

CRCOG Assessment Benchmark

Capitol Region Council of Governments
Municipal Services
April 2022



Executive Summary

On average, the size of the assessor's office can be predicted by the municipality's population. However, population is not an indicator of the municipality's total grand list. Across the region, real estate assessments make up about 83% of a town or city's grand list. Motor vehicle assessments were 10% of grand list totals and personal property assessments were 7%.

books and online information to determine the retail value of motor vehicles.

Overview of Assessment Offices

In the CRCOG region, assessment offices are open from Monday to Friday. Most assessment offices open at 8:00am and close at 4:30pm. Many offices close early on Fridays and have one weekday when the office remains open until at least 6:00pm. Out of the towns who responded to the survey, 73% of offices are available to the public through both walk-in and scheduled appointments. All the municipalities surveyed allow walk-in appointments. The average full-time equivalent in the assessment office for the region is 3.3 with a 35-hour work week (Figure 1).

Assessment offices also report using vendors to support their work. Most municipalities use vendors for field work and tax preparation/billing. The most used software among assessment offices is Vision CAMA version 8 (Figure 2). CAMA software is an automated system that maintains property data, values property, and notifies property owners. The second most used software is eQuality CAMA. Based on survey results, 55% of CRCOG assessment offices use Vision CAMA and 30% use eQuality CAMA. When collecting information between revaluations, assessment offices use a combination of data mailers, phone interviews, emails, and other mediums to gather data.

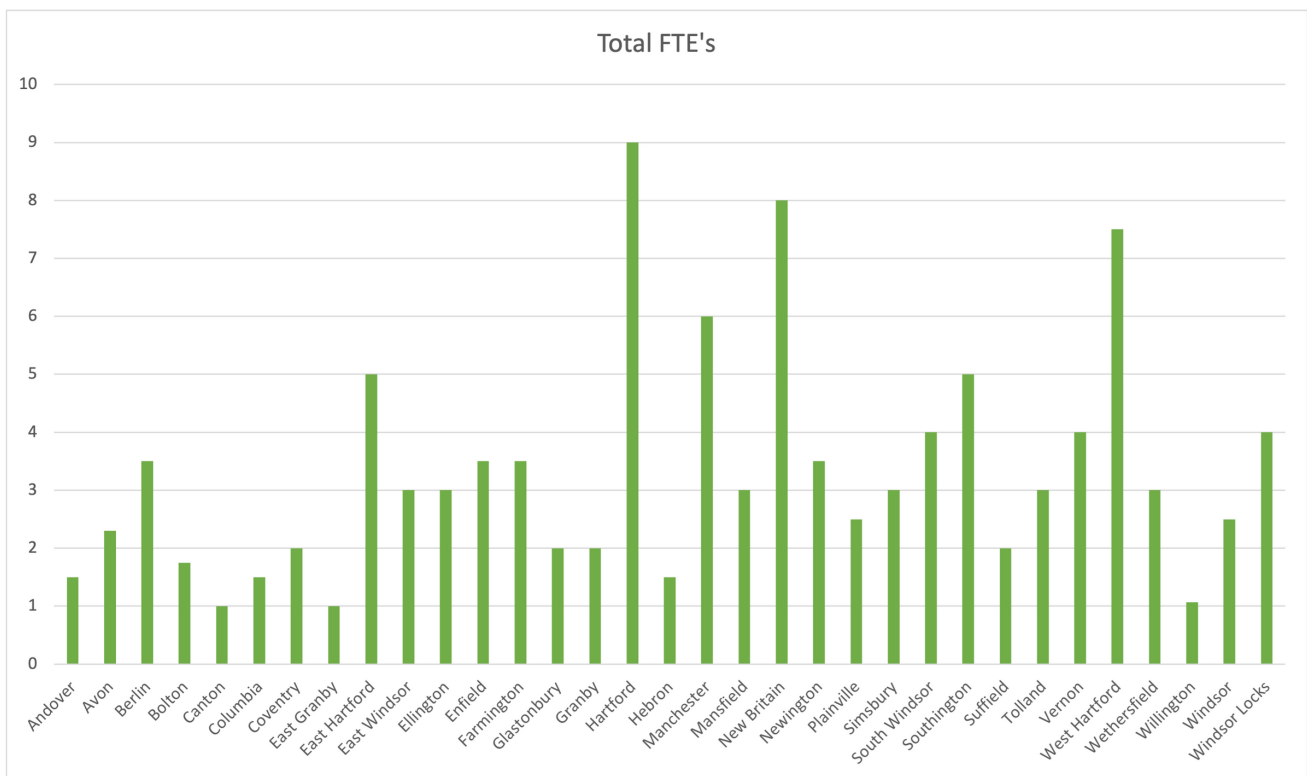


Figure 1

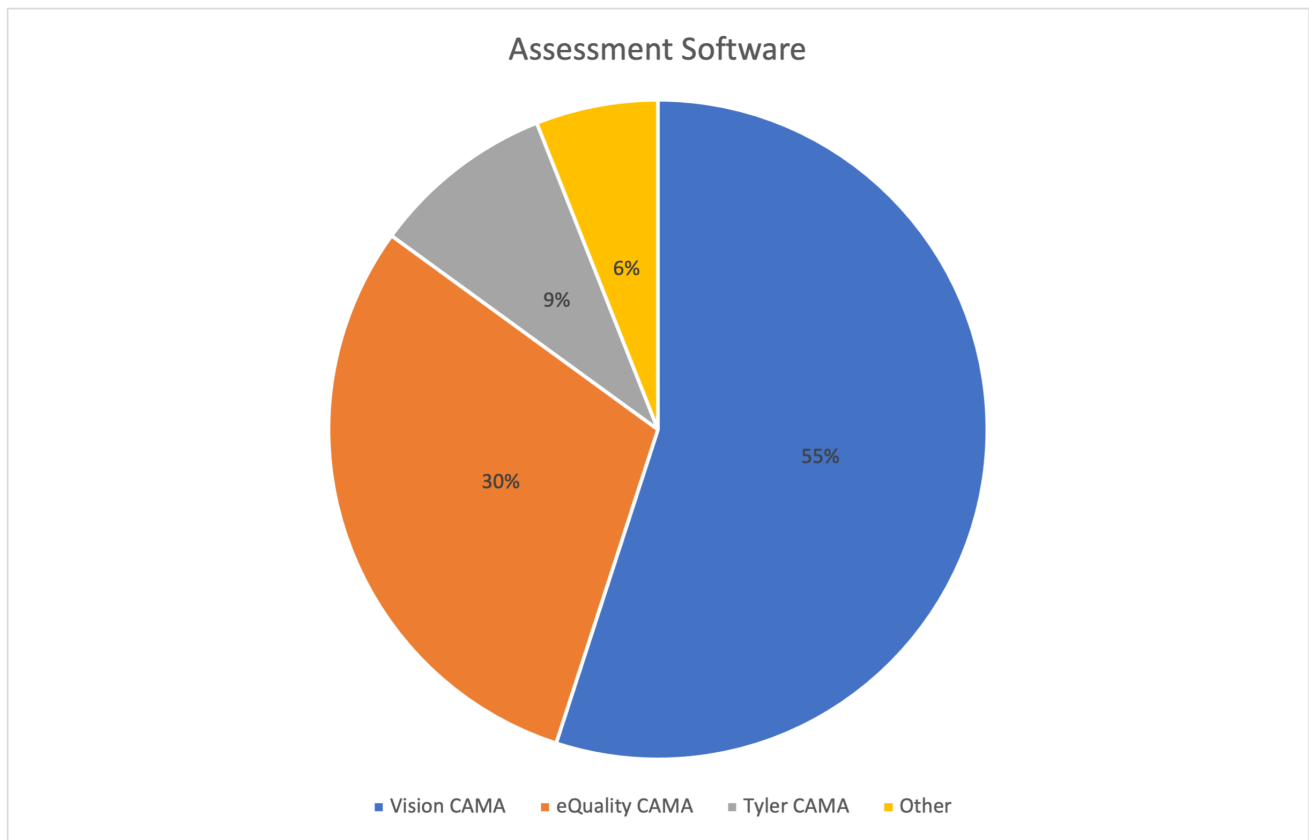


Figure 2

The revaluation process varies based on the type of assessment being completed. Real estate assessments are not conducted more frequently than every 5 years. However, changes to the property may call for revaluation sooner than 5 years. These changes include certificates of occupancy, change in owner or property line, or changes to the property such as additions or deletions. In some cases, the issuing of building permits may also call for revaluation. Personal property declarations are filed to the municipality annually by the taxpayer. Motor vehicle assessments are also completed annually and are based on 70% of the vehicle's average retail value.

Grand List Analysis

This analysis is based on the 2020 Grand List Year. Real estate assessments make up about 83% of the region's total net grand list. Motor vehicle assessments make up 10% of the total net grand list and personal property assessments are at 7%. The towns of West Hartford, Southington, and Glastonbury have the largest total net grand lists in the region (Figure 3). The city of Hartford has the largest percentage of personal property assessments at 20% and the town of Windsor Locks has the highest percentage of motor vehicle assessments at 15% (Figure 4).

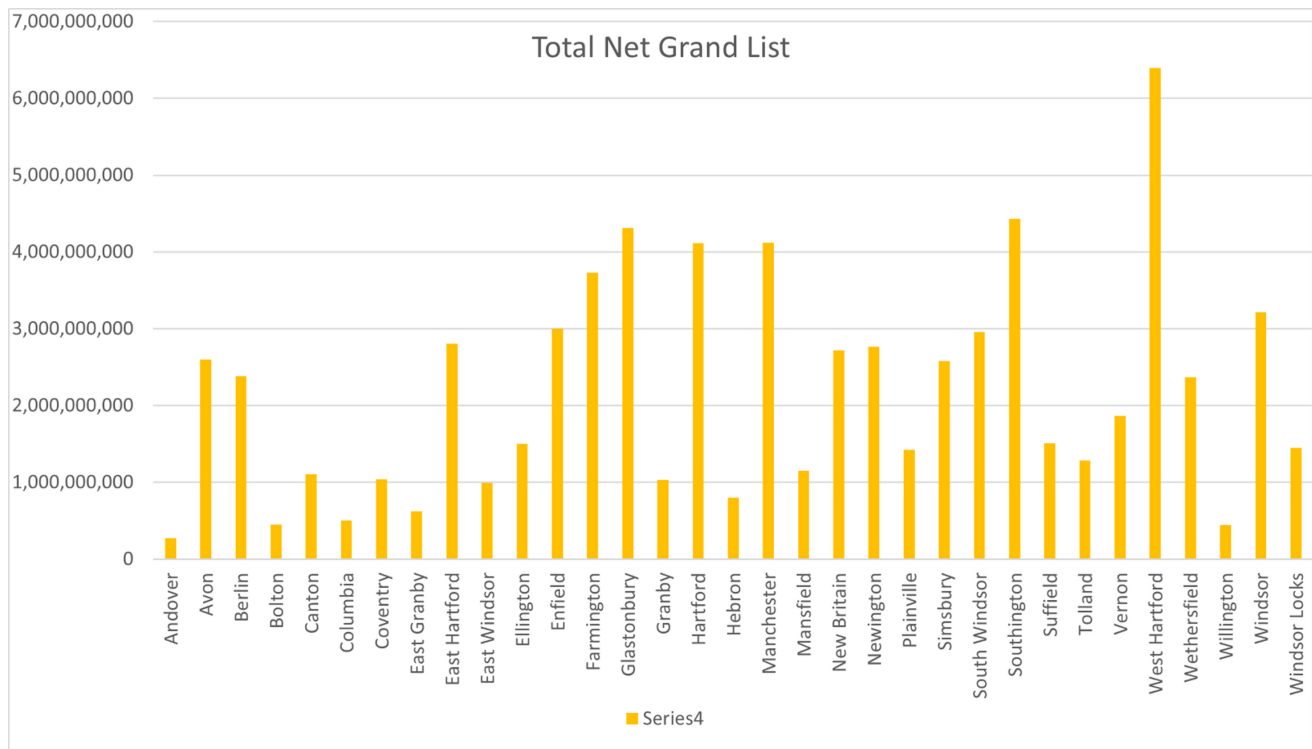


Figure 3

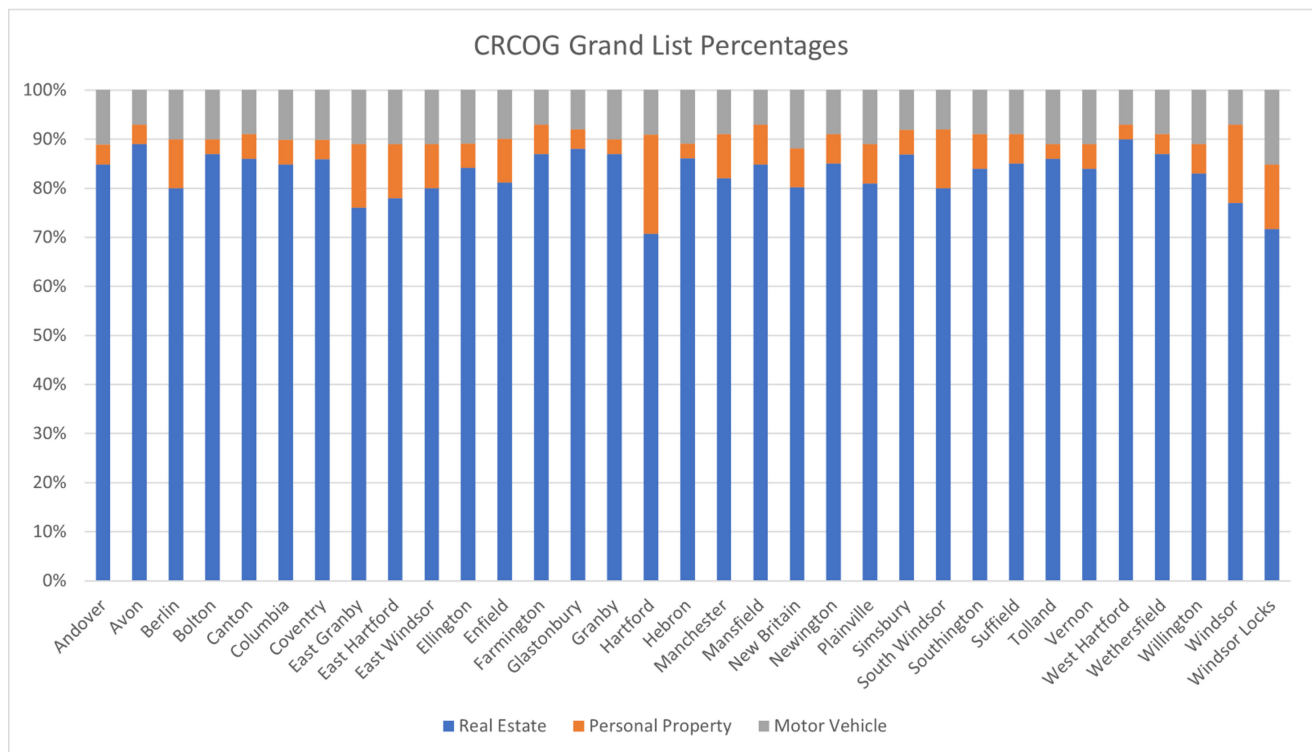


Figure 4

CRCOG ASSESSMENT APPEALS BOARDS

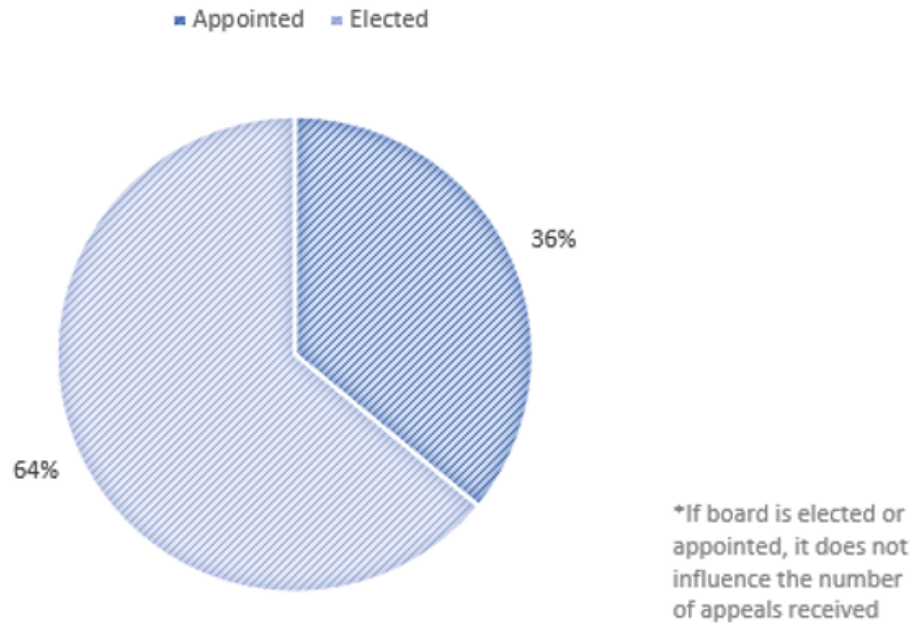


Figure 5

Motor Vehicle Assessments & Appeals

Motor vehicle assessments are conducted by the municipality annually. Most towns in the region use a combination of purchase books and online information to determine the average retail value of motor vehicles. The assessment of motor vehicles is 70% of their retail value. CRCOG municipalities receive an average of 30 motor vehicle appeals each year.

Efficiencies & Inefficiencies

The use of CAMA software is common among assessment offices. This software helps assessment offices to manage, analyze, and maintain property information. It also allows assessors to easily value and track properties.

CAMA programs give users the option for integrated Geographic Information System (GIS), customizable interfaces, and flexible reporting. These features aid in the efficiency of the revaluation process and increase the efficiency of assessment offices. The fact that a majority of CRCOG towns are using this software suggests assessment offices have found success using it. Standardizing the use of this software would spread those efficiencies throughout the region.

Motor vehicles assessments are conducted annually, and it is the assessor's job to determine value. However, because motor vehicles are often sold, replaced, or damaged, these

assessments can be unpredictable and increase the amount of time and labor required to complete them.

Real estate assessments are conducted every five years. If there is a change in property, revaluation may be conducted more frequently. At least one municipality reported reviewing real estate listings annually to ensure all changes to the property have been documented. If many municipalities regularly inspect all real estate properties yearly to make sure they have captured any changes from year to year, this would reflect inefficiencies in the frequency of revaluations versus frequency of inspections.

Recommendations

The survey results revealed both efficiencies and inefficiencies of the assessment process. Based on the data, CRCOG makes the following recommendations:

1. Standardization of software across the region

With over 80% of CRCOG towns using a type of CAMA software, standardizing this software would help with efficiency and streamline the type of information collected by assessment offices and how it is collected.

2. Realign revaluation cycles

Realigning revaluation cycles can help gain a better understanding of costs

related to revaluation and methods used by municipalities. It could also reveal the impact of revaluation on the number of appeals.

3. Standardize motor vehicle assessment across the state.

Unlike home values, motor vehicle values do not change from town to town. Both retailers and consumers of vehicles can effortlessly cross municipal boundaries to complete sales. CRCOG recommends a statewide standardization of motor vehicle values and assessments. This would simplify the motor vehicle assessment process and may help reduce time and labor in local assessment offices.