

MEMORANDUM

To: Michael C. Tetreau, First Selectman

From: Stanton H. Lesser, Town Attorney

Date: May 12, 2014

Subject: Appointment of Revaluation Company by Tax Assessor

I have been asked who has authority to appoint a company to assist the Tax Assessor in conducting a real property revaluation and, more specifically, whether the First Selectman and Board of Finance have any role in said selection.

It is my opinion that the selection of said company, and the methods to be used by said company, are the sole responsibility of the Tax Assessor, for the reasons set forth below.

The revaluation process is governed by CGS §12-62 which provides, in pertinent part:

(e) When conducting a revaluation, **an assessor** may designate a revaluation company certified in accordance with section 12-2b to perform property data collection, analysis of such data and any mass appraisal valuation or field review functions, **pursuant to a method or methods the assessor approves**, and may require such company to prepare and mail the valuation notices required by subsection (f) of this section, provided nothing in this subsection shall relieve any assessor of any other requirement relating to such revaluation imposed by any provisions of the general statutes, any public or special act, the provisions of any municipal charter that are not inconsistent with the requirements of this section, or any regulations adopted pursuant to subsection (g) of this section. (emphasis added)

It is clear that this statute mandates that the Assessor is the person who designates the revaluation company and further, approves the method or methods to be used by said company.

I have been unable to find any statute or regulation which gives either the First Selectman or the Board of Finance authority to appoint the Revaluation company.

The only provision in our Charter which gives the Board of Finance any authority with regard to the Assessor's office is §8.3 D, which provides:

D. Assessment system. The Board of Finance shall install and shall modernize from time to time a system by which equitable and just values of taxable property within the Town may be ascertained. The system shall provide, among other things, for the collection of data relating to each parcel of land and to each building within the Town and for the arrangement of such data in convenient and practical form for the use of the Assessor. The system may provide for the preparation and upkeep of tax maps and land maps, in the discretion of the Board of Finance.

It is clear that what the charter refers to is the physical system, i.e. hardware and the associated software, which is maintained in the Assessor's office for the collection and arrangement of data on property in the town for use by the assessor in computing values, and does not cover the means and methods of valuing property. It clearly does not apply to any system maintained by a revaluation company, either a physical system or means and methods. Therefore, this provision does not give the BOF the authority to select the Revaluation Company, or to approve its methods.

Further, to interpret this charter provision as authorizing the BOF to designate the revaluation company or to specify the methods or means by which the company conducts its work would be inconsistent with the provisions of §12-62 (e) and therefore not permitted by that statute's own terms.