	Ownership

Other Taxable Personal Property (e.g., mobile manufactured home, if not currently assessed as real property)	
Description	Ownership

36. On the assessment date, I (and/or my spouse if applicable) owned and/or operated a business that had a location in Connecticut. Yes  No
37. If Yes, complete the following.

\_\_\_\_\_ Business Name

\_\_\_\_\_ D/B/A (Doing Business As)

\_\_\_\_\_ Business Address (Number, Street and City/Town), Connecticut

\_\_\_\_\_  
SIGNATURE OF AFFIANT

\_\_\_\_\_  
SIGNATURE OF NOTARY PUBLIC

Subscribed and sworn to me this \_\_\_\_\_ day of \_\_\_\_\_.

My Commission expires: \_\_\_\_\_

## APPENDIX M

### MISC. FORMS

1. Pro-Rate for Damaged Buildings (p. 42)
2. Authorization Letter for Field Work (p. 43)
3. New Construction Pro-Rate Letter (p. 44)
4. Request for Extension on Signing of Grand List (p. 45)
5. Annual State Forester Report (p. 46)
6. Sales Verification Form (p. 47)
7. Quadrennial Update Letter (p. 48)
8. Minimum Assessment on Personal Property (p. 49)
9. PA 490 Classification letter and Change of Address (p. 50)
10. PA 490 Conveyance Tax Chart (p. 51)
11. Employee Time Sheet (p. 52, 53)
12. Contact Sheet U-Conn Schooling (p. 54)
13. Sample Resume (p. 55, 56)
14. Performance Review Sample (p. 57)
15. Dealer Plate Procedure (p. 58)
16. Application for Tax Exemption – Ambulance-Type Vehicle (p. 59)
17. Tax Relief Program Letter (p. 60)
18. Personal Property Info Sheet (p. 61)
19. Sales Inspection Notice (p. 62)
20. Taxes for Service Members (p. 63)
21. Weekly Certificates of Correction Audit Report (p. 64)

**ORM 1**

**ADJUSTED ASSESSMENT – REMOVAL OF DAMAGED BUILDING**

<b>PROPERTY LOCATION</b>	
<b>OWNER</b>	
<b>MAILING ADDRESS</b>	

I hereby request the Building Inspector to certify that the damaged building at the above noted site has been Demolished and removed, and that the site has been cleared and graded.

I UNDERSTAND THAT I AM RESPONSIBLE TO NOTIFY THE BUILDING INSPECTOR WHEN THE SITE IS COMPLETELY CLEARED AND GRADED.

<b>APPLICANT</b>		<b>DATE</b>	
------------------	--	-------------	--

**(FOR BUILDING INSPECTOR ONLY)**

Pursuant to Section 12-64a of the General Statutes of the State of Connecticut, I hereby certify that the Building Formerly on the above noted site was so damaged as to require total reconstruction and that its removal was to be encouraged. I further certify that the building on the above noted site was demolished and removed, and

**THE SITE WAS CLEARED AND GRADED AS OF:** \_\_\_\_\_.

<b>BUILDING INSPECTOR</b>		<b>DATE</b>	
---------------------------	--	-------------	--

**(FOR ASSESSOR ONLY)**

Pursuant to Section 12-64a, I have made the following assessment adjustment:

<b>Grand List Date</b>		<b>List #</b>	
<b>Name</b>			
<b>Property Address</b>			
<b>Date certified by Building Inspector</b>			
<b>Pro-Rate Factor</b>			
<b>Original Building Assessment</b>			

Therefore, \_\_\_\_\_ is the adjusted building assessment amount which will be deducted by the Tax Collector from the above noted account for the bills which are due and payable as of July 1, \_\_\_\_\_.

<b>ASSESSOR</b>		<b>DATE</b>	
-----------------	--	-------------	--



TOWN OF MANSFIELD  
4 SO EAGLEVILLE RD  
STORRS, CT 06268  
(860) 429-3311

COC #:  
Unique ID:  
List No.:  
Date:

Pursuant to Section 12-53a of the Connecticut General Statutes, a section that provides for the assessment of new real estate construction completed AFTER October 1, 2013, the Grand List date, you are hereby notified that you are liable for an additional assessment on the property listed above. You have the right to appeal this value pursuant to Section 12-111 of the Connecticut General Statutes by making application to the Assessor's office by February 20, 2015. The following State mandated formula calculates you additional pro-rated assessment as follows:

Completed Assessment as of \_\_\_\_\_ is:  
  
Assessment as of 10/01/2013 was:  
  
Assessment to be PRORATED:  
  
Assessment \_\_\_\_\_ x ( \_\_\_\_\_ %) days =

THIS NOTICE SERVES TO INFORM YOU THAT AN ADDITIONAL ASSESSMENT FOR NEW CONSTRUCTION HAS BEEN PROCESSED.  
\*THE ASSESSMENT YEAR IS FROM OCTOBER 1, 2013 TO SEPTEMBER 30, 2014\*

**THIS IS NOT A BILL**

NOTICE OF PRO-RATE ASSESSMENT  
TOWN OF MANSFIELD

Reference:  
Orig. Owner:  
Location:  
M/B/L:  
Volume/Page:  
District:

**FORM 4**

December 29, 2004

Secretary of the Office of Policy and Management  
Attention: David Le Vasseur, Undersecretary  
Tax Relief Unit  
450 Capitol Ave  
Hartford, CT 06106-1308

Subject: Request for a 30 day Extension for Completion of Duties for 2004 Grand List

Pursuant to Connecticut General Statute 12-117(a) (1), the Chief Executive Officer of the town may grant an extension for the completion of duties and, send written notice to the Secretary of the Office Of Policy and Management.

Dear Mr. Hart,

I respectfully request that you grant a 30 day Extension for the filing of the 2004 Grand List. We are in the process of the 2004 Revaluation and require addition time to complete our grand list activities.

Therefore, please find our signatures requesting your consideration.

APPROVED

\_\_\_\_\_  
Matthew W. Hart, Town Manager, Town Of Mansfield

\_\_\_\_\_  
Date

\_\_\_\_\_  
Irene E. Luciano Town Assessor, CCMA II #1402

\_\_\_\_\_  
Date



State of Connecticut  
 Department of Environmental Protection  
 DIVISION OF FORESTRY



Form DEP-F-490: ANNUAL REPORT TO STATE FORESTER

MUNICIPALITY: Town of Mansfield

MAILING ADDRESS: 4 So. Eagleville Rd.

CITY, STATE & ZIP: Storrs, CT 06268

TOTAL ACREAGE OF FARM LAND CLASSIFIED AS PA-490: \_\_\_\_\_ ACRES

TOTAL ACREAGE OF FOREST LAND CLASSIFIED AS PA-490: \_\_\_\_\_ ACRES

TOTAL ACREAGE OF OPEN SPACE LAND CLASSIFIED AS PA-490: \_\_\_\_\_ ACRES

Assessor Signature \_\_\_\_\_ CCMA # \_\_\_\_\_ Date: \_\_\_\_\_

Please Return to: dep.forestry@ct.gov or Connecticut Department of Environmental Protection/Division of Forestry/79 Elm Street/Hartford, CT 06106  
 Phone: (860) 424-3630/Fax: (860) 424-4070/

(This report is due annually by June 30) THIS COVER SHEET IS PAGE 1 OF \_\_\_\_\_ PAGES.

**FORM 6**

Property Location: \_\_\_\_\_ M/B/L \_\_\_\_\_

**Sales Verification Form  
Town of MANSFIELD - Revaluation Form**

1. Was the total Purchase Price as shown correct? \$ \_\_\_\_\_
2. Was a Real Estate Broker / Agent involved? Please circle answer Yes No
3. Were you under pressure to buy quickly? Yes No
4. Was this sale between members of the same family? Yes No
5. Prior to purchase; did you rent this property? Yes No
6. Did the sale consist of more than one parcel? Yes No
7. Was the property newly constructed? Yes No

If Yes to question #7, did the contract price include everything or did you pay for extras at closing?  
If you did pay for extras in addition to the contract price please itemize them and their associated cost.

\_\_\_\_\_

8. What was the condition of the property when purchased? (Circle answer) Good Average Fair Poor
9. Were repairs necessary prior to the purchase? Yes No

If yes to question #9, what was the nature and cost of repairs? \_\_\_\_\_

10. Have you made any improvements to the property since your purchase? Yes No
- If yes to question #10, what improvements have been made? \_\_\_\_\_

1. What were your primary reasons for purchasing this specific property? \_\_\_\_\_
2. Was there any special financing associated with this transaction (e.g. did the seller pay the points and/or closing costs, take back a mortgage, etc?) \_\_\_\_\_

13. Was any personal property or other assets included in the sale price? Yes No
- If yes to question #12, what were the assets and what was their estimated value? \_\_\_\_\_

Please make any additional comments below that you think may be relevant to the conditions of the sale. (E.g. previous house taken in trade, price effected by your relationship with the owner/builder, etc.)

Comments \_\_\_\_\_

Signature \_\_\_\_\_ Dated \_\_\_\_\_

Please return to the Town of Mansfield, Assessor's Office, 4 S. Eagleville Rd., Storrs, CT 06268

# FORM 7

September 1, 2013

To: Tax Exempt Organization

From: Town Assessor

Subject: Filing of Quadrennial Tax Exempt Report

Under Connecticut General Statutes 12-81 & 12-87, all claiming an exemption under 12-81(7, 10, 11, 13, 14, 15, 16 and 18) must file a tax -exempt report with the Assessor every four years to validate their exemption status.

Enclosed is a blank form to be returned to the Assessor no later than **November 1, 2013**. Please fill this form out completely. If you have any questions, please contact me as soon as possible.

Any non-religious organization failing to file within the proper time frame will forfeit their tax-exempt status with the Town of Mansfield for that grand list year. If the Assessor grants a sixty-day extension, a late payment fee of \$35.00 must be paid to the town in which the property is located by the organization claiming exemption.

Sincerely,

Irene E. Luciano, CCMA II  
Town Assessor

## FORM 8



## **MINIMUM ASSESSMENT OF PERSONAL PROPERTY IN MANSFIELD, CONNECTICUT**

Under Connecticut General Statute §12-55 and Chapter 203 of Title 12, the assessor of each municipality in Connecticut has the authority to assess real and personal property to fair market amounts. In Mansfield there has always been a minimum amount of \$250 assessed value for anyone engaged in business. This amount has no bearing on any income or lack thereof in terms of assessment.

Examples of items taxable in a business are:

1. Signage.
2. Computers, printers, faxes, phone.
3. File cabinets, desks, chairs, waste paper baskets, staples, calculators, adding machines.
4. Expensed supplies such as paper, ink pens, postage, cleaning supplies, envelopes.
5. Machinery or any equipment used in association of the business.
6. Leasehold improvements.

The listing can be much more extensive than stated above, but the examples give the business owner an idea of what is subject to taxation. So when you think about it, a minimum amount of assessment of \$250 translates to a tax bill under \$7.00 based on a mill rate of 27.95.

# FORM 9

## PA 490 CLASSIFICATION LETTER, CHANGE OF OWNERSHIP

June 12, 2014

ABC COMPANY  
123 Easy Street  
Mansfield Cntr., CT 06250

RE: 123 Easy Street  
001-0001-0002

Dear Property Owner;

Our records indicate a transfer of ownership on May 23, 2014. The former owner of record previously classified the acreage as Forest Land. When any PA-490 classified property is sold, the classification of Forest Land is removed and revalued.

Persons wanting to reclassify land under the PA-490 forest classification must obtain a Certified Forester's report determining that the land conforms to the standards of forest stocking, distribution and condition established by the State Forester. The assessor cannot grant classification with respect to land that has not been examined by a Certified Forester and listed in the Certified Forester's report as meeting certain qualifications. *A copy of the Certified Forester's report must be included with the application to the assessor.* The date of the Certified Forester's report must be no later than October first of the year the classification is requested.

The application must be made on form M-39 "Application to the Assessor for Classification of Land as Forest Land" prescribed by the Commissioner of the Department of Agriculture. This form is available from the assessor's office.

The application of PA-490 forest land classification must be made between September 1<sup>st</sup> and October 31<sup>st</sup>. However, in a year of Revaluation the application may be made from September 1<sup>st</sup> until December 30<sup>th</sup>. If you do not make application within the prescribed time frame, your application and inclusion of your property under 490 forest land classification will not be accepted. **(Subject to amended legislation effective October 1, 2014.)**

Annual Application for PA-490 Forest Land classification is not required unless there is a change in use, ownership or acreage.

---

### **Revaluation and PA-490**

The Town of Mansfield is presently conducting a revaluation of all real property effective for October 1, 2014. This requirement and the process that it entails sometimes results in much confusion and many questions on the part of PA-490 landowners.

The revaluation process is not a review of your PA-490 status. All property is treated the same during this process. Adjustments are made later by the town depending upon what special conditions apply to a given property (including PA-490).

As an owner of real property, the PA-490 property owner will receive notice of the fair market value for that property. That notice will reflect the assessment (which is 70% of the fair market value) for the property and not your PA-490 value. Please read your notice carefully and call the assessor's office if you have questions.

*A SEPARATE NOTICE WILL BE SENT TO YOU INDICATING THE PA-490 VALUE ASSESSMENT OF YOUR PROPERTY.*

# FORM 10



Office of Assessment

## PUBLIC ACT 490 LAND USE PROGRAM / CONVEYANCE TAX IF SOLD

This document, filed in accordance with Sec. 12-504a to 12-504f inclusive, which requires that any of the below property Owners must pay a graduated tax, based on the selling price. Said taxes will be paid to the Mansfield Town Clerk at the time of recording.

Dated at Mansfield, Connecticut, this 1<sup>st</sup> day of September 2014

Respectfully,

Irene E. Luciano, CCMA II

Town Assessor

490 - ADDRESS	OWNER'S NAME	ORIGINAL CLASSIFIED DATE	PENALTY EXPIRE DATE	CLASS
945 MANS CITY RD	945 MANS CITY RD LLC	7/15/2013	7/15/2023	612
59 WORMWOOD HILL RD	BASS CHARLES L	4/5/2010	4/5/2020	612
840 WORMWOOD HILL	BOBB ARLIS S	5/28/2014	5/28/2024	612
NO EAGLEVILLE RD	BOBB LYNETTE B TRUSTEE	7/16/2009	7/16/2019	612
SAWMILL BROOK LA	BURELL TUULA	3/1/2007	3/1/2017	612
HICKORY LA	CAMPELLI MARIO & CHRISTINE	6/17/2005	6/17/2015	612
BASSETTS BRIDGE RD	CARDINAL PAUL D &	8/24/2006	8/24/2016	612
WORMWOOD HILL RD	CIOCCA LEO I FAMILY LLC	10/28/2004	10/28/2014	612
BEECH MT CR	CIVIE VICTOR	3/15/2005	3/15/2015	612
JEPOT RD	CLARK SHEILA Q & KENNETH S	8/26/2013	8/26/2023	612
SUMMIT RD	DEVEREUX OLIVIA M	8/5/2013	8/5/2023	612
99 SUMMIT RD	DEVEREUX OLIVIA M	4/30/2013	4/30/2023	612
512 CHAFFEEVILLE RD	FEMC-BAGWELL MICHELE	2/5/2013	2/5/2023	612
96 MULBERRY RD	FITTS KENNETH W LIVING TRST	1/10/2013	1/10/2023	612
263 CODFISH FALLS RD	HARRINGTON CORDELIA T	1/5/2006	1/5/2016	612
WARRENVILLE RD	HAWTHORNE RYAN & PATRICIA	2/24/2009	2/24/2019	612
164 STAFFORD RD	HIGHLAND RIDGE GOLF RANGE	2/13/2009	2/13/2019	612
546 GURLEYVILLE RD	KELLY NORMAN C II	4/24/2008	4/24/2018	612

Year	Table	Acquired	Classified	Sold	Penalty Farm	Penalty Forest	If Farm or Forest, date of aqua. or class whichever is earlier
	Penalty	Year	2004	10/1/2004			
1	10%	2005					
2	9%	2006					
3	8%	2007					
4	7%	2008					
5	6%	2009					
6	5%	2010					
7	4%	2011					
8	3%	2012					
9	2%	2013					
10	1%	2014					

# FORM 11

EMPLOYEE

C = COMP  
 S = SICK  
 SF = SICK F  
 WC = WRK  
 PL = PERS.

TOWN OF MANSFIELD/BOARD OF EDUCATION/REGION 19 TIMESHEET

PAY PERIOD 6/29/14 - 7/12/14 NAME \_\_\_\_\_

DEPT. Assessor's Office

DATE	START TIME	MEAL OUT	MEAL IN	FINISH TIME	REG HRS WORKED	- LEAVE TIME -		TOTAL HRS	- PAID OVERTIME -			
						CODE	HRS OFF		STRGHT	1 & 1/2	DOUBLE	
Sun 6/29												
Mon 6/30												
Tue 7/1												
Wed 7/2												
Thu 7/3												
Fri 7/4						Holiday	4.00	4.00				
Sat 7/5												
<b>*** TOTAL WEEK 1</b>							4.00	4.00				
Sun 7/6												
Mon 7/7												
Tue 7/8												
Wed 7/9												
Thu 7/10												
Fri 7/11												
Sat 7/12												
<b>*** TOTAL WEEK 2</b>												

*** COMMENTS			
Totals for this pay period (6/29/14 - 7/12/14)			
<u>Week 1</u>	0.00	Regular Hours	
	0.00	Holiday	0.00 Personal Leave
	0.00	Vacation	0.00 Comp Time
	0.00	Sick	0.00 Sick Family
<u>Week 2</u>	0.00	Regular Hours	

REGULAR  
 OVERTIME  
 STRGHT  
 PW DIFFE  
 POLICE H  
 FL JN

EMPLOYEE SIGNATURE

SUPERVISOR SIGNATURE

0.00 Holiday            0.00 Personal Leave  
0.00 Vacation         0.00 Comp Time  
0.00 Sick              0.00 Sick Family

OTHER PA  
COMP. TIM  
POLICE RE  
POLICE FI

**FORM 12**

University of Connecticut  
Center for Continuing Studies  
One Bishop Circle, Unit 4056  
Storrs, CT 06269-4056  
860-486-5941

**Questions:**

For questions and additional information, please contact Linda Friedman, Program Manager, at [linda.friedman@uconn.edu](mailto:linda.friedman@uconn.edu) or at 860-486-9318.

# Irene Luciano

---

**Objective** I desire a chance to thrive in a positive, challenging, work environment, in which I may be able to make a significant contribution by fully utilizing the skills that I have acquired as a Certified Connecticut Municipal Assessor, Level II designee.

**Experience** 10/2005 – present Assessor's Office Mansfield, CT

**Town Assessor**

- Plans, directs and supervises the operations and staff of the department and administers and evaluates assessment activities such as discovery of taxable property, residential property valuation, determination of property ownership, preparation of the Grand List and periodic revaluation studies.
- Drafts and recommends policy to the Director of Finance and plans for the implementation of property assessment goals and objectives.
- Analyzes and values residential, motor vehicle, commercial and industrial property by computing replacement costs or analyzing financial statements. Applies tax exemptions where applicable.
- Analyzes and values real, motor vehicle and personal property for the preparation of the annual Grand List. Conducts on-site inspections and listing of new construction.
- Directs the maintenance of tax maps and a variety of assessment records. Interprets deeds. Compiles assessment data and prepares a variety of reports. Analyzes property trends.
- Participates in assessment appeals by property owners and defends the Town's findings.
- Prepares the annual department budget and presents and defends budget requests before the Director of Finance. Controls the expenditure of department fund allocations within the constraints of approved budgets.
- Confers with Town officials and property owners to provide information and to resolve problems and complaints.
- Assigns, evaluates and trains departmental personnel in property assessment procedures. Operates data processing equipment.
- Assists in personnel actions such as hiring, termination and evaluation.

4/2003-10/2005 Assessor's Office Mansfield, CT

**Property Appraiser**

3/93-4/2003 Assessor's Office Mansfield, CT

**Assistant to the Assessor**

**Certification**

**11/99 - Certified Connecticut Municipal Assessor, Level II**

**Education**

- 6/2-6/2014 – Annual Assessors School Workshops – UConn
- 6/3-7/2013 – Annual Assessors School Workshops
- 5/22/2013 – IAAO Workshop 906 – Valuation of Billboards
- 10/22-26/2012 – IAAO Course 300 – Fundamentals of Mass Appraisal
- 9/25/2012 – IAAO Webinar – Commercial Tax Appeals
- 6/4-8/2012 – Annual Assessors School Workshops
- 9/13/2011 – Appraisal Institute – Current Ad Valorem Valuation Issues
- 6/6-10/2011 – Annual Assessors School Workshops
- 5/18/2011 – USPAP 7-Hr National Update
- 10/18-22/2010 – IAAO Course 400 – Assessment Administration
- 9/21/2010 – CAAO – Communication Tools & 2010 Personal Property Updates
- 5/7/2010 – Society of Professional Assessors Annual Seminar
- 6/2-6/2008 – **Revaluation Course** – Annual Assessors School
- 3/31/2008 – IAAO Forum 909 – Appraising Commercial Properties/Declining Mkt.
- 9/23/2008 – CAAO – Income & Expense Analysis Case Study
- 6/4-7/2007 – Annual Assessors School Workshops
- 10/1-5/2007 – IAAO Course 101 – Fundamentals of Real Property Appraisal
- 6/5-9/2006 – Annual Assessors School Workshops
- 9/23/2003 – CAAO Workshop –CT Brownfield Redevelopment Program & Types
- 9/23/2002 - Revaluation, PA490 Farm
- 6/17-21/2002 – Annual Assessors School Workshops
- 9/17/2001 – CAAO Workshop – Legal Updates, Revaluation Certification, USPAP Standards
- 6/5-9/2000 – Annual Assessors School Workshops
- 6/1998 – Annual Assessors School Workshops
- 6/1996 – Annual Assessors School Workshops

**6/93-6/95 Uconn School of Continuing Education Storrs, CT  
Assessors School**

**CCMA Courses:**

- 1A - Assessment Administration**
- 1B – Assessment Valuation**
- IIA – Introduction to Appraisal Principles**
- IIB – Application of Valuation Techniques**
- III – Income Approach to Value**

Employee Name:	Dept:	Assessor	Position:	Property Appraiser
Dept Head: Cherie Trahan	Supvr:	Irene LaPointe	Rating Period:	02/13/11 – 02/13/12

Three (3) Month Evaluation     
  Six (6) Month Evaluation     
  Annual Evaluation

All Employees:

Choose One (1) box per category	N/A (Does not apply)	Exceeds Performance Requirements	No Problems	Some Problems	Serious Problems
<b>Quantity</b>					
Amount of Work Performed	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Completion of Work on Schedule	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Quality</b>					
Accuracy	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Neatness of Work Product	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Thoroughness	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Oral Expression	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Written Expression	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Work Habits</b>					
Attendance	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Punctuality	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Observance of Rules	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Personal Relations</b>					
Getting Along with Fellow Employees	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Getting Along with the Public	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Adaptability</b>					
Performance in New Situations	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Performance in Emergencies	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Performance with Minimum Instructions	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Supervisory Employees</b>					
Training and Leading Staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Planning and Assigning Work	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fairness and Impartiality	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Control of Staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ability to get Cooperation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Comments & General Remarks:** Written comments are required to justify any ratings other than "no problems". Attach additional sheet if required.

**Overall Performance:** Choose one box for your overall evaluation of this employee. Choice should be consistent with your factor ratings.

<input type="checkbox"/>	Exceeds Performance Requirements
<input type="checkbox"/>	No Problems
<input type="checkbox"/>	Some Problems
<input type="checkbox"/>	Serious Problems

**Performance Review Outcome:** Check box for desired action.  
Effective Date: 00-00-00

<input type="checkbox"/>	Full Step Increase Due
<input type="checkbox"/>	½ Step Increase Due
<input type="checkbox"/>	No Step Increase Due

Employee \_\_\_\_\_ Date \_\_\_\_\_ Supervisor \_\_\_\_\_ Date \_\_\_\_\_

Department Head \_\_\_\_\_ Date \_\_\_\_\_ Town Manager \_\_\_\_\_ Date \_\_\_\_\_

## FORM 15

### DEALER PLATES VALUED

Each dealership or auto repair shop may have a number of dealer plates used for various reasons. If the plate is used for temporary use while a vehicle is being repaired the plate should not be valued. However especially applying to dealerships, a percentage of plates are placed on vehicles assigned to management or sales associates and used on inventory vehicles. Some towns take 1/3 of the plates and assign an average retail value of the predominant type vehicle on the lot and value it and send notice to the dealership, feeling that the burden is now on them to prove that the plate is for test drives only or for temporary use of cars. Each town treats this category differently so become aware of the office policy and the logic behind it. In Mansfield, we have historically not valued dealer plates.

**FORM 16**

**MANSFIELD APPLICATION FOR TAX EXEMPTION  
ON AMBULANCE-TYPE MOTOR VEHICLES**

Pursuant to Section 12-81c of the Connecticut General Statutes and adopted by local Ordinance ARTICLE V (173-26 to 173-30) as adopted by the Mansfield Town Council on October 1, 1990, effective October 21, 1990, as Amended effective August 9, 2003, I hereby make application to the Mansfield Assessor to exempt the following ambulance-type motor vehicle from personal property taxes.

TITLE OF OWNERSHIP: \_\_\_\_\_ DATE OF BIRTH: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_ SOC SECURITY #: \_\_\_\_\_

DATE OF PURCHASE: \_\_\_\_\_ PURCHASE PRICE: \_\_\_\_\_  
YEAR: \_\_\_ MAKE: \_\_\_\_\_ MODEL: \_\_\_\_\_ BODY STYLE: \_\_\_\_\_  
REG #: \_\_\_\_\_ VIN/ID #: \_\_\_\_\_

To aid in determining if this vehicle qualifies as an ambulance-type vehicle, list all special equipment and its cost:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**DOCUMENTS ATTACHED ARE:**

1. A letter from a physician stating that the applicant is disabled and requires ambulatory modifications to his/her motor vehicle in order to travel.
2. A photocopy of the current motor vehicle registration for the ambulance-type motor vehicle considered on this application with the modifications made.
3. A copy of the bill describing the modification(s) and a visual inspection to be made by the Assessor's Office.
4. A copy of your driver's license showing that you are to drive a modified vehicle.

Is this vehicle used EXCLUSIVELY for the purpose of transporting a medically incapacitated individual? YES \_\_\_ NO \_\_\_

Is this vehicle used to transport any individual for payment? YES \_\_\_ NO \_\_\_

If this vehicle is sold or replaced, you must notify the Assessor's Office to receive the proper credit.

\_\_\_\_\_  
Applicant's signature Date

**THIS APPLICATION SHOULD BE FILED WITH THE ASSESSOR  
BEFORE OCTOBER 1**

For Assessor's use only

Date received \_\_\_\_\_ Grand List of \_\_\_\_\_

Application approved: \_\_\_\_\_ Application denied: \_\_\_\_\_

FORM 17

TAX RELIEF PROGRAM FOR ELDERLY  
AND TOTALLY DISABLED



TOWN OF MANSFIELD  
DEPARTMENT OF HUMAN SERVICES

AUDREY P. BECK BUILDING  
FOUR SOUTH EAGLEVILLE ROAD  
MANSFIELD, CT 06268-2599  
Tel: (860) 429-3315  
Fax: (860) 429-7785  
E-Mail: HumanServ@mansfieldct.org

January , 2014

Dear Mansfield Resident:

The Elderly/Disabled Homeowners Tax Credit Program begins Feb. 3, 2014 and ends May 15, 2014. This year, as in previous years, the Mansfield Department of Human Services will be processing these applications. Due to scheduling requirements which prevent our being able to take walk-in applicants, we are asking your cooperation to please call the Department of Human Services at 429-0262 ext. #1 to schedule an appointment.

Qualifying income for 2013 must not exceed \$34,100 for single persons and \$41,600 for a married couple.

At the time of your appointment, please bring verification of the following:

- 2013 income verification from Social Security (SSA 1099 or SSA printout), Railroad Retirement Income, SSI, State Public Assistance, Veteran's pensions, Veteran's Disability payments, other pensions, lottery or gambling winnings, proceeds from sale or rental of property, IRA's, interest, dividends, wages, alimony, Unemployment Compensation, and Worker's Compensation
- 2013 copy of your FILED Federal Income Tax
- current verification of SS Disability, if under the age of 65
- written statement from CT nursing home facility confirming date of residence and eligibility for Medicaid (Title XIX), if married and spouse resided in nursing home in 2013

If you have further questions, please contact us at the above number. Thank you for your cooperation.

Sincerely,

Kathy Ann Eastley, Social Worker  
Adult Services

# **FORM 18**

## **Discovery Process of Personal Property**

Before personal property can be assessed and taxed it must be discovered. Several methods are used by the assessor to discover personal property. Listed is a sample of ways to discover personal property.

- Local telephone directories
- Licenses
- Commercial Record
- Trade names filed with Town Clerk
- State of Connecticut
- Newspaper articles and advertisements
- Association membership lists
- Neighbors
- Driving through a neighborhood
- Signage on a property
- Internet Research

## **Personal Property Declarations**

All owners of taxable personal property are required to file declarations with the assessor's office no later than November 1st of the assessment year. This requirement applies to residents (§ 12-41) or nonresidents (§ 12-43).

## **Obtaining Declarations**

The assessor annually publishes a notice that all persons liable to pay taxes are to file declarations of all taxable property belonging to them on the first day of October. This notice is also posted on the Town Clerk's bulletin board. Blank copies of declarations may be obtained from the assessor's office or online at: [www.mansfieldct.gov](http://www.mansfieldct.gov).

## **Penalty**

Section § 12-42 specifies that in the event a person fails to file a declaration with the assessor by November 1<sup>st</sup> then the assessor shall in accordance with § 12041 (d) add a twenty five percent assessment penalty. Anyone aggrieved by this action may file an appeal with the Board of Assessment the following session.

## **Itemized Information**

First time declarants should provide detailed information as to the personal property in their possession. Without itemized information when property is added or removed it is virtually impossible to establish an audit trail. Therefore, the assessor has the authority to estimate personal property of a business owner in the absence of such data. It is always in the best interest of the owner to accurately reflect the assets of the business and not leave it to the assessor.

## **Freedom of Information**

Subsection (c) of § 12-41 provides that commercial or financial information contained in any Personal Property Declaration shall not be open for public inspection. As a result, the provisions of Freedom of Information Act do not apply to such information.

# FORM 19

## SALES INSPECTION NOTICE

Dear Property Owner:

New Connecticut State statutes (§12-62) now require all towns in Connecticut to complete revaluation updates every five years. The Town of Mansfield is required to complete revaluation of all real estate for the October 1, 2014 Grand List. We recognize recent market trends and this will be reflected in the revaluation and valuation of your property.

A revaluation relies heavily on market analysis of recent sales in determining current value for the various neighborhoods within the town. Data on all sales that occur between October 1, 2011 to October 1, 2014 will be reviewed. Since your property acquisition took place during this period, we are requesting to visit your property to verify our data. The data collection will take just a few minutes. If you filled out a revaluation survey already and indicated that all of the data was correct then no additional inspection will occur.

Also, at the time of the property visit, the data collector will ask you to sign the listing sheet only to verify that the property was visited. The data collector will leave a brief sale survey, which we are asking you to complete and mail to the Assessor's office. **If you fill out the attached sale survey and return it then no inspection will be necessary.**

Please call the Assessor's Office 860-429-3327 for an appointment at your earliest convenience. We will make concerted effort to schedule a time that is convenient for you. Another reason to contact the new property owner is to determine whether this was an "arms length transaction" or if there were circumstances where this sale was less than fair market value.

For appointments call Monday through Wednesday, 8:15 am to 4:30 pm.

Thursday 8:15 am to 6:30 pm

Friday: 8:00 am to 12:00 pm

Your cooperation in helping us to complete this phase of the project is greatly appreciated. Valid sale information is a very important component in arriving at a fair and equitable assessment for all property owners. So many times, the condition of the interior of your home will impact your value so any assistance in this area will be greatly appreciated.

Sincerely,

Irene E. Luciano, CCMA II  
Mansfield Town Assessor

## FORM 20

### Regarding Taxes for Service Members:

#### Sec. 511. RESIDENCE FOR TAX PURPOSES.

(a) RESIDENCE OR DOMICILE. – A service member shall neither lose nor acquire a residence or domicile for the purposes of taxation with respect to the person, personal property or income of the service member by reason of being absent or present in any tax jurisdiction of the United States solely in compliance with military orders.

(b) MILITARY SERVICE COMPENSATION. – Compensation of a service member for military service shall not be deemed to be income for services performed or from sources within a tax jurisdiction of the United States if the service member is not a resident or domiciliary of the jurisdiction in which the service member is serving in compliance with military orders.

#### (c) PERSONAL PROPERTY.-

(1) RELIEF FROM PERSONAL PROPERTY TAXES. – The personal property of a service member shall not be deemed to be located or present in, or to have situs for taxation in, the tax jurisdiction in which the service member is serving in compliance with military orders.

(2) EXCEPTION FOR SERVICEMEMBER'S DOMICILE OR RESIDENCE. – This subsection applies to personal property or its use within any tax jurisdiction other than the service member's domicile or residence.

(3) EXCEPTION FOR PROPERTY USED IN TRADE OR BUSINESS. – This section does not prevent taxation by a tax jurisdiction with respect to personal property used in or arising from a trade or business, if it has jurisdiction.

(4) RELATIONSHIP TO LAW OF STATE OF DOMICILE. – Eligibility for relief from personal property taxes under this subsection is not contingent on whether or not such taxes are paid to the State of domicile.

Note: There is no Connecticut statutory citation for the exemption provided by this Public Law. As federal law supersedes state law, nothing would be gained if the Connecticut General Assembly was to enact state legislation modeled on this federal law.

FORM 21

RAA AND COC REPORTS TYPE	REAL ESTATE MANSFIELD DATE : 06/12/2014	LEVY YEAR : 2013	RECORDS TO PRINT : ALL CHANGES IN DATABASE			
Conditions: District: Reported Type: ALL CHANGES IN DATABASE Order By : NAME	RECORD YEAR	# OF ACGR	GROSS	EXEMPTION	NMT	
GRAND LIST TOTAL	2013	5018	910,661,830	2,136,900	908,524,930	
REAL ESTATE REGULAR	2013	107	11,881,100	515,000	11,366,100	
REAL ESTATE ELI H.O	2013	1	1,750	0	1,750	
REAL ESTATE 10 MILL	2013	825	1,253,433,320	1,253,433,320	0	
REAL ESTATE EXEMPT	2013	5951	2,175,978,000	1,256,085,220	919,892,780	
GRAND TOTAL						
ADJUSTMENT						
REAL ESTATE REGULAR		36	589,100	-48,000	637,100	
REAL ESTATE ELI H.O		3	0	7,000	-7,000	
REAL ESTATE EXEMPT		1	0	18,550	-18,550	
TOTAL ADJUSTMENT		39	589,100	-22,450	611,550	
MAINTENANCE CHANGED						
REAL ESTATE REGULAR			-1,274,140	-1,000	-1,273,140	
REAL ESTATE ELI H.O			1,255,590	1,000	1,254,590	
REAL ESTATE EXEMPT			18,550	0	18,550	
TOTAL ADJUSTMENT			0	0	0	
ADJUSTMENT GRAND LIST TOTAL						
REAL ESTATE REGULAR	2013		909,976,790	2,087,900	907,888,890	
REAL ESTATE ELI H.O	2013		13,136,690	523,000	12,613,690	
REAL ESTATE 10 MILL	2013		1,750	0	1,750	
REAL ESTATE EXEMPT	2013		1,253,451,870	1,253,451,870	0	
ADJUSTED GRAND LIST TOTAL	2013		2,176,567,100	1,256,062,770	920,504,330	

Reviewed by Assessor:

*Shane C. Luciano*

Irene E. Luciano

*6/12/2014*

Date

Review by Director of Finance:

*Cherie A. Trahan*

Cherie A. Trahan

*6/12/2014*

Date