

Northeastern Regional Association of Assessing Officers

CONNECTICUT CONFERENCE
MAY 21 - 24, 2017



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eQuality Valuation Services, LLC	Back Cover



Northeastern Regional Association of Assessing Officers

An Affiliate of the International Association of Assessing Officers

Donna Ralston
President
Connecticut

David Dietsch
Vice-President
Connecticut

Ginny Thompson
President-Elect
Massachusetts

Everett "Gus" Martin
Secretary
Massachusetts

Paul G. Lesperance
Treasurer
Maine

Bruce Bolt
Immediate Past-President
Maryland

John M. O'Connor, Esq.
Legal Counsel
Massachusetts

www.nraao.org

Dear Conference Attendees:

As President of the Northeastern Regional Association of Assessing Officers, I would like to take this opportunity to welcome you to the 2017 NRAAO Conference at the Mystic Hilton in Mystic, Connecticut.

The Host Committee of Connecticut has been anxiously awaiting the Conference to share their efforts with the Association.

The educational program is very interesting, enlightening and advantageous to all assessors' needs. The diversity of the program offers an opportunity for the Assessor to find and experience different opinions, to acquire new friends and meet old acquaintances.

In addition to the training and educational opportunities you will have available to you, Mystic is full of history and culture... with the historic Mystic Seaport, a 19th century New England seafaring village just one block away and the Olde Mystic Village shopping area right across the street!

Enjoy your stay and plan on returning in the near future

Sincerely.

Donna Ralston, CCMA II

NRAAO President

Northeastern Regional Association of Assessing Officers

An Affiliate of the International Association of Assessing Officers

Welcomes you to the 2017 Educational Conference



2017 Officers

Donna Ralston, President
Connecticut

David Dietsch, Vice-President
Connecticut

Ginny Thompson, President Elect
Massachusetts

Everett "Gus" Martin, Secretary
Massachusetts

Paul Lesperance, Treasurer
Maine

Bruce Bolt, Immediate Past President
Maryland

John O'Connor, Legal Counsel
Massachusetts

Past President Boosters

Charlie Agli	CAAO 1990	Anthony Homicki	NRAAO 2000-2001
Ray Beattie	NRAAO 2006-2007	William Ingalls	NRAAO 2014-2015
Bill Birchall	NRAAO 1988-1989	James Mancini	NRAAO 2013-2014
Bruce Bolt	NRAAO 2015-2016	Karen Marino	NRAAO 1993-1994
John Connors	NRAAO 1975-1976	Albert Mercer	NRAAO 1986-1987
Jim Clynes	CAAO 2004	Helene Murphy	NRAAO 2005-2006
Linda Cwiek	NRAAO 1999-2000	Carolyn Nadeau	CAAO 2007-2008
Gerald Daigle	NRAAO 1991-1992	Andrea Nilon	NRAAO 2007-2008
Charles Danna	CAAO 2012	Joan Paskewich	CAAO 1995
Robert Day	NRAAO 1966-1967	Leslie Pruitt	NRAAO 2008-2009
David Dietsch	CAAO 2009-2010	John Rainaldi	CAAO 2015-2016
Joseph Ferraro	CAAO 2003	Molly Reed	NRAAO 2011-2012
Thomas Glock	NRAAO 1996-1997	Bernie Shawrawy	NRAAO 1970-1971
Bernard Haney	NRAAO 2003-2004	Marsha Standish	CAAO 2005
Steve Hodgetts	CAAO 1999	Stuart Topliff	CAAO 2012-2013
Anthony Homicki	CAAO 1993-1994	Viviane Valentine	NRAAO 2012-2013

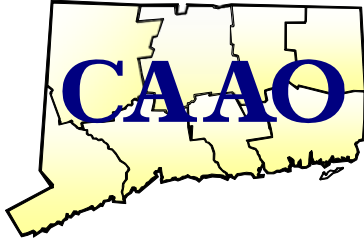
Future NRAAO Conference Sites

2018 - Massachusetts, Quincy, April 29 - May 3

2019 - Rhode Island, TBA

2020 - New Jersey, TBA

2021 - New Hampshire, TBA



Connecticut Association of Assessing Officers

Chandler Rose, President

Shawna Baron, President-Elect

Lawrence LaBarbera, Treasurer

Pamela Deziel, Secretary

Dear Conference Attendees:

As President of the Connecticut Association of Assessing Officers, along with the Officers, Committee Chair's and members of CAAO, I would like to take this opportunity to welcome you to beautiful Mystic, Connecticut, host site for the 2017 NRAAO Conference.

Your Host Committee, along with the support of the Connecticut Association of Assessing Officers, has put together a conference that features an excellent educational program for all attendees. We hope that you will benefit from the diverse educational sessions and knowledgeable speakers.

The Host Committee has also planned several outstanding social activities to round out the week. I look forward to seeing everyone at these events!

We encourage all attendees to visit the exhibit area as well. There are a number of vendors in attendance that would like to share their technology and information in assessment products with you. Vendors will be available during the Sunday night reception and again on Monday.

I would like to thank everyone who gave their time and attention to plan this year's conference. They did an outstanding job and deserve our thanks and praise.

Again, welcome to Connecticut, thank you for coming. I hope that you have a great conference and an enjoyable stay.

Sincerely,

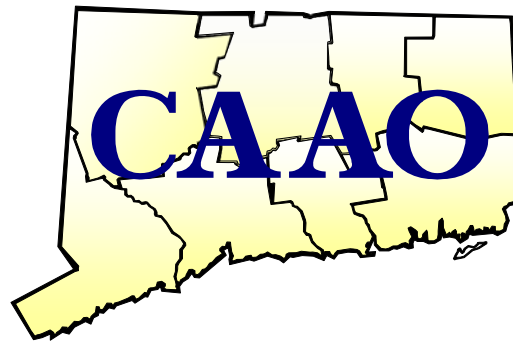
Chandler Rose

Chandler Rose, CCMAII

President

Connecticut Association of Assessing Officers

Chandler Rose, President
Shawna Baron , President-Elect
Lawrence LaBarbera, Treasurer
Pamela Deziel, Secretary



Welcome to the State of Connecticut
We hope you have a successful and rewarding
2017 NRAAO Conference

Connecticut NRAAO Executive Board Members

Donna L. Ralston, NRAAO President

David Dietsch, NRAAO Vice President

Robin O'Loughlin, NRAAO Past President

William H. Gaffney III, NRAAO Past President

Anthony Homicki, NRAAO Past President

Betsy Quist, NRAAO Membership Chair

Mary E. Huda, NRAAO Rep

Melinda Fonda, NRAAO Rep - CT IAAO



TOWN OF STONINGTON

SELECTMAN'S OFFICE

ROB SIMMONS

FIRST SELECTMAN

152 Elm Street, Stonington, Connecticut 06378

May 21, 2017

Welcome to the Wonderful Town of Stonington for the 2017 Northeastern Regional Association of Assessing Officers Annual Conference!

We are excited to have your conference in the Village of Mystic and to share some of the exciting details about our town.

Incorporated in 1649, Stonington was initially inhabited by members of the Plymouth Colony who claimed it for Massachusetts and called it Southertown. A trading post was established in Wequetequock where our first burial ground was established. There you find family names like Palmer, Miner, Stanton, Denison and Cheseboro.

In 1662 Governor John Winthrop, Jr., obtained a crown charter for the Colony of Connecticut which set boundaries that included the town. The General Court changed the name to Mystic in 1665; and later to Stonington in 1666.

Today, Stonington is a thriving community with four separate villages: Old Mystic, Mystic, Pawcatuck and Stonington Borough which is the oldest continuously operating Borough in Connecticut dating back to 1803. Covering 42 square miles, the town has a varied and scenic coastline, pristine uplands, the Mystic and Pawcatuck Rivers, and sheltered anchorages in Stonington Harbor.

Located half way between New York City and Boston, Stonington is a perfect place for business. Not only do we enjoy a high quality of life for our employees, but the attractions of two great cities are just hours away by car or train. Also, our state's public and private universities, local public schools and private academies rival the best in the country. Our manufactured products have been to the deepest ocean depths as well as to the moon!

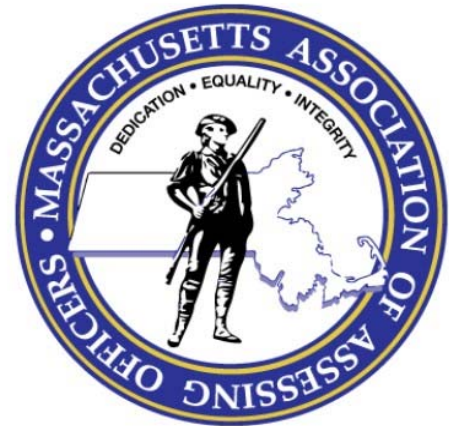
Our 18,000 residents are joined in the summer months with a substantial seasonal population who come to enjoy our maritime activities, tourist attractions, some of the best restaurants in Connecticut and extensive recreational facilities. We also attract over a million tourists annually to the gates of the Mystic Seaport and the Mystic Aquarium & Institute for Exploration with at least another million visiting our various villages.

So we welcome the NRAAO to Stonington – for an informative educational experience, as well as the opportunity to share our town's resources with your attendees.

All the best,

Robert R. "Rob" Simmons, First Selectman

The
Massachusetts Association
of Assessing Officers
and its Executive Board



Would like to wish the
Connecticut Association of
Assessing Officers

Best Wishes in their hosting of the 2017
NRAAO Annual Conference!

The MAAO is looking forward to welcoming you to the
2018 NRAAO Annual Conference

"Leaders Start Here"

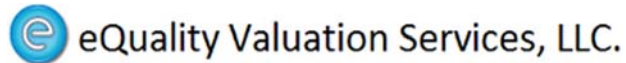
Marriott Boston-Quincy
Quincy, Massachusetts
April 29 - May 2, 2018



The Conference Host Committee would like to extend a sincere Thank You to the following companies that have sponsored the 2017 NRAAO Connecticut Conference.

Sponsors

Quality Data Service, Inc. & eQuality Valuation Services, LLC
Platinum/Beluga Whale Sponsor
Monday Evening Assessor Appreciation



Tyler Technologies
Gold/Minke Whale Sponsor
Monday Breakfast & Meeting



Vision Government Solutions, Inc.
Silver/Dolphin Sponsor
Closing Banquet



CAI Technologies
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Key Cards & Monday Breakout



Tax Management Associates, Inc.
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Conference Boosters

Peter	Caron	President, MAAO
David	Gardner	Town of Simsbury, CT
Kenneth	Gurge	Law Offices of Kenneth Gurge, MA
Dan	Kenny	City of Bridgeport, CT
Lawrence	LaBarbera	Town of Windsor, CT
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Michael	Miano	Marvin F Poer & Co, Inc, MA
Betsy	Quist	Town of Woodbridge, CT
Donna	Ralston	City of Norwich, CT
David	Reed	IAAO
Lynne	Schweighardt	Vernon Township, NJ
Melton	Spivak	Former Commercial Assessor, D.C.
John	Valente	SOA Inc, MA

THANK YOU

From the CT Host committee to

Quality Data Service (QDS)

&

eQuality Valuation Services, LLC

***For your generous
sponsorship***

of the

2017 NRAAO Connecticut Conference

Monday Evening

Night of Assessor Appreciation



Quality Data Service, Inc



eQuality Valuation Services, LLC.

2017 NRAAO Conference Exhibitors

The Connecticut 2017 NRAAO Host Committee hopes that all conference attendees have time to stop and visit with all the vendors and exhibitors that have made it possible to host a successful and enjoyable conference for all. We appreciate the generous support of the NRAAO organization and its annual conference.

3D Data LTD

Applied Geographics, Inc. (AppGeo)

CAI Technologies

Cyclomedia Technology, Inc.

Eagleview

MainStreetGIS, LLC

Municipal Valuation Services, LLC

New England GEO Systems

Patriot Properties, Inc.

Quality Data Service, Inc.

eQuality Valuation Services, LLC

Tax Management Associates, Inc.

The Warren Group

Tyler Technologies

Vision Government Solutions, Inc.

IAAO

Massachusetts 2018 Conference

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Northeastern Regional Association of Assessing Officers

May 21-24, Mystic Hilton, Mystic, Connecticut

CONFERENCE AGENDA



Sunday, May 21, 2017

2:00 pm - 7:00 pm
2:00 pm - 4:00 pm
6:30 pm - 9:00 pm

Registration - Schooner Pre Function
NRAAO Executive Board Meeting - Clipper II & III
Opening Night Reception - Mystic Aquarium
Vendor Exhibits - Mystic Aquarium

Monday, May 22, 2017

7:30 am - 2:00 pm
8:00 am - 10:30 am
8:00 am - 2:00 pm
10:30 am - 12:00 pm Session 1
12:00 pm - 1:30 pm
1:30 pm - 4:30 pm Session 1
1:30 pm - 4:30 pm Session 2
1:30 pm - 4:30 pm Session 3
6:30 pm - 10:00 pm

Conference Registration - Schooner Pre Function
Opening/Awards Breakfast - Schooner Ballroom
Vendor Exhibits - Schooner Ballroom
US Regional Economic Outlook - Clipper II & III
Vendor Lunch - Schooner Ballroom
Global Real Estate Trends - The New Order - Clipper I
Parcel/Cadastral Standards in New England - Clipper II
Revaluation Companies - What are they Thinking? - Clipper III
Assessor Appreciation Night * *Separate Fee Event*

Tuesday, May 23, 2017

7:30 am - 2:00 pm
9:00 am - 12:00 pm Session 1
9:00 am - 12:00 pm Session 2
9:00 am - 12:00 pm Session 3
9:15 am -
12:00 pm - 1:30 pm Lunch Break
1:30 pm - 4:30 pm Session 1
1:30 pm - 3:30 pm Session 2 A
3:30 pm - 4:30 pm Session 2 B
1:30 pm - 4:30 pm Session 3
5:00 pm - 8:00 pm

Conference Registration - Schooner Pre Function
Commercial Cost Valuation - Clipper II
Creating Value in Real Estate - Clipper III
Managing Tax Appeals - Clipper I
Golf Registration 9:15 am - Start time 10:00 am
(includes golf cart, lunch and buffet dinner)
Market Price vs. Market Value - Clipper II
Challenges in Adjudicating Property Tax Disputes - Clipper III
Billboard Lease Mass Appraisal - Clipper III
Solar Energy - A Multi State Review - Clipper I
Mystic Stroll * *Separate Fee Event*

Wednesday, May 24, 2017

7:30 am - 12:00 pm
8:00 am - 11:30 pm Session 1
9:00 am - 12:00 pm Session 2
9:00 am - 12:00 pm Session 3
12:00 pm - 1:30 pm Lunch Break
1:00 pm - 4:30 pm Session 1
1:30 pm - 4:30 pm Session 2
1:30 pm - 4:30 pm Session 3
6:00 pm - 7:00 pm
7:00 pm - 11:00 pm

Conference Registration - Schooner Pre Function
Uniform Standards of Appraisal Practice (USPAP) (Part 1) - Clipper III
Safety in the Workplace - Active Shooter - Clipper II
Derivation, Construction, and Loading of Cap Rates - Clipper I
Uniform Standards of Appraisal Practice (USPAP) (Part 2) - Clipper III
Millennials and Future Real Estate Trends - Clipper II
Residential Waterfront Valuation Issues & Techniques - Clipper I
Banquet Reception / Cocktail Party - Clipper Ballroom
Formal Banquet, Installation of New Officers **Dress: Formal (Black tie opt.)*

Education Sessions Grid

Monday	Time	Session 1	Session 2	Session 3
	10:30 to 12:00 1.5 credit hours	US Regional Economic Outlook <i>Clipper II & III</i>		
	1:30 to 4:30 3.0 credit hours	Global Real Estate Trends The New Order <i>Clipper I</i>	Parcel/Cadastral Standards in New England <i>Clipper II</i>	Revaluation Companies What are They Thinking <i>Clipper III</i>

Tuesday	Time	Session 1	Session 2	Session 3
	9:00 to 12:00 3.0 credit hours	Commercial Cost Valuation <i>Clipper II</i>	Creating Value In Real Estate <i>Clipper III</i>	Managing Tax Appeals <i>Clipper I</i>
	1:30 to 4:30 3.0 credit hours 2 A - 2.0 credit hours 2 B - 1.0 credit hour	Market Price vs. Market Value <i>Clipper II</i>	2 A - Challenges in Adjudicating Property Tax Disputes 2 B - Billboard Lease Mass Appraisal <i>Clipper III</i>	Solar Energy A Multi State Review <i>Clipper I</i>

Wednesday	Time	Session 1	Session 2	Session 3
	9:00 to 12:00 3.0 credit hours	Uniform Standards of Appraisal Practice Morning Session 8:00 – 11:30 Afternoon Session 1:00 – 4:30 7.0 credit hours	Safety in the Workplace Active Shooter <i>Clipper II</i>	Derivation, Construction, and Loading of Cap Rates <i>Clipper I</i>
	1:30 to 4:30 3.0 credit hours	<i>Clipper III</i>	Millennials and Future Real Estate Trends <i>Clipper II</i>	Residential Waterfront Valuation Issues & Techniques <i>Clipper I</i>

10:30am - 12:00pm Session 1 Moderator - Amy Rasmussen

US Regional Economic Outlook

**Peter Gioia, Economist
Connecticut Business and Industry Association**

1.5 Credit Hours

Mr. Gioia will provide an overview of how the economy of the Northeast Region has progressed through the Great Recession with a discussion of differences in regional performance, recovery and future forecasts. He will highlight the various industries throughout the region and identify significant economic indicators to include job growth, emerging industries, and a general discussion of real estate trends and the financial markets. The session will conclude with highlights of how the economy has performed before and after the presidential election cycle with forecasts through 2017 and into the future.

1:30pm - 4:30pm Session 1 Moderator - Shelby Jackson

Global Real Estate Trends - The New Order

**Raymond G. Torto, Ph.D, CRE
Raymond Torto
Commercial Real Estate Advisory Services**

3.0 Credit Hours

In this session, Dr. Torto will present an overview of global real estate trends which will challenge the conventional valuation models in commercial real estate. The goal is to look beyond the horizon as to what will be affecting commercial real estate markets. Market analysis will be global - covering Europe, Asia Pacific the Americas with a concentration on the U.S. Northeast region. Topics will include the availability of equity and capital for refinancing existing real estate assets and new construction with a breakdown of where the capital is flowing. Also covered will be the changing business models, technology, and growth of markets in China and how they affect the global market overall. The session will conclude with an outlook to where commercial real estate markets are going in 2017 and beyond.

Session 2 Moderator - Stuart Topliff

Parcel/Cadastral Standards in New England

**Mark Goetz, GISP
Connecticut Metropolitan Council of Government**

3.0 Credit Hours

This session will provide an understanding of why there are many national and state initiated parcel data standardization efforts. The session will begin with a look at New England state parcel standards and programs as well as identifying the business needs that are driving these standardization processes. During the session, a historic examination of the lineage of a few Connecticut municipal parcel map products will demonstrate how the original map product development impacts the use of those products today and in the future. Also, state agency roles in maintaining parcel level data will be demonstrated.

These perspectives will be used to frame the benefits of standardized formats, best practices in maintaining parcel data, and how GIS practitioners should become trained / certified to manage this type of data moving forward.

Session 3 Moderator - Paul Friia

Revaluation Companies - What are they thinking?

John J. Valente, ASA

3.0 Credit Hours

This seminar will focus on the inner thoughts and corporate conversations of revaluation vendors as they propose, bid and work on your reassessment project. The format of the seminar will not focus on what bid specs to use but to rather focus on the vendors interpretation, reaction and business decisions in response to those specs. In addition, the seminar will provide insights about what happens "back at the office" as they work with you throughout your project. Finally, participants will walk away with a new perspective and some strategic communication techniques that will help you and the vendor create a very successful reassessment project.

9:00am - 12:00pm Session 1 Moderator - Fauna Eller

Commercial Cost Valuation

**James Seibers
Core Logic**

3.0 Credit Hours

The session will teach a little about Marshall & Swift's research methods and will also teach about cost methodology in a simple to follow format allowing users to quickly apply newly learned techniques. The Marshall Valuation Service is the basis of how many of our other commercial products operate. (MVS CCE, CE, SE, MVP)

Session 2 Moderator - Tom DeNoto

Creating Value in Real Estate

**Peter Vimini, MAI &
Christopher Kerin, MAI, CCIM
Vimini Associates Real Estate Services &
Kerin & Fazio Valuation Group**

3.0 Credit Hours

In this seminar, we'll examine real estate from the investor's perspective and learn how to identify the key factors that influence property value. Participants will gain a better understanding of the real estate investment process and improve their skills in dealing with property owners. It's important for assessors to recognize and properly value investment opportunities in their markets. We'll share the latest strategies for real estate investing, including techniques that sophisticated investors use to create value. We'll also show how investors raise equity capital, including new crowd funding opportunities, and examine how property taxes influence real estate investment decisions. At the end of this seminar, participants will have the tools they need to recognize smart investment opportunities, and gain a better understanding of the real estate investment process.

Session 3 Moderator - Amy Rasmussen

Managing Tax Appeals

**Barry Cunningham, Ph.D, MAI &
H. James Stedronsky Esq.
Clarus Global Solutions, LLC**

3.0 Credit Hours

The session seeks to reexamine the procedures in place for resolving value disputes and suggest a more effective process for managing those disputes in the context of litigation. Managing value disputes more effectively leads to better outcomes, better relationships with stakeholders both now and in the future, and does so at a greatly reduced cost to all parties. This session relies on highly interactive discussions and mock negotiations and mediations which this presenter refers to as Dispute Resolution Events or DREs.

1:30pm - 4:30pm Session 1 Moderator - Melinda Fonda

Market Price vs. Market Value

**Albert W. Franke III, MAI, SRA, MRICS &
John Leary, MAI, CRE
Advisra Consulting, LLC**

3.0 Credit Hours

This informative session begins by reviewing the various definitions of market value used in the property field today and discusses the price/value relationship and the components of real estate market cycles. The program introduces market observations and delves into unique buyers and properties including real estate investment trusts (REITS), the legal drug business (Walgreens, CVS, Rite Aid build/leasebacks with a single tenant net lease sale), big box retail, and the valuation of owner-occupied retail in the wake of recent court decisions. The session also touches on high-value and unusual residential dwellings and unique waterfront properties. Attendees will be engaged with case studies and encouraged to provide input.

Tuesday May 23, 2017 (cont.)

Education Session Descriptions

1:30pm - 3:30pm Session 2 A Moderator - Shelby Jackson

**Challenges in Adjudicating
Property Tax Disputes**

**Glenn Newman, Esq., Greenberg Traurig LLP
Hon. Arnold W. Aronson, CT Superior Court**

2.0 Credit Hours

This session will examine the process of adjudicating real property assessment appeals including handling a large volume of cases; how to ensure fairness for self-represented taxpayers, and making sure that relevant evidence is submitted to arrive at the most appropriate result. Issues such as determining the proper capitalization rate; use of information from comparable properties; separating business value from real estate and valuing special purpose properties will be discussed.

3:30pm - 4:30pm Session 2 B Moderator - Shelby Jackson

Billboard Lease Mass Appraisal

**Paul Wright , ASA
SignValue**

1.0 Credit Hours

In this program we will examine the land owners leased fee interests. The presenter will discuss important billboard features and provide pertinent facts regarding the billboard industry. This session will also cover valuation models, applicable expenses, and cap rates.

1:30pm - 4:30pm Session 3 Moderator - Fauna Eller

Solar Energy - A Multi State Review

**Brad N. Mondschein, Esq,
AlexFox, Mickey Toro, Pullman & Comley LLC**

3.0 Credit Hours

This session will focus on the Nuts and Bolts of Installing Solar Energy, and The Rules and Regulations for Property Tax Assessors (A Multistate Review). C-TEC Solar will present to the audience on how solar is installed on roof tops and on ground mounts. This will include the various components of the systems, the configuration and orientation requirements and the customer acquisition process. The session will also cover the various incentives that are available in various New England states including the property tax incentives that may be available to solar systems and the restrictions that some of these incentives have.

Wednesday May 24, 2017

Education Session Descriptions

8:00am - 11:30am Session 1 (morning & afternoon sessions) Moderator - Susan Altieri

and

**Uniform Standards of Appraisal Practice
(USPAP)**

**Leslie G. Pruitt, Assistant Supervisor
Somerset County, Maryland
Department of Assessments &Taxation**

1:00pm - 4:30pm

7.0 Credit Hours

This workshop is a 2016-2017 National 7-hour *USPAP* Update offered for continuing education for licensure and certification through The Appraisal Foundation. The workshop provides a general overview of *USPAP* guidelines, advisory opinions, statements, and other appraisal practices.

9:00am - 12:00pm Session 2 Moderator - Sarah Scacco

Safety in the Workplace - Active Shooter

**Officer Edward Cullen
Stonington Police Department**

3.0 Credit Hours

The material will cover recommendations by The Federal Bureau for Investigation, The Department of Homeland Security and Advanced Law Enforcement Rapid Responses Training. The session will relate to field inspections along with an insight as to why people survive and others don't.

9:00am - 12:00pm **Session 3** **Moderator - Melinda Fonda**

**Derivation, Construction, and Loading
of Cap Rates**

**Miles Andrews, MAI
Andrews & Galvin Appraisal Services LLC**

The student will gain an understanding of how decisions made during the calculation of Net Operating Income can influence an overall capitalization rate derived from the sale of an income property. We will examine the effect of excess rent and below market rent on capitalization rates. The inclusion or exclusion of certain expenses in the calculation of NOI will also be investigated. The student will gain an understanding of accepted methods in the derivation of capitalization rates from market data, how cap rates can be built, and how to interpret and apply published data. Attendees will also learn the theoretical and practical distinctions between risk premiums and ad-valorem loads to capitalization rates.

1:00pm - 4:30pm **Session 1** **Moderator - Sue Altieri**

**Uniform Standards of Appraisal Practice (Continued)
(USPAP)**

1:30pm - 4:30pm **Session 2** **Moderator - Amy Rasmussen**

Millennials and Future Real Estate Trends

**Arthur A. Linfante III, MAI, CRE &
Mark Pomykacz, MAI, MRICS
Value Research Group LLC**

3.0 Credit Hours

This session will examine issues surrounding the appraisal and assessment of Big Box Stores and single tenant retail properties and trends that are developing due to the emerging Millennial population. This presentation will include the perceived changes coming in retail real estate; the status of functional and economic obsolescence; appraisal theory and techniques for analyzing obsolescence and assessment disputes that may arise from issues of obsolescence. The Millennial population is larger than the baby boom generation and they will likely impact the economy for the next 75 years. This session will address how the real estate industry will have to adjust to accommodate their demands on real estate and how retail properties maybe affected by the growing movement toward online purchasing. The session will also include a discussion on how the residential housing market may be impacted as Millennials move from rental to home ownership in and around urban centers.

Session 3 **Moderator - Chandler Rose**

**Residential Waterfront
Valuation Issues & Techniques**

**Melissa Baer, CAE, CCMA II, Tyler Technologies
Mary Gardner, CCMA II
Matthew Auger, Esq.**

3.0 Credit Hours

The first part of the session will discuss some of the issues specific to waterfront properties including FEMA, water depths and tidal changes. It will also cover valuation techniques that can be used to value a variety of types of waterfront. The second part of the session will be a review of the class action lawsuit Touhy, ETAL vs. Town of Groton. The plaintiffs are residents of Groton Long Point, a private waterfront community. Groton Long Point has a separate police force, fire department, building, zoning, public works and recreational departments. The plaintiffs sued under Section 12-119, manifestly excessive statute not on value, but methodology, specifically to the use of a building factor which was applied to only this neighborhood.

Special Thanks

Raffle Items

1. GoPro, Hero 5 – Donated by NE Geo Systems
2. Ahhhh...To Sleep by the Sea - Mystic Hilton Hotel Gift Certificate for an Overnight Stay
3. 4 Tickets to see the New York Yankees vs. Baltimore Orioles Saturday, June 10 – Donated by John Rainaldi
4. Champion Global Power Generator - 4,000 watts - Donated by Marsha Standish
5. Ice Cream Sunday Social – Hershey’s Ice Cream Maker, Joy Waffle Cones, Ice Cream Bowls, Salted Caramel Topping
6. Margaritaville – Margarita Blender, Tequila, Margarita Mixer, 2 Margarita Glasses
7. Nautical Wooden Serving Tray with a bottle of 2014 Love Noir Satin Red Wine
8. Mojito Madness Basket – Captain Morgan’s White Rum, Mojito Mix, 2 Fish Glasses, Fish Pitcher
9. Sangria Sunset Sail – Glass Sangria Dispenser, Boat Tray, 2 Nautical Wine Glasses, a Bottle of Montebuena Rioja, a bottle of E&J Brandy, Whale Wine Bottle Stopper, Ceramic Whale Cork Rest
10. After the Sail Pail – Nautical Ice Tub, Local CT Beer, 2 Pilsner Glasses – Glasses Donated by Donna Ralston
11. Whale Cookie Jar/Planter with plant – Donated by Barbara Perry
12. Whale Cookie Jar/Planter with plant – Donated by Barbara Perry
13. Pretzel Knot Dive – Nautical Ceramic Serving Tray, Nautical Ceramic Serving Bowl, 2 Bags of Utz Pretzels, a Jar of Raspberry Honey Mustard Dip
14. Highballs on the High Seas – Nautical Wooden Tray, 4 Nautical Highball Glasses, Nautical Ice Bucket, Whale Bar Towel, Ships Wheel LED Lights
15. First Mate’s Pack – Children’s Mystic Seaport Ball Cap & T-Shirt, Insulated Whale Lunch Tote, Felt Whale
16. Charles W. Morgan Mystic Seaport Deck Prism
17. Latitudes Mystic CT Necklace – Handcrafted in the USA Donated by Marsha Standish
18. Latitudes Mystic Ornament – Handcrafted in the USA Donated by Marsha Standish
19. A Pint O’ Sea Suds - Local CT Beer, Whale Tray, 4 Pilsner Glasses, Pitcher – Glasses and Pitcher Donated by Donna Ralston
20. Beach Boat Bash – Decorative Metal Boat, Insulated Whale Tote, 2 Beach Towels, Whale Beach Towel Stakes, Men’s and Women’s Flip Flops, Sun Tan Lotion, Aloe Lotion, Splash Balls, Frisbee, Water Bottles, 6 Pack of Whale Cups
21. A Whale of a Tale – “Whale Hunt” by Nelson Cole Haley, Large Whale Tote Bag, Whale Throw Pillow
22. Jersey Mike’s Subs - \$25.00 Gift Certificate
23. Wine Knot? – Decorative Metal Wine Rack with a Bottle of Woodbridge Merlot and a Bottle of Woodbridge Sauvignon Blanc
24. Two Roads Brewing Company - (4) 12 packs of Beer
25. 4 Liquor Baskets - Donated by John & Miriam Valentino
26. Gift Basket - Donated by Johnathan Edwards Winery

Golf Tournament



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May 21, 2017

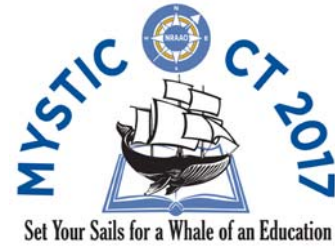
The 2017 NRAAO Conference would not be possible without the extraordinary efforts of the local Host Committee headed by dedicated Chairs that have worked to ensure that this conference experience meets all your expectations.

This conference has been organized by qualified and experienced Chairs committing hours of preparation, planning, meetings in addition to their full-time positions in their respective professional assessment field.

This has been a journey with a wonderful group of friends and colleagues that have made sure our ship was sailing on a steady path to arrive at the final destination, the 2017 CT NRAAO Conference.

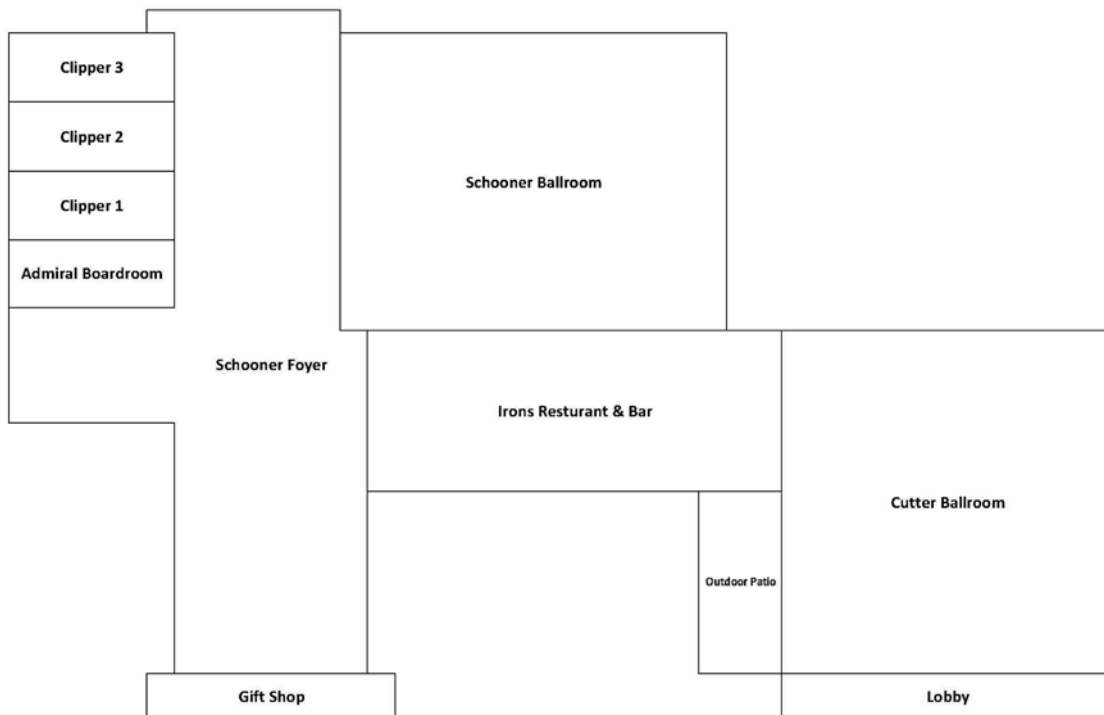
Thank you all for your support and accomplishments, it has been a team effort. Well done.

Marsha L. Standish, CCMA II, CCMC, SPA
2017 NRAAO Conference Chair



2017 NRAAO Conference Committee

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Mystic Hilton - Conference Floor Layout

HISTORY OF THE CATHERINE E. PARDEE MEMORIAL AWARD

Catherine E. Pardee was the assessor of Orange, Connecticut from 1947 to 1965. Catherine had served as the first woman President of the Connecticut Association of Assessing Officers. She also served as the secretary of CAAO for many years.

Catherine also served on the old Board of Governors of NRAAO for years as well as serving for many years as secretary of NRAAO out of the goodness of her heart. Catherine was the first woman to attain the CAE designation from the then National Association of Assessing Officers.

In the Fall of 1965 there was a meeting of the old Board of Governors at the then Hotel Somerset, Boston, Massachusetts along with other assessors from Massachusetts, Connecticut and the then Executive Director of IAAO from Chicago, Illinois. Kay Pardee was supposed to attend that meeting, however, when a Connecticut assessor stopped at her home on his way to the Boston meeting to pick her up he was informed that she had passed away during the night. Needless to say the sad news upset everyone in attendance that had known Catherine Pardee who was honest, fair and recognized as a professional in the field of assessment.

The Annual Catherine E. Pardee Memorial Award is given in recognition of Outstanding and Dedicated service to NRAAO which is what Kay Pardee gave of herself so unselfishly. The sole recipient of this most prestigious award is designated and voted on by the past presidents of NRAAO annually.

The Catherine E. Pardee Award was created unanimously by the NRAAO Board of Directors at the annual conference meeting held at the then Hotel America in Hartford, Connecticut in May, 1966. The first Catherine E. Pardee Award was presented at the 1967 NRAAO Conference in Boston, Massachusetts. Mr. Herbert Shay, then Assessor of Fairfield, Connecticut was the first recipient. Since that time The Catherine E. Pardee Memorial Award has been spread quite evenly among all participating Provinces and States. Provinces and States.

Authored by the late Richard L. "Dick" Prendergast, NRAAO's President 1966

Congratulations to the 2016 recipient: Karen G. Marchant, Assessor, Londonderry, New Hampshire.




Rocco Quaresima, MAI
President

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THE SHERRY VERMILYA MEMORIAL AWARD

The NRAAO Awards Committee recommended to the Board of Directors of NRAAO at its executive board meeting in May, 1992 at Portland, Maine that there be an award given by the NRAAO, an internationally recognized professional assessing officers association, to one member from each of participating province or state.

The individual names for such provinces and states shall be submitted to the NRAAO awards committee by the governing body of that particular jurisdiction no later than February 1st of each year. There shall be only one individual's name submitted per jurisdiction.

At the NRAAO Executive Board meeting at Newton, Massachusetts in November, 1992 the awards committee recommended that such award be known as "THE SHERRY VERMILYA AWARD" for outstanding service to the assessment profession.

The Awards Committee unanimously agreed that this particular award be known as "The Sherry Vermilya Award" in honor and memory of Sherry Vermilya's support of NRAAO's principles and his untiring efforts to assist Assessors throughout the entire country and in particular the northeast. The Vermilya Award was discussed and accepted by the Board at the 1993 Connecticut Conference with the First Jurisdictional Presentations being given in Portsmouth, New Hampshire.

2016 Award Winners

Connecticut: Lawrence LaBarbera, Assessor, Windsor, CT

Massachusetts: Ellen Maddox Blanchard, Director of Assessing, Carver, MA

Maryland: Nancy Schmidbauer, Supervisor of Assessment, Hartford County, MD

New Hampshire: Marti L. Noel, Assessor, Milford, NH

Rhode Island: Patricia Moreau, Assessor, Foster, RI



On Behalf of the Executive Board of the
Maryland Association of Assessing Officers.

Bryan Levenson.....President

Denise Fuhrman.....Vice-President

Meaghan Beach..... Secretary

Kim B. Thomas.....Treasurer

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We would like to extend our best wishes and good luck to
President Donna Ralston and her team for a great conference!

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THE RICHARD L. PRENDERGAST LIFETIME ACHIEVEMENT AWARD

In 2005, the NRAAO Executive Board recommended that an annual award be presented to a NRAAO member for their lifetime commitment to the assessing profession. This award was to be known as the *Richard L. Prendergast Lifetime Achievement Award* for outstanding service to the assessment profession and in honor and memory of Richard (Dick) Prendergast's creation of NRAAO and his untiring efforts to assist assessors throughout the entire country and in particular, the northeast.

Dick was the catalyst for standardizing uniform assessment tax policy, he was part of the discussion on uniform revaluation cycles, and helped streamline the practice of assessing personal property and motor vehicles, as well as stimulated discussion in establishing the education process of credit hours for all of Connecticut's assessors.

Dick served as President of the Connecticut Association of Assessing Officers (CAAO) for 1965 and 1966, and went on to become passionately involved with the NRAAO, serving as the first NRAAO President in 1965. With regional colleagues of Shawdry, Day, Kirwin, and McCabe, Dick felt the NRAAO was the professional vehicle that could easily educate and help certify regional assessors with a high degree of integrity and at a very cost effective fee.

The **Richard L. Prendergast Life-Time Achievement Award** was discussed and accepted by the NRAAO Board at the 2005 Connecticut conference with the first presentation being given in Uncasville, Connecticut that same year.

2016 Richard L. Prendergast Lifetime Achievement Award was presented to:

James P. Soresi, retired Supervisor of Assessments for Prince George's County, MD.



Connecticut Chapter of the International Association of Assessing Officers

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FOR A
SUCCESSFUL CONFERENCE**

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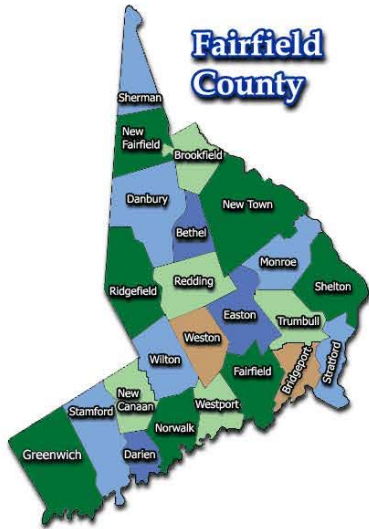
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***BEST WISHES FOR A SUCCESSFUL
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The officers and all members of the Fairfield County Assessors' Association are thrilled to support the Mystic conference. May the fair winds of success fill your sails throughout the conference.

Elaine Carvalho, President
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**2017 NRAAO CONFERENCE
TO OUR GOOD FRIENDS IN CONNECTICUT**

Best of Luck!!

ASSOCIATION OF MUNICIPAL ASSESSORS OF NEW JERSEY



And Best Wishes to

Donna L. Ralston, NRAAO President

David Deitch, NRAAO Vice-President

Ginny Thompson, NRAAO President Elect



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NJ-NRAAO Past Presidents

William E. Birchall, Jr., 1988-1989

Thomas G. Glock, 1996-1997

Bernard Haney, 2003-2004

James Mancini, 2013-2014

Massachusetts Chapter
of the
International Association of Assessing Officers

www.masschapteriaao.org

Welcomes you to the
2017
NRAAO CONFERENCE



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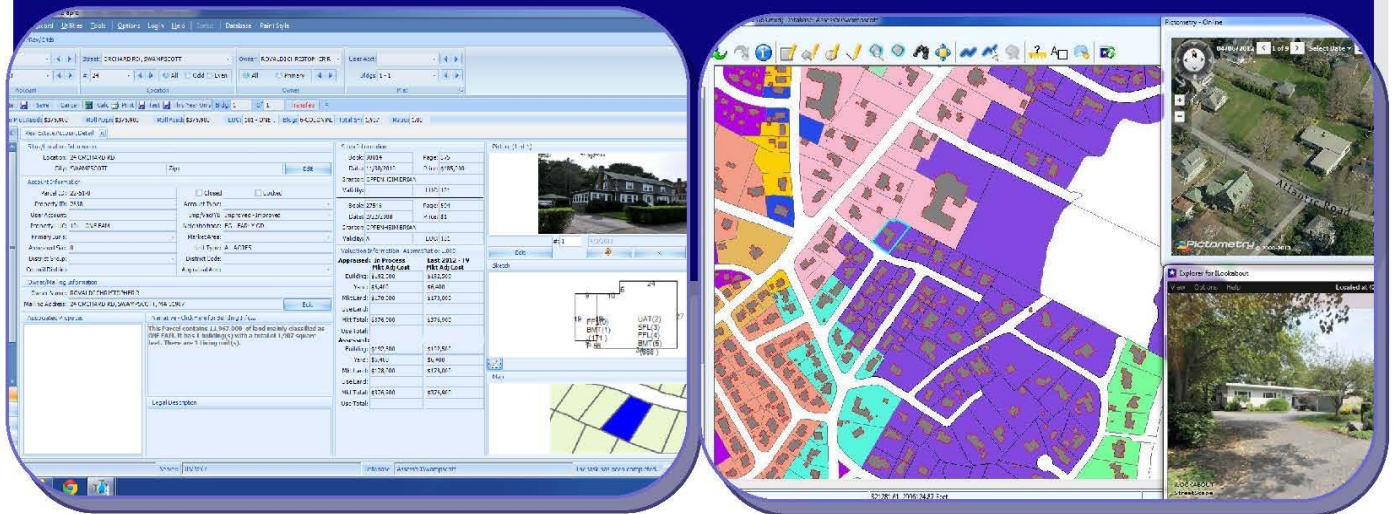
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*Best Wishes to Connecticut
for a successful NRAAO
2017 Conference*

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*Please Note: Upper level IAAO Class offering October 2017 At the
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MYSTIC SEAPORT

The Museum of America and the Sea, the nation's leading maritime museum. Explore American maritime history firsthand as you climb aboard historic tall ships, stroll through a re-created 19th-century coastal village or watch a working preservation shipyard in action. Mystic Seaport is home to the last surviving wooden whale ship, The Charles W. Morgan. Visit the quintessential New England experience offering visitors a unique, interactive link to our seafaring past. Come aboard! Immerse yourself in new worlds of hands-on history. – **Within 1 mile**

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Stonington's historic Coogan Farm is located between Mystic Seaport and Mystic Aquarium, where the country meets the coast. The property's sweeping views, grassy meadows, and peaceful forests—alive with the sound of songbirds—create a place of solace and inspiration; its massive stone walls and remnants of early settlements are a connection to local and regional New England history. – **Within 1 mile**

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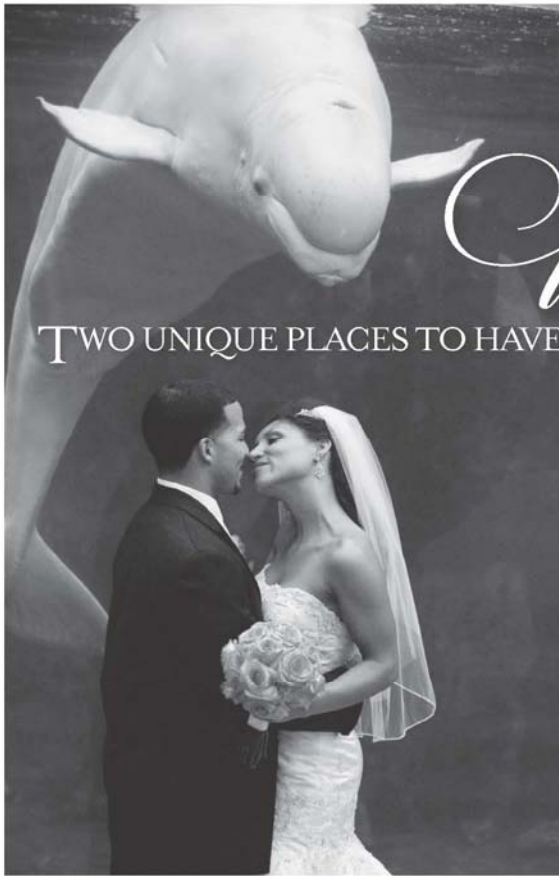
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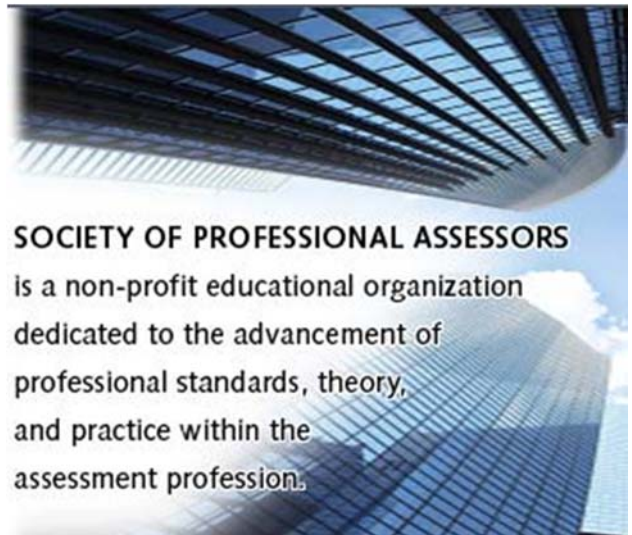


The New Hampshire Association of Assessing Officials sends best wishes to Connecticut for a successful NRAAO conference!

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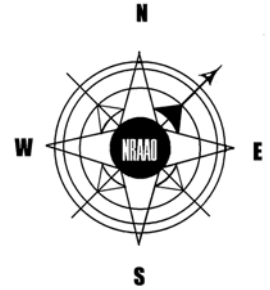


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NRAAO / Mystic, Connecticut 2017



*Best Wishes for a
Successful Conference!*
**The Rhode Island Association
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The Greater New London Association of Assessing Officers wants to Congratulate Michael & Donna Bekech on their recent retirements

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The Officers and all members of the Hartford Area Assessors' Association extend Best Wishes for a Successful 2017 NRAAO Conference



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For full conference information, go to www.iaao.org



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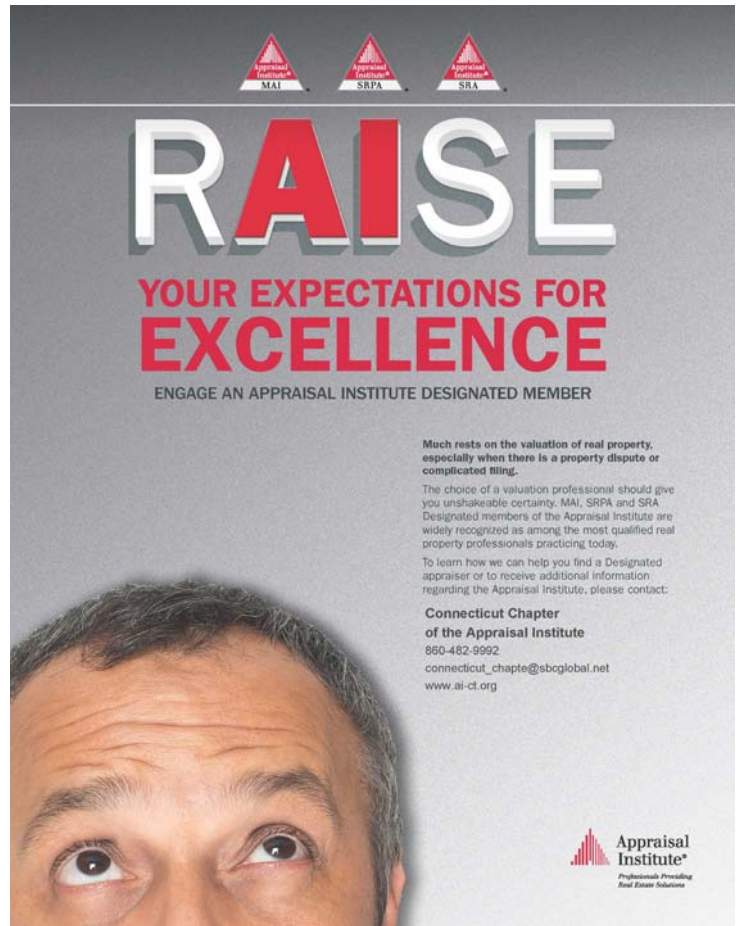
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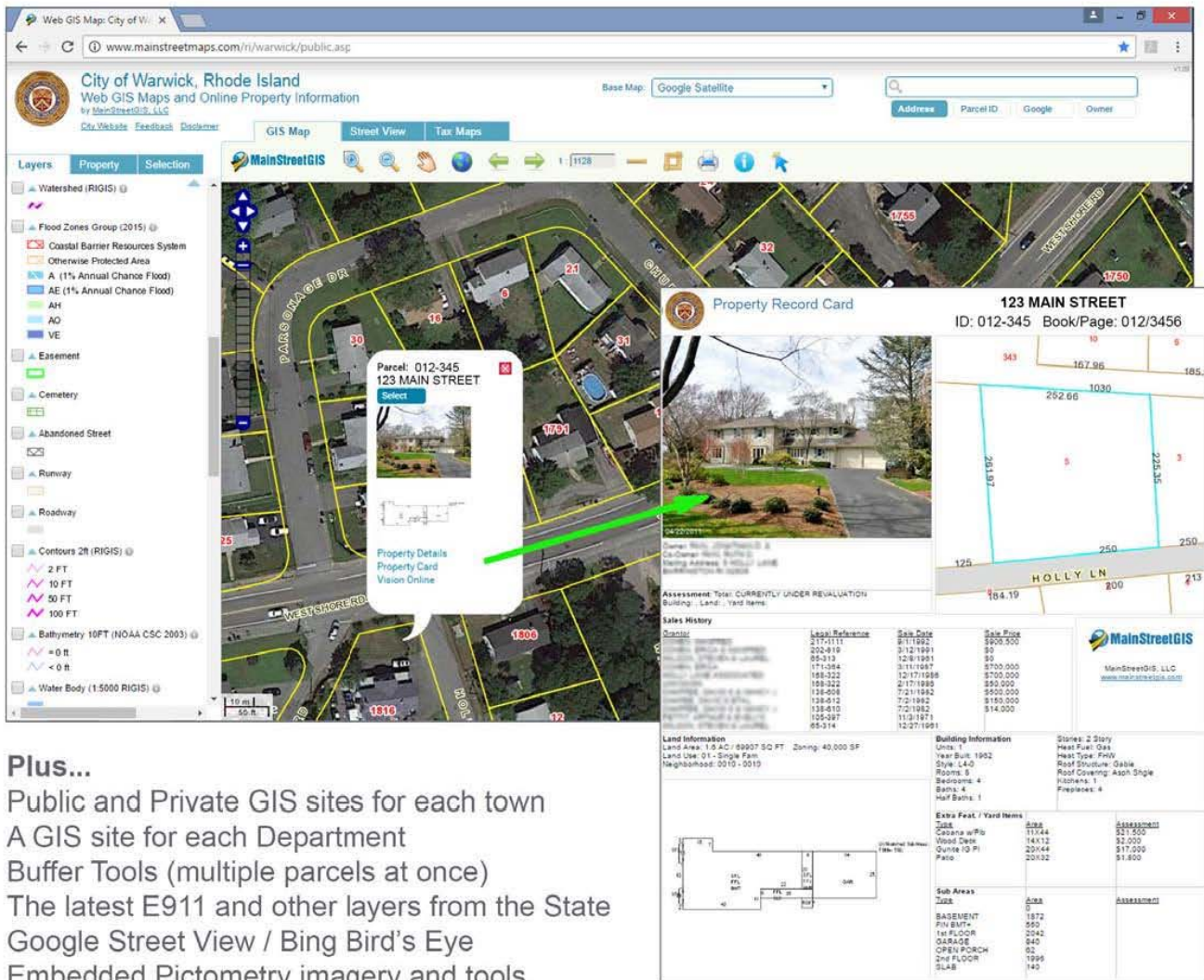
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Tax Mapping, Web GIS, and Online Property Information

Online Property Cards (updated daily)
 Abutters Lists (updated daily)
 Google Satellite
 State and Federal GIS Layers and Imagery

"Thanks again! You guys are amazing and working with you has been so great, your expertise and work is so appreciated."
 - Angela Sanchez, Assessor, Putnam, CT

"The greatest thing since sliced bread"
 - Resident, Scituate, RI



The screenshot displays the MainStreetGIS web application. The interface includes a search bar, navigation tools, and a detailed property record card for 123 Main Street. The record card contains the following information:

Property Record Card
 123 MAIN STREET
 ID: 012-345 Book/Page: 012/3456

Assessment: CURRENTLY UNDER REVALUATION
 Building: Land: Yard: Items:

Quantity	Legal Reference	Sale Date	Sale Price
1	217-111	2/1/1982	\$20,500
1	202-819	3/12/1991	\$0
1	85-313	12/8/1991	\$0
1	171-284	3/11/1987	\$700,000
1	168-322	12/17/1988	\$700,000
1	169-242	2/17/1993	\$95,000
1	138-808	7/2/1992	\$500,000
1	136-612	7/2/1992	\$150,000
1	138-810	7/2/1992	\$14,000
1	105-887	11/9/1971	
1	85-314	12/27/1991	

Land Information:
 Land Area: 1.8 AC / 8907 SQ FT Zoning: 40,000 SF
 Land Use: 01 - Single Fam
 Neighborhood: 0010 - 0010

Building Information:
 Units: 1
 Year Built: 1992
 Style: L-40
 Rooms: 5
 Bedrooms: 4
 Baths: 4
 Half Baths: 1

Extra Feat. / Yard Items:

Feat. / Item	Area	Assessment
Cabana w/Pl	115.44	\$2,500
Wood Deck	14X12	\$2,000
Quine 10 PI	20X44	\$17,000
Patio	20X32	\$1,800

Sub Areas:

Sub Area	Area	Assessment
BASEMENT	1872	
FIN BUTE	550	
1st FLOOR	2042	
GARAGE	845	
OPEN PORCH	82	
2nd FLOOR	1995	
SLAB	142	

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- A GIS site for each Department
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- The latest E911 and other layers from the State
- Google Street View / Bing Bird's Eye
- Embedded Pictometry imagery and tools
- Link to PDF property cards, Permitting, and Documents
- Quick turnaround for custom GIS maps and data development
- Quality Control: Web GIS user feedback improves your data
- Your suggestions and the public's improve all of our sites (what a team!)

A new site can be online in days, no setup fee for most towns.

Best Wishes from Massachusetts



Helene A. Murphy, Secretary NRAAO

1990-2003

In Honor of NRAAO Presidents From Massachusetts



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Bernie F. Shadrawy, Esq.	1970-1971
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