

Regulations of Connecticut State Agencies

TITLE 12. Taxation

Agency

Office of Policy and Management

Subject

Minimum Standards for Computer Assisted Mass Appraisal

Inclusive Sections

§§ 12-62f-1—12-62f-6

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Minimum Standards for Computer Assisted Mass Appraisal

Sec. 12-62f-1. Definitions

As used in sections 12-62f-1 to 12-62f-6, inclusive, of the regulations of Connecticut State Agencies, the following terms have the meaning ascribed to them in this section, unless the context clearly indicates otherwise:

- (1) “Alpha/numeric” means a generic term for alphabet letters, numerical digits and special characters, such as punctuation marks, which are machine processable;
- (2) “Apartment” means a dwelling containing five or more living units;
- (3) “CAMA” means Computer-Assisted Mass Appraisal;
- (4) “Commercial property” means real property used for the sale of goods and/or services, including, but not limited to, non-residential living accommodations, dining establishments, motor vehicle services, warehouses and distribution facilities, retail services, bank and office buildings, and multi-purpose buildings, wherein more than one occupation is conducted, recreation and entertainment facilities, and airports;
- (5) “Committee” means the Computer Assisted Mass Appraisal Systems Advisory Board, the members of which are appointed in accordance with the provisions of subsection (f) of Section 12-62f of the Connecticut General Statutes;
- (6) “Condominiums” means real property with individual ownership of the occupied area plus a fractional ownership of the common elements.
- (7) “Data base” means the aggregate body of all information stored in a computing system which is fundamental to the enterprise which owns or operates the system, access to which may be limited to certain specific users and/or application programs;
- (8) “Editing” means to modify, add, or delete data or text;
- (9) “Field” means a variable length data element within a record and is represented as a column in a table or file;
- (10) “File” means a set of items pertaining to one function arranged or classified in sequence for convenience or reference;
- (11) “Hardware” means a computer and the associated physical equipment directly involved in the operation of the equipment that performs communication and/or data processing functions;
- (12) “Industrial property” means real property used for production and fabrication of durable and non-durable man-made goods from raw materials or compounded parts;
- (13) “Interface” means a shared connection or boundary between two devices or systems, or the point at which two devices or systems are linked;
- (14) “Integrated” means the process which results in the introduction of data which need not be repeated as further allied or related data is also entered;
- (15) “Module” means a part of a program that performs a distinct function or task;
- (16) “OPM” means the Office of Policy and Management;
- (17) “Password” means a code word or group of characters a computer might require to allow an operator access to certain functions as a security provision;
- (18) “Record” means a collection of data fields about an item within said file or table,

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and is represented as a row in a file or table;

(19) “Residential property” means real property used for human habitation, such as year-round residences, including buildings of one- to four-dwelling unit(s), rural residences, estates, seasonal residences, and individual mobile manufactured homes;

(20) “Revaluation” means establishing the fair market value of all real property, by either physical observation or by a statistical method of adjusting the assessed value as provided by Section 12-62 of the Connecticut General Statutes;

(21) “Sales/assessment ratio” means the relationship between the assessed value and the sales price of a property, calculated by dividing the assessed value by the sales price;

(22) “Secretary” means the Secretary of the Office of Policy and Management;

(23) “Software” means the collection of written or printed data such as programs, routines, or instructions essential to the operation of a computer;

(24) “Table driven” means an array of non hard-coded attributes and variables which may be adjusted or updated by a system user;

(25) “Updating” means the process which results in the introduction of data that need not be repeated as further allied or related data is also entered; and

(26) “Value” means the fair market value as defined in Section 12-63 of the Connecticut General Statutes.

(Effective July 26, 1996)

Sec. 12-62f-2. Grant-in-aid eligibility

Each municipality eligible for financial assistance pursuant to Section 12-62f of the Connecticut General Statutes, may make application for a grant-in-aid to the Secretary for the acquisition or modification of a CAMA system. Such application shall be approved by said Secretary upon a determination that said system meets the requirements of the data management, valuation, assessment administration and tax collection modules set forth in Sections 12-62f-3 through 12-62f-6, inclusive, of these regulations.

(Effective July 26, 1996)

Sec. 12-62f-3. Data management module

(a) The applications contained within the valuation, assessment administration and tax collection modules are dependent upon the data management module. As such, the valuation, assessment administration and tax collection modules shall be able to interface with the data management module. At a minimum, the data management module shall consist of the fields described in this subsection, provided such fields may be contained in multiple related files.

(1) With respect to all real property, the following assessment administration data fields shall be required: Parcel identification number; property type; OPM approved grand list abstract codes; exemption codes; land assessment; building assessment; total assessment; prior assessment; census tract; value; current property owner; mailing address; property location; building permit number and building permit date.

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(2) With respect to all real property, the following property characteristic data fields shall be required: Neighborhood code; total acreage; frontage; square feet; zoning; construction style; construction quality grade; condition; total floor area; number of stories; basement finish type; plumbing; heating type; cooling type; exterior wall type; sketch dimensions, which may be in multiple fields; utilities; year built; date of last record update; inspection date; inspected by; inspection type; reviewed by; alpha/numeric comment field of at least 256 characters; and twenty user-defined fields.

(A) With respect to residential property, the following data fields shall also be required: Occupancy; attic; number of bathrooms; number of bedrooms; number of rooms; number of fireplaces; garage attached; garage detached; out building(s); yard improvement(s); and pool.

(B) With respect to non-residential property, the following data fields shall also be required: Number of stories; story height; elevator; yard improvement(s); use type by percentage of total building area or square feet; number of apartment units; number of such units by type; net operating income; capitalization rate; and value by the income approach.

(3) With respect to all real property, the following ownership and sales data for an unlimited number of property transfers shall be required: Date on which a property's ownership was transferred; volume in which the deed related to such transfer is recorded; page of volume in which the deed related to such transfer is recorded; deed type; property owner; sales price; sale date; indicator of the validity of the sale; and validity code.

(4) With respect to all property, the following data for the tax collection process shall be required: Tax district codes; mill rates; real estate escrow code; total tax; lien fee; tax paid; and delinquency code.

(b) In addition to meeting the requirements of subsection (a) of this section, a CAMA system shall allow for the detection of the following: Missing data; invalid characters; alpha/numeric values outside specified ranges; and illogical relationships among or between fields. Said system shall also allow for the editing of the data fields described in this section.

(Effective July 26, 1996)

Sec. 12-62f-4. Valuation module

(a) The valuation module shall provide for the determination of the value of all real property based upon accepted appraisal methodology, using a table- or formula-driven system. At a minimum, the valuation module shall have the ability to perform the tasks described in this subsection and shall also allow for the editing of the data fields described in this section.

(1) With respect to land, the valuation module shall have the capacity to compute value based upon one or more of the following: Square feet; acreage; standard lot size; frontage/depth; and/or unit. In addition, said module shall allow for the editing of land values based upon market-derived adjustment factors, using at least two of the following: Unit value; fractional acreage; and front foot adjusted for depth.

(2) With respect to residential property, the valuation module shall have the capacity to:

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Compute replacement cost new, less depreciation; provide user-modifiable tables or formulas for various types of buildings; provide user-modifiable depreciation tables for age and condition variables; compute the value of each yard improvement (e.g., swimming pool, tennis court, detached garage, and shed); allow for the acceptance, rejection or adjustment of table- or formula-derived values; allow for on-line sketch input; provide for the automatic computation of total square footage; provide for the automatic computation of gross living area; and provide for the computation of other area measurement(s) as defined by the user. In addition, the valuation module shall have the capacity to allow user-modifiable selection criteria to identify up to three properties that are most comparable to the property for which a value is being determined.

(3) With respect to apartment, commercial and industrial properties, the valuation module shall have the capacity to: Compute replacement cost new, less depreciation; provide user-modifiable tables or formulas for various types of structures or buildings; provide user-modifiable depreciation tables for age and condition variables; compute the value of each yard improvement (e.g., paving, and fencing); allow for the acceptance, rejection or adjustment of table- or formula-derived values; and provide for the automatic computation of total square footage. In addition, said module shall have the capacity to compute the value of property using the income approach, by use of the direct capitalization method.

(b) The valuation module shall also have the capacity to: Print a property record card with the appropriate fields listed in the data management module; allow flexibility of design of the data printed on a property record card, based on the discretion of assessor; provide for the random printing of cards; provide for the printing of sketches showing dimensions; ensure the closure of such sketches; and provide for the creation of multi-page property record cards for a parcel.

(c) The valuation module shall include a general report writer capable of printing to screen and hard copy, and/or providing the data listed in the data management module to a magnetic diskette. In addition, such application shall have the capacity to produce reports for statistical and comparable sales analysis based upon predefined and user-defined criteria.

(d) The valuation module shall have the capacity to calculate, print reports and output to standard analytical software programs the following measurements and sales/assessment ratios by property type and neighborhood: Sales prices; assessments; the mean sales/assessment ratio; the median sales/assessment ratio; the coefficient of dispersion; the standard deviation; the coefficient of variation; and the price-related differential.

(Effective July 26, 1996)

Sec. 12-62f-5. Assessment administration module

(a) The assessment administration module shall have the ability to interface with the data management, valuation and tax collection modules. In addition, said module shall embody the following general functions: Ability to produce grand lists in OPM approved format; ability to maintain sales history file for each property; ability to provide multi-district coding for separate tax district grand list(s); ability to update files with respect to

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prorates for motor vehicle credits and new construction/demolition; ability to process assessment changes as made by the Board of Assessment Appeals, certificates of correction and any other lawful corrections and adjustments and update appropriate fields with such changes; calculate the percentage of tax credit with respect to the Elderly and Totally Disabled Homeowners Tax Relief Program; calculate the phase-in of assessments in accordance with subsection (e) of Sections 12-62a or 12-62c of the Connecticut General Statutes; allow for multi-year processing; provide two-level password protection; provide interactive updating to the data management module; provide multi-user capability to allow simultaneous file access for more than one user with record level lockout where applicable; with respect to systems having multiple terminals or personal computers, allow the simultaneous use of other software, such as word processing or spreadsheet applications; provide for an audit file; ability to allow inquiries and updating of real estate, personal property and motor vehicle records; and provide one or more built-in editing routines to flag potential error conditions (e.g. a total assessment that is not equal to line item breakdown, an exemption in an amount greater than \$10,000, an invalid exemption code(s), and missing data related to owner's name, street address, city, state or zip code).

(b) Said module shall also be able to generate the following reports in hard copy and/or provide the required data to a magnetic diskette: Grand lists in the OPM approved format; assessment increase notices in accordance with Section 12-55 of the Connecticut General Statutes; a list of the twenty largest assessments for real estate and personal property; reports as required by assessor (e.g. volume and page of deed recording, last sales price, and sales date); and the following OPM reports: M-35B - Reimbursement of Revenue Loss-Owners, M-35P - Reductions to Owners Reimbursement, M-36P - Reductions to Freeze Reimbursement, M-59A - Additional Veterans Exemptions, M-37 - State-owned Property Payment-in-lieu of taxes, M-37 C&H - College and Hospitals Payment-in-lieu of taxes; and M-13 and M-13A - OPM Reports of Taxable and Tax Exempt Grand Lists. In addition, said module shall have the capacity of producing the following user-defined reports: Parcel owner information; map parcel identification; property location; district(s); item code(s); exemption code(s); use value code(s); census tract; building permit management; and any other user-definable reports based on data from the data management and valuation modules. Said module shall also have the capability to restart any incomplete report at the point where it was terminated.

(Effective July 26, 1996)

Sec. 12-62f-6. Tax collection module

(a) The tax collection module shall have the ability to interface with both the data management and assessment administration modules. The tax collection module shall have the following capabilities: Ability to produce rate books and tax bills in OPM approved format; ability to reflect assessment changes as made by the Board of Assessment Appeals and any other lawful corrections and adjustments on tax bills; ability to process new owner and address changes prior to tax billing, with the retention and reflection of the October 1

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owner on the rate book and tax bill; ability to process a delinquency code(s) to tax bill file indicating back taxes due; ability to provide a multi-digit code(s) for the identification of real estate escrow bank payments; ability to post refunds; ability to calculate interest and lien amounts due; ability to store at least fifteen prior years worth of tax collection records; ability to audit file listings and to review all data input; ability to output rate book/tax bill files to create tax collection/tax receivable files including the amount of total tax due and each installment thereof; ability to produce monthly trial balance; provide two-level password protection; and ability to integrate collection and posting functions. Said module should also provide security sufficient for tax collector operations.

(b) Said module shall also be able to generate the following reports in hard copy and/or to provide the required data to a magnetic diskette: Rate Book total; total of tax bills; alias tax warrants; summary of certificates of correction by list year; suspended tax report; monthly trial balance report; and the following OPM reports: M-36A - Reimbursement of Revenue Loss-Elderly Freeze; M-42B - Totally Disabled Exemptions; and M-65 - Newly Acquired Manufacturing Machinery and Equipment. In addition, said module shall provide for the: Printing of tax bills and/or the listing of owners by bank in alphabetical order and the preparation of delinquency notices as follows: Tax reminder notices; demand notices; lien notice; real estate tax liens; and reports to the Department of Motor Vehicles of delinquent motor vehicle taxes.

(Effective July 26, 1996)