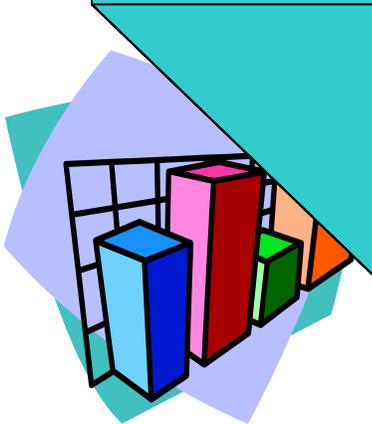


# Report of the Property Revaluation Work Group



# Report of the Property Revaluation Work Group

## Introduction

Section 8 of Public Act 06-149 established the Property Revaluation Work Group to study various real property revaluation issues and to make recommendations to the General Assembly's Finance, Revenue and Bonding Committee. Specifically, Section 8 of Public Act 06-148 requires the Property Revaluation Work Group to:

"...study and provide recommendations designed to facilitate property revaluations undertaken by municipalities. Such study shall include, but not be limited to, (1) development of a master contract for use by municipalities when hiring revaluation vendors, (2) development of a schedule for revaluations so all municipalities in a region undertake them at the same time and recommendations for implementation procedures for such schedule, and (3) consideration of the rules for municipal assessment procedures to ensure that all (A) terms and procedures are clearly defined, (B) requirements as to when a property must be inspected are clarified, (C) allowable elements of a quality assurance program are listed, and (D) phase-in provisions are clear and workable for those municipalities that choose to phase in a revaluation."

The Property Revaluation Work Group includes two representatives from municipal government, two representatives from a state-wide realtors group, two representatives of a business group, one representative of the Connecticut Association of Assessing Officers, Inc., the chairpersons and ranking members of the General Assembly's Finance, Revenue and Bonding Committee and the Secretary of the Office of Policy and Management, or the Secretary's designee.

On the date the Property Revaluation Work Group was required to submit its recommendations, the group's membership was incomplete. In order to accommodate the schedules of municipal and legislative members, as well as those who represent the business community, the Property Revaluation Work Group decided to submit recommendations as it completes each legislative charge. Consequently, the Property Revaluation Work Group's report will consist of five sections when the requirements of Section 8 of Public Act 06-148 are met:

Part I	Regional Revaluation Schedule
Part II	Model Revaluation Contract
Part III	Revaluation Phase-in
Part IV	Property Inspections and Quality Assurance Program
Part V	Revaluation Terms and Procedures

The members of the Property Revaluation Work Group responsible for approving the first part of this report are:

Senator Eileen Daily  
Representative Cameron C. Staples  
Senator William Nickerson  
Representative Craig Miner  
Senator Bob Duff  
Daniel K. Thomas, Assessor of Milford  
Arthur Hubbard, West Haven Assessor's Office  
John Wareck, Wareck Real Estate, LLC  
Rachel Johnston, Johnston & Associates Real Estate, LLC  
Jack Condlin, Stamford Chamber of Commerce President  
Shelby Jackson III, Assessor of Wallingford  
Gary. E. Johns, Assessor of North Haven  
Kathleen M. Rubenbauer, Legislative Program Manager (designee of  
Office of Policy and Management Secretary Robert L. Genuario)

# Part I

## Regional Revaluation Schedule

**Property Revaluation Work Group  
Report Concerning the Development of a Regional Revaluation Schedule**

**Background**

According to reports that assessors filed with the Office of Policy and Management regarding the 2006 Grand List, there are 1,338,590 parcels of real estate subject to taxation in Connecticut.<sup>1</sup> To comply with the requirements of §12-62 of the Connecticut General Statutes (CGS), assessors must establish the current fair market value for each of these parcels at least once every five years. The revaluation statute allows an assessor to revalue a town's real estate more frequently than once every five years, but an assessor cannot exceed the five-year revaluation requirement.

Section 8 of Public Act 06-148 requires the Property Revaluation Work Group to develop "...a schedule for revaluations so all municipalities in a region undertake them at the same time and recommendations for implementation procedures for such schedule." The genesis for this requirement is Section 2 of Raised Bill No. 6839 (An Act Concerning Revaluations by Municipalities), which was introduced during the 2005 General Assembly Session. Although that bill did not become law, its stated purpose was to "...reform the revaluation system to maximize efficiency and reduce cost through economies of scale."

Taken together, the requirements of CGS §12-62 and Section 8 of Public Act 06-148 limit to five the number of revaluation regions that the Property Revaluation Work Group may recommend.

**Regional Planning Organizations**

There are 15 planning regions within the State of Connecticut, each of which contains a regional planning organization (i.e., a regional planning agency, a regional council of elected officials or a regional council of governments). The following table shows the number of towns in each of these planning regions that are members of such organizations and the number of taxable real estate parcels in such towns. It also reflects data for the Town of Stafford - the only town in Connecticut that is not a member of a regional planning organization.

Table I					
Planning Region	Towns	Parcels	Planning Region	Towns	Parcels
Capitol	29	289,915	Northeastern	11	41,358
Central Connecticut	7	79,192	Northwestern	9	16,483
Central Naugatuck Valley	13	108,656	South Central	15	188,266
Connecticut River Estuary	9	35,898	South Western	8	121,589
Greater Bridgeport	6	97,242	Southeastern	18	103,298
Housatonic Valley	10	88,095	Valley	4	31,597
Litchfield Hills	11	41,873	Windham	10	43,063
Midstate	8	46,748	Undefined (Stafford)	1	5,317

While the duties of regional planning organizations vary, fostering cooperation among their member towns is a common function.<sup>2</sup> With respect to the revaluation process, inter-municipal cooperation may include one or more towns entering into joint contracts with another town(s) for the services of a revaluation company, in

<sup>1</sup> Assessors do not report real estate parcel data for the Tax Exempt Grand List.

<sup>2</sup> CGS §4-124d provides that a regional council of elected officials "...shall promote cooperative arrangements and coordinate action among its members..." Pursuant to CGS §8-35b, a regional planning agency may recommend "...arrangements for the most efficient and economical development or operation of public facilities or services..." CGS §4-124m grants a regional council of governments all the statutory rights and authority that regional councils of elected officials and regional planning agencies have.

an effort to reduce costs through economies of scale. Such joint contracts are also known as inter-local revaluation agreements.

Given the role that regional planning organizations play in promoting inter-municipal cooperation, it seems appropriate to use the state's planning regions as a basis for determining revaluation regions.

### Selecting Revaluation Regions

Combining some of the 15 planning regions is necessary in order to achieve five revaluation regions. Towns that share a common boundary or similar characteristics with other towns in the same region may be more likely to act cooperatively, so the geographic proximity of towns within these regions is a consideration in deciding upon the necessary combinations. However, the primary objective should be a fairly equal balance of the total number of real estate parcels among revaluation regions. There is precedent for a parcel-balanced schedule.<sup>3</sup>

Ideally, each revaluation region should encompass 267,718 real estate parcels - the five-year average of the total number of real estate parcels subject to taxation in Connecticut. The process of developing the five revaluation regions shown in Table II entailed trying different combinations of parcel data for towns in the 15 planning regions and choosing the combinations that result in as nearly equal parcel balance as possible.

Revaluation Region	Planning Region	Number of Towns	Number of Taxable Real Estate Parcels
1	Capitol	29	289,915
2	Central Connecticut Central Naugatuck Valley Midstate Valley	32	266,193
3	Greater Bridgeport South Central	21	285,508
4	Housatonic Valley Litchfield Hills Northwestern South Western	38	268,040
5	Connecticut River Estuary Northeastern Windham Town of Stafford <sup>4</sup>	49	228,934
Total:		169	1,338,590

While the number of towns in the five revaluation regions varies, each region contains a fairly equal number of real estate parcels. The two regions with the greatest number of towns contain the fewest number of

<sup>3</sup> From 1997 to 2002, CGS §12-62 included a schedule of revaluation dates that 'balanced' the total number of taxable real estate parcels in the state, so that a fairly equal number were subject to revaluation in each year of the four-year revaluation cycle that existed then.

<sup>4</sup> Stafford shares borders with towns that are members of regional planning organizations in Region 1 and Region 5. The decision to include Stafford in Region 5 is based on the fact that Region 5 has fewer parcels than Region 1.

parcels. Moreover, in the three regions in which the total number of parcels exceeds the ideal parcel count of 267,718, the greatest variance is only 22,197 parcels or slightly more than 8%.

### Selecting Revaluation Years

In smaller towns, preparations for a revaluation may begin a little more than one year before the assessment date on which the revaluation will be effective. In larger cities, such preparations may begin 18 months or more before a revaluation's effective date. Given the time necessary to enact legislation creating a regional revaluation schedule, the assessment year commencing October 1, 2011 is probably the earliest assessment year for which such a schedule could become effective.

Table III shows revaluation data for each region under the current requirements of CGS §12-62 for assessment years commencing October 1, 2011 through October 1, 2015.

Region	2011 Towns	2011 Parcels	2012 Towns	2012 Parcels	2013 Towns	2013 Parcels	2014 Towns	2014 Parcels	2015 Towns	2015 Parcels
1	8	115,249	6	69,316	9	66,038	3	18,600	3	20,712
2	9	50,773	10	133,466	5	30,369	0	0	8	51,585
3	6	85,731	2	18,960	3	42,700	3	35,923	7	102,194
4	3	9,875	13	113,369	14	87,275	2	7,848	6	49,673
5	10	55,252	9	44,047	14	50,072	8	42,907	8	36,656
Total	36	316,880	40	379,158	45	276,454	16	105,278	32	260,820

The selection of a new revaluation year for each region depends on the number of parcels in each region that are subject to revaluation over a five-year period under current law. A region's new revaluation year is the year in which the greatest number of parcels is currently subject to revaluation, as compared to that number in all other regions. Table IV shows the result of this selection process.

New Revaluation Year	Region	Number of Towns	Number of Taxable Real Estate Parcels
2011	1	29	289,915
2012	2	32	266,193
2013	4	38	268,040
2014	5	49	228,934
2015	3	21	285,508
Total:		169	1,338,590

*Attachment A* is map of the State of Connecticut that depicts the five revaluation regions, together with the year of revaluation and the total number of taxable real estate parcels in each. (See the last page of this report.)

### Regional Revaluation Schedule Implementation

Any method of implementing a regional revaluation schedule will result in some towns instituting revaluations either earlier or later than they would under current law. Two options for implementing a regional revaluation schedule appear on the next page, followed by a discussion of the implications of mandating such a schedule.

## OPTION A

Require a town's next revaluation to occur in the new revaluation year for the region to which the town belongs, as of October 1, 2011.

Option A requires immediate compliance with the new revaluation year for all towns in each region. Under this option, the timing of revaluations would not change in the 47 towns for which the revaluation year under current law is the same as the new revaluation year for the region to which they belong.

For the other 122 towns, the revaluation schedule would change as follows: 50 towns (containing a total of 350,797 parcels) would revalue earlier than they would under current law, and 72 towns (containing a total of 506,702 parcels) would revalue later.

Option A requires each town to revalue all real estate in the new regional revaluation year, regardless of the effective date of the town's previous revaluation. Consequently, the number of years between revaluations occurring on and after October 1, 2011 and on or before October 1, 2010 will vary from one year to nine years, as Table V illustrates.

Table V Option A			
Interim Between Revaluations	Towns	Parcels	Compared to Current Law, Revaluation Occurs
One year	3	20,712	4 years earlier
Two years	11	70,185	3 years earlier
Three years	15	115,711	2 years earlier
Four years	21	144,189	1 year earlier
Five years	47	481,091	Same as current law
Six years	39	250,137	1 year later
Seven years	15	96,622	2 years later
Eight years	12	74,212	3 years later
Nine years	6	85,731	4 years later
Total	169	1,338,590	

## OPTION B

If immediate compliance with a town's new regional revaluation year would result in less than five years lapsing between revaluations, require the town to defer its next revaluation until the fifth year following the region's new revaluation year.

Option B changes the timing of revaluations in the 50 towns that must revalue real estate earlier under a regional schedule than they would under current law. Essentially, each of these towns would defer compliance with the new revaluation cycle for its region, until five years following the region's first revaluation year under that schedule.

The other 119 towns (i.e., the 47 towns for which the revaluation schedule does not change and the 72 towns that revalue later under the regional schedule than they would under current law) would comply immediately with the regional schedule with respect to revaluations they implement on and after 2011.

Table VI illustrates the impact of Option B.

Table VI Option B			
Interim Between Revaluations	Towns	Parcels	Compared to Current Law, Revaluation Occurs
Five years	47	481,091	Same as current law
Six years	42	270,849	1 year later
Seven years	26	166,807	2 years later
Eight years	27	189,923	3 years later
Nine years	27	229,920	4 years later
Total	169	1,338,590	

Under Option B, some towns in each region would defer revaluation. As a result, complete compliance with the new regional revaluation schedule would not occur until 2019.

### Impact on Revaluation Costs

*Attachment B* shows the number of years between revaluations in each Connecticut town under the current provisions of CGS §12-62, as well as under Option A and Option B.

As Attachment B shows, three towns (Ellington, Marlborough and Newington) will implement revaluations in 2010 pursuant to the requirements of current law. Option A requires these towns to revalue all real estate again one year later because the revaluation year for the region to which these towns belong is 2011. Because these towns will incur revaluation costs twice in a two-year period, their local officials are likely to voice opposition to this option.

As previously stated, 47 other towns would also implement revaluations earlier under Option A than they would under the current five-year revaluation cycle. Each of these towns also would incur earlier than anticipated revaluation costs as a result.

### Prolonging Assessment Inequities

Assessments generally remain static during the period between revaluations, although real estate market fluctuations cause property values to change in the interim between revaluations.<sup>5</sup> The purpose of a revaluation is to eliminate the valuation inequities that develop over time, by equalizing real estate assessments and balancing the property tax burden.

Option B increases the length of time between revaluations for the 50 towns that would defer their next revaluations until the revaluation years for the regions to which they belong. Valuation inequities in these towns will exist for a longer period of time (i.e., from 6 to 9 years, depending on a town's current schedule). As a result, some taxpayers will continue to pay more than their fair share of the property tax burden in these towns, while others pay less.

### Joint Contracts for Revaluation Services

The provisions of CGS §7-148cc allow two or more municipalities to perform jointly any function that each municipality may perform separately. This would include entering into joint contracts for the services of a revaluation company. As mentioned previously, these are also known as inter-local revaluation agreements.

Pursuant to CGS §12-62j, grants were once available to towns that entered into such joint contracts. The State of Connecticut distributed a total of \$545,000 under the Inter-local Revaluation Agreement Grant

<sup>5</sup> Assessments can change between revaluation dates, but this generally occurs only if there are physical changes, such as improvements to or the demolition of structures.

program, the intent of which was to promote revaluation cooperation among towns. State budget constraints led to the repeal of the authorization for these grants and payments ended in Fiscal Year 2002-2003. Following the program's repeal, there was less inter-municipal cooperation with respect to revaluation.

The recent lack of joint contracts for revaluation services may be due to the different years in which towns revalue real estate. If so, a regional revaluation schedule would obviate the impediment of differing revaluation time tables. However, current law requires some towns in the same region to implement revaluations in the same year and most do not enter into inter-local revaluations agreements. Additionally, there are reasons other than a revaluation schedule that may deter towns from entering into inter-local revaluation agreements, such as the existence of differing Computer-Assisted Mass Appraisal (CAMA) software systems or perceived difficulties regarding collaborative decision making.

Of the 18 assessors who had experience with inter-local revaluation agreements and who responded to a 2007 questionnaire sent out by the Revaluation Committee of the Connecticut Association of Assessing Officers, Inc., 11 stated that they would enter into such an agreement again while 7 would not. The primary reasons cited for an assessor's willingness to enter into another inter-local revaluation agreement are the potential for cost savings and the possibility of receiving state grants. The primary reasons cited for an unwillingness to enter into such an agreement again are: the belief that a particular town's specific needs receive an insufficient amount of time and attention when a revaluation company is performing work under an inter-local contract, and difficulties in making collaborative decisions regarding methodology and project management.

Assessors who had no experience with inter-local revaluation agreements cited the following as deterrents to entering into such agreements: differences in CAMA software systems that towns use; concerns regarding project management; autonomy concerns; and the belief that such contracts provide no significant benefit.

If the differing needs that towns have in terms of issues, such as the scope of work required or concerns related to revaluation project management, are reasons the lack of joint revaluation contracts, a regional schedule will not serve to increase inter-municipal cooperation.

### **Revaluation Frequency**

As mentioned previously, the provisions of CGS §12-62 require towns to implement revaluations at least once every five years. However, the statute does not preclude towns from implementing revaluations more frequently. Towns may revalue real estate annually if they choose to do so.

Stamford, for example, chose to revalue all real property twice in a two-year period (i.e., in 2006 and 2007) due to changes in the real estate market that occurred after the city's October 1, 2006 revaluation date. Under current law, the date by which Stamford must next implement a revaluation is 2012 - five years following the 2007 revaluation that the city implemented.

The mandatory nature of a regional revaluation schedule does not allow any change to the year of a municipality's next revaluation, even if the town implements a revaluation earlier than the schedule requires. For example, if Stamford implements a revaluation in its regional year of 2013 and decides to revalue all real estate again in 2014, its next subsequent revaluation would have to occur in 2018 - four years following its 2014 revaluation. Otherwise, the city would not be in compliance with the regional revaluation schedule.

While town officials ultimately would decide whether or not to conduct a revaluation earlier than the year required under regional revaluation schedule, the mandatory nature of such a schedule may impede more frequent revaluations that towns would otherwise choose to implement.

### **Impact on Assessment Appeals**

A revaluation often prompts taxpayers to appeal a property's value. If a taxpayer is dissatisfied with the results of a local appeal before a town's board of assessment appeals, the taxpayer may file an appeal with the superior court for the judicial district in which the taxpayer's property is located.

Mandating a regional revaluation schedule may well result in an increase in the number of assessment appeals filed with the superior court(s) that encompasses towns within a revaluation region. It is difficult to determine whether caseload increases would require additional funding for these courts, but such an increase could result in delays in the adjudication of appeals.

## **Conclusion**

The members of the Property Revaluation Work Group have decided not to recommend a mandated regional revaluation schedule, due to the fact that there are various negative aspects to such a mandate that may outweigh any positive benefits. Moreover, such a schedule will not necessarily promote increased inter-municipal cooperation that leads to revaluation cost reductions through economies of scale.

The Property Revaluation Work Group recommends the following alternative to a mandatory regional revaluation schedule.

The Finance, Revenue and Bonding Committee should consider introducing legislation that would allow the Secretary of the Office of Policy and Management (OPM) to grant a town a revaluation delay in order to allow the town to enter into an inter-local revaluation agreement.

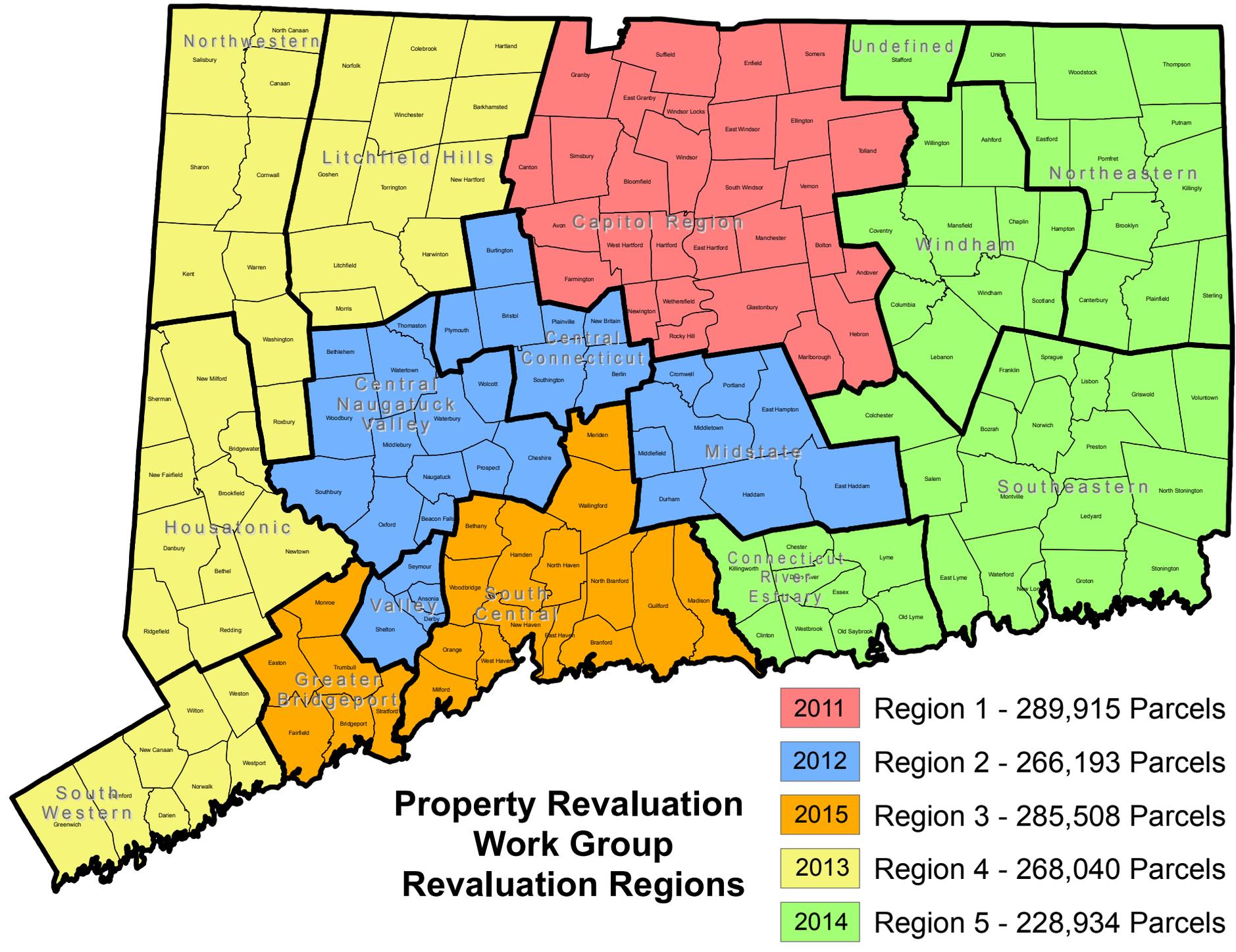
Such proposed legislation would have to require the town petitioning the OPM Secretary for a revaluation delay to provide evidence satisfactory to the OPM Secretary that the town's inability to enter into a joint contract with another town(s) for revaluation company services is due solely to the petitioning town's revaluation year under CGS §12-62.

In addition, such legislation would have to provide the OPM Secretary with authority to grant a revaluation delay only if doing so would remove the sole impediment to the petitioning town's inability to enter into an inter-local revaluation agreement.

Moreover, such legislation should allow the OPM Secretary to grant a delay of up to two years only. The period between revaluations would be 6 years if a petitioning town receives a one-year delay, and 7 years if the OPM Secretary grants a two-year delay. The seven-year time frame is consistent with the greatest number of years that lapsed between revaluations in towns that opted to defer a 2003, 2004 or 2005 revaluation, pursuant to CGS §12-62/.

The enactment of legislation allowing a town to petition for a change in its revaluation year, so as to allow it to enter into an inter-local revaluation agreement, would appear to provide a better means of promoting revaluation cost reductions through economies of scale, than would legislation that mandates a regional revaluation schedule.

# Attachment A



*Attachment B*

Region	Town	Parcels	Revaluation 2010 and Prior	Current Law		Option A		Option B	
				Next Revaluation 2011 and After	Years Between Revaluations	Next Revaluation 2011 and After	Years Between Revaluations	Next Revaluation 2011 and After	Years Between Revaluations
1	Andover	1,614	2006	2011	5	2011	5	2011	5
2	Ansonia	5,747	2007	2012	5	2012	5	2012	5
5	Ashford	2,858	2007	2012	5	2014	7	2014	7
1	Avon	7,353	2008	2013	5	2011	3	2016	8
4	Barkhamsted	2,157	2008	2013	5	2013	5	2013	5
2	Beacon Falls	2,520	2006	2011	5	2012	6	2012	6
2	Berlin	8,180	2007	2012	5	2012	5	2012	5
3	Bethany	2,491	2008	2013	5	2015	7	2015	7
4	Bethel	6,810	2007	2012	5	2013	6	2013	6
2	Bethlehem	2,035	2008	2013	5	2012	4	2017	9
1	Bloomfield	8,464	2009	2014	5	2011	2	2016	7
1	Bolton	2,228	2008	2013	5	2011	3	2016	8
5	Bozrah	2,684	2007	2012	5	2014	7	2014	7
3	Branford	12,877	2009	2014	5	2015	6	2015	6
3	Bridgeport	32,779	2008	2013	5	2015	7	2015	7
4	Bridgewater	1,184	2006	2011	5	2013	7	2013	7
2	Bristol	21,021	2007	2012	5	2012	5	2012	5
4	Brookfield	7,403	2006	2011	5	2013	7	2013	7
5	Brooklyn	4,392	2009	2014	5	2014	5	2014	5
2	Burlington	3,802	2008	2013	5	2012	4	2017	9
4	Canaan	858	2007	2012	5	2013	6	2013	6
5	Canterbury	2,838	2009	2014	5	2014	5	2014	5
1	Canton	4,307	2008	2013	5	2011	3	2016	8
5	Chaplin	1,245	2008	2013	5	2014	6	2014	6
2	Cheshire	10,459	2008	2013	5	2012	4	2017	9
5	Chester	1,748	2008	2013	5	2014	6	2014	6
5	Clinton	6,875	2010	2015	5	2014	4	2019	9
5	Colchester	6,148	2006	2011	5	2014	8	2014	8
4	Colebrook	1,088	2010	2015	5	2013	3	2018	8
5	Columbia	2,597	2006	2011	5	2014	8	2014	8
4	Cornwall	1,288	2006	2011	5	2013	7	2013	7
5	Coventry	15,951	2009	2014	5	2014	5	2014	5
2	Cromwell	6,057	2007	2012	5	2012	5	2012	5
4	Danbury	25,631	2007	2012	5	2013	6	2013	6
4	Darien	6,991	2008	2013	5	2013	5	2013	5
5	Deep River	2,113	2010	2015	5	2014	4	2019	9
2	Derby	4,345	2010	2015	5	2012	2	2017	7
2	Durham	2,986	2010	2015	5	2012	2	2017	7
1	East Granby	2,404	2008	2013	5	2011	3	2016	8
2	East Haddam	5,621	2007	2012	5	2012	5	2012	5
2	East Hampton	5,966	2010	2015	5	2012	2	2017	7
1	East Hartford	16,195	2006	2011	5	2011	5	2011	5

*Attachment B*

Region	Town	Parcels	Revaluation 2010 and Prior	Next Revaluation 2011 and After	Years Between Revaluations	Next Revaluation 2011 and After	Years Between Revaluations	Next Revaluation 2011 and After	Years Between Revaluations
3	East Haven	11,060	2006	2011	5	2015	9	2015	9
5	East Lyme	9,023	2006	2011	5	2014	8	2014	8
1	East Windsor	5,698	2007	2012	5	2011	4	2016	9
5	Eastford	1,289	2007	2012	5	2014	7	2014	7
3	Easton	3,208	2006	2011	5	2015	9	2015	9
1	Ellington	5,962	2010	2015	5	2011	1	2016	6
1	Enfield	23,790	2006	2011	5	2011	5	2011	5
5	Essex	3,333	2008	2013	5	2014	6	2014	6
3	Fairfield	21,677	2010	2015	5	2015	5	2015	5
1	Farmington	10,011	2007	2012	5	2011	4	2016	9
5	Franklin	1,128	2008	2013	5	2014	6	2014	6
1	Glastonbury	13,698	2007	2012	5	2011	4	2016	9
4	Goshen	2,390	2007	2012	5	2013	6	2013	6
1	Granby	4,616	2007	2012	5	2011	4	2016	9
4	Greenwich	21,222	2010	2015	5	2013	3	2018	8
5	Griswold	5,113	2006	2011	5	2014	8	2014	8
5	Groton	12,350	2006	2011	5	2014	8	2014	8
3	Guilford	10,734	2007	2012	5	2015	8	2015	8
2	Haddam	5,515	2010	2015	5	2012	2	2017	7
3	Hamden	19,533	2010	2015	5	2015	5	2015	5
5	Hampton	1,271	2008	2013	5	2014	6	2014	6
1	Hartford	20,974	2006	2011	5	2011	5	2011	5
4	Hartland	1,019	2010	2015	5	2013	3	2018	8
4	Harwinton	3,662	2008	2013	5	2013	5	2013	5
1	Hebron	4,235	2006	2011	5	2011	5	2011	5
4	Kent	2,332	2008	2013	5	2013	5	2013	5
5	Killingly	6,870	2007	2012	5	2014	7	2014	7
5	Killingworth	3,215	2006	2011	5	2014	8	2014	8
5	Lebanon	4,314	2008	2013	5	2014	6	2014	6
5	Ledyard	6,385	2010	2015	5	2014	4	2019	9
5	Lisbon	2,604	2006	2011	5	2014	8	2014	8
4	Litchfield	5,002	2008	2013	5	2013	5	2013	5
5	Lyme	1,932	2008	2013	5	2014	6	2014	6
3	Madison	8,226	2007	2012	5	2015	8	2015	8
1	Manchester	18,194	2006	2011	5	2011	5	2011	5
5	Mansfield	5,089	2009	2014	5	2014	5	2014	5
1	Marlborough	2,591	2010	2015	5	2011	1	2016	6
3	Meriden	18,992	2006	2011	5	2015	9	2015	9
2	Middlebury	4,121	2006	2011	5	2012	6	2012	6
2	Middlefield	2,183	2006	2011	5	2012	6	2012	6
2	Middletown	14,241	2007	2012	5	2012	5	2012	5
3	Milford	21,889	2006	2011	5	2015	9	2015	9
3	Monroe	7,430	2008	2013	5	2015	7	2015	7

*Attachment B*

Region	Town	Parcels	Revaluation 2010 and Prior	Next Revaluation 2011 and After	Years Between Revaluations	Next Revaluation 2011 and After	Years Between Revaluations	Next Revaluation 2011 and After	Years Between Revaluations
5	Montville	7,664	2006	2011	5	2014	8	2014	8
4	Morris	1,537	2009	2014	5	2013	4	2018	9
2	Naugatuck	11,745	2007	2012	5	2012	5	2012	5
2	New Britain	16,895	2007	2012	5	2012	5	2012	5
4	New Canaan	7,140	2008	2013	5	2013	5	2013	5
4	New Fairfield	6,311	2009	2014	5	2013	4	2018	9
4	New Hartford	3,742	2008	2013	5	2013	5	2013	5
3	New Haven	25,035	2006	2011	5	2015	9	2015	9
5	New London	6,792	2008	2013	5	2014	6	2014	6
4	New Milford	13,375	2010	2015	5	2013	3	2018	8
1	Newington	12,159	2010	2015	5	2011	1	2016	6
4	Newtown	11,413	2007	2012	5	2013	6	2013	6
3	No. Branford	5,499	2010	2015	5	2015	5	2015	5
4	No. Canaan	1,590	2007	2012	5	2013	6	2013	6
3	No. Haven	9,289	2010	2015	5	2015	5	2015	5
5	No. Stonington	3,171	2010	2015	5	2014	4	2019	9
4	Norfolk	1,132	2008	2013	5	2013	5	2013	5
4	Norwalk	29,069	2008	2013	5	2013	5	2013	5
5	Norwich	13,842	2008	2013	5	2014	6	2014	6
5	Old Lyme	5,617	2009	2014	5	2014	5	2014	5
5	Old Saybrook	6,773	2008	2013	5	2014	6	2014	6
3	Orange	5,547	2006	2011	5	2015	9	2015	9
2	Oxford	5,580	2010	2015	5	2012	2	2017	7
5	Plainfield	6,378	2007	2012	5	2014	7	2014	7
2	Plainville	7,154	2006	2011	5	2012	6	2012	6
2	Plymouth	5,112	2006	2011	5	2012	6	2012	6
5	Pomfret	2,478	2009	2014	5	2014	5	2014	5
2	Portland	4,179	2006	2011	5	2012	6	2012	6
5	Preston	2,493	2007	2012	5	2014	7	2014	7
2	Prospect	3,759	2010	2015	5	2012	2	2017	7
5	Putnam	3,649	2008	2013	5	2014	6	2014	6
4	Redding	3,559	2007	2012	5	2013	6	2013	6
4	Ridgefield	9,960	2007	2012	5	2013	6	2013	6
1	Rocky Hill	7,289	2008	2013	5	2011	3	2016	8
4	Roxbury	1,586	2007	2012	5	2013	6	2013	6
5	Salem	2,246	2006	2011	5	2014	8	2014	8
4	Salisbury	2,633	2010	2015	5	2013	3	2018	8
5	Scotland	866	2008	2013	5	2014	6	2014	6
2	Seymour	6,406	2010	2015	5	2012	2	2017	7
4	Sharon	2,726	2008	2013	5	2013	5	2013	5
2	Shelton	15,099	2006	2011	5	2012	6	2012	6
4	Sherman	2,449	2008	2013	5	2013	5	2013	5
1	Simsbury	9,099	2007	2012	5	2011	4	2016	9

*Attachment B*

Region	Town	Parcels	Revaluation 2010 and Prior	Next Revaluation 2011 and After	Years Between Revaluations	Next Revaluation 2011 and After	Years Between Revaluations	Next Revaluation 2011 and After	Years Between Revaluations
1	So. Windsor	26,194	2007	2012	5	2011	4	2016	9
1	Somers	3,868	2009	2014	5	2011	2	2016	7
2	Southbury	9,780	2007	2012	5	2012	5	2012	5
2	Southington	17,028	2010	2015	5	2012	2	2017	7
5	Sprague	1,174	2009	2014	5	2014	5	2014	5
5	Stafford	5,317	2010	2015	5	2014	4	2019	9
4	Stamford	36,570	2007	2012	5	2013	6	2013	6
5	Sterling	2,319	2007	2012	5	2014	7	2014	7
5	Stonington	9,586	2007	2012	5	2014	7	2014	7
3	Stratford	19,477	2009	2014	5	2015	6	2015	6
1	Suffield	15,218	2008	2013	5	2011	3	2016	8
2	Thomaston	3,473	2006	2011	5	2012	6	2012	6
5	Thompson	5,368	2009	2014	5	2014	5	2014	5
1	Tolland	6,268	2009	2014	5	2011	2	2016	7
4	Torrington	14,640	2008	2013	5	2013	5	2013	5
3	Trumbull	12,671	2010	2015	5	2015	5	2015	5
5	Union	798	2008	2013	5	2014	6	2014	6
1	Vernon	8,514	2006	2011	5	2011	5	2011	5
5	Voluntown	1,325	2010	2015	5	2014	4	2019	9
3	Wallingford	16,687	2010	2015	5	2015	5	2015	5
4	Warren	1,038	2007	2012	5	2013	6	2013	6
4	Washington	2,432	2008	2013	5	2013	5	2013	5
2	Waterbury	34,179	2007	2012	5	2012	5	2012	5
5	Waterford	9,570	2007	2012	5	2014	7	2014	7
2	Watertown	8,875	2008	2013	5	2012	4	2017	9
1	West Hartford	21,733	2006	2011	5	2011	5	2011	5
3	West Haven	16,838	2010	2015	5	2015	5	2015	5
5	Westbrook	4,292	2006	2011	5	2014	8	2014	8
4	Weston	3,801	2008	2013	5	2013	5	2013	5
4	Westport	10,336	2010	2015	5	2013	3	2018	8
1	Wethersfield	10,491	2008	2013	5	2011	3	2016	8
5	Willington	2,381	2008	2013	5	2014	6	2014	6
4	Wilton	6,460	2007	2012	5	2013	6	2013	6
4	Winchester	5,504	2007	2012	5	2013	6	2013	6
5	Windham	6,491	2010	2015	5	2014	4	2019	9
1	Windsor	11,656	2008	2013	5	2011	3	2016	8
1	Windsor Locks	5,092	2008	2013	5	2011	3	2016	8
2	Wolcott	6,932	2006	2011	5	2012	6	2012	6
3	Woodbridge	3,569	2009	2014	5	2015	6	2015	6
2	Woodbury	5,198	2008	2013	5	2012	4	2017	9
5	Woodstock	4,979	2010	2015	5	2014	4	2019	9
Total:		1,338,590							