

**Ad Hoc Committee**  
**Tax Relief- Residential/Apt Taxpayers**  
**January 23, 2014**

13

Chairman Philip Curran called the meeting to order at 5:53PM

**COMMITTEE MEMBERS PRESENT:** Chairman Philip Curran, Ben Chianese and Andrew Wetmore

**ALSO PRESENT:** Wayne Shepard, Mayor's Office Chief of Staff, Laszlo Pinter, Deputy Corporation Counsel, David St. Hilaire, Finance Director and Colleen LaHood, Tax Assessor  
Members of the public included Ex-Officio members Joe Cavo and John Priola and members of the public.

Chairman Philip Curran state the purpose of the meeting is to authorize and adopt an ordinance which will allow for special tax relief. By authorizing this, it will allow the Tax Assessor with additional authority that she may need in order to adjust adversely affected properties. Due to the amount of people attending the meeting, Chairman Curran will allow public comment at the end of discussion.

Mr. St. Hilaire explained that back in July/August, people living on lakefront properties specifically were calling to complain about their assessments and there being some inequities in that area. An analysis of the whole Grand List was done. About twelve to thirteen thousand residential properties were looked at. After looking into this there were clusters with around 173 properties were identified around the lake. Two consultants were hired. The first one did a financial analysis and everyone came to the same conclusion. The City contracted with Cushman and Wakefield to do evaluations in the tax appeal cases and they also came to the same conclusion. There is an issue with land values and they discussed what they could do legally that respects the integrity of the Grand List and the process that the assessor must follow. Chairman Curran asked is one of the reasons the taxes jumped so high because of the phase in situation? Mr. St. Hilaire said they focused on assessment because that is what drives taxes. He explained the assessment and the phase in. The grand list dropped 19%. The mill rate went from 22.45 to 26.8. If things stayed on even keel with the previous year the mill rate would have gone up 25.9 without any increase in tax revenue because of the decline of the grand list as a whole and re-distribution. On average residential properties declined 25%. Chairman Curran asked what the solution is. Cushman and Wakefield recommend a 20%-25% adjustment in the land values of those properties that have been identified which are around 173 and not all of them may not get that. Mr. Chianese asked Mr. St. Hilaire to identify the clusters. They are Shore Road /Pocono Point, lower Forty Acre Mountain Road, upper Forty Acre Mountain Road, upper Neversink, lower Neversink ,Moody Lane/ Ta'agan Pt. Rd, Boulder Ridge W/Sunset Dr, Hillside/ Waterview, Premium Pt/Sunset Cove, Oak, Reynolds, Saddle Rock Rd, Briar. The analysis started from the entire 101 class, around twelve to thirteen thousand properties. You start to look at anomalies to see what happened. Homes since 2007 will not be on that list. February 20<sup>th</sup> is the deadline to file an appeal. If a remedy is proposed, that does not eliminate them from going forward

through the tax appeal process. Deputy Corporation Counsel Laszlo Pinter explained the ordinance and it would provide enabling authorization for the Assessor or the Finance Director that in the event they determine that relief requested should be given. The Assessor can prevail herself of either the clerical adjustment provided by statute, she can use a statute that permits the adjustment of that assessment and thereby tax relief that is provided by the referenced statute where properties of a particular class i.e. residential were for whatever reason unequal or, if neither of the others is useable or available the Director of Finance would be provided the ability to secure some additional tax relief and provide the relief. The ordinance provides language that relief can be secured if the department involved finds there is an inequity and finds that it is in the best interest of the situation to provide relief. If this adopted by Council, Council is authorized the necessary tools to make changes. Discussion continued about how this happened and how it can be remedied. Ex Officio member Cavo stated that this is a reasonable option to remedy this situation. 13-1

The following people spoke about their taxes- Andrew Hult, Mike Calandrino, Mark Littmann, Robert Whitlock, Robert Bongo, Peter Siecienski.

**A motion was made by Mr. Wetmore, seconded by Mr. Chianese, to adopt the City Ordinance 18-29 as proposed, for the application of the assessment and or tax relief to those affected property owners deemed inequitably impacted by the October 1, 2012 re-evaluation or by lack of available remedy for such inequity in a manors set forth in the ordinance. Motion passed unanimously**

Mr. Wetmore made a motion, seconded by Mr. Chianese to adjourn at 7:25PM

Respectfully Submitted,

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Phillip Curran, Committee Chairman

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Ben Chianese

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Andrew Wetmore



# ORDINANCE

CITY OF DANBURY, STATE OF CONNECTICUT  
CITY COUNCIL

\_\_\_\_\_ A.D. 2014

**Be it ordained by the City Council of the City of Danbury:**

THAT the Code of Ordinances of Danbury, Connecticut is hereby amended by adding a section, to be numbered Sec. 18-29, which said section reads as follows:

**Sec. 18-29. Adoption of assessment rates limiting property tax increases on residential and apartment properties through valuation, clerical correction, or tax credit; watchtower authority; October 1, 2012 revaluation.**

- (a) **Preamble, general findings and authority.** Whereas, the Connecticut General Assembly has authorized municipalities to conduct revaluation of real estate including designated procedures and administration by local officials in furtherance thereof. Such municipalities are further authorized, through duly appointed and authorized officials and local boards of assessment appeals to apply further lawful remedies in the implementation of such revaluations and adjustments thereof.
- (b) **Findings.** The City of Danbury hereby finds that CGS Sections 12-55, 12-60 and 12-62n, as well as the general provisions of sections 12-62 and 7-148 provide authorization for the adjustment of real property assessment and/or taxes for affected residential and/or apartment properties where either clerical defects are determined to have occurred and are unremediated or there exist excessive increases in assessment that would result not only in the inequitable distribution of property and tax assessment but a serious risk of home loss, foreclosure or market deterioration.
- (c) **Remedies.** Pursuant to the foregoing authority, it is found that the office of the assessor pursuant to its watchtower authority under law and the legal mandate and authority to equalize assessments pursuant to CGS Sections 12-55 et. seq., the City Board of Assessment Appeals and/or the Office of the Director of Finance shall be authorized to provide assessment and/or tax relief to properties, including those affected in clusters, determined to have suffered verifiable inequitable valuation at deviation from principles and application of assessment procedures and such authorities may avail themselves of either, all or a combination of the following remedies for the October 1, 2012 revaluation:
  - (1) In the event a remedy pursuant to CGS 12-62n is utilized, the minimum adjusted increase in assessment from the prior revaluation shall result in a tax levy of no less than three and one-half percent (3½ %) over the property tax for such residential and/or apartments in the base year of the new revaluation, all as defined.
  - (2) In the event a remedy pursuant to CGS 12-60, the clerical omission or mistake in assessment may be corrected within three (3) years following the tax due date on which the omission or mistake occurred, as defined. A certificate of correction shall be filed in such cases of adjustment.
  - (3) In the event a remedy through tax payment relief is utilized the Office of the Director of Finance is authorized to determine, based upon proper review and analysis, that tax relief by credit shall be implemented.
- (d) **Severance clause.** If any subsection, clause or phrase of this section is for any reason held to be illegal or unenforceable, such determination shall not affect the validity of the remaining subsections, sentences, clauses or phrases of this section, or the section as an entirety, it being the legislative intent that this section shall stand notwithstanding the validity of such section, sentence, clause or phrase.