

Minutes of the BAA
Special Meeting
April 7, 2022
DRAFT

Deputy
2022 APR 14 PM 2:30
Kinny Lee

4:00 Scitico Room this is a new room for BAA hearings. The BAA members comment it was a very nice room to conduct hearings in. The special meeting was called to order at 4:05 by Chairman Tyler. Present was Lori Longhi, Donna Dubanoski and Thomas Tyler.

Vicki Rose Assistant Town Tax Assessor was present to record the meeting for the town tax department.

Chairman Tyler stated this has not been compliant with the rules and regulations.

Chairman Tyler gave an overview of an email that he sent to OPM the Office of Policy and Management at the State of CT requesting an intervention and a letter back from OPM stating it was out of their jurisdiction and they did not have any legislative powers to do anything. He stated that they did not comment on the merit of the issue but just that they didn't have any powers. It is the BAA's point of view that the assessor is not to be in the room and is not supposed to record.

Hearings started around 4:10 (attached)

Chairman Tyler called a recess at around 5:30 as the next group of BAA hearings were just postponed to another day.

Hearings resumed when the next person arrived which was appeal #383

Lori Longhi left after she finished hearing # 383.

Hearings were complete for the day at 6:40 Donna Dubanoski makes a motion to adjourn, Tom Tyler seconds, passed unanimously. Meeting adjourned

Respectfully submitted,

Lori Longhi
Recording Secretary

Tom Tyler

From: Tom Tyler
Sent: Wednesday, April 6, 2022 11:41 AM
To: 'Martin.Heft@ct.gov'
Cc: 'Jennifer.gauthier@ct.gov'; 'Carol.Hall@cga.ct.gov'
Subject: Enfield Board of Assessment Appeals - Request for Intervention of Todd Helems Enfield Tax Assessor
Attachments: BAA - OPM 1 Recording Rules (4-4-2022).pdf; BAA - OPM 2 TJT 4-2-2022 Statement & Attachments.pdf

**Enfield Board of Assessment Appeals
c/o Thomas J. Tyler, Chairman
18 Bridge Lane
Enfield, CT 06082**

April 6, 2022

Mr. Martin L. Heft, Undersecretary
Martin.Heft@ct.gov
Intergovernmental Policy and Planning Division
Office of Policy and Management
Hartford, CT

Via

**Re: Request for Intervention of Enfield Tax Assessor Todd Helems and staff
by Enfield's Board of Assessment Appeals**

Honorable Undersecretary Heft,

It is my understanding through our State Representative Carol Hall that as Chairman of this intervention. Mr. Helems has hindered, obstructed and interfered with the BAA in trying to carry out its quasi-judicial duties for several weeks now and continues to disrupt and interfere with BAA by actions such as appearing unannounced at our organizational meeting March 10, 2022, and other activities as more specifically detailed in my **Chairman's Statement of April 4, 2022** (Copy

attached together with Exhibits), which was read into the record and ordered to be posted on the town website.

At our April 4, 2022 Special Meeting we unanimously approved our **“Amended Rules Regarding the Recording, Broadcasting and/or Photographing of Proceedings before BAA”** (Copy attached) which took effect immediately upon passage April 4, 2022 at 1:00 pm, in time to coincide with commencement of BAA Hearings. As if on cue, the Tax Assessor (Mr. Helems) together with two employees in the tax assessor’s office appeared unannounced; each carrying what appeared to be an electronic tape recording machines. They positioned themselves in areas outside of where the public is permitted and refused to move even after I requested. then ordered them to do so. The BAA is an independent board – not an arm of the tax assessor but these actions have disrupted and interfered with our ability to carry out our duties and responsibilities, fairly and equitably, The Tax Assessor (and staff) have now attended two consecutive days for each and every hearing. They positioned themselves with tape recorders on at all times about five feet behind each citizen, attorney, agent and speaker in blatant violation of our rules. Sometimes leaving unattended tape recording machines “on” in violation of our rules regarding protection of reasonable expectations of privacy on part of unwary citizens. In my view, the Tax Assessor (& Staff) are not members of the public but are town staff. They have neglected and refused to obey any of my frequent attempts to enforce rules.

The Tax Assessor has refused to leave the room or location when repeatedly asked, he has refused to stop recording after repeatedly requested by the Chair. I have told him numerous times over the past two days not to do this and have asked him to leave. The BAA has never taped its meetings and it is clearly against our board policy. This board is supposed to be independent from the Tax Assessor. We find this conduct and behavior to intimidating, bullying, and it demonstrates no respect for law or BAA policy.

Its effect has a “chilling effect” on public participation and portrays us as an arm of the town tax

Assessor who is taping them, which could not be further from the truth. This morning I received and **attached a copy of an email from one of our hearings last night.** The sender attached some documents to put into his file then proceeded to make unsolicited comments reflective of the intimidating, uneasy feeling the public gets as

a result of these outrageous activities and conduct by the Tax Assessor and Staff. I trust this may be helpful to explaining the public's plight.

The BAA resumes hearings today from 1:00 to 6:00 pm.. Incidentally, my cell number is (860) 803-1783. However, should you need to speak with me regarding any questions, please email first leaving me your number and I will return your call as soon as I can remove myself from the hearings without disrupting them any more than necessary.

Thank you in advance for your attention, consideration and anticipated cooperation.

Very truly yours,

Thomas J. Tyler, Chairman

cc: Jennifer L. Gauthier, CCMA II
via email to: Jennifer.gauthier@ct.gov

The Honorable Carol Hall
Via email to: Carol.Hall@cga.ct.gov

EXHIBIT #1

Tom Tyler

From: Rose, Victoria <vrose@enfield.org>
Sent: Friday, March 11, 2022 4:37 PM
To: Tom Tyler
Subject: Meetings

I am going to post the meetings, but the Town has informed me that no town employee would be able to take the minutes during the normal course of the work day. I can come at 5:00 and will continue to schedule the hearings, do the prep work, and transcribe the minutes. This year we will record audio of all the hearings. This will allow us to be able to transcribe any missing notes. I'm sorry for any inconvenience this may cause.

Thanks,

Vicki

Victoria Rose, CCMA II
Assistant Assessor
Town of Enfield
(860)253-6337

3/15/2022 at 10:30 AM
PER TC w/VICKI ROSE

↓
BONE OF CONTENTION

1.) Who is "we"?

"THE BAA"

2.) Who wrote it?

"MY SUPERIOR,
TAX ASSESSOR
TODD HELEMS"

3.) Please advise
TODD HELEMS

"I WILL LET
TODD KNOW"

"THE BAA WILL NOT
RECORD ITS OWN
HEARINGS THIS YEAR"

4.) Why did TAX ASSESSOR
NOT REVEAL HIS ROLE
IN GHOSTWRITING EMAIL?

"I DON'T KNOW"

**Enfield Board of Assessment Appeals
Statement by Thomas J. Tyler, Chairman
To Set the Record Straight Regarding
Recording of 2022 Proceedings**

April 4, 2022

In the past few weeks a town official or officials, either intentionally or through ignorance, have misrepresented and/or mischaracterized both my personal position as well as official BAA policy regarding audio recording of BAA hearings. Those misrepresentations/mischaracterizations appear to be designed to pressure the BAA to begin electronic audio recording of its own hearings. Such misstatements must be corrected to set the record straight, which is the purpose of this statement.

BACKGROUND:

2-11-2022: Lori Longhi elected Recording Secretary to prepare BAA Minutes. This change relieved Vicki Rose of taking or preparing BAA Minutes. Vicki never took Minutes again.

3-10-2022: Tax Assessor Todd Helems made an unannounced appearance at BAA Meeting and attempted to engage in conversation with BAA. The Chair refused to allow Todd to speak explaining that to do so would be against the law in violation of the Freedom of Information Act since he was not on the Agenda. Arrangements were made to accommodate Todd's request to meet by scheduling him on the Agenda for the 3-22-2022 Meeting.

3-11-2022: I received an email purportedly from Vicki Rose (See Exhibit # 1, attached) stating that "This year we (the BAA) will tape record all hearings." On 3-15-2022 I had a telephone conversation with Vicki and my handwritten notes appear on Exhibit # 1, Vicki admitted that her email was written by "my Superior, Todd Helems." After authoring the email Todd had directed Vicki to send it to me under her name, without attribution to him. I asked Vicki to relay a message to the Tax Assessor that "the BAA would not record its own hearings this year." Finally, Vicki opined that she did not know why Todd Helems did not reveal his role in "ghostwriting" her email.

3-28-2022: I requested a one month's extension of time within which to complete our BAA duties per CGS 12-117(a) via letter to Town Manager Ellen Zoppo-Sassu (See Exhibit # 2, attached).

3-29-2022: I received an email from the Town Manager (See Exhibit # 3, attached) regarding:

- a) that my extension request would appear on Town Council Agenda for April 4, 2022;
- b) more appropriate hearing locations were being sought for BAA hearings;
- c) that Town "Attorney Tallberg will be shortly forwarding you an Opinion about taping the Appeals proceedings." (Note: This puzzled me since the BAA had not requested any opinion nor had any BAA members been contacted previously by the Town Manager or Town Attorney about any BAA hearing issues.); and,

- d) the Town Manager expressed her personal opinion regarding BAA's 3-22-2022 Special Meeting Draft Minutes, requesting it be amended concerning some references to Tax Assessor Todd Helems; with which she disagreed.

3-30-2022: I received a copy of an email from Town Attorney Tallberg to the Town Manager purporting to give Legal Opinion 2022-1 (See Exhibit # 4, attached) concerning BAA Recording of Hearings. This process never sought to involve me or any other BAA member to verify the "facts" upon which this opinion was based. No facts were sourced and the portrayal of my alleged position was incomplete and misleading. My alleged statement was neither sourced nor attributed. Actually, if true, this mischaracterization could put me in legal jeopardy for violating FOIA laws. My position as Chairman and BAA policy is that audio recording of BAA proceedings by the public has been allowed consistent with the Freedom of Information Act (currently CGS Section 1-226; previously CGS 1-21a) at least since I first was appointed to the BAA, over ten years ago. To my knowledge, no member of the public has ever been denied their right to record any BAA hearing, meeting or proceeding.

On the issue of BAA tape recording its own hearings we have questions of our own, for instance:

- 1) Why were we not contacted by the Town Manager or somebody before a legal opinion was requested ?
- 2) Why were we not contacted after it was requested in order to confirm or refute "facts", especially my own position as well as existing BAA policy ?
- 3) Why were we kept in the dark like mushrooms until after that opinion was issued ?

Finally, this opinion implied that the BAA should tape record its own hearings is shortsighted and fatally flawed for reasons as are more thoroughly discussed below.

POLICY ON BAA AUDIO RECORDING OF PROCEEDINGS:

The Board of Assessment Appeals ("BAA") is a statutorily-created agency whose purpose is to review individual taxpayer appeals of tax assessments levied or imposed by the Enfield Tax Assessor ("TA") as of October 1, 2021 for Fiscal Year 2022.

All three BAA members are natives and life-long residents whose roots run deep in the community. Each member brings a lifetime of varied experience and a wide range of expertise that complements each other while providing an extraordinary balance helpful in resolving disputes fairly and equitably. We welcome this opportunity to allow resolution with a full and fair hearing in as non-contentious, non-confrontational setting as possible.

Chairman's Position and BAA Policy regarding the Public Recording BAA proceedings:

Audio recording of BAA proceedings by the public has been allowed consistent with the Freedom of Information Act (currently CGS Section 1-226; previously CGS 1-21a) at least since I was appointed to the BAA, over ten years ago. To my knowledge, no member of the public has ever been denied their right to record any BAA hearing, meeting or proceeding. That is my position as Chairman and BAA policy for as long as I can remember. The BAA has discussed recording its own proceedings and rejected it for multiple reasons, which follow below.

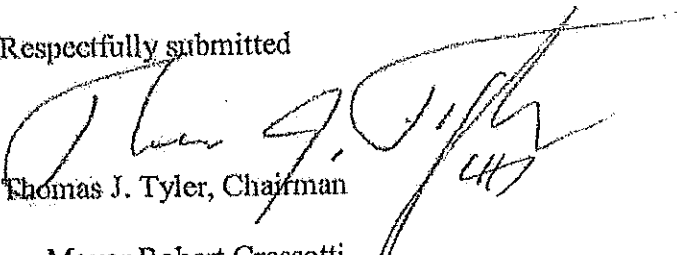
We are not versed nor proficient in the operation of recording devices nor do we have the time or desire to interrupt hearings to make these recordings. The BAA will not assume responsibility to keep recorders in good working order and/or assure accuracy of recordings. It is not appropriate for the BAA even to be perceived to be acting as an agent or an arm of the town's tax assessor.

Many cases involve personal and/or financial information not subject to public disclosure. It would be virtually impossible for us, as BAA members, to monitor, screen, redact or otherwise guard against the accidental acquisition of and/or subsequent release of protected confidential/privileged information in violation of law, putting the town and us in legal jeopardy. Again, it is not appropriate for the BAA to act as an agent or an arm of the town's tax assessor. That is well beyond the nature or scope of our statutory charge or authority.

Due to the sheer volume of appeals it is completely unreasonable for the town to expect us to undertake responsibilities of transmitting and/or safe guarding these tapes in compliance with custodial obligations which could be legally imputed. Those "chain of custody" issues are most formidable and well beyond our capabilities. We absolutely decline to accept responsibility for such preservation of evidence duties.

Finally, and most importantly, we will not participate in the BAA being pressured or bullied into recording our proceedings. It is intimidating to most people who are already anxious and nervous; it would have a "chilling effect" on them as they try to present their cases. Most are not attorneys; they should not feel as though they are being interrogated at an inquisition. BAA hearings should be conducted in a dignified and orderly manner. One of our goals is to provide an atmosphere as comfortable as possible so that citizens and taxpayers do not feel threatened, intimidated or bullied by their own government, be it the BAA or town official(s).

Respectfully submitted


Thomas J. Tyler, Chairman

cc: Mayor Robert Cressotti
Members of the Town Council
Donna Dubanoski
Lori Longhi

EXHIBIT #2

Enfield Board of Assessment Appeals
c/o Thomas J. Tyler, Chairman
18 Bridge Lane
Enfield, CT 06082

March 28, 2022

Ms. Ellen Zoppo-Sassu, Town Manager
Town of Enfield
820 Enfield St.
Enfield, CT 06082

Via ezoppo@Enfield.org and Regular Mail

Re: Request for Extension of Time Within Which to Complete BAA Duties

Dear Ms. Zoppo-Sassu:

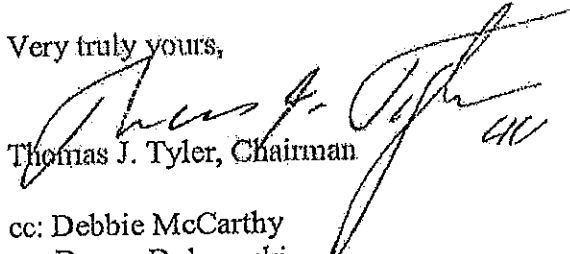
Pursuant to the provisions of CGS Section 12-117(a), the Board of Assessment Appeals hereby requests a one-month extension in order to fulfill its duties during this revaluation period. The sheer volume of appeals makes it virtually impossible to fully and fairly hear each appeal then devote adequate time to deliberate and equitably consider each such case.

It is my understanding that should you grant this extension request, it is the responsibility of the Town Manager to send written notice of such extension to the Secretary of the Office of Policy and Management not later than two weeks after granting an extension.

If you have any questions please don't hesitate to let me know at your earliest convenience.

Thank you in advance for your attention, consideration and anticipated cooperation.

Very truly yours,


Thomas J. Tyler, Chairman

cc: Debbie McCarthy
Donna Dubanoski
Lori Longhi
Vicki Rose

EXHIBIT #3

Tom Tyler

From: Zoppo, Ellen <ezoppo@enfield.org>
Sent: Tuesday, March 29, 2022 4:54 PM
To: Tom Tyler
Cc: McCarthy, Debra; ddubanoski@aol.com; Dllonghi; Bielenda, Steven
Subject: RE: BAA Request for Extension per CGS 12-117(a) to Complete Its Duties
Attachments: 03 22 BAA Minutes.pdf

Good Afternoon Attorney Tyler,

I received your letter and will be placing the request for extension on the April 4th Town Council agenda. I expect that there will be full support for this based on the number of appeals.

We have worked out the room reservations for next week so the BAA does not have to use the Thompsonville Room which we all agree is inappropriate for these type of proceedings.

I also wanted to let you know that the Corporation Counsel, Attorney Tallberg, will be shortly forwarding you an Opinion about taping the Appeals proceedings.

Also, I have read a copy of the attached minutes and I would like to respectfully request that they be amended before adoption. The focus on the Assessor's qualifications seems subjective in nature and does not accurately represent the meeting or that particular discussion.

Please call me if you have any questions...860-253-6350.

Sincerely,
Ellen Zoppo-Sassu
Town Manager

Cc: Assessment Appeals Board; Assistant Town Manager Steve Bielenda

From: Tom Tyler <tom@tylerandtyler.com>
Sent: Monday, March 28, 2022 11:24 AM
To: Zoppo, Ellen <ezoppo@enfield.org>
Cc: McCarthy, Debra <dmccarthy@enfield.org>; ddubanoski@aol.com; Dllonghi <dllonghi@aol.com>; Rose, Victoria <vrose@enfield.org>
Subject: BAA Request for Extension per CGS 12-117(a) to Complete Its Duties

External Email: Use Caution when opening attachments or clicking links.

Ms. Zoppo-Sussa,

Attached please find a written request from me as Chairman of Enfield's Board of Assessment Appeals for an extension of time within which to complete its duties.

A hard copy of this request is also being mailed to you this afternoon.

#3 - 1

DRAFT

BAA Minutes

3/22/2022 Special Meeting

Donna Dubanoski, Thomas Tyler- Chairman and Lori Longhi were present. Tom called the meeting to order at 4:00. Lori Longhi will continue to take minutes. A couple of minutes later Vicki Rose (Tax Assessor's office) arrived accompanied by an individual she introduced as the new Tax Assessor Todd Helems to the BAA members.

Tom stated Lori is going to take the minutes, commented that the entire board is present, including Vicki Rose and Enfield's Tax Assessor, Todd Helems.

First item on the agenda was the minutes from 3/10/2022. After brief discussion, Donna made a motion to approve 3/10/2022 minutes, which was seconded by Tom and unanimously approved.

Second item on the agenda was the upcoming appeal hearing process for individual cases as well as multiple cases including personnel matters. After discussion, the BAA decided to move on to the next item on the agenda.

Third item on the agenda was to engage in communication with the new Enfield Tax Assessor Todd Helems. After Tom swore-in Todd Helems a robust discussion ensued for over an hour regarding Todd's appraisal qualifications (he is neither a licensed Residential/Commercial Appraiser nor a registered Soil Scientist in Connecticut or any other state), expertise, work experience, perspectives, PA 490, Motor Vehicle changes, Residential & Commercial properties under Appeal to the BAA and several other topics. He specifically discussed several individual cases as well as his overall views on numerous generic cases.

Donna made a motion to adjourn, seconded by Lori – unanimously approved.

Meeting adjourned at 5:30 pm.

Respectfully submitted,

Lori Longhi,

Recording Secretary

If you have any questions please don't hesitate to let me know at your earliest convenience.

Thank you for your consideration.

Very truly yours,

Thomas J. Tyler, Chairman
Board of Assessment Appeals

Tom Tyler

EXHIBIT #4

From: Roche, Susan <sroche@enfield.org>
Sent: Wednesday, March 30, 2022 2:48 PM
To: Helems, Todd; Tom Tyler; dllonghi@aol.com; ddubanoski@aol.com
Cc: Town Attorney; Zoppo, Ellen
Subject: Board of Assessment Appeals - Recording of Hearings
Attachments: LO 2022-1, Board of Assessment Appeals - Recording of Hearings.pdf

Good afternoon,

Please see the attached legal opinion in regards to the above referenced matter.

Thank you,
Sue

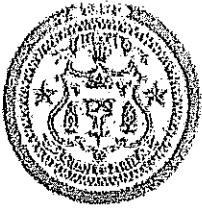
Susan M. Roche

Legal Assistant
Town Attorney's Office
820 Enfield Street
Enfield, CT 06082
Phone: 860-253-6405
Fax: 860-253-6362

TOWN OF
Enfield
CONNECTICUT

This e-mail transmission contains information from the Town Attorney's Office that is confidential and legally privileged. The information is intended only to be utilized by the individual or entity named on this e-mail. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution, or the taking of any action in reliance on the contents of this e-mail information is strictly prohibited. Therefore, if you have received this e-mail in error, please reply to this e-mail advising us of this fact, and please delete the e-mail and all attached documentation.

#4 - 1



OFFICE OF THE TOWN ATTORNEY

TO: Ellen Zoppo-Sassu, Town Manager
FROM: James N. Tallberg
DATE: March 30, 2022
SUBJECT: Board of Assessment Appeals
Recording of Hearings

FACTS

The Town of Enfield Board of Assessment Appeals (BAA) conducts hearings during the months of March and April concerning real property and personal property valuations.¹ Historically, a Town staff member has essentially acted as the secretary of the BAA and was responsible for the taking of the minutes of the hearings. The staff member would later type the minutes for filing in the Town Clerk's office and for posting on the Town's website. Historically, there has been no "live" recording or taping of these hearings.

Town officials have indicated that there is an interest in having the hearings recorded.² However, the Chairman of the BAA has expressed his disapproval of the proposed recording of the hearings.

ISSUE

Whether the Town may have an audio recording of the BAA hearings.

SHORT ANSWER

Yes, audio recordings of the BAA hearings may be made.

LAW AND DISCUSSION

The Board of Assessment Appeals ("BAA") is a statutorily created entity pursuant to Connecticut General Statutes §12-110. The process for BAA hearings is set forth in General Statutes §12-111 through §12-115.

In addition, the members of the BAA are appointed by the Town Council per the Town Charter, chapter V, section 4.

¹ There are occasional motor vehicle appeals in March and April, but most motor vehicle hearings are conducted in September.

² It is my understanding that these will be audio only recordings.

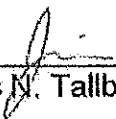
#4 - 2

To: Ellen Zoppo-Sassu
Re: BAA – Recording of Hearings

Date: 3/30/2022
Page: 2 of 2

Although the BAA operates pursuant to this statutory authority, it is nonetheless a public agency that is affiliated with the Town as recognized by the Town Charter. It uses Town facilities, and it conducts the Town's business regarding assessment appeals. We are not aware of any statute, rule, or regulation that would prevent the Town from taping hearings in order to provide an accurate record of the proceedings. That being the case, I would proceed to tape the hearings.

Please let me know if you have any questions or need additional follow up on this issue.


James M. Tallberg, Town Attorney

K:Assessor/Board of Assessment Appeals/Recording of Hearings, 3-30-2022

#4 - 3

**Enfield Board of Assessment Appeals
Statement by Thomas J. Tyler, Chairman
To Set the Record Straight Regarding
Recording of 2022 Proceedings**

April 4, 2022

In the past few weeks a town official or officials, either intentionally or through ignorance, have misrepresented and/or mischaracterized both my personal position as well as official BAA policy regarding audio recording of BAA hearings. Those misrepresentations/mischaracterizations appear to be designed to pressure the BAA to begin electronic audio recording of its own hearings. Such misstatements must be corrected to set the record straight, which is the purpose of this statement.

BACKGROUND:

2-11-2022: Lori Longhi elected Recording Secretary to prepare BAA Minutes. This change relieved Vicki Rose of taking or preparing BAA Minutes. Vicki never took Minutes again.

3-10-2022: Tax Assessor Todd Helems made an unannounced appearance at BAA Meeting and attempted to engage in conversation with BAA. The Chair refused to allow Todd to speak explaining that to do so would be against the law in violation of the Freedom of Information Act since he was not on the Agenda. Arrangements were made to accommodate Todd's request to meet by scheduling him on the Agenda for the 3-22-2022 Meeting.

3-11-2022: I received an email purportedly from Vicki Rose (See Exhibit # 1, attached) stating that "This year we (the BAA) will tape record all hearings." On 3-15-2022 I had a telephone conversation with Vicki and my handwritten notes appear on Exhibit # 1, Vicki admitted that her email was written by "my Superior, Todd Helems." After authoring the email Todd had directed Vicki to send it to me under her name, without attribution to him. I asked Vicki to relay a message to the Tax Assessor that "the BAA would not record its own hearings this year." Finally, Vicki opined that she did not know why Todd Helems did not reveal his role in "ghostwriting" her email.

3-28-2022: I requested a one month's extension of time within which to complete our BAA duties per CGS 12-117(a) via letter to Town Manager Ellen Zoppo-Sassu (See Exhibit # 2, attached).

3-29-2022: I received an email from the Town Manager (See Exhibit # 3, attached) regarding:

- a) that my extension request would appear on Town Council Agenda for April 4, 2022;
- b) more appropriate hearing locations were being sought for BAA hearings;
- c) that Town "Attorney Tallberg will be shortly forwarding you an Opinion about taping the Appeals proceedings." (Note: This puzzled me since the BAA had not requested any opinion nor had any BAA members been contacted previously by the Town Manager or Town Attorney about any BAA hearing issues.); and,

- d) the Town Manager expressed her personal opinion regarding BAA's 3-22-2022 Special Meeting Draft Minutes, requesting it be amended concerning some references to Tax Assessor Todd Helems; with which she disagreed.

3-30-2022: I received a copy of an email from Town Attorney Tallberg to the Town Manager purporting to give Legal Opinion 2022-1 (See Exhibit #4, attached) concerning BAA Recording of Hearings. This process never sought to involve me or any other BAA member to verify the "facts" upon which this opinion was based. No facts were sourced and the portrayal of my alleged position was incomplete and misleading. My alleged statement was neither sourced not attributed. Actually, if true, this mischaracterization could put me legal jeopardy for violating FOIA laws. **My position as Chairman and BAA policy is that audio recording of BAA proceedings by the public has been allowed consistent with the Freedom of Information Act (currently CGS Section 1-226; previously CGS 1-21a) at least since I first was appointed to the BAA, over ten years ago. To my knowledge, no member of the public has ever been denied their right to record any BAA hearing, meeting or proceeding.**

On the issue of BAA tape recording its own hearings we have questions of our own, for instance:

- 1) Why were we not contacted by the Town Manager or somebody before a legal opinion was requested ?
- 2) Why were we not contacted after it was requested in order to confirm or refute "facts", especially my own position as well as existing BAA policy ?
- 3) Why were we kept in the dark like mushrooms until after that opinion was issued ?

Finally, this opinion implied that the BAA should tape record its own hearings is shortsighted and fatally flawed for reasons as are more thoroughly discussed below.

POLICY ON BAA AUDIO RECORDING OF PROCEEDINGS:

The Board of Assessment Appeals ("BAA") is a statutorily-created agency whose purpose is to review individual taxpayer appeals of tax assessments levied or imposed by the Enfield Tax Assessor ("TA") as of October 1, 2021 for Fiscal Year 2022.

All three BAA members are natives and life-long residents whose roots run deep in the community. Each member brings a lifetime of varied experience and a wide range of expertise that complements each other while providing an extraordinary balance helpful in resolving disputes fairly and equitably. We welcome this opportunity to allow resolution with a full and fair hearing in as non-contentious, non-confrontational setting as possible.

Chairman's Position and BAA Policy regarding the Public Recording BAA proceedings:
Audio recording of BAA proceedings by the public has been allowed consistent with the Freedom of Information Act (currently CGS Section 1-226; previously CGS 1-21a) at least since I was appointed to the BAA, over ten years ago. To my knowledge, no member of the public has ever been denied their right to record any BAA hearing, meeting or proceeding. That is my position as Chairman and BAA policy for as long as I can remember. The BAA has discussed recording its own proceedings and rejected it for multiple reasons, which follow below.

Enfield Board of Assessment Appeals ("BAA")

**Amended Rules Regarding the Recording, Broadcasting
and/or Photographing of Proceedings before BAA**

Pursuant to the provisions of Connecticut General Statutes Section 1-226, et seq., BAA has hereby amended and/or adopted rules requiring that any photographer, broadcaster and/or person recording any and all BAA hearings, meetings or proceedings, **commencing Monday, April 4, 2022 at 1:00 p.m. (EDT)**, forward indefinitely, **shall be required** to handle all devices and equipment as inconspicuously as possible and in such a manner as not to interrupt, interfere with or disturb BAA hearings, meetings or proceedings.

In addition, the following rules have been adopted and are equally applicable:

- 1) All photographers, broadcasters and/or persons recording **shall** operate such device(s) in areas designated by the BAA which will be at least ten (10') feet distance in circumference from BAA members, Appellants, their Attorneys, Agents or Speakers in order to create a "zone of privacy" where said persons or parties have a reasonable expectation of privacy;
- 2) Each and every recording device and equipment **shall** be in the possession, custody and control of its owner or agent at all times in order to maintain its proper operation (for instance, turning "on" and "off" at appropriate times) to insure compliance with state and federal civil and criminal privacy laws; and,
- 3) All photographers, broadcasters and/or operators of such recording devices and equipment **shall** be solely and exclusively responsible for complying with **Electronic Communications Privacy Act of 1986 ("ECPA")**, 18 U.S.C. subsections 2510 – 2523; and, particularly, but not merely limited to, **Title I of the ECPA** as amended by **"CALEA" (Communications Assistance to Law Enforcement Act of 1994)**, the **USA Patriot Act (2001)**, **USA Patriot Act Reauthorization in 2006** and **FISA Amendments Act of 2008**.
[Note: ECPA had its origin in the **Omnibus Crime Control and Safe Streets Act of 1968**; subsequently referred to as the **Federal Wiretap Act of 1986**.]

AMENDED and/or ADOPTED Unanimously by Dubanoski, Longhi & Tyler on April 4, 2022 to become effective immediately



STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

April 6, 2022

Enfield Board of Assessment Appeals
c/o Thomas J. Tyler, Chairman
18 Bridge Lane
Enfield CT 06082

Dear Chairman Tyler:

This is in reference to your correspondence of April 6, 2022 in which you express your experiences with the Enfield's Assessor. Please note that the Connecticut General Statutes (CGS) do not provide the Office of Policy and Management (OPM) with any investigatory powers in assessment and taxation matters. Consequently, we have no legislative authority to oversee the actions of the Enfield Assessor.

The Board of Assessment Appeals (BAA) authority is outlined under the Connecticut General Statutes. These should be reviewed with your municipal attorney. Additionally, the Connecticut Association of Assessing Officers has a Board of Assessment Appeals Handbook (revised edition 2017) which is attached for reference.

The Freedom of Information Commission (FOIC), the Freedom of Information Act (FOIA) and municipal attorney should be consulted with regarding your "Amended Rules Regarding the Recording, Broadcasting and/or Photographing of Proceedings before BAA". This is outside the purview of OPM. I have included Mr. Thomas Hennick of the FOIC in this response.

In conclusion, this agency does not possess any investigatory or fact-finding power and cannot initiate investigations. If you feel that the statutes pertaining to assessment have been misapplied, you may contact a state agency that has been granted powers of investigation. I am also sending a copy of this letter to your town's chief executive officer and town manager as they have responsibility under the laws for municipal personnel issues.

Sincerely,

Martin L. Heft, Undersecretary

C: Thomas Hennick, Freedom on Information Commission
Representative Carol Hall
Mayor Bob Cressotti
Town Manager Chris Bromson

Enclosures

- Request for Intervention of Enfield Tax Assessor 4-6-2022
- BAA – OPM 1 Recording Rules 4-4-2022
- BAA – OPM 2 TJT 4-2-2022 Statement & Attachments

HEARING

CONDUCTED BY:

JANUARY 14

APRIL 7, 2022

APRIL 7, 2022

TIME	LAST NAME	FIRST NAME	APPEAL #	Column1	Column2
4:00	PATEL	TARAL	31	BPP	
4:15	KAIMAN	ELLIOT	375		230 SHAKER RD
4:30	DINH	AN	32		38 BURNS AVE
5:00	DINH	AN	33		47 ASUNTUCK ST
5:15	DINH	AN	34		3 ENFIELD AVE
5:30	DINH	AN	35		6 COSLIN RD
					51 PARK AVE
5:45	KRZANOWSKI	EDWARD	226		2 POST OFFICE RD
6:00	KRZANOWSKI	EDWARD	228		41 CELTIC COURT
			229		39 SIMON RD
			227		258 POST OFFICE RD
6:15	ZAVAL	DANIEL	383		54 HAZARD AVE
6:30	SPAZZARINI	MARK	232-245	MV	
6:45	SPAZZARINI	MARK			
7:00	SPAZZARINI	MARK			
7:15	KOWALCHUCK	KIMBERLY	276	39	FOXCROFT

RESERVED

Sharon Smith

DD = Donna Dubanoski

LL = Levi Longhi

GT = Tom Tyler