Minutes of the BAA

Special Meeting
June 16, 2022
DRAFT

Chairman Tyler called meeting to order at 11:00 a.m.

Roll call showed Tom Tyler & Donna Dubanoski and Lori Longhi Present.

The BAA discussed a supplemental Report to fully articulate the BAA's decision in Appeal #0 which was made on May 20, 2020. It was very clear we did not consider any additional evidence, nor vote or deliberate on the merits since the time had expired. It was to articulate the BAA's rationale supporting our decision in Appeal #0. After going over the draft report and discussing the towns attempt to overrule BAA Decision, discussing that the town didn't send out the decision timely, reading the Todd Helems and Ellen Zoppo-Sassu letter that was sent out, but not really sent out and going over the cases that Todd and Ellen had in this letter the group moved a few things around. The BAA approved the report with the changes. The chairman would send me a clean copy for the minutes with appellant's telephone number redacted on the official appeal form and the attachments.

Donna made the motion to approve the supplemental report that articulates the BAA decision, with phone number redacted be filed with the Minutes Tom seconds, Unanimous 3-0

The BAA members discussed doing informational speaking at the town council meetings. There were so many different topics to cover the group decided to assign the first group of issues for the June 20, 2022 meeting. Each member was agreeable and assigned to cover a different topic area.

Motion to adjourn by Donna seconded by Tom, Approved 3-0

Meeting adjourned at 12.10 p.m.

Respectfully Submitted
Lori Longhi
Recording Secretary

Enfield, CT, Board of Assessment Appeals

Supplemental Report on Decisions of Appeals of Assessments Heard in April, 2022 and Decided in May, 2022

June 16, 2022

SCOPE AND PURPOSE OF SUPPLEMENTAL REPORT:

The purpose of BAA issuing this "Supplemental Report" is to more fully articulate the basis upon which our decision in Appeal # 0 was made on May 20, 2022. We did not consider any additional evidence, nor did we deliberate and/or vote on the merits of this appeal since the time to have done so expired on May 31, 2022. This document is to articulate BAA's rationale supporting our decision in Appeal # 0.

FACTUAL HISTORY:

Having been informed by the Tax Assessor that the Romano farm was no longer classified as a farm under PA 490 because no income had been produced Mr. Romano decided to file an appeal of those decisions. As a farm, Mr. Romano's **assessment in 2020 was $13,520.00**; however, after farm status was removed, the assessment in **2021 increased by over 11 times to $150,900.00**.

Accordingly, **on March 18, 2022, Mr. Romano went to the tax assessor's office and requested an appeal form to complete and file, then and there.** The Tax Assessor came out from his office to engage Mr. Romano at the front counter wherein **the Tax Assessor personally denied Mr. Romano's request for an appeal form. He informed Mr. Romano that he could not file an appeal because he no longer had a farm.** Mr. Romano begrudgingly accepted the Tax Assessor's representation at that time and went home to the farm that has been in his family for about 100 years.

Because Mr. Romano's attorney was unavailable to immediately meet with him, it was not until **April 8, 2022** that Mr. Romano's attorney provided an **appeal form which was completed, signed by Mr. Romano and mailed directly to the BAA Chairman at his home address**. That appeal form was **received** by the BAA Chairman on **April 11, 2022 and he assigned "Appeal # 0"** to the Romano file.

A **BAA hearing was scheduled for Appeal # 0 on April 21, 2022 at 5:30 pm.**; written notice was provided to Mr. Romano more than 7 days in advance of the hearing. **On April 21, 2022** about 5:30 pm, **Mr. Romano and his lawyer, Attorney Richard Tatoian, appeared, testified and gave documentary evidence to support his claims**: 1st, that his appeal would have been timely filed but for the Tax Assessor's refusal to provide him with an appeal form on March 18, 2022; and, 2nd, in support of grievances regarding declassification and/or removal of PA 490 status of the farm and a grossly excessive increase in the assessment at 54 Virginia Avenue.

On **May 20, 2022**, the **BAA deliberated and voted unanimously to "recognize March 18, 2022 as [the] Filing Date" for Appeal # 0"** (See Exhibit # 1: **BAA's Official Decision and Minutes** regarding Appeal # 0, dated 5/20/2022). In its May 20, 2022 Decision Minutes, BAA expressly noted: **"On 3/18/22 at Tax Assessor's Office, Mr. Raymond [sp. "Romano"] Confirmed T.A. wrongfully declassified because "no income" therefore "not a farm" – T.A. Requested 1040 IRS/CT Returns But Mr. R. Refused and Requested Assessment Appeal Form which T.A. Refused to Provide on 3/18/22. We Recognize 3/18/22 As Filing Date – Outrageous T.A. Actions."**

After **voting unanimously to accept Appeal # 0** as **"effectively filed on March 18, 2022"**, the BAA proceeded to consider the second tier of Mr. Romano's Appeal # 0. Accordingly, **BAA deliberated and voted unanimously to reduce the assessment from \$150,900.00 to \$15,788.00**, recalculating farm land values using most recent OPM recommendations. **BAA also ordered** that **"This property be restored and reinstated to its prior PA 490 Status and classification(s) on the 10-1-2020 Grand List with exception(s) only for the above assessment calculation(s) immediately"** (See Exhibit # 1: **BAA's Official Decision and Minutes** regarding Appeal # 0, dated 5/20/2022)

TOWN ATTEMPTS TO OVERRULE BAA DECISION:

"In reviewing the decisions made by the Board of Assessment Appeals ("BAA")," wrote the **Tax Assessor** (in conjunction with the Town Manager) when they provided the BAA Chairman with their **June 1, 2022 Legal Opinion** that **"Mr. Romano did not file a timely written appeal"** and **"Subject matter jurisdiction cannot be waived by the parties."** Their legal analysis concluded: **"Therefore, WE** [emphasis added] **believe the BAA overstepped its authority by granting this appeal."** (See Exhibit # 2: 6/1/2022 Email from Vicki Rose included a copy of a letter from the Tax Assessor directed to Tom Tyler but addressed to 820 Enfield Street, instead of his home or office address. The letter has not yet been delivered.)

In support they cited two cases, neither of which had anything to do with a BAA being reversed by a court of competent jurisdiction for applying an exception to the Doctrine of Equitable Estoppel in recognizing the effective date an appeal was filed. In fact, in one of those cases (**<u>Connecticut Post Limited Partnership v. City of Milford</u>**), the Court showed deference to a BAA decision rejecting an assessment appeal; accordingly, our BAA would expect to be shown a similar deference invoking an exception to the Doctrine of Equitable Estoppel recognizing an effective filing date as was decided in Appeal # 0.

On **June 11, 2022, Mr. Romano received a letter** from the **Tax Assessor** notifying him that **"In my review of the Board of Assessment Appeals ("BAA") decisions, you went before the BAA without filing the required appeal form by March 18, 2022."** The Tax Assessor then provided his Legal Opinion: **"My office considers the actions of the BAA void as they had no legal standing to hear your appeal."** (See **<u>Exhibit # 3</u>**: 6/8/2022 Tax Assessor Letter to Mr. Romano).

Incidentally, although the Tax Assessor had neglected or refused to mail **BAA's Official Decision and Minutes** (See **<u>Exhibit # 1</u>**, dated 5/20/2022) to Mr. Romano by 5/27/2022, as required by the very same statute CGS 12-111 the Tax Assessor and Town Manager pointed out to BAA, it also stated: "**Must send written notification of the final determination of such appeals to each such person within one week after such determination has been made.**" (See: **Board of Assessment Appeals Handbook, "A Guide to Property Tax Administration for Connecticut's Municipal Boards of Assessment Appeals"** Revised Edition 2017, at **<u>Page 9</u>**). The Tax Assessor apparently stuffed it into the same envelope he mailed to Mr. Romano on June 8th without specifically referring to it.

<u>REBUTTAL: TOWN'S POSITION IS FATALLY FLAWED BY THE LAW</u>:

It appears as though **the Town is trying to create an "illusion" that it is up to the Tax Assessor and/or Town Manager to "review" BAA decisions and act as final arbiters in determining which BAA decisions to overrule, affirm or dismiss.** Unfortunately, for them, (but fortunately for taxpayers) they have it backwards. The Tax Assessor and Town Manager are the "Town" and the BAA is an official municipal agency designed to serve as an appeal body for taxpayers who believe that the town erred in the valuation of their properties or erroneously denied them exemptions. **The BAA is the <u>review body</u> serving independently**. (See: **Board of Assessment Appeals Handbook, "A Guide to Property Tax Administration for Connecticut's Municipal Boards of Assessment Appeals"** Revised Edition 2017, at **<u>Page 1</u>**).

Assessment review in Connecticut **"relates to procedures that ensure property valuations are just and equitable.** An extended and involved process, **it begins with the Assessor and ends with the Board of Assessment Appeals."** (**Ibid**, at Page 5)

"Numerous statutes ... provide an oversight of the valuation process and a critical part of that oversight is the Board of Assessment Appeals. The boards of assessment appeals are **provided by statute to act as an independent body of review for property owners who wish to appeal their assessments after exhausting more informal channels of appeal such as the Assessor or the revaluation company."** (**Ibid**, at **Page 5).**

1) It is important to take note that a **taxpayer makes a formal appeal to the Board of Assessment Appeals NOT the Tax Assessor** (See: CGS 12-111).
2) It is the **Board of Assessment Appeals NOT the Tax Assessor who decides to accept or reject an appeal application if it is incomplete or if any items are missing or if it is received after the deadline** (Ibid, at **Page 11**).
3) It is the **Board of Assessment Appeals NOT the Town Manager who MUST hear appeals of persons claiming to be aggrieved by the actions of the Tax Assessor** (See: CGS 12-111 and CGS 12-504d).
4) **Only the Board of Assessment Appeals NOT the Town Manager who has the power to take appeals from taxpayers and review and correct the work of assessors** (See: CGS 12-111 and CGS 12-113).

EVIDENCE RECEIVED AT APRIL 21, 2022 HEARING

Mr. Romano's Appeal # 0 was dated April 8, 2022 and received by Chairman Tom Tyler on April 11, 2022. On its face this appeal was not received by March 18, 2022 but the appellant testified that he was prevented from filing his appeal by statements, acts, actions and conduct of the Tax Assessor, upon which he had no choice but to accept on March 18, 2022, which was to his substantial detriment.

Mr. Romano's Attorney argued that under the circumstances in this case, an **exception to the general rule regarding the "doctrine of equitable estoppel" should be applied.** Although it is well established that a municipality cannot generally be estopped by the unauthorized acts of its officers [**Dupuis v. Submarine Base Credit Union**, 170 Conn 344, 365 A.2d, 1093 (1976)], this Tax Assessor did or said something calculated or intended to induce Mr. Romano to believe that he could not file an appeal of his grievances, and that even with due diligence he was unable to learn the true state of his rights. Also, Mr. Romano had no convenient means of acquiring that knowledge until he was able to reach his attorney several days later. Furthermore, Mr. Romano would be subjected to substantial losses if the Town and/or its Tax Assessor were permitted to negate the acts or statements of the Tax Assessor [**Kimberly Clark Corporation v. Dupuis, Commissioner of Revenue Services,** 204 Conn 137, 527 A. 2nd 679 (1987), but for which, Mr. Romano would have filed his appeal on March 18, 2022.

DELIBERATIONS ON MAY 20, 2022

Recalling that the BAA is a quasi-judicial agency with equitable powers and authority, the threshold issue, as we saw it, was: Whether the actions of the Tax Assessor (in advising Mr. Romano that since he had no income derived from the farm, then he no longer had a farm under PA 490; and, thereafter the Tax Assessor refused to provide Mr. Romano an appeal form with which he could (and would) have filed his appeal, then and there, in the offices of the tax assessor on March 18th) **induced or prevented Mr. Romano** (by removing the opportunity for him to fill out and file a tax assessment appeal form because it was withheld from him by the Tax Assessor) **from exercising a legal right he had to file an appeal ?**

If so, **the BAA would have to decide whether or not Mr. Romano would suffer substantial economic loss as a result ?**

DECISION MADE ON MAY 20, 2022

The first tier of BAA deliberations and decision was to determine the "effective" date the appeal was filed. In so doing, **BAA found, by compelling evidence**, that **Mr. Romano was induced by the Tax Assessor in reasonably (but without any real choice) relying on erroneous and misleading representations made to Mr. Romano's economic detriment which now threatened to subject him to substantial loss if the town through its tax assessor's office were permitted to negate the acts of its tax assessor, especially without adequate substantive and/or procedural due process of law.** Additionally, **removal of the Romano farm from PA 490 Status would automatically result in such a drastic change to its classification and valuation that it would be inequitable and/or oppressive.**

Accordingly, the BAA recognized March 18, 2022 as the effective filing date by Mr. Romano in Appeal # 0.

The **second tier of BAA deliberations and decision** in Appeal # 0 was recited above in "**FACTUAL HISTORY OF APPEAL # 0**" and in its "**Report on Decisions of Appeals of Assessments <u>Heard in April, 2022 and Decided in May, 2022</u> dated May 28, 2022**" and, therefore, need not be repeated.

<u>END OF SUPPLEMENTAL REPORT</u>

<u>Report Approved: June 16, 2022</u>

Motion to Accept and Approve "**Supplemental Report on Decisions of Appeals Heard in April, 2022 and Decided in May, 2022"** made by Donna Dubanoski, seconded by Thomas Tyler was **APPROVED UNANIMOUSLY** 3-0 by Donna Dubanoski, Lori Longhi and Thomas Tyler at a Special Meeting of Enfield, CT, Board of Assessment Appeals on June 16, 2022.

EXHIBIT 1-A

Received by ISI for BAA on 4/11/2022

TOWN OF ENFIELD

ASSESSMENT APPEAL FORM

Appeal No. 8

THIS APPEAL FORM TO THE BOARD OF ASSESSMENT APPEALS MUST BE RECEIVED ON OR BEFORE MARCH 18, 2022, AND MUST BE COMPLETED IN ITS ENTIRETY. PROPERTY OWNERS OWNING MORE THAN ONE PROPERTY MUST FILE A SEPARATE FORM FOR EACH ACCOUNT APPEALED. PLEASE TYPE OR PRINT LEGIBLY.

Property owner(s) Raymond C. Romano
Name of agent (If different from owner) ____
Position of agent (if different from owner) ____
Property owner will be represented by (check one): Self X Agent: ____
(If by agent, must attach evidence of authorization)

Name of Person and Address to which all notices and correspondence should be sent (list ONE address only):
Name Raymond C. Romano
Street 52 Virginia Avenue
City, State, Zip Code Enfield, CT 06082 Telephone (Daytime) REDACTED

For the Grand List of October 1, 2021 :
Description of the property being appealed (location if real estate, year/make/model/marker number if motor vehicle)
NOTE: Regular Grand List Motor Vehicle hearing conducted in September.

Property Type: Real estate
(Real Estate, Supplemental Motor Vehicle, Personal Property)
Property Location: 54 Virginia Avenue, Enfield, CT
(Number and Street) (Assessor Map/Lot if Real Estate)
Property Description: 17.46 acres farm land
(Business Name if Personal Property; Year, Make, Model, VIN if Motor Vehicle)
Reason for the Appeal: The assessment does not reflect that the property is farm land.

Appellant's estimate of FAIR MARKET VALUE of the property being appealed: $12,520.00

Raymond C. Romano
Signature of owner and/or agent (Attach proof of authorization)

April 8, 2022
DATE

(Position of signer: Owner)

FOR BOARD OF ASSESSMENT APPEALS USE ONLY:

Property Description: 54 VIRGINIA AVENUE
Street Address: ____ Assessor Map ____ Lot ____ ID Lock ____
Other: ____

NOTICE OF APPEAL HEARING TIME AT THE TOWN HALL: (SCITICO ROOM, LOWER LEVEL)
An appeal hearing is to be held (DATE) APRIL 21, 2022 (TIME) 5:30 P.M.

____ Your application was denied on ____ (Action Date)
✓ Your application was granted on 5/20/22 (Action Date) 3-0 VOTE

	Old Assessment	New Assessment	Difference
LAND	142,700.	7,548.	-135,152.
BUILDINGS			
OUTBUILDINGS	8,200.	8,240.	+ 40.
PERSONAL PROPERTY			
TOTAL	150,900	15,788.	-135,112.

[signature]
CHAIRMAN, BOARD OF ASSESSMENT APPEALS

5/20/22
DATED

This action may be appealed to Superior Court within two months of the mailing of the decision

EXHIBIT 1-B

2022 Decision Board of Assessment Appeals   Appeal # 0.

Decision Date: 5/20/22

Motion to approve Appeal made by Donna Dubanoski and seconded by Thomas Tyler
After due consideration and thoughtful deliberation of all evidence in the matter of this appeal, Enfield's Board of Assessment Appeals finds that the Property Owner Ray Romano

✓ HAS PROVEN beyond a preponderance of evidence the merits of this Appeal

OR

________ FAILED TO PROVE beyond a preponderance of evidence the merits of this Appeal

THEREFORE, THIS APPLICATION WAS GRANTED/DENIED by VOTE as follows:

Unanimous 3-0
Donna Dubanoski ____ Yay ____ Nay
Lori Longhi ____ Yay ____ Nay
Thomas Tyler ____ Yay ____ Nay

Farm Land	Code	River Valley	Acres	Amount	Appraised Amount	Assessed Amount
Tillable A	710	2,530				
Tillable B	711	1,810				
Tillable C	712	1,690				
Tillable D	713	1,170	5.00	5850	93,160	
Orchard E	714	990				
Pasture F	715	280	5.60	1400	37,500	
Swamp, Ledge	716	40	7.46	298	2,223	
Scrub G	716	40				
Woodland Forest	717 610	390				
Open Space	718					

ON 3/18/22 at THE ASSESSOR'S OFFICE, MR. RAYMOND CONFIRMED T.A. wrongfully declassified because "no income" therefore "not a farm" - T.A. REQUESTED 1040 FED/CT RETURNS BUT MR. R. REFUSED AND REQUESTED ASSESSMENT APPEAL FORM WHICH T.A. REFUSED TO PROVIDE ON 3/18/22. TOE RECOGNIZE 3/18/22 AS FILING DATE → OUTRAGEOUS T.A ACTIONS

OTHER RELIEF ORDERED: This property be restored and reinstated to its prior P.A. 490 Status and classification(s) as existed on the 10-1-2020 Grand List with exception(s) only for the above assessment calculation(s) immediately.

	Acres	Amount	Appraised Amount	Assessed Amount
TOTALS	17.46	7548.00	132,883	7548.00

	APPRAISED AMOUNT	NEW 2022 ASSESSMENT	2021 ASSESSMENT	2020 ASSESSMENT
Land	132,883	7,548	142,700	5,280
Buildings				
Out Buildings	11,760	8,240	8,200	8,240
Personal Property				
TOTAL	144,643	15,788	150,900	13,520

EXHIBIT 2-A

Tom Tyler

From:	Rose, Victoria <vrose@enfield.org>
Sent:	Wednesday, June 1, 2022 1:08 PM
To:	Tom Tyler
Subject:	FW: BAA Letter
Attachments:	BAA Letter.pdf

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

From: Helems, Todd <thelems@enfield.org>
Sent: Wednesday, June 1, 2022 12:04 PM
To: Rose, Victoria <vrose@enfield.org>
Cc: Zoppo, Ellen <ezoppo@enfield.org>
Subject: BAA Letter

Vicki,

Please forward the attached to Mr. Tyler.

Thank you

Sincerely,
Todd Helems
Todd Helems CCMA II SPA
Supervisor of Assessment & Revenue Collection
Town of Enfield, CT 06082

Phone: 860-253-6339
Email: thelems@enfield.org

-9-

EXHIBIT 2-B

Department of Assessment and Revenue Collection
Town of Enfield
820 Enfield Street
Enfield, CT 06082
Tel. 860.253.6339 Fax 860.741.4028
www.enfield-ct.gov

June 1, 2022

Mr. Tom Tyler
Board of Assessment Appeals
Town of Enfield
820 Enfield Street
Enfield, CT 06082

Re: Assessment Appeal of Raymond Romano, 54 Virginia Avenue

Dear Mr. Tyler:

In reviewing the decisions made by the Board of Assessment Appeals ("BAA"), you granted an appeal to a property owner, Raymond Romano, regarding property located at 54 Virginia Avenue; however, Mr. Romano did not file a timely written appeal. Connecticut General Statutes §12-111 establishes mandatory timeframes for filing appeals and the actions taken by the BAA. These timelines go to subject matter jurisdiction. See *Connecticut Post Limited Partnership v. City of Milford*). Subject matter jurisdiction cannot be waived by the parties. *A Better Way Wholesale Autos, Inc. v. St. Paul*, 338 Conn. 651, 661-662 (2021).

Therefore, we believe the BAA overstepped its authority by granting this appeal.

Sincerely,

Todd Helems

Todd Helems
Supervisor of Assessment & Revenue Collection

cc: Ellen Zoppo-Sassu, Town Manager

EXHIBIT 5-A

Department of Assessment and Revenue Collection
Town of Enfield
820 Enfield Street
Enfield, CT 06082
Tel. 860.253.6339 Fax 860.741.4028
www.enfield-ct.gov

June 8, 2022

Raymond C. Romano
52 Virginia Ave.
Enfield, CT 06082

Location: 54 Virginia Ave
PID: 6633

Dear Mr. Romano:

In my review of the Board of Assessment (BAA) appeals decisions, you went before the BAA without filing the required appeal form by March 18, 2022. My office considers the actions of the BAA void as they had no legal standing to hear your appeal.

If you have any questions, please feel free to call the office at 860-253-6339.

Sincerely,

Todd Helems

Todd Helems
Supervisor of Assessment and Revenue Collection

Enclosures

EXHIBIT 5-1

Received by TJT for BAA on 4/11/2022

TOWN OF ENFIELD

ASSESSMENT APPEAL FORM

Appeal No. 8

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Property owner(s) Raymond C. Romano
Name of agent (if different from owner) ________
Position of agent (if different from owner) ________
Property owner will be represented by (check one): Self x Agent: ____
(If by agent, must attach evidence of authorization)

Name of Person and Address to which all notices and correspondence should be sent (list ONE address only):
Name Raymond C. Romano
Street 52 Virginia Avenue
City, State, Zip Code Enfield, CT 06082 Telephone (Daytime) REDACTED

For the Grand List of October 1, 2021:
Description of the property being appealed (location if real estate, year/make/model/marker number if motor vehicle)
NOTE: Regular Grand List Motor Vehicle hearing conducted in September.

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(Real Estate, Supplemental Motor Vehicle, Personal Property)
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Raymond C. Romano
Signature of owner and/or agent (Attach proof of authorization)

April 8, 2022
DATE

(Position of signer: Owner)

FOR BOARD OF ASSESSMENT APPEALS USE ONLY:

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Other: ____

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✓ Your application was granted on 5/20/22 (Action Date) 3-0 VOTE

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BUILDINGS			
OUTBUILDINGS	8,200.	8,240.	+40.
PERSONAL PROPERTY			
TOTAL	150,900	15,788.	-135,112.

[signature]
CHAIRMAN, BOARD OF ASSESSMENT APPEALS

5/20/22
DATED

This action may be appealed to Superior Court within two months of the mailing of the decision.

EXHIBIT 3-C

2022 Decision Board of Assessment Appeals

Appeal # 8.

Decision Date: 5/20/22

Motion to approve Appeal made by Donna Dubanoski and seconded by Thomas Tyler
After due consideration and thoughtful deliberation of all evidence in the matter of this appeal, Enfield's Board of Assessment Appeals finds that the Property Owner Ray Romano

✓ HAS PROVEN beyond a preponderance of evidence the merits of this Appeal

OR

_____ FAILED TO PROVE beyond a preponderance of evidence the merits of this Appeal

THEREFORE, THIS APPLICATION WAS GRANTED/DENIED by VOTE as follows:

Unanimous	3-0	
Donna Dubanoski	___ Yay	___ Nay
Lori Longhi	___ Yay	___ Nay
Thomas Tyler	___ Yay	___ Nay

Farm Land	Code	River Valley	Acres	Amount	Appraised Amount	Assessed Amount
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Tillable C	712	1,690				
Tillable D	713	1,170	5.00	5850	93,160	
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Open Space	718					
TOTALS			17.46	7548.00	132,883	7548.00

ON 3/18/22 at THE ASSESSOR'S OFFICE, MR. RAYMOND CONFIRMED T.A. wrongfully declassified because "no income" therefore "not a farm" & T.A. REQUESTED 1040 FARM/C) RETURNS BUT MR. R. REFUSED AND REQUESTED ASSESSMENT APPEAL FORM WHICH T.A. REFUSED TO PROVIDE ON 3/18/22. WE RECOGNIZE 3/18/22 AS FILING DATE → OUTRAGEOUS T.A ACTIONS

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Buildings				
Out Buildings	11,760	8,240	8,200	8,240
Personal Property				
TOTAL	144,643	15,788	150,900	13,520

EXHIBIT 3-D

ASSESSMENT AND REVENUE COLLECTION
TOWN OF ENFIELD
820 ENFIELD STREET
ENFIELD, CT 06082

HARTFORD CT 060
8 JUN 2022 PM 6 L

Return Service Requested

Raymond Romano
52 Virginia Ave.
Enfield, CT 06082

06082-243952

-14-