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DATE: July 30, 2007

TO: Randall Skigen  
Chair, Fiscal Committee, Board of Representatives

FROM: Michael S. Toma, Assistant Corporation Counsel *MST*

RE: Resolution Requiring a Revaluation in 2007

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I have reviewed your draft resolution requiring a revaluation in 2007, and I submit the following comments.

The resolution contains express provisions for discontinuing the five-year phase-in of the 2006 revaluation. On the one hand, it would seem to be necessarily implied that once new values exist from the 2007 revaluation, the 2006 values could not continue to be phased in because they will have been superseded, leading one to conclude that the express discontinuance provisions in the resolution are unnecessary. On the other hand, the Board of Representatives did approve a phase-in of the 2006 revaluation, as required by C.G.S. §12-62c(a)(1), and the same statute, at §12-62c(a)(2), does contain a provision that the local legislative body may approve the discontinuance of a phase-in. Therefore, it could be argued that if a phase-in will not be completed, the legislative body is required by statute to approve of its discontinuance. In order to avoid the argument that the failure to formally discontinue the current phase-in interferes with the valid implementation of the 2007 revaluation, it is safer to keep the discontinuance provisions in the resolution.

Below I have reprinted the portion of the resolution dealing with the discontinuation of the phase-in. I would delete the passage that appears with a strike-through, and I would add quotation marks to denote the quoted statutory language.

The Board of Representatives hereby approves the discontinuation of the five-year phase-in hereinabove, effective at the conclusion of the first year of the term of such five-year phase-in, in accordance with the provisions of Chapter 203, Section 12-62C(a)(2) of the

Connecticut General Statutes, as provided: ~~for below.~~ “The Legislative Body may approve the discontinuance of a phase-in of real property assessment increases resulting from the implementation of a revaluation at any time prior to the completion of a phase-in term originally approved, provided such approval shall be made on or before the assessment date that is the commencement of the assessment year in which such discontinuance is effective.” ~~and the assessment year following the completion or discontinuance of the phase-in, assessments shall reflect the valuation of real property established for such revaluation, subject to additions for new construction and reductions for demolitions occurring subsequent to the date of revaluation and on or prior to the date of its completion or discontinuance and the rate of assessment applicable in such year as required by Section 12-62A.~~

The passage to be deleted is inapplicable to the present situation in Stamford because new values from the 2007 revaluation will be used in the year following the discontinuance of the phase-in, not the values established for the 2006 revaluation. The stricken language is intended to apply in a year after the completion or discontinuance of a phase-in when there is no revaluation scheduled that subsequent year.