

Columbia Board of Assessment Appeals
Thursday, September 10, 2020 Regular Meeting – 7:00 p.m.
Meeting will be held virtually on the Zoom platform

AGENDA

AS THIS IS A VIRTUAL MEETING WE ARE OPERATING UNDER THE FOLLOWING PROCEDURES: THIS SESSION IS BEING BOTH VIDEO AND AUDIO-RECORDED. ATTENDEES, COMMISSIONERS AND STAFF WILL GENERALLY REMAIN ON MUTE EXCEPT WHEN SPEAKING OR VOTING AND WILL GENERALLY BE KEEPING VIDEO OF THEMSELVES ON THROUGHOUT THE MEETING. IF A MEMBER OF THE PUBLIC CREATES AN AUDIO OR VIDEO DISRUPTION, THEY MAY BE MANUALLY EJECTED FROM THE MEETING UPON RECOMMENDATION OF STAFF OR THE CHAIR.

Meeting Link: <https://tinyurl.com/ycxk4m6x> Meeting ID: 883 4321 8772 Password: 193991

or join by phone: 1-646-558-8656 same id and password

1. Call to Order
2. Roll Call
3. Additions/Changes to Agenda
4. Approval of Minutes
 - 4.1 March 13, 2020 Special Meeting Minutes
5. Election of Officers
6. New Business
 - 6.1 Hear and Act upon Appeals related to the Assessment of Motor Vehicles on the October 2019 Grand List and Supplemental October 2019 Grand List
 - 6.1.1 Personal Property of Joseph Marsh
 - 6.1.2 Personal Property Toni Coombs
7. Finalize Appeal Decisions or Set Possible Special September Meeting Date for Appeal Decisions
8. Discuss and Act Upon 2021 BAA Meeting Schedule
9. Adjournment

TOWN OF COLUMBIA
BOARD OF ASSESSMENT APPEALS
Adella G. Urban Administrative Offices Conference Room
323 Route 87, Columbia, CT
Thursday, March 13, 2020 - 9:00 A.M.
SPECIAL MEETING MINUTES

1. **Call to Order:** Linda McDonald called the meeting to order at 9:00 a.m.
2. **Members Present:** Chairman Linda McDonald, Steve Postemsky, Vice Chairman, Mike Hamilton
Members Excused: None
Staff Present: Flo Polek, Board Clerk
Others Present: Suzanne Tetreault, one other person

3. **Approval of Minutes**

3.1 **March 5, 2020 Regular Meeting Minutes**

S. Postemsky **MOVED** to **APPROVE** the meeting minutes of 03/5/2020 as presented; M. Hamilton **SECONDED**; **MOTION CARRIED 3:0:0.**

4. **Appeal Hearing - Real Estate Appeal of Suzanne Tetreault for 158 & 158A Route 6**

S. Tetreault presented her case to reduce the assessment at 158 & 158A Route 6.

M. Hamilton explained that the appraisal is based on the market, not just improvements.

L. McDonald stated that there would be another re-evaluation in 2021. S. Postemsky stated that the lookback period is the prior year.

5. **Board Discussion/Decisions for Appeals heard on March 5, 2020, and March 13, 2020**

5.a Real Estate Appeal of Suzanne Tetreault:

Board discussion followed on the lack of evidence from the appellant to support a reduction in property value.

L. McDonald **MOVED** to **DENY** the reduction of real estate appeal of Suzanne Tetreault at 158 & 158A Route 6 and keep the 2019 appraised value at \$259,785, as the appellant did not submit documentation to support a reduction in the property value; S. Postemsky **SECONDED**; **MOTION CARRIED 3:0:0.**

5.b Personal Property Appeal of John Naumec:

Board discussion followed. John Naumec appeared before the BAA on 3/5/2020 to appeal the personal property values of his unregistered vehicles on his property at 149 Route 6, Columbia, CT. His application submitted only described the unregistered 4 door Cadillac sedan so the board can only consider what is on the application. His estimate of value for the vehicle on his application was \$500.00. Mr. Naumec submitted photos of his unregistered cars into the record at the meeting on 3/5/2020.

L. McDonald **MOVED** to keep the 2019 assessment year value of the personal property of the four-door Cadillac Sedan located at 149 Route 6, Columbia, CT at \$400.00 as assigned by the Assessor

and no change to the 25% penalty applied as the appellant did not provide information to substantiate a personal property assessment reduction; S. Postemsky **SECONDED; MOTION CARRIED 3:0:0.**

5.c Real Estate Appeal of Paul Kordonowy:

Discussion followed on a sales comparison approach appraisal of the property dated 2/17/2020 for \$520,000.00 submitted by the appellant at the 3/5/2020 meeting.

L. McDonald quoted from the Board of Assessment Appeals Handbook revised edition 2017:

“Because a property appeal must be a historical look back at market data, current appraisals, sales transactions, and economic conditions occurring after the revaluation date should be given little or no weight in the appeal process. This is especially true for appeals that occur long after the revaluation date. The BAA should give proper care to ensure that all value reviews are held to the same standards and criteria established during the revaluation to maintain the integrity and equity of the tax base – otherwise the tax burden gets shifted to other property owners unfairly.”

Board discussion continued.

L. McDonald **MOVED** to **DENY** the appeal of Paul Kordonowy for a real estate appeal for property at 108 Hunt Road and keep the 2019 assessment year appraised value at \$572,075, as documentation submitted by the appellant did not support a reduction in the property value; S. Postemsky **SECONDED; MOTION CARRIED 3:0:0.**

5.d Real Estate Appeal of AB Development LLC:

M. Hamilton reported he viewed the property with the appellant’s representative, Dennis Botticello, the day before.

The board invited the Assessor to join the meeting at 10:02 a.m. For the record, L. McDonald said the Assessor was present to answer informational questions from the Board and not to be involved at all in the board’s decision-making process. Deliberations continued after the Assessor left the room at 10:05 a.m.

M. Hamilton **MOVED** to **REDUCE** the estimated value of the building at 298 Route 66 S owned by AB Development LLC by 30% due to lack of finish and inhabitable; L. McDonald **MOVED** to **AMEND** the motion to include the appraised value of the dwelling reduced to \$346,220; S. Postemsky **SECONDED; MOTION CARRIED 3:0:0.**

6. Adjournment:

L. McDonald **MOVED** to **ADJOURN**; S. Postemsky **SECONDED. MOTION CARRIED 3:0:0.**
The meeting **ADJOURNED** at 10:14 a.m.

Respectfully submitted by Flo Polek, Board Clerk,
Please see the minutes of subsequent meetings for approvals and/or corrections hereto.

Board of Assessment Appeals

Pursuant to P.A. 95-283 of the State of Connecticut, an application to appeal an assessment must be filed on or before August 25, 2020. Highlighted sections must be completed. The Board of Assessment Appeals does not have to give a hearing date to incomplete applications. Please print or type.

Deliver or mail application to: Board of Assessment Appeals, c/o Assessor, 323 Route 87, Columbia, CT 06237

Application to Appeal

Grand List of: 2019 & SUPL 10/01/18 GL List #:

Property Owner:		Property Description:	
Name	<u>Joseph + Angela Marsh</u>	Make	<u>2010</u> Model <u>Honda Pilot EX</u>
Address	<u>7 GAVIN DR</u>	VIN #	<u>5FNYF4H67AB030245</u>
City/State/Zip	<u>COLUMBIA CT 06237</u>	LOCATION	<u>7 GAVIN DR Columbia CT 06237</u>
Appellant:		Reason for Appeal:	
Name	<u>Joseph + Angela Marsh</u>	<u>Vehicle had Almost 190,000</u>	
Address	_____	<u>Miles on it. 2010 Book</u>	
City/State/Zip	_____	<u>Value Lower than 8,240.00</u>	
Correspondence & Contact:		<u>Sold Veh/Trade, only received 5,000.</u>	
Name	<u>Joseph Marsh</u>	Appellant's Estimate of Value:	
Address	<u>7 GAVIN DR. CT</u>	<u>5,000</u>	
City/State/Zip	<u>Columbia CT 06237</u>	Attach documentation of Value, if applicable	
Telephone No.	<u>860 810-9557</u>	Date:	
Signature of Property Owner or Duly authorized Agent: (Attach proof of authorization)		<u>09-01-20</u>	
Board of Assessment Appeals has Scheduled an Appointment as follows:			
		Date:	Time:
		Place:	

See Reverse for Appeal Summary



Advertisement

2010 Honda Pilot Pricing Report



Style: EX Sport Utility 4D
Mileage: 178,000

Trade In To a Dealer

Trade-in Range
\$2,664 - \$4,431
Trade-in Value
\$3,548



Vehicle Highlights

Fuel Economy:
City 16/Hwy 22/Comb 18 MPG

Max Seating: 8

Doors: 4

Engine: V6, VTEC, 3.5 Liter

Drivetrain: 4WD

Transmission: Automatic, 5-Spd
w/Overdrive

EPA Class: Sport Utility Vehicles

Body Style: Sport Utility

Country of Origin: Japan

Country of Assembly: United States

Valid for ZIP Code 06237 through 07/01/2020

Your Configured Options

Our pre-selected options, based on typical equipment for this car.

✓ Options that you added while configuring this car.

Engine

V6, VTEC, 3.5 Liter

Transmission

Automatic, 5-Spd w/Overdrive

Drivetrain

4WD

Braking and Traction

Hill Start Assist
Traction Control
Stability Control
ABS (4-Wheel)

Comfort and Convenience

Anti-Theft System
Air Conditioning
Air Conditioning, Rear
Power Windows
Power Door Locks
Cruise Control

Steering

Power Steering
Tilt Wheel

Entertainment and Instrumentation

AM/FM Stereo
CD/MP3 (Multi Disc)
✓ DVD System

Safety and Security

Dual Air Bags
Side Air Bags

Seats

Power Seat

Exterior

Fog Lights

Cargo and Towing

Towing Pkg

Wheels and Tires

Alloy Wheels

Exterior Color

✓ Blue

Sept - 10th
August 24th deadline

860 (228) 9555
Assessor - MARY

JOSEPH P. MARSH

7 Gavin Drive, Columbia, CT 06237
Joemarsh1034@gmail.com

n

August 23, 2020

To Whom It May Concern,

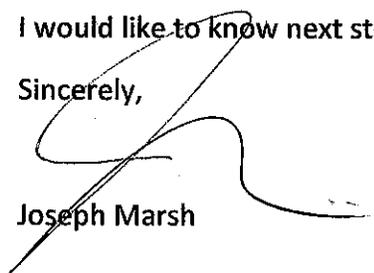
I am requesting a review / hearing on a tax bill received in July 2020. The tax bill was for list number 2019 MV 0001920 attached to a 2010 Honda Pilot EX, VIN # 5FN54H67AB030245, CT Registration 266PMX.

This tax reflects a net assessment as \$8,240.

I feel this assessment is in error and that the value is too high. I no longer own this vehicle as it was sold in May 2020 and had approximately 190,000 miles.

I would like to know next steps or if you need additional information.

Sincerely,


Joseph Marsh

Rough Trade-In	Average Trade-In	Clear Trade-In	Body Type	Model Number	MSRP	Weight	Clear Loan	Clear Retail
2000 CLASSIC SIERRA 2500 PICKUP-3/4 Ton-V8								
Mileage Class: III								
400	875	1450	Wideside	C24*	19466	4883	1325	3025
775	1425	1950	Wideside Extended Cab	C28*	21070	5188	1775	3725
975	1675	2250	Wideside Crew Cab	C23*	23451	5370	2025	4125
2000 SIERRA 3500-1 Ton-5.7L V8								
Mileage Class: III								
550	1125	1625	Wideside	C34*	20064	4908	1475	3275
1025	1725	2300	Wideside Extended Cab	C39*	23491	5509	2075	4175
1100	1825	2425	Wideside Crew Cab	C33*	23194	5917	2200	4350
2000 NEW SIERRA 1500 PICKUP-1/2 Ton-V8								
Mileage Class: III								
500	1075	1550	Wideside	C14*	16000	3944	1400	3175
1050	1775	2375	Wideside Extended Cab	C19*	22159	4289	2150	4275
2000 NEW SIERRA 2600 PICKUP-3/4 Ton-6.0L V8								
Mileage Class: III								
700	1325	1850	Wideside	C24*	21130	4588	1675	3575
1250	2025	2650	Wideside Extended Cab	C29*	23675	N/A	2400	4825
SIERRA PICKUP OPTIONS								
Trade-In/Loan Retail								
Add SLE Pkg. 200 225 Add Power Seat (Std. SLT) 100 125								
Add SLT Pkg. 675 750 Add Sportside Bed 200 200								
Add Z71 Off-Road Pkg. (4WD) 150 175 Ded V6 Engine 100 100								
Add 4 Wheel Drive 600 675 Ded W/o 4th Door (New Sierra Ext) 200 200								
Add 6.5L V8 Turbo Diesel Engine 150 175 Ded W/o 6.0L V8 (New Sierra 2500) 200 200								
Add 7.4L V8 Engine 100 125 Ded W/out Air Conditioning 175 175								
Add Aluminum/Alloy Wheels 100 125 Ded W/out Automatic Trans. 50 50								
Add DRW (Std. 3500 Extended) 150 175 Ded W/out Cruise Control 75 75								
Add Leather Seats (Std. SLT) 150 175 Ded W/out Power Door Locks 75 75								

*K as the 1st position of the model # denotes 4WD

HONDA

Rough Trade-In	Average Trade-In	Clear Trade-In	Body Type	Model Number	MSRP	Weight	Clear Loan	Clear Retail
2011 ACCORD CROSSTOUR-V6								
Mileage Class: II								
5075	6875	8900	Wagon 4D EX	TF1H3	29790	3852	6225	8375
5600	6625	7475	Wagon 4D EX-L	TF1H5	32890	3887	6769	10000
6300	7375	8250	Wagon 4D EX-L (4WD)	TF2H5	34140	4070	7425	10850
Trade-In/Loan Retail								
Add Navigation System 75 100								
2011 CR-V 4 Cyl.-4WD								
Mileage Class: I								
5000	5925	6675	Utility 4D LX (2WD)	RE3H3	21695	3386	6025	8725
5575	6525	7300	Utility 4D SE (2WD)	RE3H4	22395	3386	6575	9400
5875	6825	7600	Utility 4D EX (2WD)	RE3H5	23995	3413	6950	9750
6450	7425	8225	Utility 4D EX-L (2WD)	RE3H7	26945	3430	7425	10425
5625	6575	7350	Utility 4D LX	RE4H3	22945	3503	6625	9475
6200	7175	7950	Utility 4D SE	RE4H4	23645	3503	7175	10125
6500	7475	8275	Utility 4D EX	RE4H5	25245	3534	7450	10475
7075	8075	8900	Utility 4D EX-L	RE4H7	27895	3554	8025	11175
Trade-In/Loan Retail								
Add Aluminum/Alloy Wheels (LX) 75 100 Add Navigation System 50 75								
2011 PILOT-V6-4WD								
Mileage Class: II								
6325	7400	8275	Utility 4D LX (2WD)	YF3H2	28045	4319	7450	10675
6950	7950	8825	Utility 4D EX (2WD)	YF3H4	30895	4310	7950	11275
7500	8625	9525	Utility 4D EX-L (2WD)	YF3H5	33995	4359	8575	12025
7650	8775	9675	Utility 4D EX-L DVD (2WD)	YF3H6	35595	4376	8725	12200
7575	8790	9800	Utility 4D EX-L Nav (2WD)	YF3H7	35995	4425	8850	12125
8025	9150	10075	Utility 4D Touring (2WD)	YF3H9	38795	4425	9075	12825
8625	9700	10575	Utility 4D LX	YF4H2	29645	4506	7725	11000
7400	8500	9400	Utility 4D EX	YF4H4	32495	4504	8475	11900
8125	9275	10200	Utility 4D EX-L	YF4H5	35595	4544	9200	12750
8525	9675	10600	Utility 4D EX-L DVD	YF4H6	37195	4561	9550	13200
8450	9600	10525	Utility 4D EX-L Nav	YF4H7	37595	4561	9475	13100

Rough Trade-In	Average Trade-In	Clear Trade-In	Body Type	Model Number	MSRP	Weight	Clear Loan	Clear Retail
8825	10000	10950	Utility 4D Touring	YF4H9	40395	4608	9875	13675
Trade-In/Loan Retail								
Add Aluminum/Alloy Wheels (LX) 125 150								
2011 RIDGELINE-V6-4WD								
Mileage Class: II								
8400	9550	10475	Utility 4D RT	YK1F2	28900	4504	8450	13075
9375	10550	11500	Utility 4D RTS	YK1F4	31605	4504	10350	14200
10275	11500	12475	Utility 4D RTL	YK1F5	34480	4553	11250	15225
Trade-In/Loan Retail								
Add Aluminum/Alloy Wheels (RT) 125 150 Add Rear Entertainment System 150 175								
2011 ODYSSEY-V6								
Mileage Class: II								
5150	6150	6975	Wagon 5D LX	RL5H2	27800	4337	6300	9150
6325	7400	8275	Wagon 5D EX	RL5H4	30950	4412	7450	10575
7550	8675	9575	Wagon 5D EX-L	RL5H6	34450	4483	8625	12000
7700	8825	9750	Wagon 5D EX-L DVD	RL5H6	36050	4509	8775	12175
7625	8750	9650	Wagon 5D EX-L Nav	RL5H6	36450	4500	8700	12075
8075	9200	10125	Wagon 5D Touring	RL5H9	40755	4541	9125	12575
8600	9750	10700	Wagon 5D Touring Elite	RL5H9	43250	4560	9650	13200
Trade-In/Loan Retail								
Add Aluminum/Alloy Wheels (LX) 125 150								
2011 ELEMENT-4 Cyl.								
Mileage Class: I								
5750	6700	7475	Utility LX	YH1H3	20825	3515	6750	10000
6625	7625	8425	Utility EX	YH1H7	22935	3540	7600	11050
6800	7800	8600	Utility LX (4WD)	YH2H3	21075	3624	7750	11225
7700	8725	9550	Utility EX (4WD)	YH2H7	24185	3641	8600	12250
Trade-In/Loan Retail								
Add Alum/Alloy Wheels (Std. EX) 75 100								
2010 ACCORD CROSSTOUR-V6								
Mileage Class: II								
4000	4950	5725	Wagon 4D EX	TF1H3	29670	3852	5175	8050
4450	5425	6225	Wagon 4D EX-L	TF1H5	32570	3887	5825	8825
5575	6600	7450	Wagon 4D EX-L (4WD)	TF2H5	34020	4070	6725	9975
Trade-In/Loan Retail								
Add Navigation System 75 100								
2010 CR-V 4 Cyl.-4WD								
Mileage Class: I								
4225	5100	5825	Utility 4D LX (2WD)	RE3H3	21545	3386	5250	8075
4975	5900	6650	Utility 4D EX (2WD)	RE3H5	23945	3413	6000	9000
5500	6450	7225	Utility 4D EX-L (2WD)	RE3H7	26495	3430	6525	9625
4700	5600	6325	Utility 4D LX	RE4H3	22795	3503	5700	8625
5450	6400	7150	Utility 4D EX	RE4H5	25095	3534	6450	9550
5975	6950	7725	Utility 4D EX-L	RE4H7	27745	3554	6975	10175
Trade-In/Loan Retail								
Add Aluminum/Alloy Wheels (LX) 75 100 Add Navigation System 50 75								
2010 PILOT-V6-4WD								
Mileage Class: II								
4850	5850	6675	Utility 4D LX (2WD)	YF3H2	27895	4319	6025	9025
5875	6925	7775	Utility 4D EX (2WD)	YF3H4	30745	4310	7000	10225
6550	7625	8500	Utility 4D EX-L (2WD)	YF3H5	33845	4359	7650	11025
6850	7725	8600	Utility 4D EX-L DVD (2WD)	YF3H6	35445	4376	7790	11125
6950	8050	8950	Utility 4D Touring (2WD)	YF3H9	37045	4407	8075	11625
7050	8150	9050	Utility 4D Touring DVD (2WD)	YF3H9	38645	4425	8150	11825
5325	6350	7175	Utility 4D LX	YF4H2	29495	4506	6475	9575
6475	7500	8425	Utility 4D EX	YF4H4	32345	4504	7800	10950
7100	8200	9100	Utility 4D EX-L	YF4H5	35445	4544	8200	11675
7200	8300	9200	Utility 4D EX-L DVD	YF4H6	37045	4561	8300	11775
7500	8625	9525	Utility 4D Touring	YF4H8	38645	4590	8575	12125
7600	8725	9625	Utility 4D Touring DVD	YF4H9	40425	4608	8675	12250
Trade-In/Loan Retail								
Add Aluminum/Alloy Wheels (LX) 125 150								

Board of Assessment Appeals

In accordance with Section 12-110 of the Connecticut General Statutes, the Columbia Board of Assessment Appeals will hold a public meeting for the sole purpose of hearing appeals related to the assessment of motor vehicles on the Grand List of October 1, 2019. **Taxpayers appeals on motor vehicles only will be heard on Thursday, September 10, 2020 starting at 7:00 p.m. Due to precautions for COVID-19, the meeting will be conducted via Zoom virtual platform by appointment only.**

Motor vehicle appeals and supporting documentation must be filed in writing no later than Monday, August 24, 2020. Applications must be completed in their entirety. Appointment confirmation and Zoom meeting instructions will be emailed to applicants who have filed applications in a timely manner. Applications are available, by appointment, in the Tax Assessor's Office or at www.columbiact.org.

Completed applications may be filed in the Town Hall drop box outside the front door (make notation "BAA application" on application envelope) or mailed to: Board of Assessment Appeals, Assessor's Office, 323 Route 87, Columbia, CT.

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Please print or type

Application to Appeal

Grand List of: 2019 & SUPL 10/01/18 GL List #:

Property Owner:

Name Chris Coombs
Address 175 Rt 66
City/State/Zip Columbia CT

Property Description:

Make Dodge Ram 1500 crew Model pickup
VIN # 1D7HU18D4BTJ26522
LOCATION Columbia

Appellant:

Name Toni + Chris Coombs
Address 175 Rt. 66
City/State/Zip Columbia CT
06237

Reason for Appeal:

The truck is worth less because of the rust & integrity.

Correspondence & Contact:

Name Toni Coombs
Address 175 Rt 66
City/State/Zip Columbia CT 06237
Telephone No. 860-428-8403

Appellant's Estimate of Value:

Attach documentation of Value, if applicable

Signature of Property Owner or
Duly authorized Agent:

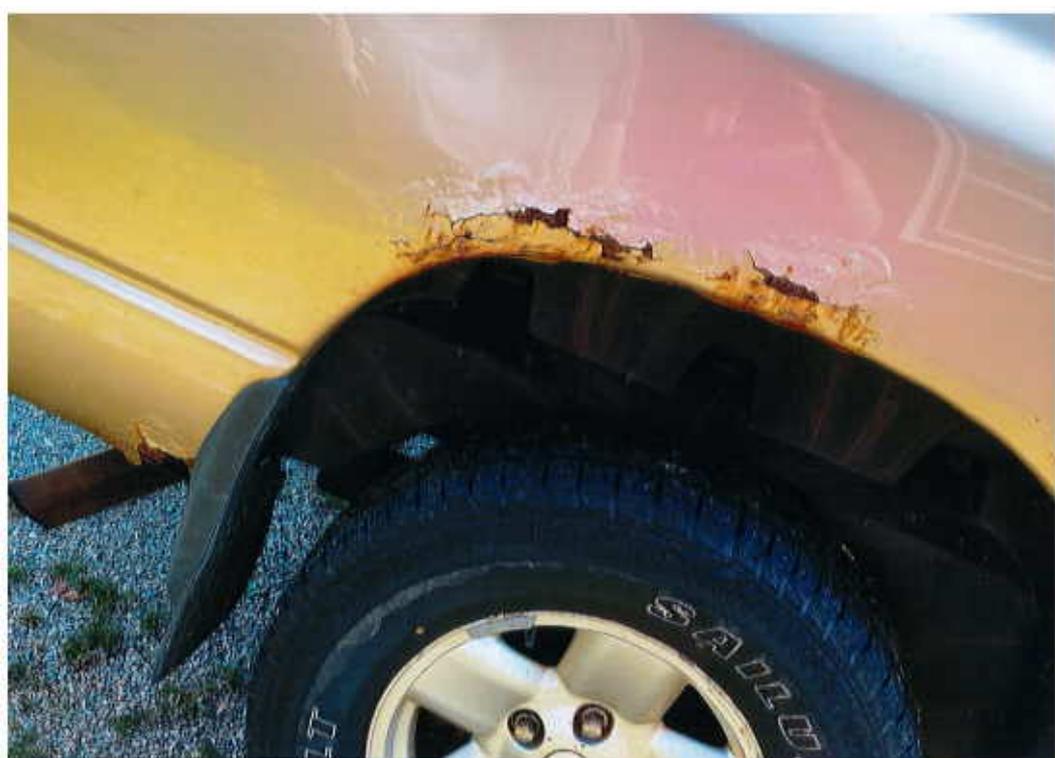
[Signature]

(Attach proof of authorization)

EMAIL Address: tcoombs04@gmail.com

Date: 8/24/20











2021 Calendar

January

Su	Mo	Tu	We	Th	Fr	Sa
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1	2	3	4	5	6

February

Su	Mo	Tu	We	Th	Fr	Sa
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	1	2	3	4	5	6

March

Su	Mo	Tu	We	Th	Fr	Sa
28	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31	1	2	3

April

Su	Mo	Tu	We	Th	Fr	Sa
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1

May

Su	Mo	Tu	We	Th	Fr	Sa
25	26	27	28	29	30	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31	1	2	3	4	5

June

Su	Mo	Tu	We	Th	Fr	Sa
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	1	2	3

July

Su	Mo	Tu	We	Th	Fr	Sa
27	28	29	30	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

August

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1	2	3	4

September

Su	Mo	Tu	We	Th	Fr	Sa
29	30	31	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	1	2

October

Su	Mo	Tu	We	Th	Fr	Sa
26	27	28	29	30	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1	2	3	4	5	6

November

Su	Mo	Tu	We	Th	Fr	Sa
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	1	2	3	4

December

Su	Mo	Tu	We	Th	Fr	Sa
28	29	30	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	1

Holidays and common observances

1 Jan.	New Year's Day	6 Sept.	Labor Day
18 Jan.	Birthday of Martin Luther King, Jr.	11 Oct.	Columbus Day
15 Feb.	Washington's Birthday (Presidents' Day)	11 Nov.	Veterans Day
4 Apr.	Easter	25 Nov.	Thanksgiving Day
31 May	Memorial Day	25 Dec.	Christmas
4 July	Independence Day		