

Assessor's Office

165 Church Street
203-946-4800

Department Head:

Alex Pullen

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Additional Point Person:

Clifford Atkins

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203-946-6047

Positions: GF- 12

General Fund Budget:

\$ 861,910

Capital Fund Budget:

\$0

Special fund Budget:

\$0

Legal Authority: Charter

[Sec. 81](#) There shall be in the city a department of assessments consisting of a full time city assessor and such deputies, assistants and other employees as shall be provided by the ordinances. The city assessor shall be appointed by the mayor on the basis of qualifications hereinafter stated. The department shall be under the charge of the city assessor and he shall appoint and remove all deputies, assistants and other employees of the department, subject to the rules and regulations of the civil service commission. Nothing in this section shall be construed to reduce, eliminate or change in any fashion the civil service status of present employees of the board of assessors.

Mission/Overview:

The primary responsibility of the Department of Assessments is to develop the annual Grand List of taxable and exempt properties. The Grand List includes three categories:

- Real Estate
- Personal Property
- Motor Vehicles

Attention Required by March 31st:

January 1st:

Submit Freeze Program claim for reimbursement of Tax Loss (Form M-36) to the State of Connecticut Office of Policy and Management (OPM) per CT Gen. Statute 12-129d.

January 31st:

Sign, swear and file the Grand List at the office of the Town Clerk as pursuant to CT Gen Statute 12-55, unless an extension has been filed.

February 1st:

Deadline for mailing the first reminder letters to homeowners eligible and required to re-file the “Application for Tax Relief for Elderly and Totally Disabled Persons (Form M-35H)” and “Reapplication for Tax Credit under program of Tax relief for elderly – freeze (Form M-36R) as pursuant to CT Gen Statutes 12-170aa(e) and 12-129d(e) respectively.

February 20th:

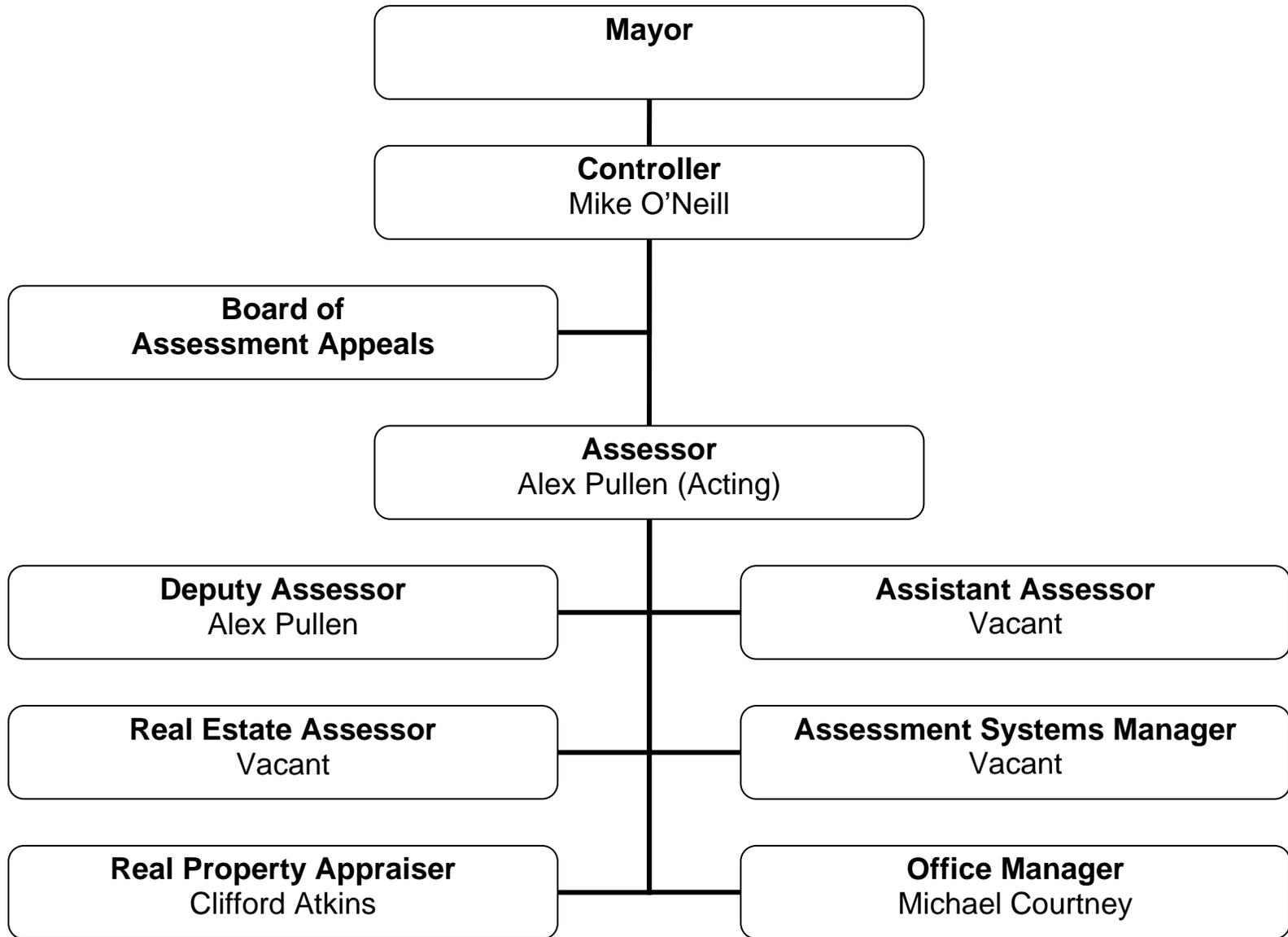
Grievance date for Board of Assessment Appeals hearing requests unless the Assessor received a Grand List extension. Hearings for appeals received on or before this date must be held in March per CT Gen Statute 12-111.

March 31st:

Deadline for filing “report of assessed values of state-owned real property and municipal airports (form M-37) with OPM pursuant to CT Gen Statute 12-19b.

Deadline for filing “report of assessed values of real property of private colleges and general or free-standing chronic disease hospitals (form M-37C&H) with OPM pursuant to CT Gen Statute 12-120a.

Deadline for mailing the second reminder letters to homeowners eligible and required to re-file the “Application for Tax Relief for Elderly and Totally Disabled Persons (Form M-35H)” and “Reapplication for Tax Credit under program of Tax relief for elderly – freeze (Form M-36R) as pursuant to CT Gen Statutes 12-170aa(e) and 12-129d(e) respectively. Must be send Certified mail.



Budget Summary:

Category	Budget	Explanation
Salaries	629,265	Salary covers 12 personnel, with Assessment Systems manager position budgeted for \$1.00.
Overtime	100	Usually not needed, but due to union requirements for 884 and certain 3144 members a cushion is necessary.
Professional Meetings	6,700	Many special licenses and designations are required as written in job descriptions, and State Statutes re: training requirements and recertification. Also includes education costs for 1 employee from Contract compliance.
Office Supplies	975	Based on previous years spending.
Books, Maps, Etc.	2,750	Marshall Swift, NADA for MV, Commercial Truck Blue Book, PP Manuals & Maps.
Advertisement	1,000	Statute 12-40 says a PP notice must be in Clerk's office or in Newspaper.
Printing & Binding	5,000	Grand List printing, envelopes, motor vehicle credit brochures and signage, Income and Expense forms, business cards, reminder letters, court documentation.
Registration Dues & Subscriptions	4,120	State Appraisal Certifications (3), Appraisal Institute (1), CAAO (5). MLS for information or Real Estate Sales.
Equipment Rental	0	No longer renting Xerox Copier, now charged to print center (City Central Services Account.)
Other Contractual Services	200,000	Majority used for hourly court expenses, many of which will be accounted for solely by the 360 State St legal battle. This line item will remain costly as we are in the 3rd year of a revaluation. Outside firms typically handle all commercial and some residential appeals.

Summary of Open Items:

The bulk of open items consists of pending court appeals, the largest of which are listed below. Other open items include Job Vacancies for skilled managerial positions including Real Assessor, Assistant Assessor and Assessment Systems Manager.

Property Owner	Property Address	Market Value (100%)	Status
MEPT	360 State St.	\$186,403,100	Pre-trial Conference
Bella Vista Realty & Village Park Realty (Carabetta)	Eastern St. (5 Properties)	\$101,871,400	Pre-trial Conference
Fusco Harbor Associates	555 Long Wharf Dr	\$74,234,000	Pre-trial Conference
Chase Family LP	157 Church St	\$68,834,200	Pre-trial Conference
IKEA	500 Sargent Dr	\$38,513,700	Pre-trial Conference
New Boston Long Wharf LLC	545 Long Wharf Dr	\$34,931,000	Pre-trial Conference
SNET	310 Orange St, 400 State St	\$32,614,600	Pre-trial Conference
First Niagara Bank	195 Church St.	\$26,595,100	Pre-trial Conference
Madison Towers LLC	111 Park St. & 335 North Frontage Rd.	\$23,652,400	Pre-trial Conference
Fusco Arena Associates	41 Grove St	\$20,098,600	Pre-trial Conference
Temple Medical	40 & 60 Temple St.	\$19,322,940	Pre-trial Conference
Renaissance I, LLC	344 Winchester Av	\$18,248,500	Pre-trial Conference
Crown Towers LLC	123 York St.	\$16,502,400	Pre-trial Conference
Cooper Church LLC	205 Church St.	\$16,453,300	Pre-trial Conference
Sargent Manufacturing	100 Sargent Dr	\$16,442,700	Pre-trial Conference
Church St New Haven	Church St South, Union Av, Columbus Av	\$14,403,700	Pre-trial Conference
Lowes	115 Foxon Blvd	\$14,012,300	Pre-trial Conference
Stop & Shop	150 Whalley Av	\$11,725,500	Pending Trial
Harbour Pointe Condos	Harbour Close	\$10,692,200	Pre-trial Conference
Journal Register	40 Sargent Dr	\$10,019,900	Pre-trial Conference
Crown Court Apartments	129 York St.	\$8,262,000	Pre-trial Conference

Major Functions / Projects:

As pursuant to CT General Statute 12-63, the Assessor must locate, list and determine the true and actual value of all real and personal property as of a particular valuation date using the accepted models of valuation which include the sales comparison, cost less depreciation and income capitalization approach. In addition, the Assessor's office is tasked with overseeing and administering each of the following tasks and programs:

- Administering revaluations of all residential, commercial, and industrial property or vacant land every five years.
- Compiling and certifying the City's annual Grand List of taxable and exempt property.
- Measuring and listing new property and current properties which haven taken out permits for construction as identified through the City's Building Department.
- Identifying new State and rail yard construction in the absence of permits.
- Valuing state colleges and hospitals for PILOT purposes.
- Creating new parcels for splits and mergers in addition to transferring ownership of existing parcels as identified through deeds.
- Analyzing current real estate sales and sales ratios.
- Taking applications for and calculating the elderly homeowners and freeze programs.
- Administering exemption programs for active and retired military veterans and statutorily mandated blind and disabled exemption programs.
- Reviewing income and expense data for commercial properties.
- Mailing Personal Property Declarations to all city business owners in order to obtain cost details on business property located within the city.
- Determining of exempt status for the Real and PP Grand List via form M-3 submissions.
- Maintaining records and calculations for all properties eligible for the enterprise zone and distressed municipalities programs.
- Conducting personal property audits.
- Valuing motor vehicles un-priced from the DMV and for parking permit purposes.
- Calculating motor vehicle adjustments for vehicles sold, destroyed or transferred out of New Haven.
- Conducting research and preparing court appeal defense for valuation disputes.

Key Systems/Processes:

Revaluation

Residential Property:

For all residential properties, per square foot land residuals and tables were developed from qualified sales which were then added to building values as determined by physical inspection, and information from data mailers later applied to the standard building valuation model of (Base Rate +/- adjustments X effective area) – depreciation. These values are then compared to the market prices of similar properties sold in the two years prior to revaluation.

Commercial Property:

For income producing properties, market rent analysis of actual pro-formas and data received from income and expense mailers of comparable properties were applied to a measured square footage and adjustment factors for each property. Data is then inserted into the standard income valuation model of (PGI-Vacancy & collection – operating expense = NOI) / (ETR + market extracted cap rate = loaded cap rate.) These values are then reconciled against the market prices of similar properties sold in the two years prior to revaluation and the cost an informed buyer would pay to build a reasonable substitute.

Personal Property and Motor Vehicles:

For personal property all city business owners are required to fill out a Personal Property Declaration detailing business property and original cost for analysis by the Assessor; the same is required of all owners of vehicles residing in, but not registered to New Haven. In the event of non-filing or omission of assets, the Assessor's must use the best available information to estimate value as pursuant to CT general statute 12-53b, including but not limited to Reference USA, historical costs, Marshall and Swift manuals, industry standards and physical inspection.

Pro-ration and Adjustments:

Pursuant to CT General Statute 12-71c in conjunction with Local Ordinance 16-88, Assessors shall make adjustments to the assessments of any motor vehicle that has been sold, stolen, destroyed, relocated out of state or repossessed during the Grand List year provided such proof is furnished to the Assessor within 27 months of the assessment date. Taxpayers are encouraged to call, visit the office, email Assessor@nehavenCt.net, fax or send correspondence via the postal service but must document their proof of vehicle removal or disposal in accordance with the list of acceptable documentation. Business personal property, while not subject to proration, may be adjusted upon presentation of evidence that said property was overvalued including but not limited to Federal Tax returns and depreciation schedules.

Court Appeal Defense:

Prior to each court appearance Assessors must compile a file consisting of but not limited to CAMA generated field cards for the property, applicable maps, deeds as discovered through our Sungard HTE and vision databases, recent mortgages as discovered through our <http://www.searchiqs.com/ctnha/> database, Board of Assessment Appeals filings, taxpayer submitted Income and expense forms, Assessor's in house income and expense analysis, Assessor's in house sales comparison analysis and commercial / industrial cap surveys as determined by market data.

System Deficiencies/Attention Required:

Vision System Upgrade:

A major upgrade to the Vision system software is necessary to go from version 6.5 to the most current version 7. This software is the sole computer assisted mass appraisal (CAMA) system responsible for real and personal property valuation, maintenance and archiving of data. Once the vision company phases out version six in approximately five years and moves its servers to version 7, it will only offer technical support for version 6 users at a rate of approximately three hundred dollars per hour.

Staffing:

Currently, three major administrative positions of a technical nature are vacant in the Assessor's office. With all of these vacancies pertaining to high level managerial positions, and the court caseload being at an all time high, it is imperative that these positions, the Assessment Systems Manager, Real Property Assessor and Assistant Assessor, all be advertised and posted as soon as possible and within union regulations and guidelines.