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To: Board of Representative Members - Harry Day; Mary Fedeli, Jay Fountain & Randy Skigen
Board of Finance Members: Tim Abbazzia & Jerry Bosak

From: Joseph J. Capalbo, II

Date: July 26, 2013

Re: Memorandum regarding 2012 Revaluation

In 2012 the City of Stamford effectuated a revaluation of all real estate in accordance with Connecticut General Statutes Section 12-62. Based upon this revaluation, in accordance with C.G.S. Section 12-62a, the City assessed all property at the uniform rate of seventy (70%) percent of its present true and actual value.

By way of background, the City applied to defer the revaluation as permitted by Statute for a period of one year with the intent that such a deferment, further into the economic recovery, would better reflect a balance of values. This application for deferment to the State of Connecticut was unsuccessful.

As a result of the revaluation the tax burden shifted in many areas of the City depending upon charactarization and location of properties. This resulted in some properties experiencing an increase in real estate taxes as much as thirty (30%) percent, while up to fifty two (52%) percent of property owners experienced a decrease to their tax. Overall the collective tax increase to Stamford property owners is under 4%.

The issue to determine is what relief, if any, can be afforded to those property owners who experienced such a large tax increase as a result of the recent revaluation.

It should first be made clear that the consideration to re-convene the Board of Assessment Appeals is not an option. The process for challenging an assessment when an individual property owner claims to be aggrieved by the actions of a town is strictly statutory (C.G.S. 12-111). The time to take an appeal to the Board of Assessment Appeals, and any extensions therefore, are clearly set forth in the statutes and all such opportunities have expired. There is no statutory provision that authorizes the City to reconvene the Board.

However, there appears to be available up to five methods of attempting to address what may be considered inequities in the latest revaluations, some of which may be more substantive than others. I have listed each below each for consideration.

1. Section 12-119 of the Connecticut General Statues permits a property owner to make application requesting relief of his assessment directly to the Superior Court within one year from the date as of which the property was last evaluated. This statute provides an alternative method to a property owner for appealing his assessment to Court without having to first exhaust his administrative remedies by first appearing at the Board of Assessment Appeals. However, the standard for relief under this method is that the property owner must demonstrate that the assessment was manifestly excessive and could not have been arrived at except by disregarding the provisions of the statutes for determining the valuation of such property. This is a greater standard than one would have to demonstrate had they appealed the decision of the Board of Assessment Appeals.
2. All property owners will have the opportunity to appeal their assessment in 2014. The Board of Assessment Appeals shall convene in early 2014 and each successive year and individual property owners may appeal to the Board at that time. Any decision from the Board may be appealed to the Superior Court whic can also grant relief. Unfortunately any such relief will not be applied retroactively.
3. The General Statutes provide some authority to the Mayor to abate taxes though such authority is limited. C.G.S. Section 12-124 states in part, ". . . the Mayor .. . . may abate taxes, or the interest on delinquent taxes, or both . . . upon such persons as are poor and unable to pay the same. . ." This section does not define the word "poor" and the burden would appear to be on the property owner to demonstrate their circumstances which would allow them to qualify for such an abatement.
4. The General Statutes also provide a mechanism for the Board of Representatives to abate taxes, though such procedure is much more objective than the process provided to the Mayor. C.G.S. Section 12-124a states in pertinent part, "(a) Any municipality may, upon approval by its legislative body . . . abate the property taxes due for any tax year with respect to any residential dwelling occupied by the owner or owners and for whom such dwelling is the primary place of residence, to the extent that such taxes exceed eight percent or more of the total income from any source...of such owner....for the calendar

year immediately preceding the beginning of the tax year for which such taxes are due. Application for such abatement shall be made not later than thirty days preceding the tax due date for such tax year...." This provision would provide some relief to taxpayers though in very limited and clearly defined circumstances. It would also appear that the opportunity to utilize this statute has lapsed for the 2013 tax year.

5. Connecticut requires that municipalities implement a revaluation no later than every five (5) years, C.G.S. Section 12-62(b)(1). The statutes do not prevent a revaluation from occurring more often than every fifth year. As such, the City may consider conducting another revaluation if, in their judgment, it is determined that such a revaluation would result in a more equitable result. The cost of such a revaluation would also need to be considered.

Unfortunately, there is no apparent authority to provide relief anywhere else in the statutes, city code or charter other than listed herein. Should you have any questions or if I can be of further assistance please feel free to contact me.

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