

REGIONAL ASSESSMENT TASK FORCE

Governor's Bill 7192 – An Act Concerning Municipal and Regional Opportunities and Efficiencies included provisions to:

- Realign revaluation cycles by location
- Create a Regional Assessment Division by Councils of Governments to handle “back office” functions
- Merge the Assessment and Tax Collection functions within municipalities; Sharing Director Services over municipal lines

Objectives:

- Consolidate/share assessment services and encourage a regional service delivery approach
- Promote interlocal cooperation and agreements to encourage service sharing
- Provide Regional Performance Incentive Program (RPIP) grants-in-aid to Councils of Governments to support municipal assessment and tax collection practices

Goals/Outcomes:

- Better and more efficient data collection
- More accurate valuations
- Ability to share data amongst municipalities / regions / state
- Local cost savings (payroll, benefits, administration)

Proposal:

1. Realign revaluation cycles by location

- Goal:
 - Set up five statewide revaluation zones by utilizing existing nine planning regions (aka Councils of Governments)
- State Statute/Regulations:
 - Current law (PA 09-60) allows for regional revaluations.
 - Amend five year cycle outlined in CGS Sec. 12-62(b)(1) by Regional Councils of Governments zones
 - Adopt Regulations accordingly
- Cost Savings/Incentives:
 - Municipalities and vendors will realize cost-sharing benefit as the price per parcel will be reduced.

- Regional data collection leading to justifiable value conclusions and potentially fewer appeals
- RPIP incentive for regional revaluation similar to when CAMA was in place to get municipalities to computerize

2. Create a Regional Assessment Division by Councils of Governments

- Goals:
 - i. Create a regional assessment division in each Councils of Governments to process back office functions
 - ii. Modernize technology resources and practices to facilitate electronic filing of reports and regional data
- State Statute/Regulations:
 - i. CGS Sec 7-148cc allows municipalities to jointly perform any function that each could perform separately.
 - ii. Amend CGS 7-148cc by adding “Notwithstanding the provisions of the general statutes or of any special act, charter, special act charter, home-rule ordinance, local ordinance or other local law” to ease the municipalities authority
- Cost Savings/Incentives:
 - i. CCM estimates a potential savings between \$5 and \$10 million per year statewide¹
 - ii. RPIP incentive to establish regional assessment division offices and purchase equipment/software to facilitate data collection

3. Merge the Assessment and Tax Collection functions within municipalities

- Goal:
 - i. Combine functions of the Assessment and Tax Collection offices under one roof
 - ii. Allow for Assessors and/or Collectors to be shared among municipalities
- State Statute/Regulations:
 - i. Approximately 50% of Tax Collectors are elected, so statutory language similar to PA 10-84 is needed to change from elected to appointed officials
- Cost Savings/Incentives:
 - i. Local payroll/benefit cost savings
 - ii. RPIP incentive to merge functions

¹ It must be noted that the CCM Report compares Connecticut to national assessment office averages. The savings number they list must be tempered with the fact that in Connecticut, we value real estate, personal property and motor vehicles. This report is not a true apple to apple comparison, but it is believed that there could be substantial savings in regionalizing certain functions.

While Bill 7192 eventually was stripped down and these sections were removed, a Regional Assessment Work Group was established. The Work Group includes OPM, Assessors and Regional Councils of Government.

Since the bill was introduced, the Work Group has been meeting on a regular basis to explore possibilities of shared services, efficiencies and cost effective approaches to assessment practices.

Through the process, the Work Group has looked at a number of areas including revaluation schedule, back office support, technology improvements, centralized statewide data collection and geographic information systems.

The revaluation schedule (as was proposed in Bill 7192) will be introduced by OPM in the upcoming legislative session. ACIR and PA 19-117 Sec 366 Task Force may be asked for assistance in regional GIS and a centralized statewide data collection system.

The motor vehicle subgroup is examining the current motor vehicle tax system, which is inefficient, inequitable and regressive. This subgroup is currently looking at alternate ways to make the motor vehicle tax less regressive by creating a valuation model that promotes fairness and equity for taxpayers, creates a more efficient system for Assessors and extinguish the need for annual legislation that only attempts to fix pieces of the motor vehicle tax.