AGENDA
ENFIELD TOWN COUNCIL
REGULAR MEETING
July 5, 2022
7:00 PM – Council Chambers
https://youtu.be/6DncywfsiQE

6:50 – Public Hearing – Proposed Amendments to the Enfield Town Code Chapter 22, Article II, Enfield Culture and Arts Commission Ordinance

1. **PRAYER – Mike Ludwick**

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL**

4. **FIRE EVACUATION ANNOUNCEMENT**

5. **MINUTES OF PRECEDING MEETINGS**

   - **Regular Meeting – June 20, 2022**

6. **SPECIAL GUESTS – None**

7. **PUBLIC COMMUNICATIONS AND PETITIONS**

8. **COUNCILOR COMMUNICATIONS AND PETITIONS**

9. **TOWN MANAGER REPORT AND COMMUNICATIONS**

10. **REPORT OF SPECIAL COMMITTEES OF THE COUNCIL**

11. **UNFINISHED BUSINESS- None**

    1. **Discussion/Resolution:** Request for a Bid Waiver to Retain an Independent Review of Revaluation Issues (Tabled 6/20/22)

12. **NEW BUSINESS**

    A. **Consent Agenda –**

       1. **Discussion/Resolution:** Resolution to Amend the WPCA Dispute Process by Adding Language to the Sewer Usage Adjustment Policy for Change of Use

       2. **Appointments for Senior Tax Relief Committee:** Enfield Town Council Hereby Appoints Michael Arnone, Jr. (U), David Goyette (D), Marlene Hoginski (R), Kathleen Tallarita (D) and Robert W. Tkacz (R) for a 1 year.

    B. **Appointment(s)–Town Council Appointed.** None

    C. **Appointment(s) – Town Manager Appointed/Council Approved.** None

D. **Appointment(s) - P & Z Commission Appointed- Council Approved.** None

E. **Discussion/Resolution**: Request for Transfer of Funds for the Repair and Resurfacing of the Enfield High School Tennis Courts $23,000.00

F. **Discussion/Resolution:** Request for Transfer of Funds for the BOE Share of the Eli Whitney School Roof Project $72,450

G. **Discussion/Resolution:** Request for Transfer of Funds for the BOE Share of the Hazardville Memorial School Roof Project $71,260

H. **Discussion/Resolution:** Request for Transfer of Funds for the BOE Share of the Henry Barnard School Parking Lot $600,000

I. **Discussion/Resolution:** Request for Transfer of Funds for Additional Fire Protection Charges $160,000

J. **Discussion/Resolution:** Request for Transfer of Funds for Enfield Police for Gas $45,000

12. ANY OTHER BUSINESS PROPER TO COME BEFORE SAID MEETING.

13. PUBLIC COMMUNICATIONS/APPLIES ONLY IF PRIOR TO 11:00 p.m.

14. COUNCILOR COMMUNICATIONS.

15. ADJOURNMENT.

*****CONSIDERED FOR REAPPOINTMENT**

OFFICE OF THE TOWN MANAGER

Date: July 5, 2022

To: Bob Cressotti, Mayor

From: Ellen Zoppo-Sassu, Acting Town Manager

Re: PUBLIC HEARING GROUND RULES-

1. Roll Call.

2. READ BY MAYOR: The following Notice of Public Hearing was published in the Hartford Courant on Tuesday, June 21, 2022.

TOWN OF ENFIELD
LEGAL NOTICE

The Enfield Town Council will hold a Public Hearing in the Enfield Town Hall Council Chambers, 820 Enfield Street, Enfield Connecticut on Tuesday, July 5, 2022, at 6:50 P.M. to allow interested residents an opportunity to express their opinions regarding the PROPOSED AMENDMENTS TO THE ENFIELD TOWN CODE CHAPTER 22, ARTICLE II, ENFIELD CULTURE AND ARTS COMMISSION ORDINANCE. For more information, contact the Office of the Office of Economic and Community Development at 860-253-6391 or ntereso@enfield.org.

Dated this 21st day of June, 2022
Sheila M. Bailey, Town Clerk

3. Announce Ground Rules for Public Hearing:

   a. There is no time limit, but I ask that each person not take up too much time, so that everyone will have an opportunity to speak.

   b. After each person, who desires, has had one chance to speak, I shall permit those individuals who desire a second chance.

   c. After those individuals who desire to speak a second time, I shall permit those individuals who desire a third, fourth, etc., time.

   d. Please refrain from personalities.

PUBLIC NOTICES

INVITATION TO BID
(RIDGEWOOD ST – GRISWOLD ST AREA IMPROVEMENTS
BID NO. 22/23-2

the replacement of approximately 4,600 linear feet of water main, 3,800 linear feet of uction of 4,800 linear feet of roadway in the Ridgewood Street-area and the Griswold Town of Manchester. It includes other appurtenant work such as installation of water itary sewer laterals, abandonment of existing sanitary and water utilities, minor storm on of extruded concrete curb, minor sidewalk restoration, surface restoration and streets within the project work area include: Lilac Street, Trumbull Street, Griswold reet, Ridgewood Street, Alexander Street, and a portion of St John Street.
eceive sealed proposals through the Office of the Director of Purchasing of the Town ortal located at https://secure.procurenow.com/portal/townofmanchester until July ect at which time and via Zoom will be opened publicly and read aloud. The Contract icuments) may be examined and downloaded from the portal link noted above.
ing sources, the following proposal is subject to the following terms:
that there may be changes, omissions, or modification in the work, and that made to the Contract price in accordance with the Contract Documents. The e Owner reserves the right to accept or reject any or all bids, and to waive all iccept the Bid deemed to be in the Owner's best interest.
sales, excise or other taxes for which the Owner is not liable. Town of Manchester is rard is anticipated in JULY 2022. The Bidder agrees to hold the above pricing for sixty

10% OF TOTAL BID is to become the property of the Town in the event the above time set forth above, as liquidated damages, and not as a penalty for the delay and ised thereby.
be completed and submitted with the bid. Failure to submit any of the following with bid:

and Update (Bid) Statement
fed under this Invitation for bids are expected to be funded in part by a grant or loan nking Water State Revolving Fund. Neither the State of Connecticut nor any of its rees is or will be a party to this Invitation for bids or any resulting contract. This e requirements contained in subsections (h), (j) and (o) of Section 22a-482-4 of the

General Statute Sections 4a-100, 4b-101, 4b-91 and 4b-91(j), a responsible bid must Prequalification Certificate and a current Update (Bid) Statement. Any subcontractor I may perform installation or construction work as a subcontractor on a project, omission, the subcontractor is prequalified by DAS. Failure to submit these documents disqualification. The DAS prequalification classification SEWER AND WATER LINES is oject. If you have any questions regarding these requirements contact the State of 713-5280 or visit their web site at www.das.state.ct.us.
least 30 days from the publication of formal advertisement.
as of the Town Charter, sealed proposals will be received in the Office of the Director chester, Connecticut, not later than the date and time set forth above, for furnishing listed herein. Proposals must be executed in accordance with and subject to tained herein. Bids received prior to bid opening will be safeguarded until publicly

come part of the Contract Documents. No addendum shall be issued less than 5 and will be posted to the Town's e-Procurement Portal and forwarded to all bidders

r an account via the Town's e-Procurement Portal hosted by ProcureNow. Once the , you will receive addenda notifications to your email by clicking "Follow" on this

al of a bid by a bidder is allowed before time of bid opening.
eject all proposals, the contract will be awarded to the low, responsive and ermined by the Town based on all information submitted with bid.
ment is the schedule of prevailing wage rate determinations for classifications of o are performing work on this project pursuant to Section 31-53, as amended of the wages paid on an hourly basis to any mechanic, laborer or workman employed upon done and the amount of payment or contribution paid or payable on behalf of each elfare fund, as defined in subsection (h) of this section, shall be at a rate equal to the e same work in the same trade or occupation in the town in which such public works ontractor who is not obligated by agreement to make payment or contribution on such employee welfare fund shall pay to each employee as part of his wages the for his classification on each pay day".

are the minimum rates to be paid to workers in these classifications. These rates are ch July 1st as required by Section 31-55a of the Connecticut General Statutes. It is the n the annual adjusted prevailing wage increases directly from the Department of cl or by contacting the Connecticut Department of Labor Unit Wage and Workplace

t to the provisions of this section, the Contractor to whom such contract is awarded ibor Commissioner, the pay scale to be used by such Contractor and any of his formed under such contract. Additionally, each employer subject to the prevailing ills with the contracting agent including information, including but not limited to, rs worked; rates paid; and the employers compliance with various provisions of law.
n the federal Davis-Bacon Act regarding the payment of federal prevailing wage rates.
by a bid bond or bank check, payable to the Town of Manchester for five percent of a base bid/alternate bid situation, the bid bond will be for five percent (10%) of the hed by a surety company satisfactory to the Town and must be a corporate surety State of Connecticut. The Town of Manchester will not be liable for the accrual of any ilted. Cashiers' checks made payable to the Town of Manchester will be accepted.
um 8% of the awarded contract value shall be performed by approved MBE/WBE % and WBE: 5.0%. The successful bidder must indicate the MBE/WBE subcontractors oove stated percentage prior to the award of contract.
an Iron and Steel requirements. Guidance information, definitions, and covered iron the EPA website: http://water.epa.gov/grants_funding/aisrequirement.cfm
e State non-discrimination language of the Connecticut General Statutes included in

equal opportunity employer and requires an affirmative action policy for all of its ition of doing business with the Town, as per Federal Order 11246. By signing the dors and contractors agree to this condition of doing business with the Town, and eir compliance, the vendor agrees to cooperate fully.

NOTICE CREDITORS

ESTATE OF Dorothy H. Castonguay (22-0289)

The Hon. David A. Baram, Judge of the Court of Probate, District of Tobacco Valley Probate Court, by decree dated June 20, 2022, ordered that all claims must be presented to the fiduciary at the address below. Failure to promptly present any such claim may result in the loss of rights to recover on such claim.

Louis A. Taylor, Chief Clerk

The fiduciary is:
Karen Bosco
c/o DAVID HUGH BLACKWELL, BLACKWELL & SPADACCINI, LLC, 158 EAST CENTER STREET, MANCHESTER, CT 06040
June 24, 2022 7237311

TOWN OF ENFIELD
LEGAL NOTICE

The Enfield Town Council will hold a PUBLIC HEARING in the Enfield Town Hall Council Chambers, 820 Enfield Street, Enfield, Connecticut on Tuesday, July 5, 2022 at 6:50 pm to allow interested residents an opportunity to express their opinions regarding the PROPOSED AMENDMENTS to the ENFIELD TOWN CODE CHAPTER 22, Article II, ENFIELD CULTURE AND ARTS COMMISSION ORDINANCE.

Copies of the proposed ordinance can be obtained in the office of the Town Clerk or viewed at www.enfield-ct.gov.

Dated this 21st day of June, 2022.
Sheila M. Bailey, Town Clerk
6/24/22 7237387

TAX COLLECTOR'S NOTICE – TOWN OF UNION

All persons liable to pay taxes to the town of Union, Connecticut are hereby notified that I have a warrant to collect a tax of 27.85 mils on a dollar on the Grand List of October 1, 2021 for the fiscal year beginning July 1, 2022 and ending June 30, 2023. Due dates are July 1, 2022 and January 1, 2023.

Town taxes of $100.00 or less on Real Estate and Personal Property and ALL Motor Vehicles taxes must be paid in full in one installment on July 1, 2022.

If the tax is not paid within one month of the due date interest of 1 1/2% per month or fraction thereof from the due date, and all legal fees for collecting will be charged. Minimum interest is $2.00 per State Statue.

Payment may be made at the Union Town Hall at 1043 Buckley Highway, Union, Connecticut on Tuesdays & Wednesdays 9:00AM - 12:00NOON.

Dated at Union, Connecticut on the 10th day of May, 2022
Maureen M Eaton, CCMC, Tax Collector
6/24, 7/7, 7/22/2022 7228240

Tax Collector's Notice
TOWN OF EAST HARTFORD
740 Main Street, East Hartford, CT 06108
MICHAEL P. WALSH
MAYOR
IRIS K. LAURENZA
COLLECTOR OF REVENUE
Phone (860) 291-7250
Fax (860) 291-7354

All persons liable to pay taxes in the Town of East Hartford are hereby notified the Town of East Hartford has a bill and warrant to collect a town tax of 41.00 mills on a dollar for Real Estate and Personal Property and 32.46 mills on the dollar for Motor Vehicles on the Grand List of October 1, 2021.
REAL ESTATE, MOTOR VEHICLE AND PERSONAL PROPERTY TAX BILLS
SINGLE AND 1st INSTALLMENTS DUE JULY 1, 2022
The last day to pay taxes is August 1, 2022, thereafter is subject to an interest charge of 1 1/2% per month from the DUE DATE of July 1, 2022. Minimum Interest is $2.00 (Section 12-146 Connecticut General Statutes) Failure to receive a tax bill shall not invalidate the tax or penalties added (Sec. 12-130 CGS) Payments mailed must be US Post Marked on or before August 1, 2022 to be considered on time. If a receipt is requested, please enclose a self-addressed stamped envelope. FOR ACH AND CREDIT CARD PAYMENTS, VISIT: www.easthartfordct.gov "pay taxes online" (there is a fee for these services) IF YOU HAVE QUESTIONS REGARDING VEHICLES WHICH WERE SOLD, STOLEN OR DESTROYED, PLEASE CONTACT THE ASSESSOR'S OFFICE AT 860-291-7260. The hours of the Collector's Office are 8:30 a.m. to 4:30 p.m. Monday - Friday. Town Hall is closed July 4, 2022
6/24, 7/7, 7/21/2022 7218835

NOTICE TO CREDITORS

ESTATE OF JOYCE V. TERAULA (22-0129)

The Hon. Sean Michael Peoples, Judge of the Court of Probate, District of Glastonbury - Hebron Probate Court, by decree dated June 21, 2022, ordered that all claims must be presented to the fiduciary at the address below. Failure to promptly present any such claim may result in the loss of rights to recover on such claim.

Alex M. LaValley, Assistant Clerk

The fiduciary is:

Karen T. Connelly
c/o MICHAEL J KEENAN, KEENAN LAW, LLC, 787 MAIN STREET, SO GLASTONBURY, CT 06073

NOTICE TO CREDITORS

ESTATE OF TAMMY ANN MARKIE (22-0195)

The Hon. Sean Michael Peoples, Judge of the Court of Probate, District of Glastonbury - Hebron Probate Court, by decree dated June 20, 2022, ordered that all claims must be presented to the fiduciary at the address below. Failure to promptly present any such claim may result in the loss of rights to recover on such claim.

Alex M. LaValley, Assistant Clerk

The fiduciary is:

Melissa Pine
c/o THOMAS BABSON KANE, KANE HARTLEY & KANE, P.C., 972 NEW LONDON TPKE, GLASTONBURY, CT 06033

TOWN OF BOLTON, TAX COLLECTOR LEGAL NOTICE

Notice is hereby given to the taxpayers of the Town of Bolton, that tax bills for the 2021 GL will be due and payable on July 1, 2022. The Tax Collector's office is located in the Bolton Town Hall, 222 Bolton Center Rd., Bolton, CT, lower level. Office hours for payments are as follows:

Mon, Wed., Thur. 8:30 am-4:00 pm
Tue 8:30 am– 6:30 pm
Fri 8:30 am – 1:00 pm

Payments must be received or post-marked by August 1, 2022 to avoid interest. Interest at the rate of 1.5% per month will be charged for all taxes remaining unpaid. Interest starts accruing from July 1, 2022, the date the taxes became due and payable. Minimum interest charge is $2.00 per bill.

Failure to receive a bill does not invalidate the tax or interest per CT State Statute.
Please visit our website for additional detail and FAQ's at Bolton.govoffice.com.

Lori Bushnell, CCMC
Tax Collector
Town of Bolton
June 24, 2022 7238002

LEGAL NOTICE
TAX COLLECTOR'S NOTICE
TOWN OF SUFFIELD

Notice is hereby given to all persons liable by law to pay Town tax in the Town of Suffield on the Grand List of October 1, 2021 that the FIRST INSTALLMENT of Real Estate tax and Personal Property tax will be due on July 1, 2022 and payable on or before August 1, 2022.
Notice is hereby given that all Motor Vehicle tax and Sewer Use fee are due in one installment July 1, 2022 and payable on or before August 1, 2022.
Failure to pay or postmark these taxes on or before August 1, 2022 will render said tax delinquent from the due date of July 1, 2022 at the rate of one and one-half (1 1/2) per cent per month or any portion of a month. Minimum interest charge is $2.00 per State Statute.
Failure to receive a tax bill shall not invalidate the tax or delinquent charge.
The Tax Collector's office is located at 83 Mountain Road, Suffield, CT. Typical hours are 8:00 a.m. to 4:30 p.m. Monday through Thursday and 8:00 a.m. to 1:00 p.m. on Friday.
All bills must be present when making payment. If payment is made by mail and you would like a receipt please send the entire bill and a stamped self-addressed envelope.
For other payment options, please see Town website: suffieldct.gov for further details and fees.
Jill F. Schechtman, CCMC
Tax Collector
Town of Suffield
6/24, 7/6, 7/26/2022 7217698

NOTICE TO CREDITORS

ESTATE OF Bertha C. Carroll (22-0179)

The Hon. Sean Michael Peoples, Judge of the Court of Probate, District of Glastonbury - Hebron Probate Court, by decree dated June 20, 2022, ordered that all claims must be presented to the fiduciary at the address below. Failure to promptly present any such claim may result in the loss of rights to recover on such claim.

Alex M. LaValley, Assistant Clerk

The fiduciary is:
Susan Schnell
c/o EVELINA MONIKA RUSZKOWSKI, THE PRUE LAW GROUP P.C., 720 MAIN ST 4TH FL, WILLIMANTIC, CT 06226
6/24/2022 7237680

LEGAL NOTICE DECISIONS
SUFFIELD PLANNING AND ZONING COMMISSION

The Planning and Zoning Commission met on Monday, June 20, 2022, at the Suffield Town Hall Conference Room and rendered the following decisions:

Denied: File # 2022-3: Request for a Zoning Regulation Text Amendment to modify Sections IV.B. Use Table, IV.D. Residential Zones and V.Y. Cannabis Establishments. Applicant: Lasa Extract, LLC.
Approved with conditions: File # 2022-4: Request for a two (2)-lot resubdivision located at 8 Halladay Avenue East. Map 60H, Block 40, Lot 54.
Applicant- Joan Anderson
Approved with conditions: File # 2022-5: Request for a two (2)-lot resubdivision located at 1095 South Grand Street. Map 17, Block 21, Lot 4. Applicant- Darlene Proulx
Approved with conditions: File # 2022-6: Request for two (2)-lot resubdivision located on Copperhill Road between 1016 and 1080 Copperhill Road. Map 6, Block 10, Lot 44. Applicant- Victor Nigro, Jr.
6/24/22 7237154

NOTICE OF SALE

Pursuant to an order of the Court dated May 27, 2022, a public sale of a 2017/2018 Titan-Pinnacle Mobile Manufactured Home, Model: PN384, Serial Number: 019-000-H-A003651A, owned by Carlos Santiago, shall be held at 91 Chaffeeville Road, Lot #11, Mansfield Center, Connecticut on June 30, 2022 at 4:00 pm.

Any person, including a lien holder or the owner of the mobile manufactured home park, may bid at the sale.

THE SALE WILL EXTINGUISH ALL PREVIOUS OWNERSHIP AND LIEN RIGHTS.

PLAINTIFF

BY:____________________

THOMAS T. LONARDO, ITS ATTORNEY

290 PRATT STREET, MERIDEN, CT 06450

203-639-9860 JURIS #401603

7224630

DOCKET NUMBER: TTD-CV21-6023908S
MANSFIELD VILLAGE LLC VS. CARLOS SANTIAGO
SUPERIOR COURT JD OF TOLLAND VS. AT ROCKVILLE
MAY 31, 2022

NOTICE OF SALE
Pursuant to an order of the Court dated May 27, 2022, a public sale of a 2017/2018 Titan-Pinnacle Mobile Manufactured Home, Model: PN384, Serial Number: 019-000-H-A003651A, owned by Carlos Santiago, shall be held at 91 Chaffeeville Road, Lot #11, Mansfield Center, Connecticut on June 30, 2022 at 4:00 pm. Any person, including a lien holder or the owner of the mobile manufactured home park, may bid at the sale.

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PLAINTIFF

BY:____________________

THOMAS T. LONARDO, ITS ATTORNEY

290 PRATT STREET, MERIDEN, CT 06450

203-639-9860 JURIS #401603
7224630

ARTICLE II. CULTURE AND ARTS COMMISSION[1]

Sec. 22-31. Establishment of commission.

The town council has established the Enfield Culture and Arts Commission.

(Code 1967, § 2-71; Ord. No. 16-2 , 3-21-2016)

Sec. 22-32. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Commission means the Enfield Culture and Arts Commission.

(Ord. No. 16-2 , 3-21-2016)

Sec. 22-33. Purpose of commission.

The purpose of the commission shall be to plan, produce, coordinate, or otherwise provide assistance to sponsors of events or activities and to encourage participation therein, which promote or develop the artistic, historic, cultural and heritage resources of and within the community of Enfield.

(Code 1967, § 2-72; Ord. No. 14-5 , 10-20-2014)

Sec. 22-34. Members; qualifications, appointment, terms of office.

(a) Members of the commission shall be appointed by the town council and shall be selected from a broad cross section of the residential and business community so as to create a diverse body of members who are interested in the aims and purposes of this commission as set forth in this article.

(b) The commission shall consist of seven resident electors, who shall serve for two-year overlapping terms, which shall commence on June 1 of the year of their appointment; two town council member liaisons; and, one town staff member liaison.

(c) Annually, during the month of June, the members of the commission shall meet, organize and from among their members elect a chair, a vice-chair and a secretary.

(Code 1967, § 2-73; Ord. No. 14-5 , 10-20-2014; Ord. No. 18-1 , 1-2-2018)

[1]Editor's note(s)—Ord. No. 16-2 , adopted March 21, 2016, changed the title of Art. II from "Cultural Arts Commission" to read as herein set out.

Sec. 22-35. Vacancies.

Any vacancy in the term of any member of the commission shall be filled by appointment by the town council for the unexpired term in accordance with section 22-34(a).

(Code 1967, § 2-74)

Sec. 22-36. Expenses and assistance.

The members of the commission shall serve without compensation. The commission may receive federal, state, municipal or private monies for the purposes of fostering, assisting and encouraging the arts and to encourage the participation in, and promotion, development and appreciation of Enfield history, culture and heritage.

(Code 1967, § 2-75; Ord. No. 14-5, 10-20-2014)

Sec. 22-37. Meetings.

The commission shall fix the time and place of its regular monthly meetings and may hold such special meetings as may from time to time be required. The commission shall keep a record of its proceedings, deliberations and actions and shall annually report to the town council in writing its activities and goals. The commission may, within the limit of funds available, employ clerical help or solicit any technical assistance or consultants that may be required.

(Code 1967, § 2-76; Ord. No. 14-5, 10-20-2014)

Sec. 22-38. Auxiliary services.

The facilities and services of the various agencies and departments of the town shall be available to the commission as it may reasonably require.

(Code 1967, § 2-77)

ENFIELD TOWN COUNCIL
MINUTES OF A REGULAR MEETING
MONDAY, June 20, 2022

A Regular Meeting of the Enfield Town Council was called to order by Mayor Cressotti on Monday, June 6, 2022. The meeting was called to order at 7:00pm.

PRAYER- The prayer was given by Councilor Hopkins.

PLEDGE OF ALLEGIANCE- The Pledge of Allegiance was recited.

ROLL-CALL- Present were Councilors Cekala, Cressotti, Finger, Hopkins, Ludwick, Mangini, Pyznar, Santanella and Unghire. Councilor Despard was absent. Also present were Town Manager, Ellen Zoppo-Sassu; Assistant Town Manager, Steven Bielenda; Town Attorney, James Tallberg; Director of Finance, John Wilcox; Town Clerk, Sheila Bailey

FIRE EVACUATION ANNOUNCEMENT- Mayor Cressotti made the fire evacuation announcement.

MINUTES OF PRECEDING MEETINGS

MOTION #6285 by Councilor Mangini, seconded by Councilor Santanella to accept the minutes of the June 6, 2022, Special Meeting.

Upon a **SHOW-OF-HANDS** vote being taken, the chair declared **MOTION #6285** adopted 8-0-1.

MOTION #6286 by Councilor Mangini, seconded by Councilor Santanella to accept the minutes of the June 6, 2022, Regular Meeting.

Upon a **SHOW-OF-HANDS** vote being taken, the chair declared **MOTION #6286** adopted 8-0-1.

SPECIAL GUESTS – None.

PUBLIC COMMUNICATIONS

Barbara Gilly, 17 Buchanan Rd.
Ms. Gilly came to speak in favor of money for the roof at the A & P. She has been donating clothing for about 6 or 7 years. With the price of gas and heating oil and other things going up people are going to need a little help. The people that work in the store are very dedicated to making everything look nice.

Jessica Soule, 10 Brook Rd.
Ms. Soule is a 4th grade teacher at Prudence Crandall. When Columbine happened in April of 1999, she was a few months away from doing her student teaching. She heard talk of gun control

and reform back in and still hears about it 23 years later. She calls her representatives and senators, but she must focus on what she can change and that is her own classroom. Every teacher has created a plan for themselves for an active shooter. Every teacher has walked outside to see what they can see from outside; how fast they can lock the door with shaking hands; had the conversation with students about group together or spread out when it comes to hiding; keeps their cell phone on them to call 911; wonders how they will keep 25 frightened kids quiet; and has hoped that they would be in the way long enough to save the lives of their students. After the shooting in 2018 in Parkland, FL, she and her colleagues met with the former head of security for Enfield Schools and asked for five changes to be made to the building to provide more security. Not one of these actions has been taken in the 1,587 days since then. There have been 13 more school shootings since that one. She stated that they were told that they were financially asking for too much. The five things asked for were, classroom doors that lock from the inside, mirrored one-way film on doors and windows, classroom evacuation windows, 2-door entry system, and concrete blockades at the front of the school. She asked the Council, Mayor Cressotti, the BOE, Mr. Drezek and Mr. Longey to consider that what has been done this far is simply not enough. Please don't dismiss the requests of the teachers to make the buildings safer.

Art Mullen, 80 Mullen Rd.
Mr. Mullen stated that he was back for part 2 of "see something, say something". He stated that he has four points to make tonight. The 2022 assessment of his home identified it as being 2478 sq. ft. when it is only 1512 sq. ft. He was told to verify whether the Appeal Board changes were made to his field card in the assessor's office. Last Thursday he went to the Assessor's office and picked up a copy of his current field card and he learned that his record has not been changed and his house remains on the books for 2478 sq. ft. of living space. He would like to see an audit performed to ensure that all the Appeals Board changes are updated by a specified date.

Mr. Mullen stated that at the last meeting someone had mentioned that the assessment minutes and documents had been taken down from the website and public view because they were confusing, handwritten, and illegible. He perused a copy and found it easy to read and legible and it should be available for the public to view.

Mr. Mullen heard someone say that the Assessor's office is understaffed. He said at his appeal besides the assessor there were two additional staff. He does not feel that any of them should have been there and stated that he thinks it is not a matter of understaffed but poorly managed.

Mr. Mullen stated that he believes that his appeal session was recorded by the Assessor, as were other appeal sessions. He wants to know why they were recorded and what is going to happen to the recordings.

Mr. Mullen does not think senior assessment staff is doing a good job and is not properly addressing the issues he has. He would like the Town Council to actively get involved and take corrective measures.

Emily McIntosh and Damon Patnoe of 11 Arbor Rd. and Renee Parida of 17 Frew Terrace.
Ms. McIntosh stated that she is the Chairman for Enfield Culture and Arts Commission. She has given her time to this for over eight years. She has held her head high and put transparency and

ethics in the community first. Her leadership in this commission has led to writing their own mini grant. They have helped bring in the Opera House Players, help establish Enfield's first poet laureate, sponsored various art shows, concerts, art installations, and self-sustaining programs for the community. This all goes towards Sustainable CT, which allows the town to apply for grants. The commission has asked for transparency with the council liaison and town manager. Only once did we receive a heads up for clarity before action was taken, that was today at 2pm. Commission members who inquired about our $30,000 being revoked were met with a condescending public scolding. As a commission member and resident, it is not only their responsibility to ask questions about funding, but it is their right to inquire about it to whoever they wish. Commission members being treated that way and punished by the Town Manager is a disgrace. Also, a disgrace was Town Council members saying they did not agree with the Town Manager but would not offer written support. She stated that she had to stand up alone against local government on behalf of a local volunteer commission member and resident to stand on the right side of right. After five months, there is still no clarity on how the town plans to change the commission so they can delegate work to the volunteers and the commission has not been asked about their input on the upcoming resolution changes. Programming such as movies in the park scheduled for summer are being cancelled because the reappointments on the docket are being postponed until a new resolution is established by the Town Council and Town Manager's office. She stated that she can no longer be part of a commission that is being abused and kept in the dark. Let the residents decide if $15,000 to $45,000 of their tax dollars should be spent painting murals on property in Thompsonville. Is losing programming worth the 50 cents they will save on their taxes while rumors persist of giving employees over $1,000 in bonuses. The issues have led to a mass exodus of volunteers. She is submitting the rescinded request of appointment to the commission by Renee Poreda a new member, the rescinded request for reappointment of Damon Patnoe as member and treasurer, the rescinded request for reappointment by Jen Ryan as a member and public relations coordinator and her resignation as member and chairman. The town will receive the written resignations by the end of the week. The other members have not formally submitted anything yet but have confirmed verbally that there will be more resignations submitted. She wished the town good luck finding a group as dedicated as the one they are losing.

Tom Tyler, 18 Bridge Lane
Mr. Tyler stated that he is a member of the Board of Assessment Appeals and currently serving as the chairman. He shared the assessment process as found in Connecticut General Statutes and the Board of Assessment Appeals Handbook. The Tax Assessor and Town Manager are the town, they are the town administration. The property owners and taxpayers are the people. The BAA, Board of Assessment Appeals, is the official municipal agency that is designed to serve as the appeal body for taxpayers who believe the town errored in the evaluation of their properties or denied them exemptions. The BAA are provided by statute to act as an independent body of review for property owners who wish to appeal their assessments. The taxpayer makes the appeal to the BAA, not the Tax Assessor. The Tax Assessor unilaterally attempted to amend the official appeal form that had been approved by the BAA. The changes required them to get an appraisal attached with the appeal form. A BAA member noticed it, called him on it and they retracted it. Another thing that the Assessor was doing was deciding whether the form was complete, that usurps the authority of the BAA. We don't know how many people he denied that didn't come back. He was chastised so he stopped doing that. Mr. Tyler's time ran out at this point.

Kevin Riley, 14 Pleasant Street
Mr. Riley stated that he is new to Thompsonville, but his family has been in business here for over 65 years. His mother started Riley's School of Dance. He pointed out in a picture of a monument that to the right of the monument is his legal right of way to his property. The building drawn is drawn on his property. His suggestion is for the Town Attorney to table this because this is on his property. Someone came to him from Environmental Development and hour and a half after I put up signs that my property was for sale, prior to that they blew two deals for me. He stated that if the Council thinks they are going to vote on this property that goes through his right of way tonight, his suggestion would be to table it. He said he will have an injunction against it by tomorrow and hold tight. He said everyone should be ashamed of themselves. He will not relinquish his right of way for one minute during demolition.

Maureen Mullen, 1625 King Street
Ms. Mullen stated that when she received the new assessment for her farm property, she was in a state of shock. There was $150,000 added on for swampy woodlands. Her family acquired the property in 1905. She heard that it was assumed that each piece of farm property contained a two-acre building lot and that was the reason for the increase. She decided to put in an appeal. She was told her property is out of 490 and it's not going back. We had a meeting with the farm bureau representative who explained Public Act 490. There was supposed to be a follow up meeting but that did not occur. She was invited to a quick meet and greet and found out she was scheduled for her appeal in three days but never received anything in the mail. She put in an appeal form on February 18 and a second one on March 18 she put in a second form, and both were stamped received by the Assessor's office. Her brother did go to the appeal meeting, the results were that they were granted their appeal. She wanted to know where the paper went and how they knew she may not be at the meeting. She checked and got a certified copy of the file the BAA had, and her copy was not in the folder. She said her card has not been changed and it does not say anything about the new assessment after the BAA. She asked what will happen when they get the tax bill. She wants everyone in town to feel as if they are getting the right kind of service.

Lori Longhi, 1427 Enfield Street
Ms. Longhi stated that at the last meeting someone said, "see something, say something". If you are not familiar with the field cards it can be confusing. As a BAA member, there was an unusual pattern on the back of the field cards which is why the report was called the fountain of youth formula. It made properties get younger as they aged. If no improvements had been made to real property, we saw that the effective year condition magically got newer or younger. These changes artificially increase assessment values. After all the hearings and votes were taken, she went to get each Council member's field card, she was shocked to see the effective year was deleted on all the cards. After the BAA issued the report that discussed the formula of the fountain of youth, the information is suppressed or hidden from the public. She believes this can only be done by Vision or the Assessor. This alteration of public documents, especially during appeal season, should cause grave concern to every taxpayer in Enfield, especially the Town Council. Anyone can appeal the BAA decisions up to two months after we rendered a decision. When someone requests their cards now, there is different information found on the 2020 cards. The provisions of the CT General Statute do allow for a clerical omission or mistake that do not include errors of substance. Upon further review of the cards reprinted on 6/7/22, it appears that some of the values have changed from the 2020 cards. The BAA is adjusting 2021, not 2020. This could be a huge problem for the

town. She shared some sample cards. She does not know how many values were changed but she just wanted to bring it to everyone's attention.

Lucien Lefevre, 54 Kimberly Drive
Mr. Lefevre thanked everyone who participated in the Memorial Day Parade. He thanked everyone who lined Route 5 to watch the parade. He also thanked everyone who attended the wreath laying and speech at the town green. The planning that goes into the event is not easy. The town must get permission from the state to do the parade because it is a state road not a town road. The cooperation the town gives the Veteran's Council is very appreciated.

Donna Dubanoski, 23 Betty Road
Ms. Dubanoski spoke about the Freedom of Information Act. She referred to CT General Statutes as CGS. She read several CGS pertaining to posting minutes and agendas, etc., recordings, access to records, copies of data, altering of records and the misdemeanor associate with it. The BAA minutes were submitted on time by the recording secretary but not posted by the town until the end of May. After being posted late, they were removed, altered, mishandled, or respectfully requested they be amended before adoption by the Town Manager. The minutes from the BAA May 28th meeting were removed. Under the previous versions tab, the minutes from 4/4 show that the minutes were changed from 14 to 12 pages. The 3/22 minutes had the 3/10 minutes attached. The 4/11 minutes had the 5/11 minutes attached. These are all violations of the FOI Act.

Peter Jonaitis, 3 Farmstead Circle
Mr. Jonaitis came to speak about what transpired at the last meeting and not filling the Council seat previously held by Joey Bosco. Two members stated that they did not like the answer Jim gave about grooming and pedophiles. He stated that he has no clue why that question or some of the other questions were even asked. He came up with his own questions. 1) Do you believe any teacher or teachers have or had had relationships with their students or ended up marrying one? 2) Do you believe there any pedophiles at Disney World or Disney Land? 3) Do you believe any national or public officials or people of notoriety ever visited Jeffery Epstein's so called "Pleasure Island" and had sex with underage kids? 4) Do you believe teachers have had relationships with other teachers? 5) Do you believe that an administrator has had a relationship with a teacher? 6) Do you believe any teacher, administrator, or central office personal have ever been caught with child porn on their computer? 7) Do you believe any teachers have used illegal drugs above the potency of marijuana? 8) Do you believe that people involved in education are perfect? The people who teach in Enfield do the best job they can. They are some of the best people he has had the pleasure of knowing or teaching with. Teachers are no different than ordinary people. He was bothered by the fact that the candidates were asked if they believe the last election was legitimate. With the harvesting of ballots, use of drop boxes, ballots being counted after poll watchers were made to leave, machines being questioned, results from precincts 100% in favor of one candidate, he could see why someone would question the election results. From Presidents to members of the House and Senate, to the media, to elected state officials, do you believe that these people don't lie? Or at best are master of twisting the English language. Dick Cressotti, Uncle Dick to you, that is where he will come back up to speak next round.

Scott DeLorge, 336 George Washington Road

Mr. DeLorge stated that he built a house in 2018 off George Washington Road. He was a general contractor for that job to build his own home. Everything he had to do dealing with town employees was fantastic. Linda Campbell showed him all the departments and introduced him to the inspectors that would be going to his home. He could not have asked for a better experience building his home here. In 2020 he wanted to put the rest of the land into farm, and he was approved in 2020 for 490. 2021 came and the new Tax Assessor came to the property introduced himself, Mr. DeLorge introduced himself and the next words out of the Assessor were, "your farm status is gone". It took us a year or two to get into 490 and just like that it was gone. Mr. DeLorge asked how the determination was made and the Assessor stated that he had come the week before and no one was home, so he walked the property and made the determination. This was odd because everyone else that had come out has called before or waited for him in the driveway. He asked who gave him permission to do this and was answered with, he is the Town Assessor, and he does not need permission. He was told his only option is to reapply. They started talking about his landscaping business, and he said he too at one point was a landscaper. He started asking about his equipment. He was trying to see if what I mentioned for equipment met my declaration of personal property. He went down to pay a tax bill and a woman in the office told him that he can appeal the 490. This is something that the new Assessor should have told him the day he came to his home. The day he was at Town Hall was the last day to file with the BAA, so he had to fill it out right then. While he was filling out the form the Assessor came out and asked him to pull his mask above his nose. He said, sure no problem even though the request was stern and not polite. As he was walking out, he asked why he had to wear his mask correctly when no one else was even wearing a mask. The Assessor replied, "my building, my rules". Mr. DeLorge replied by saying, "sir, this is the Town of Enfield's building, not yours". He later found out that the lady who helped him out got into trouble. If it was not for her, he stated he would not have gotten to the BAA process that saved him almost $200,000 in assessment fees.

Peter Jonaitis, 3 Farmstead Circle
Mr. Jonaitis stated an old friend of his, Dick Cressotti, told him that the worst level of government to be involved in is local politics. Having a special election to fill the vacant seat would be costly, a very low turn-out, and would go against precedent. In living in Enfield for 45 years he only knows of one time where a proposed candidate whose party seat became vacant, and a nomination was put forward that nominee was not confirmed. That one time it was done by the republicans, and it was a major mistake, they opened the door for what happened at the last meeting. There is a process to be followed. The democrats followed the process, it is their reasoning he finds fault with. There was mention that Councilor Cressotti was not present, he could have called in for that part of the meeting. Someone else brought up that they were not aware of the vote and felt blindsided, he asked "don't you guys communicate"? One member was going to vote no because it became political. To the Councilor caught in the middle, you could have abstained. To the councilor who made the statement about submitting three names that was a lie. You can't believe they would lie, the comment about submitting three names was a lie. He thanked the one democrat who voted in a non-political way to fulfill Joey's wish.

Tom Tyler, 18 Bridge Lane
Mr. Tyler resumed by saying that the BAA must hear appeals of persons claiming to be aggrieved by the actions of the Tax Assessor, not anyone else. Only the BAA has the power to take appeals from taxpayer's review and correct the work of the Assessor. The BAA has heard from several

individuals who complained to the Town Manager. She entertained their complaints and was very polite. When they came to the BAA, they said she reviewed their evidence and their documents and took physical custody of them and indicated that it was going to be turned over to the BAA. When the hearings occurred, the BAA knew nothing of that. If you don't have documents, you don't have any evidence. Schedules were rearranged so that these people could come back again. The only documents they were able to get was for the Moose Club. The BAA never was provided a copy 400 pages and they were told they could only read them during the hearing, so Lori was taken off the hearings and spent hours reading them so during deliberations they could assimilate all the information. Without documents those people would have lost. That would have been unfair because they are a tax-exempt organization. The handbook says that it is the BAA that decides to accept or reject an appeal application. The BAA does not report back to the Town Manager or Assessor to overturn the appeals. He stated to the Mayor that he was not being disrespectful earlier, he was being truthful.

Lori Longhi, 1427 Enfield Street
Ms. Longhi stated that the BAA would like to set the record straight, as it appears that the administration was incorrect in her statement during the last Town Council meeting. She said the BAA failed to do something which created a fine for the Town of Enfield. She wasn't specific identifying the fine. In an appeal year, the BAA for cause shown sends in writing to the Chief Executive Officer, which is the Town Manager, a request for an extension. The Chairman did this request on March 28, 2022. After the grand list has been corrected and examined by the BAA the Assessor sends an abstract list to the secretary of OPM before the first day of May. There is a copy of the OPM policy and there is not one form for the BAA to complete. For the OPM site you must have a login to access any of the forms, the BAA has no access. It was the Assessor that apparently did not file or complete the required forms which caused the $200 fine. She hopes that administration was just misinformed, and it was not casting aspersions on the BAA. Comments by administration that the public, citizens, board members, and businesses are regarded less since she won't tolerate anything bad being said about her staff. She asked the Council if this is the impression they want to give the community.

Tom Tyler, 18 Bridge Lane
Mr. Tyler stated that the June 6 public speakers described a painful process with the Assessor and assessment process. He said the Town Manager's response was disappointing. Marie did acknowledge their suffering. The Town Manager suppressed and censored public records of our public records because she disagreed with it, she said she would repost it after she rewrote our minutes, none of which is legal. There were no aspersions cast on the Tax Assessor, they told cold hard facts. The Tax Assessor sent out a letter to everyone saying the State DMV has notified our office to have recently registered the below listed vehicle in the Town of Enfield. These letters did not come from the State of CT, they were a concoction of the Tax Assessor. He asked for there to be an investigation and get to the bottom of what happened.

Bob Tkacz, 815 Woodgate Circle
Mr. Tkacz stated that when people ask what measures have been taken to secure the schools, the only answer they ever get is, it's a secret. All hospitals in the State of CT are required to have barriers at the front door. There are none at Enfield High. Apparently, there are fire violations in

Prudence Crandall because you are supposed to have two exits. We need to question the police chief on what measures have been taken and see if the schools are safe.

Donna Dubanoski, 23 Betty Road
Ms. Dubanoski stated that they scheduled during the March 11th meeting the hearings scheduled for the month of April to be on Monday and Wednesday from 1 to 6pm and Tuesdays and Thursdays from 4 to 8pm. On March 11th the Board Chairman received an email from the Assessor's office that read that they would post the meetings but that no one would be available to take minutes during the normal course of the workday. He could come at 5:00pm, continue to schedule the hearings, do the prep work, and transcribe the minutes. This year he said the meetings will be recorded to allow transcribing any missing notes. That was from the Assistant Assessor. The Assessor should not be in the room during the hearings. The aggressive behavior by the Assessor is not how we treat people in Enfield. She has never felt so under siege in the past nine years being on the BAA. There was no reason for all the stress put on the board and the residents.

Peter Jonaitis, 3 Farmstead Circle
Mr. Jonaitis commended the Council for giving everyone time to speak. He stated that he believes that all of the problems are being created by two people and neither lives in this town.

Lori Longhi, 1427 Enfield Street
Ms. Longhi stated that the Assessor had sticky notes that were copied into the appeals sheets that were given to them at each hearing. The BAA did not ask for the notes, they were unsolicited. The Town Manger said at the last meeting that she was not prepared to discuss the Assessor issues with the Council, yet she just happened to have a spreadsheet. How does someone who claims to know so much continue to make so many errors?

Bob Tkacz, 815 Woodgate Circle
Mr. Tkacz stated that he goes every year to have his automobile tax reassessed because of the high mileage for his business. The problem, he said, is you never know when it is going to be. People need to be informed of when it will be because they are entitled to their taxes being reduced.

Donna Dubanoski, 23 Betty Road
Ms. Dubanoski came back up to talk about Vision Government. The town has been using Vision to do our re-evaluations. In her personal experience this company is nothing more than a data manipulator. Her personal experience was her home being assessed higher than her neighbors and the response to her was she was asked if she wanted her neighbor's assessment increased. The woman screamed at her and told her she should have told her that she was on the BAA. She was then told hers was not being lowered but they would raise her neighbors. When she left the hearing there was going to be no change made to her field card. There is a slight change by Vision. They changed her old kitchen to average. They also changed the effective date from 1984 to 1989 so it increased the assessment by $2,000. Whatever Enfield is paying Vision is way too much for the faulty information they are producing. An audit needs to be done on the Town Assessor system and the reevaluation company Vision Government Solutions.

The chair declared Public Communications closed.

COUNCILOR COMMUNICATIONS

Councilor Mangini mentioned that Councilor Hopkins brought up Juneteenth that was celebrated on the town green yesterday. The celebration was very well put together. She said it was a good reminder to be aware and respectful of one another.

Councilor Mangini mentioned that the Fourth of July Celebration is coming up and she encouraged everyone to attend.

Councilor Mangini stated that she received a report that there was a handicapped port-a-potty on the green and it was removed, and they were looking for it yesterday at the event.

Councilor Finger thanked everyone who sent him emails and texts last week. He mentioned that the Bosco Family sent him a nice letter. He shared a thought by saying when he was a kid and he had dirty laundry, his mother always washed it and got rid of it.

Councilor Pyznar stated that she agrees with Jessica the teacher, she has a daughter who is a teacher in town and a granddaughter in the school system and the schools should be safe. She does believe the Enfield PD is doing all that they can. We have a Joint Facilities and maybe there is something that can be done. Some schools are fine, and we have other schools that might be missing something. Maybe we need to do an inventory of the schools. She believes we owe it to our teachers, students, staff, and residents to make sure our schools are safe.

Councilor Pyznar said that the people who sit on the BAA are long time good-standing citizens in this town. They are not people who were just like okay I'll be on this board. They come with lots of knowledge. She is appalled and sick of apologizing for a town that she loves. She sits on the Council because she loves the town. She mentioned that the Culture and Arts people had already left and that volunteers should not be treated like second-class citizens.

Councilor Hopkins mentioned to folks that there is a state program for assistance for home buying. It is assistance with down payment, and it might dovetail well with our own town program.

Councilor Hopkins stated that he too has questions and concerns about things brought up about the assessment process. The Town Council has investigative powers, and he thinks it is reasonable to start that. At the last meeting he asked that the Council be updated on that. The Council needs to be briefed on everything because there are a lot of concerning things being said.
Councilor Hopkins brought up the issue with the right of way. He said it is important that the town looks at taking or infringing on anyone's property in any way. We need to make sure that we are not imposing more than our legal right.

Councilor Ludwick mentioned that there is a resolution on the table for the bid for an independent review, are we tabling that or discussing that?

Chairman Cressotti responded that it will be tabled.

Councilor Ludwick stated that he has been calling for an audit for four months, and he thinks it's time. We need to decide the fairest approach for the tax office, the BAA, and the residents. This is not going away, there are assessments coming up for the fall, it is an ongoing process. It needs to be independent, and it needs to happen quickly, not six months from now.

Councilor Santanella stated that he is in line with what Councilor Ludwick is suggesting. He does not know of anyone that is suggesting that we let it run on for months and months. He does not want anyone to have the impression that we are dragging our feet and not listening.

Councilor Unghire thanked the BAA for coming to the meeting and discussing all these points.

Councilor Unghire thinks that we do need an independent review, but it should be Council selected.

Councilor Unghire agreed with Councilor Hopkins regarding Mr. Riley and his property, hopefully there will be a solution where everyone is happy.

Councilor Unghire congratulated all the Adult Ed. graduates who graduated a week and a half ago. Also, she mentioned Enfield High is having their graduation this Wednesday, so congratulations to them as well.

Councilor Cekala agreed with Councilor Santanella that they would do an independent review, it's ready to go tonight. She said some Councilors just don't want to move on it tonight and unfortunately, it is not going to happen quickly if people don't want to move on it tonight. Some want to have input on who is selected.

Chairman Cressotti thanked everyone who came to the meeting and spoke.

Chairman Cressotti stated that as a Council they are going to be looking at an independent review of the process for all sides involved. It will be tabled tonight because some Councilors wanted to discuss the firms that have been brought up.

Chairman Cressotti mentioned that he was not at the last meeting, his daughter got married and he thanked everyone for the well wishes on her wedding. He said family matters come number one. There were some comments made about him having a choice to be there or not. He said yes, he did have a choice but if someone did not know he was not going to be there, they must have their head in the sand.
Chairman Cressotti did urge the Council in regard to the District 1 candidate not to move forward with it. He said it could have been taken care of tonight and they probably could have gotten the position filled. Folks took it upon themselves under the recommendation he gave not to. We will be looking at the District 1 candidate and moving forward with that.

Chairman Cressotti also congratulated all those in Adult Ed. who took a different route to their high school graduation. Congratulations to the 18 people who graduated.

Chairman Cressotti also sends congratulations to the Enfield High class of 2022 on their upcoming graduation on Wednesday. Congratulations to all the students, teachers, and administrators.

Chairman Cressotti mentioned to Jessica, the teacher, that this is an issue they will be taking up. We will take very seriously the five items she brought up tonight.

Chairman Cressotti congratulated the Enfield Stars Special Olympics Team that competed the last two weekends in the state games.

Chairman Cressotti wanted to recognize Councilor Mangini along with Connie Provencher and Julie Cotner for being awarded the Paul Harris Award. This is the highest award given by the rotary club. He thanked them for their volunteer work.

Chairman Cressotti announced that on June 25th Allied will be having a walk-a-thon and a family day fundraiser at Enfield High School.

Chairman Cressotti mentioned that on June 8th he met with UCONN project people empowering people program. They worked in conjunction with our own staff and donated and planted several dogwood trees. He wanted to recognize them for their work.

Chairman Cressotti mentioned that the Fourth of July Celebration is coming up and there are a lot of good things happening.

<u>TOWN MANAGER REPORT AND COMMUNICATIONS</u> – Project and Activities Report

Town Manager, Ellen Zoppo-Sassu asked everyone to draw their attention to the PAR report. The Economic Development Commission has been asked to develop some parameters for the ARPA funds that will be made available to small businesses. There was an allotment set aside for non-profits, those parameters have yet to be determined. In the packet you will see that we are going out to bid for the demolition of the Lamagna Center and Strand. Mr. Wilcox has also included the quarterly report on expenditures.

Ms. Zoppo-Sassu stated that she along with the Assistant Town Manager did meet with Mr. Riley last week after he expressed some concerns over some interactions with town employees. They did visit his home where he is renovating, and it is the Bigelow Clubhouse, so it is extremely historic. We have worked with staff, and we are not going to condone what was not such a great parking situation. We moved it and it will be adjacent to the property so his tenants will be able to park right next door. The demolition of the Strand sits right at Mr. Riley's property line so they will need to protect his property during demolition. Any new construction must adhere to new regulations and will have a healthy setback.

Ms. Zoppo-Sassu mentioned that the Neighborhood Assistance Act that you heard about during Public Participation is on the agenda.

Ms. Zoppo-Sassu said that in terms of the assessment issues, there is definitely a need for an independent review.

Town Attorney, James Tallberg stated that there has been perhaps a call to discuss this in executive session. He does not see a readily available exception to go into executive session, especially not tonight because it is not on the agenda. Three weeks ago, they received the BAA report which raised substantial issues. Two weeks ago, we heard additional concerns at the Council meeting. There was a call for an independent review. It is not appropriate for him or his firm to do the independent review because he is consulted on these issues. These are issues of CT law. The amount of lawyers that specialize in municipal tax appeals is very small. The best way to find a qualified firm is to do an RFP or RFQ and get the full range of candidates. This will take weeks to get it out and there will be interviews. It could be months. The other option is doing what he did by coming up with a short list of candidates and he narrowed it down to three. After starting interviews and had to weed out two of the three because of some sort of association. It was narrowed down to Berchem Moses PC and there is a resolution ready to be voted on tonight if it is the will of the Council.

Councilor Santanella said he respects Mr. Tallberg immensely and thanked him for taking on this work due to concerns that have been raised. He said he is ready to move forward with this tonight.

Chairman Cressotti stated that there was feedback over the weekend from both caucuses wanting to table this matter. He thanked Attorney Tallberg for his efforts. He is ready to move forward with it.

Ms. Zoppo-Sassu feels strongly that the recommendation has no connections to anybody sitting on this Council, the audience, or tax office. The standard that was set was they wanted an unbiased, independent and thorough review by someone qualified. She urged bringing the motion forward so work can begin.

REPORT OF SPECIAL COMMITTEES OF THE COUNCIL

Councilor Mangini mentioned that there is committee that is comprised of the police department, fire department, and town staff, and liaisons from the council. They meet to discuss issues. The issues are not brought public because the issues are of a sensitive nature. They are only privy to this info to protect our school buildings. The concerns are not falling on deaf ears.

Chairman Cressotti mentioned that discussed at the Commission on Aging was a reminder for the residents that we are establishing a tax relief committee and if anyone is interested, they can submit an application to the Town Manager’s office.

UNFINISHED BUSINESS – None.

NEW BUSINESS – Tabled.

Chairman Cressotti asked if we are removing from table or keeping it tabled.

Councilor Ludwick stated that people need to feel comfortable with this decision.

Councilor Pyznar stated that she wants to see this resolved quickly but with accuracy. We need to gain back the respect of our citizens. She would like to be a bigger part in choosing. She stated that they are the governing body.

Councilor Unghire agreed with Councilor Pyznar and said she would like to be part of the process of selecting who we get.

Councilor Cekala stated she is ready to vote tonight.

Chairman Cressotti is ready to vote tonight.

Councilor Mangini is also ready to vote. Time is of the essence, and it needs to be resolved. We are not meeting again until July and then again in August.

Councilor Hopkins thinks we should move quickly but is not ready to move forward with it tonight.

Councilor Santanella stated that there will not be enough votes to vote tonight so he suggested a special meeting next week. We owe it to folks to get this done. He would, however, vote on it tonight if there were enough votes.

Councilor Finger mentioned that he did not see anything in his Councilor emails that this research on firms was being done. He thinks they should have been more involved with the process. He is ready to vote tonight.

Ms. Zoppo-Sassu stated that the process was a culling of names based on specialty and availability and people who do not have conflicts with Enfield.

Councilor Hopkins did not necessarily have a problem with the law firm, he wanted more information about the process and knowing that an independent review is the best way to go.

Chairman Cressotti stated that the charge would be to interview the recommendation first and then additional pool.

Councilor Cekala stated that she is hearing that some Councilors are ready to vote now, some want to go to RFP, and some want to be briefed on what the firm or person would be looking at before the next step which would be the independent review. She is not sure that there is a uniform charge wanted.

Councilor Mangini added to what Councilor Cekala stated but commented that if the Town Attorney has already vetted firms and attorneys and has come up with a firm why would the Council look at another pool that will probably contain the same firm. Why would the Council micromanage town staff?

Councilor Hopkins did state that they have the power to investigate town departments. He wants to learn more about the problems that folks have raised. He wants to know more before it is farmed out to an independent law firm. We should act quickly but also very carefully.

Councilor Ludwick said he would like to interview the candidate and see the scope of what they are going to do. The Council has legislative and investigative authority, and everyone needs to be comfortable. An RFP can be done simultaneously and if everyone is feeling that the person is going to be impartial, the RFP can be rescinded.

Chairman Cressotti stated first and foremost a meeting needs to be set up to talk to the firm. We will then determine where to go from there.

CONSENT AGENDA

Councilor Ludwick stated that number six and seven with the amount of money being requested, they should be discussed. He feels they should be regular agenda items, not consent agenda items. He is not against the projects, but he will have to abstain.

Ms. Zoppo-Sassu stated that these are approved through the budget process. They were put on consent because they have already been approved but we wanted to show people so they can follow along with what the ARPA funds are doing.

MOTION #6287 by Councilor Mangini, seconded by Councilor Cekala to approve Consent Agenda.

Upon a **SHOW-OF-HANDS** vote being taken, the chair declared **MOTION #6287** adopted 8-0-1 with Councilor Ludwick abstaining.

APPOINTMENTS/TOWN COUNCIL APPOINTED

Chairman Cressotti stated that at the request of Councilors Santanella and Unghire who serve as the liaisons to the commission, there will not be any action on the appointments tonight.

TOWN MANAGER APPOINTED/COUNCIL APPROVED – None.

P&Z COMMISSION APPOINTED/COUNCIL APPROVED – None.

RESOLUTION #6288 by Councilor Mangini, seconded by Councilor Hopkins.

RESOLVED, that in accordance with Chapter VI, Section 8(f) of the Town Charter, the following transfer is hereby made.

TO: Social Services Administration

Other Professional Services	22040001-533900	$12,500

FROM: Youth Services

Appropriated Fund Balance	22044001-499000	$12,500

CERTIFICATION: I hereby certify that the above-stated funds are available as of June 20, 2022.

/s/ John Wilcox, Director of Finance

Upon a **ROLL-CALL** vote being taken, the chair declared **RESOLUTION #6288** adopted 9-0-0.

RESOLUTION #6289 by Councilor Mangini, seconded by Councilor Santanella.

WHEREAS, Chapter 22, Article II of the Town Code establishes the Enfield Culture and Arts Commission; and

WHEREAS, the Town Council wishes to amend the Ordinance to add a Board of Education Liaison to be determined by the Board of Education; and

WHEREAS, the Town Council wishes to seek input from the residents of the Town of Enfield regarding the proposed amendments.

NOW THEREFORE BE IT RESOLVED, the Enfield Town Council will hold a Public Hearing in the Enfield Town Hall Council Chambers, 820 Enfield Street, Enfield, CT on Tuesday, July 5, 2022 at 6:50p.m. to allow interested residents an opportunity to express their opinions regarding the Proposed Amendments to Chapter 22 of the Town Code of Enfield, Article II, the Enfield Culture and Arts Commission Ordinance.

Councilor Mangini wanted clarification as to why we need a BOE liaison.

Councilor Santanella stated that he and Councilor Unghire sit as liaisons on the commission. There are many art communities and many of them exist in the schools. There is a whole community out there that has no ties to the commission. The BOE liaison will be able to bring in and include those groups.
Councilor Unghire stated that the hearing will allow for plenty of discussion and the value or not of having the liaison.

Upon a **ROLL-CALL** vote being taken, the chair declared **RESOLUTION #6289** adopted 9-0-0.

RESOLUTION #6290 by Councilor Mangini, seconded by Councilor Santanella.

WHEREAS, Impact Residential Development, LLC (IRD) has submitted a Memorandum of Agreement to the town as to the proposed redevelopment project for the former Strand Theater property and Lamagna Activity Center properties; and

WHEREAS, IRD will be the preferred developer to plan the mixed-use redevelopment project, complete its due diligence, and develop a final design.

NOW THEREFORE BE IT RESOLVED, that the Enfield Town Council authorizes the Town Manager to sign the Memorandum of Agreement with Impact Residential Development, LLC, subject to review by the Town Attorney.

Councilor Pyznar stated that Mr. Riley is here, and we do have to take into consideration his easement. She met with people from IRD, the design is beautiful, it will enhance Thompsonville. She asked that every effort be made to have Mr. Riley and his property included and that we work with him in a fair and just way.

Councilor Unghire commented that she supports every effort for redevelopment down in Thompsonville. Is there a way to make this compatible and make this not interfere with his tenants?

Ms. Zoppo-Sassu responded yes, we will make sure that that happens. Discussion will happen to ensure easements are preserved or improved.

Councilor Unghire stated that she did not see a passage to his property on the design plans.

Ms. Zoppo-Sassu stated that this is a rendering to give to give the Town Council an idea of what Impact's vision was. This is not legally binding. This is extremely preliminary; there are months of work to be done before anything becomes final.

Councilor Santanella clarified to Mr. Riley that they are just engaging this firm, not about the drawing or his easement. It is a plan to bring something spectacular into the community and he said he respects Mr. Riley's concerns.

Chairman Cressotti assured Mr. Riley that they will be communicating and working with him regarding the easement on his property.

Councilor Ludwick is more concerned with the demolition. Enfield taxpayer money will be knocking down those buildings. If he has the easement, don't we have to address that, so it is separate. When we go to knock down the buildings isn't that when we need to address that?

Ms. Zoppo-Sassu responded yes. We must ensure the safety his tenants, house, and property during demolition, our building is on his property line. The other issue is his access as potential development comes together. We are hiring a Class A demolition contractor, which is the highest level.

Councilor Ludwick stated that we want to work with the individual, we are not trying to take anyone's property.

Councilor Ludwick stated that as this project gets further in, he would like to see a little more detail on the private capital that is going in. It is a private/public partnership.

Upon a **ROLL-CALL** vote being taken, the chair declared **RESOLUTION #6290** adopted 9-0-0.

RESOLUTION #6291 by Councilor Mangini, seconded by Councilor Cekala.

WHEREAS, the Enfield Water Pollution Control Facility WPCF generates approximately 1,500 dry tons of sludge each year; and

WHEREAS, the Town has utilized the Metropolitan District Commission MDC for disposal of said sludge for at least the last nine years; and

WHEREAS, the MDC has provided reliable and efficient service; and

WHEREAS, the WPCF has determined that there is no alternative nearby facilities with the capacity to process the Town's sludge.

NOW THEREFORE BE IT RESOLVED, that the Town Council does hereby find, based on the foregoing compelling public interest, and in accordance with Chapter V, Section 8(d), that it is therefore against the best interest of the Town to solicit bids for Sludge Disposal Services at the Enfield WPCF.

Upon a **ROLL-CALL** vote being taken, the chair declared **RESOLUTION #6291** adopted 9-0-0.

RESOLUTION #6292 by Councilor Mangini, seconded by Councilor Unghire.

RESOLVED, that the Enfield Town Council does hereby approve the three (3) year collective bargaining agreement between the Town of Enfield and the Connecticut State Employee's Union (CSEA), Local #2001 dated July 1, 2022 through June 30, 2025.

Upon on **ROLL-CALL** vote being taken, the chair declared **RESOLUTION #6292** adopted 8-1-0 with Councilor Finger against.

RESOLUTION #6293 by Councilor Mangini, seconded by Councilor Santanella.

RESOLVED, that in accordance with Chapter VII, Section II of the Town Charter, the Enfield Town Council does herby adopt the position of Public Safety Systems Technician.

Upon a **ROLL-CALL** vote being taken, the chair declared **RESOLUTION #6293** adopted 9-0-0.

RESOLUTION #6294 by Councilor Mangini, seconded by Councilor Cekala.

RESOLVED, that in accordance with Chapter VII, Section II of the Town Charter, the Enfield Town Council does hereby adopt the following amendment of job description for Assistant Assessor.

Assistant Town Manager, Steven Bielenda stated that during the budget process the Council voted on adopting a second Assistant Assessor. We took the job description from about five or six years ago. There was some question on the job requirements being high school education. He mentioned that the former Supervisor of Assessment and Revenue only had a high school diploma. She started as a dispatcher and worked her way to an Assessment Clerk, Deputy Assessor, and then Supervisor of Assessment and Revenue. It is such a nuanced field that you don't need to go to college for this, you have to get the experience in the office working. You also have to take specialty classes to get certification. The point is not the person having only a high school diploma, it is about what we can train them to do.

Councilor Mangini stated that her only concern is lowering this standard to only a high school diploma. She prefers an associate or bachelor's degree. She understands that the job market is tough, but she asked if a high school graduate is in a good position to handle the job.

Councilor Pyznar asked if we have somebody who is an Assistant Assessor already. Are they considered a Tax Collector?

Mr. Bielenda responded no, just the Assistant Assessor.

Councilor Pyznar asked how this new position will affect the current two people in that office.

Mr. Bielenda stated that this person would be helping them, and they would become co-equals. They will not be getting paid as the current incumbent position.

Councilor Ludwick stated he is fine with a high school diploma and anyone good with numbers can learn the job. Someone coming out of high school with an accounting or calculus.

Upon a **ROLL-CALL** vote being taken, the chair declared **RESOLUTION #6294** adopted 9-0-0.

RESOLUTION #6295 by Councilor Mangini, seconded by Councilor Cekala.

WHEREAS, a public hearing was held on June 6, 2022 to allow interested citizens an opportunity to express their opinion regarding which programs shall be included on the Town of Enfield's application under the provisions of the "Neighborhood Assistance Act"; and

WHEREAS, at this public hearing, a representative of St. Patrick's Church spoke requesting to submit a proposal for their project to replace a roof on the Community Center at the church; and

WHEREAS, St. Patrick's Church submitted a proposal to the Town Manager's Office; and

WHEREAS, the following proposal is acceptable to the Enfield Town Council within the guidelines for proposed programs under the "Neighborhood Assistance Act".

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Town of Enfield's additional 2022 proposed program proposal be submitted to the State of CT Department of Revenue under the provision of the "Neighborhood Assistance Act" and shall consist of the proposal identified in the preceding paragraph.
2. The Enfield Town Manager is hereby authorized to submit this application to the State Department of Revenue, and to approve any donations received as a result of this application.

Upon a **ROLL-CALL** vote being taken, the chair declared **RESOLUTION #6295** adopted 9-0-0.

MOTION #6296 by Councilor Ludwick, seconded by Councilor Unghire to approve the referral to P&Z for donation of land for parking in Hazardville Village, 10 Maple Street.

Upon a **ROLL-CALL** vote being taken, the chair declared **MOTION #6296** adopted 9-0-0.

ANY OTHER BUSINESS PROPER TO COME BEFORE SAID MEETING – None.

PUBLIC COMMUNICATIONS

Art Mullen, 80 Mullen Road
Mr. Mullen thanked Councilor Hopkins for his input regarding the assessment situation. He brought common sense to the situation by saying it has to be done quickly but we have to do our due diligence. Mr. Mullen hopes the Council can get together and talk and come up as a group. This is a very important issue. He does not trust the Assessor's office; he does not feel he can go to them and get straight answers. He wants to know if his time is running out to go back and say he has a problem with his field card. If this is going to take a long time, maybe folks can get an extension.

Bob Tkacz, 815 Woodgate Circle
Mr. Tkacz stated that Sandy Hook was a long time ago and he feels school security hasn't improved. We need more public input about what is going on and what has been done. Why do the police departments stand down? He said the Marine's would not wait 10 seconds. They would go right in. There are too many secrets in Enfield.

Chairman Cressotti declared Public Communications closed.

COUNCILOR COMMUNICATIONS

Chairman Cressotti thanked everyone that did come out tonight. He encouraged residents to keep getting vaccines and boosters to stay healthy. He also reminded everyone about the upcoming Fourth of July Celebration.

ADJOURNMENT

MOTION #6297 by Councilor Mangini, seconded by Councilor Santanella to adjourn.

Upon a **SHOW-OF-HANDS** vote being taken, the chair declared **MOTION #6297** adopted 9-0-0, and the meeting stood adjourned at 10:07pm.

Respectfully submitted,

Sheila M. Bailey	Tina Demers
Clerk of the Council	Secretary to the Council
Town Clerk	

Appended to the minutes of the June 20, 2022 Regular Town Council Minutes. See page 14

ENFIELD TOWN COUNCIL
REQUEST FOR TRANSFER OF FUNDS

RESOLUTION NO. ________

RESOLVED, that in accordance with Chapter VI, Section 8(f) of the Town Charter, the following transfer is hereby made.

TO: **Public Works - Buildings and Grounds**

Maintenance and Building Supplies	10300340-561400	$2,375

FROM: **Public Works - Buildings and Grounds**

Salaries – Temporary/Seasonal	10300340-513000	$2,182
Health Services	10300340-533300	$193

<u>CERTIFICATION:</u> I hereby certify that the above-stated funds are available as of June 10, 2022.

John A Wilcox
John Wilcox, Director of Finance

6/13/22
Date:

APPROVED BY: Ellen Zoppo-Sassu
Ellen Zoppo-Sassu, Town Manager

6/13/22
Date:

Appended to the minutes of the
June 20, 2022 Regular Town
Council Minutes. See page 14

ENFIELD TOWN COUNCIL
REQUEST FOR TRANSFER OF FUNDS

RESOLUTION NO. ________

RESOLVED, that in accordance with Chapter VI, Section 8(f) of the Town Charter, the following transfer is hereby made.

TO: **Public Works Equipment Maintenance and Repair**

Vehicle Supplies/Materials	10300380-561700	$4,250

FROM: **Public Works Equipment Maintenance and Repair**

Overtime	10300380-514000	$1,000
Stipend	10300380-516000	$250
Social Security	10300380-522000	$3,000

CERTIFICATION: I hereby certify that the above-stated funds are available as of June 10, 2022.

John A. Wilcox
John A. Wilcox, Director of Finance **Date:** 6/13/22

APPROVED BY: Ellen Zoppo-Sassu
Ellen Zoppo-Sassu, Town Manager **Date:** 6/13/22

Appended to the minutes of the
June 20, 2022 Regular Town
Council Minutes. See page 14

ENFIELD TOWN COUNCIL
REQUEST FOR TRANSFER OF FUNDS

RESOLUTION NO. ________

RESOLVED, that in accordance with Chapter VI, Section 8(f) of the Town Charter, the following transfer is hereby made.

TO: Social Services Administration

Other Professional Services	22040001-533900	$2,000

FROM: Youth Services

PT Salaries	22040450-51200	$ 2,000

CERTIFICATION: I hereby certify that the above-stated funds are available as of June 20, 2022.

_____________________________ (signature)
John Wilcox, Director of Finance

6/13/22
Date:

APPROVED BY: Ellen Zoppo-Sassu
Ellen Zoppo-Sassu, Town Manager

6/13/2022
Date:

Appended to the minutes of the
June 20, 2022 Regular Town
Council Minutes. See page 14

ENFIELD TOWN COUNCIL
REQUEST FOR TRANSFER OF FUNDS

RESOLUTION NO. ________

FY 2023

RESOLVED, that in accordance with Chapter VI, Section 8(f) of the Town Charter, the following transfer is hereby made.

TO: Social Services Administration

FT Salaries	22040001-511000	$5,000
Professional Development	22040001-532200	$2,500

FROM: Social Services Administration

Appropriated Fund Balance	22044001-499000	$ 7,500

<u>CERTIFICATION:</u> I hereby certify that the above-stated funds are available as of June 20, 2022.

______________________________ John A Wilcox
John Wilcox, Director of Finance

6/15/22
Date:

APPROVED BY: Ellen Zoppo-Sassu
Ellen Zoppo-Sassu , Town Manager

6/13/22
Date:

Appended to the minutes of the June 20, 2022 Regular Town Council Minutes. See page 14

ENFIELD TOWN COUNCIL
REQUEST FOR TRANSFER OF FUNDS

RESOLUTION NO. ________

RESOLVED, that in accordance with Chapter VI, Section 8(f) of the Town Charter, the following transfer is hereby made.

TO: Social Services Administration

Technology & Equipment	22040001-573400	$5,400

FROM: Youth Services

Travel	22040450- 558000	$ 5,400

<u>CERTIFICATION:</u> I hereby certify that the above-stated funds are available as of June 20, 2022.

John Wilcox

John Wilcox, Director of Finance **Date:** 6/13/22

APPROVED BY: Ellen Zoppo-Sassu **Date:** 6/13/22
Ellen Zoppo-Sassu , Town Manager

Appended to the minutes of the
June 20, 2022 Regular Town
Council Minutes. See page 14

ENFIELD TOWN COUNCIL
REQUEST FOR TRANSFER OF FUNDS

RESOLUTION NO. ________

RESOLVED, that in accordance with Chapter VI, Section 8(f) of the Town Charter, the following transfer is hereby made.

Fiscal Year 2022

TO: COVID – 19 Fund

Grape Brook Pump Station - Construction Services	24508327-545000	$689,000
Sparkle Street Pump Station - Construction Services	24508328-545000	$689,000
Business Assistance – Misc Expenditures	24508329-589000	$250,000
Not-for-Profit Assistance - Misc Expenditures	24508330-589000	$200,000

FROM: COVID – 19 Fund

Revenue – Grants-COVID-Federal	24540000-460004	$1,828,000

CERTIFICATION: I hereby certify that the above-stated funds are available as of May 27, 2022.

John A. Wilcox
John A. Wilcox, Director of Finance **Date:** 6/13/22

APPROVED BY: Ellen Zoppo-Sassu
Ellen Zoppo-Sassu, Town Manager **Date:** 6/13/22

Appended to the minutes of the June 20, 2022 Regular Town Council Minutes. See page 14

Consent A.7.

ENFIELD TOWN COUNCIL
REQUEST FOR TRANSFER OF FUNDS

RESOLUTION NO. ________

RESOLVED, that in accordance with Chapter VI, Section 8(f) of the Town Charter, the following transfer is hereby made.

Fiscal Year 2023

TO: COVID – 19 Fund

Grape Brook Pump Station - Construction Services	24508327-545000	$827,000
Sparkle Street Pump Station - Construction Services	24508328-545000	$827,000

FROM: COVID – 19 Fund

Revenue – Grants-COVID-Federal	24540000-460004	$1,654,000

<u>CERTIFICATION:</u> I hereby certify that the above-stated funds are available as of May 27, 2022.

John A Wilcox

John A. Wilcox, Director of Finance **Date:** 6/13/22

APPROVED BY: Ellen Zoppo-Sassu
Ellen Zoppo-Sassu, Town Manager **Date:** 6/13/22

Appended to the minutes of
the June 20, 2022 Regular
Town Council Minutes at
the request of Tom Tyler

BOARD OF ASSESSMENT APPEALS HANDBOOK

CAAO

A Guide to Property Tax Administration for Connecticut's Municipal Boards of Assessment Appeals

REVISED EDITION 2017

Connecticut Association of Assessing Officers

Table of Contents

PREFACE

This handbook is designed to provide an overview and reference guide to assist members of Boards of Assessment Appeals (BAA) to better understand the local *(Ad Valorem)* property tax system; the assessment and administration of the property tax, and their duties and responsibilities. It is not intended as a substitute for the Connecticut General Statutes, but rather to be used in conjunction with them. This edition marks the eighth revision of the handbook and the second time the Connecticut Association has revised and produced the handbook. Previous editions were compiled by University of Connecticut Professors Rosaline Levenson, Edward T. Dowling, George Hill, and Edward Sembor. This edition of the handbook was compiled by the Curriculum Development Committee of the Connecticut Association of Assessing Officers with input and guidance from the instructors of the BAA workshops, and it represents a significant rewrite of the design and content of the document. It was intended to make the handbook more reader-friendly and easy to understand for BAA members, many of whom must assume their duties with little or no formal training.

The book is now divided into six chapters, which have been renamed from the previous edition. A significant amount of information has been either consolidated or eliminated to reduce redundancy. Chapter 6, entitled "Revaluation Overview" is a new addition to the document and is intended to give the reader a basic understanding of the mass appraisal and the valuation process. The other chapters relate to the nature of assessment review, its role in the administration of the property tax, and current practices in Connecticut, concerning the organization and operations of boards of assessment appeals. Another new section added to the appendices is the "Frequently Asked Questions" section, which provides real answers and practical solutions to many common questions that BAA members will face in the conduct of their duties.

The Curriculum Development Committee would also like to thank Steve Hodgetts, who assisted with the final editing and review of the document. While every effort has been made to make the publication as complete and accurate as possible, the Connecticut Association of Assessing Officers assumes no responsibility for any errors of omission or commission.

<u>Curriculum Development Committee</u>

Shelby P. Jackson III, Chairman
Jennifer D. Bernardo
Elaine Brodeur
Michael Courtney
Mary Gardner
Ann Marie Gradoia
Alexzander Pullen
Daniel Thomas

<u>BAA Workshop Instructors</u>

Thomas DeNoto
William Gaffney III
Brian Smith

THE BOARD OF ASSESSMENT APPEALS DEFINED

MUNICIPAL BOARDS AS APPEAL AGENCIES

The Board of Assessment Appeals (BAA) is among the oldest, local government agencies in Connecticut. Its history dates back to the colonial period.

Created by state law, the BAA holds important powers affecting both the municipality and the taxpayer; paradoxically, they also constitute one of the lesser-known municipal agencies. Most taxpayers are aware of the office of assessor or tax collector in their communities. Few, however, know anything about the BAA until they have a disagreement about their property valuation. Board members themselves may know little about the office prior to their elections or appointments, and frequently learn about their functions and duties only after assuming office.

The BAA is an official municipal agency. It is designed to serve as an appeal body for taxpayers who believe that town or city assessors erred in the valuation of their properties or erroneously denied them exemptions. It is important to note that the BAA is not an assessing agency. It does not value taxable property as that is the function of the assessors. Its purpose is best explained by the word "review" which was formerly in the title. To review assessments, board members must have an understanding of the three approaches to value used by assessors and real estate appraisers in mass appraisal. It is a review body and as such serves independently of assessors. In most cases the BAA operates as an intermediary level between the assessors and the courts.

During a formal hearing before the BAA, aggrieved taxpayers usually present their body of evidence to either an individual board member or to the entire BAA, depending on jurisdictional preference. The individual board member, or the board as a whole, receives the evidence from the taxpayer while the taxpayer makes their case for a lower assessment. Board members may then query the taxpayer if necessary, with regard to the evidence. Once the hearing is completed the BAA, if meeting as a whole, may deliberate and vote as to whether an adjustment to the assessment is warranted. If the hearing is conducted with only an individual board member, that specific board member will present the evidence to the entire board during scheduled and noticed deliberations. The BAA will then vote as to whether an adjustment is warranted. Pursuant to Connecticut General Statute (CGS) §12-111 taxpayers are then notified in writing within 1 week as to the findings of the BAA.

The BAA now has the same educational outlets as assessors. Assessors have taken many steps to gain specialized knowledge vital to their profession. Meetings of professional organizations such as the Connecticut Association of Assessing Officers and the International Association of Assessing Officers give them the opportunity to meet and discuss issues, as well as to hear talks by leaders in the field.

The annual, weeklong School for Connecticut Assessors and BAA, conducted by the Center of Continuing Studies at the University of Connecticut provides courses for new and experienced assessors alike. Introductory classes provide a background in assessment practices. Advanced courses, designed for individuals with years of service, impart new and improved methods of assessing. In addition, the assessors make use of the Handbook for Connecticut Assessors, a practical guide which serves as a text on assessment procedures and laws.

Because they work closely with assessors, all of these resources are also open to BAA members. The fact that their work is part-time gives them the time to expand their knowledge, so they can properly carry out their statutory duties.

The BAA is an integral link in the chain of assessment reform. Members who tap into the educational opportunities offered, and become fully informed on assessment procedures- without preempting the Assessor's role in establishing assessed values- can better serve their communities, contributing the kind of assessment review that leads to equitable assessments.

Terms for membership of BAA members and alternate members are defined in CGS §9-199. Unless otherwise provided by law, each town elects the board that is comprised of three members elected for a term of four years. All members are elected (CGS §9-185) unless appointment is permitted legally. Some town charters and special acts, in fact, specify that they be appointed. CGS §9-199(c) now allows a municipality to appoint additional members to the BAA for any assessment year through its municipal legislative body.

Chapter 1: ASSESSMENT PRACTICE: AN OVERVIEW

ASSESSMENT PROCESS

The assessment process takes place before the BAA sits as a review body. This process, repeated annually, starts when the municipal assessor or board of assessors prepare an official listing of all taxable property in the community. This list, known as the Grand List, represents the assessed valuation of all taxable and tax-exempt property. The net Grand List, which is the total value after deductions for exemptions, becomes the municipality's tax base.

Taxable property consists of:

1. *Real Estate:* real property which refers to land and all improvements permanently attached to the land.
2. *Personal Property:* tangible property including but not limited to business personal property and unregistered motor vehicles.
3. *Motor Vehicles:* registered motor vehicles as supplied bi-annually by CT DMV.

Connecticut law sets forth the annual assessment date of **October 1** and requires assessments to reflect 70% of the *fair market value* except those which are classified as farm land, forest land or open space land. Fair market value is defined as the amount of money for which a property may be exchanged within a reasonable period of time and under conditions in which both parties are willing, able, and reasonably well informed.

REAL ESTATE

Values for real estate are set during the 5-year revaluation process. See **Chapter 6: Revaluation Overview** for more information.

PERSONAL PROPERTY

The personal property grand list is created new every year based on business declarations filed by November 1st by each business owner. Personal Property is tangible property including but not limited to business personal property and unregistered motor vehicles.

Personal Property is everything subject to ownership, excluding land, any interest in land or any permanent improvement thereon. This includes tangible items such as furniture, fixtures, equipment, leased equipment and leasehold improvements. Leasehold Improvements or Tenant Improvements (TI) may include real estate components such as ceilings, partitions, flooring and other affixed improvements that, when paid for and depreciated for IRS purposes by the lessee, are to be classified as personal property for assessment.

In Connecticut intangible personal property is not taxable with the exception of certain computer software pursuant to CGS §12-71(d)(1). Various sections of the Connecticut General Statutes address the assessment and taxation of tangible personal property. CGS §12-71 concerns the taxable status of personal property, its situs and method of assessment. Under the provisions of CGS §12-41 and CGS §12-42, all property owned, used or leased by anyone engaged in a business enterprise in the State of Connecticut, unless specifically exempt, must be declared and assessed by the assessor.

Even persons not engaged in a business enterprise may own personal property subject to taxation, such as unregistered motor vehicles and vehicles garaged in Connecticut but registered in another state.

All owners of taxable personal property are required to file declarations of such property with the assessor of the town where the property is located on the October 1st assessment date or with the assessor of the town where the property has established situs in accordance with the three month rule. This requirement applies to residents CGS §12-41 or non-residents CGS §12-43 of the municipality where the property is located. The three month rule establishes situs for property located in any town for three months or more preceding the assessment date.

Property owners must file a Personal Property Declaration regarding their taxable property with the assessor on or before November first, in accordance with CGS §12-41. If a taxpayer does not file the declaration on or before the first day of November, OR on or before the extended filing date that the assessor may grant under CGS §12-42, the taxpayer's assessment is subject to a 25% penalty.

If a property owner fails to file the declaration, CGS §12-42 requires the assessor to estimate the value based on the best information they can obtain. The estimated assessment is subject to the 25% assessment penalty. CGS §12-53(c) states that the board cannot reduce the assessment until the property owner has provided documentation to substantiate such value.

MOTOR VEHICLES

The motor vehicle grand lists are created new every year with all registered motor vehicles provided by CT DMV. The regular list is billed in July and the supplemental list is billed in January. The Connecticut Association of Assessing Officers, in conjunction with the State of Connecticut, Office of Policy & Management recommends NADA pricing guidelines each year for the motor vehicle grand list. Many towns also use the VinDecode and Incomplete Trucks software systems, the internet and other resources to supplement the NADA pricing guides.

Note: The fair market value of a parcel of real property is established during a year of revaluation. Fair market values for personal property and motor vehicles are established new each year.

ASSESSMENT REVIEW IN CONNECTICUT

Assessment review 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. CGS §12-62 and CGS §12-55 provide that the Assessor is responsible for establishing the Grand List and that during a revaluation, "the Assessor establishes the fair market value of all real estate in order to equalize the tax burden among property owners". Numerous statutes that are discussed in *Chapter 7: Revaluation*, 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. For this reason it is important for a board member to familiarize themselves with the overall valuation process in their community. Likewise, it is incumbent upon the Assessor to help educate the BAA on the valuation process in their respective community and to encourage them to attend the BAA workshops given annually by the Connecticut Association of Assessing Officers. It is commonly held that, whether elected or appointed, board members should have some familiarity with property values in their respective communities.

EFFECTS OF REVALUATION ON THE BOARD

Revaluation generally prompts significant changes in the municipality's Grand List. Consequently, the boards' experience their heaviest workloads following a revaluation in which the number of appeals it normally hears can increase significantly. CGS §9-199(c) allows a municipality, by ordinance, to appoint additional members to the BAA for any assessment year.

RIGHT OF APPEAL

The first formal appeal a taxpayer can make is to the Board of Assessment Appeals in the town or city where the property is located. To accomplish this, taxpayers must take two initial steps:

1) Make a written application on or before February 20 (March 20 if the Assessor has received an extension for the filing of the Grand List)

2) At one of the meetings, offer or consent to be sworn in and give facts required by the BAA, either orally or in writing, or both.

Taxpayers may choose to be represented by attorneys, and if they are not satisfied with the BAA's decision they may appeal to the Superior Court of the judicial district of the town or city in which their property is located. Further information on this process will be discussed in *Chapter 3: Appealing the Board's Decision to the Courts.*

Board members should only consider appeals of assessments based on the facts presented that affect value, not when a taxpayer feels that their taxes are too high. Changes in assessments should be based solely on the facts presented. Occasionally a taxpayer may appeal to a board's sympathies and as difficult as it may be to stay the course, the BAA must understand that reductions in assessment are absorbed by the remaining taxpayers.

Occasionally taxpayers may present appraisals with the appeals as justification for a change in value; this course of action is most certainly appropriate. The scope of an appraisal can be for many reasons, such as refinancing a mortgage or settling an estate. It is possible to create a retrospective appraisal, and a tax appeal is one example of a time when one would be warranted. The BAA should be careful to review the appraisal submitted and feel confident that the scope of the appraisal meets the desired purpose of property establishing value as of the appropriate revaluation date. Opinions of value such as a Broker Price Opinion (BPO) or a realtor's opinion of value can be reviewed but perhaps not given complete weight towards a valuation appeal. Opinions of value as such are not held to appraisal regulations or reporting standards.

CHAPTER 2: DUTIES AND ACTIVITIES OF THE BOARD

Most of the BAA's work entails hearing taxpayers' appeals and acting on their complaints. The process, which is described under Title 12 in the General Statutes, frees the courts from handling minor cases while freeing taxpayers from costly and time consuming litigation. In most instances, the courts will not hear a case unless the taxpayer uses the legal remedy for relief which boards of assessment appeals provide.

The BAA is said to carry out administrative or ministerial duties when it adds omitted property to the assessment rolls, sends out notices of any changes in taxpayer's assessments or makes supplemental lists. These functions are specified in the statutes and must be performed by the BAA. Although the statutes frequently use the word "may" the courts will often consider the term equivalent to "shall" or "must."

POWERS OF THE BOARD

Before hearing an appeal, the BAA **shall** administer oaths in cases coming before them (CGS §1-24 and CGS §1-25).

After hearing an appeal, the Board may take any of the following actions:

1. Correct issues or mistakes in assessment of property (CGS §12-60). The court is quick to point out this power does not authorize assessors or the BAA to review assessments which were previously appealed and revised by the Board unless there was a change in their property. (CGS §12-111)

2. Add to the Grand List the name of any person omitted by the Assessor and owning taxable property in town. (CGS §12-111)

3. Increase or decrease the assessment of any taxable property. (CGS §12-111)

4. Within 3 months from the completion of their regular duties, the BAA may make supplemental lists for additions to the Grand List of any taxable property omitted in error. (CGS §12-115)

5. Elect not to conduct an appeal hearing for any commercial, industrial, utility or apartment properties with an assessment greater than $1,000,000 (CGS §12-111). *Note: if the BAA declines to hear such an appeal it must send written notification of its decision by March 1st to the person having requested the hearing.*

6. Waive the Income and Expense penalty if a town's legislative body adopts an ordinance allowing the waiver. (CGS §12-63c(d))

STATUTORY DUTIES

The following statutory duties are mandated by law after BAA members are sworn in.

1. Notice of all regular public meetings to be held by a town's public agency, as defined in CGS §1-200, must be filed with the Town Clerk. The Board of Assessment Appeals must file notice of its meetings for the ensuing year by January 31st with the Town Clerk. This notice requirement also encompasses any other regularly scheduled meetings (such as an organizational meeting) that the Board may schedule. With respect to meetings to be held in either March or April, the notice as filed should indicate that the Board will schedule hearings for assessment appeals received on or before the applicable grievance date. (CGS §1-225)

2. The agenda of regular meetings shall be available to the public and shall be filed not less than 24 hours before the meetings in the agency's office or place of business. (CGS §1-225)

3. Must meet in March to hear appeals or April if the Assessor was granted an extension for filing the Grand List. These meetings must be held on business days, which may include Saturdays; the last meeting must be no later than the last business day in March or April. (CGS §12-110)

4. Must convene at least once in September solely for motor vehicle appeals. Notice of the September meeting(s) must be published in a local newspaper at least ten days before the first meeting. These meetings must be held on business days, which may include Saturdays. (CGS §12-110)

5. Must send written notice of the date, time and place of an appeal hearing to each taxpayer who files a hearing request in the required form. Said notice must be sent not later than March 1$^{st.}$ and at least seven calendar days before the date of the hearing. If the town's assessor receives an extension to complete the Grand List the written notice must be sent not later than April 1st and at least seven calendar days before the date of the hearing. (CGS §12-111)

6. Must hear appeals of persons claiming to be aggrieved by the actions of the Assessor (CGS §12-111 and CGS §12-504d) including any lessee of real estate property whose lease has been recorded and who is bound under the terms of a lease to pay the real property taxes and any person whom title to such property has transferred since the assessment date.

7. Must send written notification of the final determination of such appeals to each such person within one week after such determination has been made. Such written notification shall include information describing the property owner's right to appeal the determination of the BAA. (CGS §12-111)

8. When the BAA determines to increase an assessment for which the owner failed to file the Personal Property Declaration or has omitted assets, the BAA shall add 25% of such assessment, as described in CGS §12-41. (CGS §12-115)

9. Must grant exemptions to disabled veterans whose proof of disability was not filed by the October 1st deadline; this extends the deadline to the date that the Board completes its duties. (CGS §12-95)

10. Meetings of all public agencies, except executive sessions, shall be open to the public. All actions of the BAA must be recorded in the meeting minutes. (CGS §12-113) Agency minutes and record of votes must be available to the public.

11. Minutes must be available to the public within 7 days of each meeting, either in the agency's office, website or the office of the Secretary of the State. They must contain the record of each member's vote. Additionally, the votes must be put in writing, and made available to the public within 48 hours of the meetings (excluding weekends and holidays). (CGS §1-225)

WHO MAY APPEAL?

Individuals or organizations claiming to be aggrieved by the actions of the town or city assessors may appeal to the BAA. Only the BAA has the power to take appeals from taxpayers and review and correct the work of assessors.

This is authorized under CGS §12-111 and CGS §12-113. Under CGS §12-119, appeals may be taken directly to the Superior Court without first applying to the Board and is discussed further in *Chapter 3: Appealing the Board's Decision to the Courts.*

The following individuals or organizations may appeal to the BAA if they feel they are aggrieved by the actions of the Assessor:

1. Taxpayers owning property in the town or city, including any lessee of real property whose lease has been recorded as provided in CGS §47-19, and who is bound under the terms of the lease to pay real property taxes. This includes anyone to whom the title to such property has been transferred since the assessment day.
2. Any scientific, educational, literary, historical, charitable, agricultural, or cemetery organization that claims property tax exemption under provisions of CGS §12-81 and files a tax exempt statement with the Assessor or Board of Assessors (CGS §12-89).

3. Any farmer or group of farmers applying for tax exemptions of farm machinery, horses or ponies owned in the state. (CGS §12-91)

4. Any property owner claiming property tax exemptions.

5. Any association of unit owners charged with the administration of property under the Condominium Act, appealing on behalf of property owners. (CGS §47-80(a))

6. Any owner of farm land (CGS §12-107)(c)), forest land (CGS §12-107(d)), open space (CGS §12-107(e)) and CGS §12-107(f)) and maritime heritage (CGS §12-107(g)) and others qualifying under CGS §12-96 to CGS §12-100, who were denied special classification for taxation purposes (CGS §12-103) and any person who disagrees with the additional conveyance tax determined under CGS §12-540(a) to CGS §12-504(f).

7. Any individual or organization aggrieved by the Assessor's imposition of an additional conveyance tax under CGS §12-504 a through f.

8. The BAA also has the right to *not* conduct a hearing on commercial, industrial, utility, or apartment property (CGS §12-111) with an assessed value greater than $1,000,000, however it may be beneficial to consult with the Assessor prior.

Any person receiving an increase in assessment as a result of a certificate of correction for a clerical error (CGS §12-60) or new real estate construction (CGS Sec 12- 53a) or personal property audit (CGS §12-53), *may appeal to the next succeeding Board of Assessment Appeals* if the meetings of the BAA for the current Grand List have passed.

What constitutes an aggrieved taxpayer has been considered by the court in several cases. For example, a person who believes their property had an excessive valuation which the BAA refused to reduce is aggrieved in the eyes of the court. However, a taxpayer is not aggrieved unless the alleged assessment increases his or her tax. Moreover, the court has affirmed a taxpayer is not aggrieved where his property was assessed at its true and full value, despite an error in the method of valuation.

APPEALS PROCEDURE

Appeals must be presented to the BAA at either its March or September meetings (CGS §12-111). The September sessions of the BAA are reserved for the purpose of motor vehicle assessment appeals only.

The taxpayer must:

1. Submit a written application for appeal to the Board of Assessment Appeals, on or before February 20th, or March 20th if the Assessor was granted an extension for filing of the Grand List. (CGS §12-111) *Note: written applications are not required by law for September meetings but some boards request one.*

2. Appear before the BAA or have his or her attorney or duly authorized agent appear in person at one of its meetings. (CGS §12-113)

3. Be sworn, or have his or her duly authorized agent sworn, before the BAA, and answer all questions concerning his or her taxable property in town. (CGS §12-113)

4. Attorneys do not need to be sworn in by the BAA as they are already considered commissioners of the court. (CGS §12-113)

must

The written appeal shall include the property owner's name, name and position of the signer, description of the property which is the subject of the appeal, name and mailing address of the party to be sent all correspondence by the BAA, reason for the appeal, appellant's estimate of value, signature of the property owner or duly authorized agent of the property owner, and the date of the signature. (CGS §12-111) **If any of the above items are missing, or if it is received after the February 20th deadline, the appeal may be rejected.**

Should all BAA members be present when an appeal is heard? The statutes are silent on this question. They also do not shed much light on how many members must be in attendance when action is taken on the appeal. Statutes are quite clear, however, in stating that **all meetings**, including deliberations, must be noticed and open to the public. (CGS §12-110; CGS §1-225).

The workload tends to vary with the population but also appears to be greatest in periods following a **revaluation.** The result of heavy loads is that BAA members may not have the time to inspect all pieces of property, or to assemble to hear every appeal. Time may be saved if only one member hears an appeal, enabling other members to take other cases. If the BAA elects to hear appeals by one member, it must still make its decision as a board. A municipality **may**, by ordinance, authorize its legislative body to appoint additional members to the BAA for any assessment year. (CGS §9-199(c))

ADDITIONS TO THE GRAND LISTS BY THE BOARD

The BAA may, within 3 months from the date prescribed by law for the completion of their regular duties, add to the Grand List of a town any taxable property which was omitted in error by the Assessor, Board of Assessors or the BAA. The omitted assessment shall reflect for each owner, an assessment at 70% of the present true and actual value of such owner's taxable property. *Note: If the owner failed to file a Declaration of Personal Property as prescribed by law, 25% shall be added to such assessment.*

The BAA shall send a notice to such property owner within one week after the completion of such supplemental additions to the Grand List, stating the increased assessment and giving a time and place for a hearing regarding such increase. Any person aggrieved by the action of the BAA may, within 2 months from the time of such action, have the same right to appeal to the Superior Court as provided by CGS §12-117a.

COMPLETION OF BOARD'S WORK

The BAA must finish its duties by the last business day in March. (CGS §12-110(b)) The BAA may, for due cause shown, request an extension of the Chief Executive Officer for one month for the completion of its duties. If the extension is requested for the assessment year in which a revaluation takes place, the period can be extended for two months. The Chief Executive Officer of the town must send written notice of the extension to the Secretary of the Office of Policy and Management (OPM) within two weeks of approving the extension. (CGS §12-117)

If during a revaluation year, the BAA has more appeals than it can handle in its allotted time frame, the following procedure applies. The Secretary of the Office of Policy and Management may authorize assessors to use the last prior assessment list, subject to transfers of ownership, additions of new construction, reduction for demolitions and any adjustments the BAA authorized under CGS §12-115. A town's BAA and its Chief Executive Officer must provide information to OPM, in writing, concerning the number of pending appeals. Subject to those additions for new construction, reductions for demolitions and such adjustments as are authorized by the BAA, the list from which the appeals were taken then becomes the list for the next assessment year.

After the Grand List has been examined and corrected by the BAA, the Assessor sends an abstract of the list to the Secretary of OPM before the first day of May. The Secretary furnishes a form for this purpose annually at least 30 days before the date on which it is to be filed. The Assessor or Board of Assessors should correct any clerical errors that appear on the corrected Grand List. (CGS §12-120)

ACCOUNTABILITY

Because of the vital role the BAA plays in assessment administration, the General Assembly has put procedures in place to hold the BAA accountable for their actions. The Secretary of the Office of Policy and Management, as well as the state's attorney may examine the BAA's operations and records. As a further check, their decisions are subject to judicial review by state and federal courts. Some actions are, by law, expressly forbidden to the BAA:

1. They shall not adjust the assessment of personal property belonging to any person, or the valuation, number, quantity, or amount of any item of property reflected therein until the BAA receives information necessary to substantiate such an adjustment in accordance with subsection (c) of CGS §12-53. Even if such person has refused or unnecessarily neglected to give such Personal Property Declaration to the Assessor as prescribed by law. (CGS §12-114)

2. They may not remove a penalty imposed under CGS §12-41(d) for individuals who fail to file a Personal Property Declaration or a penalty that is imposed for omitted property. However, penalties may be adjusted to reflect an increase or decrease to the assessment that is changed by the BAA. (CGS §12-114)

3. They shall not reduce the valuation or assessment of property on the Grand List belonging to any person who does not appear at a hearing before the BAA, or have their attorney or agent appear before the BAA and offer or consent to be sworn before it and to answer questions concerning their taxable property within the town, (CGS §12-113)

4. The BAA may not remove the 10% assessment penalty for late or non-filing of the Income & Expense Form as required by CGS §12-63c unless the municipality adopts the ordinance outlined in CGS §12-63c(d).

5. When the BAA increases or decreases the gross assessment of any taxable real estate or interest therein, the amount of the gross assessment shall be fixed until the next revaluation unless the Assessor increases or decreases the gross assessment to (1) comply with a court order, (2) reflect an addition for new construction, (3) reflect a reduction for damage or demolition, or (4) correct a factual error by issuance of a certificate of correction. (CGS §12-111)

6. They may not hear appeals which have not been made at the proper time; that is for the current Grand List year by February (or March) 20th or during September, which are reserved for appeals related to motor vehicle assessments only. (CGS §12-112)

7. They may not perform unlawfully, or omit any necessary action connected with the assessment process. (CGS §12-170)

8. They may not charge or receive illegal fees. (CGS §12-170)

In addition, the General Statutes contain the following provisions that hold boards of assessment appeals, along with other municipal officers, accountable to state authority:

If the Secretary of the Office of Policy and Management decides that a BAA has failed in its administrative duty, by law, he or she may bring this in writing to the attention of the BAA. Should the BAA not comply, the Secretary of OPM may apply to the Superior Court in the judicial district where the BAA is located; if the court finds the facts stated in the application to be true, it issues an order requiring compliance. (CGS §12-4)

If the state's attorney believes that a BAA has falsified records, or has appropriated money for its own use or the use of others not entitled to it, he or she may apply to the Secretary of the Office of Policy and Management. The Secretary may order an audit of the BAA's record and transmit a certified copy of his or her report to the State's Attorney. Any audit costs are borne equally by the municipality and the state.

An official of a municipality who has falsified any books, accounts or records or has appropriated any monies inappropriately, or who refuses to deliver them to the Secretary of OPM or his or her agent, shall be charged with a Class D misdemeanor(CGS §12-6).

The Secretary of OPM has considerable power over property tax administration. In practice, he or she generally goes along with the majority vote of the BAA. However, on questions concerning the proper execution of law, CGS §12-4 permits the Secretary of OPM to investigate irregularities.

Besides appealing to the Secretary of OPM, a board member with a complaint against other board members may also appeal to the Chief Administrative Officer and the town counsel.

The Secretary of the Office of Policy and Management may hold meetings, conferences and schools for assessors, boards of assessment appeals, tax collectors and/or municipal finance officers. (CGS §12-2b)

Records must be kept in accordance with the Connecticut State Library as set forth by the following retention schedule:

M4-010. Appeals, including appraisals and any related notifications (CGS §12-111, CGS §12-113).

1. Minimum retention is one year if no court appeal taken.
2. May be destroyed after receipt of signed form RC-075.

CONFLICT OF INTEREST

BAA members should avoid the appearance of conflict of interest. A conflict of interest exists when one is acting in their official capacity and has a personal interest such as a close relative or business associate or a financial interest in the matter being considered.

At times there may be a perceived conflict of interest. The "appearance of impropriety" is a phrase referring to a situation where a lay person, without knowledge of the specific circumstances, might raise ethics questions. Although there is no specific rule, BAA members should consider what a reasonable member of the general public would think and recuse themselves from any discussion or decision where a perceived conflict exists.

CHAPTER 3: APPEALING THE BOARD'S DECISION TO THE COURTS

APPEALS TO THE COURTS

Decisions rendered by the Board of Assessment Appeals are binding unless altered by the Assessor as described in CGS §12-111 or are appealed to the Superior Court as described in CGS §12-117a or CGS §12-119.

Following a decision by the BAA, assessors may only increase or decrease assessments of any taxable real property for new construction, demolition or to correct a factual error. If the assessment is changed prior to the next revaluation for these reasons, the Assessor must submit a written explanation to the BAA setting forth the reason and append a written explanation to the property record card. (CGS §12-111) In general, the BAA's work is ended once a case goes to court. It should be noted that the meeting minutes and board members' notes are subject to the discovery process with the appeal. This means that the meeting minutes and notes may be requested by the attorneys representing both the plaintiff and defendant. Additionally, the BAA may also be asked to testify.

During the court appeal period, the BAA cannot review the case again just as the Assessor or town counsel cannot reduce an assessment after a case is brought to court.

WHO MAY APPEAL THE BOARD'S DECISION

Following an appeal to the BAA, the individuals or organizations listed below may appeal the decision to Superior Court.

1. Any person claiming to be aggrieved by an action of the BAA. This includes any lessee of real property whose lease has been recorded, as provided in CGS §47-19 and who is bound under the terms of the lease to pay real property taxes. (CGS §12-117a)
2. Any person aggrieved by an action of the BAA in compiling a supplemental list. (CGS §12-115)
3. Any scientific, educational, literary, historical, charitable, agricultural, or cemetery organization denied tax exempt status. (CGS §12-89)
4. Any farmer or group of farmers denied tax exemptions of farm machinery, horses or ponies owned in the state. (CGS §12-91)

5. Any owner of farm land (CGS §12-107c), forest land (CGS §12-107(d)), open space (CGS §12-107(e)) and CGS §12-107(f)) and maritime heritage (CGS §12-107(g)) and others qualifying under CGS §12-96 to CGS §12-100, who were denied special classification for taxation purposes (CGS §12-103) and any person who disagrees with the additional conveyance tax determined under CGS §12-540(a) to CGS §12-504(f).
6. Anyone (ie: veteran, spouse of a veteran or blind person or spouse) that was denied a property tax exemption. (CGS §12-81)
7. Any other individual or business denied exemption under the various exemption laws of the state.
8. Any person receiving an increase as a result of a certificate of correction for a clerical error (CGS §12-60) or new real estate construction. (CGS §12-53a)
9. Any owner of commercial, industrial, utility or apartment property with an assessed value of $1,000,000 or more whose appeal the BAA has chosen not to hear. (CGS §12-111)

COURT PROCEDURES

Under CGS §12-117a, the following procedures must be followed for appealing BAA decisions to the Superior Court for the judicial district in which the town is located:

1. The appeal must be in the form of an application and accompanied by a citation to the taxpayer's town or city to appear before the court.
2. The citation must be signed by the same authority and the appeal served and returned in the same manner as a summons in a civil action.
3. The authority issuing the citation must take from the applicant, a bond or recognizance to the town or city, with surety to prosecute the application and to comply with all court orders and decrees.
4. If a new assessment year begins during a pending appeal to the court, the applicant may amend his or her application. The applicant does not have to appear before the BAA again to make the amendment effective.
5. An appeal from a BAA decision is considered a preferred case. It will be heard by the Superior Court at its first session – unless good cause appears to the contrary – or the court will appoint a committee to hear the case. **Board members are typically not called upon to participate in the appeals before the court; the Assessor and town attorney will be called on to present the town's position.**
6. Pending the appeal, the town or city cannot collect more than 75% of the tax assessed or 90% if the assessment is $500,000 or more. Still, while the right to enforce payment is suspended by the appeal, the accrual of interest is not.

7. If the court reduces the assessment, the municipality must reimburse the applicant for any overpayment of taxes. Costs and interest may be awarded at the discretion of the court.
8. The Superior Court has the power to grant relief in equitable ways. For example, the court may add property to the Grand List. It may impose double or triple costs, if the application appears to have been made without probable cause, and it may charge court costs at its discretion. However, the court will not generally reduce the valuation below that given by the owner nor will it place the valuation higher than that of the Board of Assessment Appeals.

The town counsel and taxpayer's attorney may reach agreement in a disputed assessment case. Even so, they must bring the case to the Superior Court for the judicial district in which the taxpayer's property is located and obtain approval of the court. The court may or may not follow their advice, but a court case cannot be avoided by seeking an agreement out of court.

COURT APPEALS

CGS §12-117a:

It is basic to a CGS §12-117a tax appeal that "the taxpayer bears the burden of establishing that the Assessor has over-assessed its property."

Without a significant foundation for an appraiser's opinion of value, the court should give deference to valuation arrived at by the BAA or the Assessor. The town, in support of its valuation does not need to provide an appraisal and is not required to do so.

If the plaintiff's appraiser provided an incomplete appraisal, failed to use actual income and expense figures or failed to use credible comparable properties to arrive at the value of the subject property, the court should not credit that testimony.

When an appraiser uses the Income Approach as a method of determining the value of income producing property, the appraiser must be aware of CGS §12-63b(b) that requires the Assessor and therefore the appraiser to consider the contract rent of the subject property when determining market rent.

The ultimate question in a CGS §12-117a appeal is not the value of separate segments of the taxpayer's property, but rather the ascertainment of the true and actual value of the taxpayer's property. The court has rejected a plaintiff's claim that the court is limited to considering only valuation of a portion of the property when that is all that the plaintiff led in its complaint. The Supreme Court in Konover v. Town of West Hartford concluded that the trial court could not exclude part of the taxpayer's property from consideration and therefore must consider all of the property as a whole.

CGS §12-119:

This section differs from CGS §12-117a in that the taxpayer files suit directly with Superior Court within one year of the October 1st assessment date and not with the BAA. The burden of proof is on the taxpayer to prove malfeasance on the part of the Assessor. This process is designed to request relief against an illegal tax and the procedure differs from an appeal to the BAA which is designed to act directly on valuations on the Grand List. The mere fact that a property has been overvalued is not grounds for relief under this section; the taxpayer must prove that the Assessor disregarded fair market value statutes and established an assessment that was manifestly excessive.

ACTION BY THE MUNICIPALITY

Once the value is determined by the court, the Assessor must maintain that value for succeeding years until he or she finds that the value of the property has increased or decreased. (CGS §12-117a) The final court stipulation for judgment typically contains language that allows adjustments in property valuation for improvements or deletions made to the subject property.

Chapter 4:
FREEDOM OF INFORMATION

AGENDAS, MINUTES, RECORDS & NOTICES ETC.

The BAA is considered a public agency and falls under the auspices of the Freedom of Information Act. Their duties must conform to the requirements of the act as promulgated under the Freedom of Information Commission (FOIC).

The FOIC was created in 1975 with the General Assembly's passage of the Freedom of Information Act. The act provides the public with rights to access records and meetings of public agencies. If people feel that they have been denied their rights, they may file appeals with the FOIC (CGS §1-206). **With this in mind, it is crucial to maintain detailed notes/minutes.** Appellant's name, property location, unique identifier such as map and lot number, mailing address, BAA members' names who heard the appeal, the names and decision of how each member voted and in-depth notes regarding the appeal are key elements for the minutes.

PUBLIC AGENCIES

A person has the right to obtain records and attend meetings of all public agencies.

PUBLIC MEETINGS

1. Meetings, such as hearings and other proceedings, must be open to the public – except in limited situations. (CGS §1-225(a))

2. A public meeting is any hearing or other proceeding where a public agency discusses or acts on a matter over which it has authority. It may also include a gathering of, or communication by or to, a quorum of a multi-member agency (CGS §1-200(2)). Any conversations or communications by email or between BAA members regarding appeals should be avoided as they may be considered public meetings.

3. No registration or other requirements may be imposed on those wishing to attend public meetings. (CGS §1-225(e))

4. The following are not public meetings: meetings of certain personnel search committees, collective bargaining strategy and negotiating sessions, and caucuses. (CGS §1-200(2))

5. The public, as well as the news media, may photograph, record or broadcast meetings. This is subject to reasonable rules regarding non-interference with the conduct of the meeting. (CGS §1-226)

6. Each year, agencies **must file schedules** of their regular meetings by January 31st with their own Town Clerk or City Clerk; or for multi-town districts and agencies file with each municipal member of the district or agency. (CGS §1-225(b))

7. Only three kinds of meetings are recognized under the Freedom of Information Act: regular, special and emergency. An emergency meeting is called when unexpected and immediate action is needed but is normally not within the realm of the BAA.

8. Special meetings may be called up to 24 hours before regularly scheduled meetings (weekends, holidays, and days when the Secretary of the State's or municipal clerks' offices are closed are excluded). A notice must be prepared stating the time, place and business to be transacted and is filed with the municipal clerk; or for multi-town districts and agencies, with the clerk of each municipal member of the district or agency. (CGS §1-225(d))

9. Agencies **must notify** people of their meetings if they request it in writing. Notices shall go out a week prior to the meeting. Agencies may also charge a reasonable fee for this service. (CGS §1-227)

10. Agendas must also be available at least 24 hours before the meeting. New business- that is business not on the agenda- may be considered and acted on only on a 2/3 vote by agency members. Note: the public is entitled to copies of the notices, as well as meeting agendas. (CGS §1-225(c))

11. The public agency may adjourn any regular or special meeting to a time and place specified in the order of adjournment. Less than a quorum may so adjourn from time to time. If all members are absent from any regular meeting, the clerk or the secretary of such body may declare the meeting adjourned to a stated time and place, and shall cause a written notice of the adjournment to be given in the same manner as provided in CGS §1-225 for special meetings, unless such notice is waived as provided for special meetings. A copy of the order or notice of adjournment shall be conspicuously posted on or near the door of the place where the regular or special meeting was held, within 24 hours after the time of the adjournment. When an order of adjournment of any meeting fails to state the hour at which the adjourned meeting is to be held, it shall be held at the hour specified for regular meetings, by ordinance, resolution, by law or other rule. (CGS §1-228)

MEETING MINUTES

The BAA shall make, keep and maintain a record of the proceedings of its meetings.

Agency minutes and record of votes must be available to the public. The votes must be put in writing, and made available to the public within 48 hours of the meetings (excluding weekends and holidays). Minutes must be available to the public within seven days of each meeting, either in the agency's office or the office of the Secretary of the State. They must contain the record of each member's vote. (CGS §1-225(a))

EXECUTIVE SESSIONS

Agencies may close portions of their meetings, with a vote by 2/3 of the members present. This vote must be taken at a public session. (CGS §1-225(f))

Meetings to discuss the following matters may be closed: records, tax returns, reports and statements exempted by general statutes such as Personal Property Declarations (CGS §12-41(c)) or any matter that would disclose a public record exempted from disclosure requirements. (CGS §1-200(6))

While agencies may invite people to present testimony or opinion, their attendance must be limited to the time it takes to deliver their comments. (CGS §1-231)

PUBLIC RECORDS

The public may inspect or copy most records or files of state and local agencies, including minutes from meetings. This encompasses information or data which is typed, handwritten, tape recorded, printed, photographed, or computer-stored, along with most interagency and intra-agency memoranda or letters. (CGS §1-210)

A person may inspect public records during regular office hours, but copies, printouts or transcripts should be requested in writing. (CGS §1-210) The fee for copies of public records shall not exceed 50 cents per page. A fee for computer disk, tape or printout, or for a transcript or a copy of a transcript, must not exceed the actual cost to the agency involved. (CGS §1-212(b)) Additional fee for certifying any copy of such records or files, or certifying to any fact appearing therefrom, shall be $1 for the first page of such certificate, or copy and certificate and for each additional page, 50 cents. (CGS §1-212(b)(e))

If the estimated cost is $10.00 or more, agencies must require prepayment of these fees. No sales tax may be imposed for copies of the public records. (CGS §1-212(b)(c))

The agency is required to waive any fee for copies if the person requesting the copies is poor and cannot afford it, or if the agency determines that the request benefits the public welfare. (CGS §1-212(d)) There is an additional charge for a certified copy of a public record. A person is entitled to prompt access to inspect or copy public records. If an agency fails to respond to a request within 4 business days, this can be treated as a denial of the request. (CGS §1-206(a))

Any individual may copy a public record through the use of a hand-held scanner. A public agency may establish a fee structure not to exceed twenty dollars for an individual to pay each time the individual copies records at the agency with a hand-held scanner. As used in this section, "hand-held scanner" means a battery operated electronic scanning device the use of which (1) leaves no mark or impression on the public record, and (2) does not unreasonably interfere with the operation of the public agency. (CGS §1-212(g))

Records specifically exempted from disclosure by federal law or state statute, are NOT open to the public (Most commonly Income and Expense Statements (CGS §12-63c(b)), Personal Property Declarations (CGS §12-41(c)) as well as the residential, work, or school address of any person in the Address Confidentiality Program (CGS §1-210(21)). Furthermore, the following may not be available as well: (1) some preliminary drafts or notes provided that the public interest in withholding such documents clearly outweighs the public interest in disclosure, (2) records of standards, procedures, processes, software and codes, not otherwise available to the public, the disclosure of which would compromise the security and integrity of an Information Technology system, (3) real estate appraisals and construction contracts (until all property has been acquired), (4) the personal financial data required by licensing agencies, (5) tax returns and communications privileged by attorney-client relationships. (CGS §1-210)

PENALTIES

Any person who willfully, knowingly and with intent to do so, destroys, mutilates or otherwise disposes of any public record without the approval required under section 1-18 or unless pursuant to chapter 47 or 871, or who alters any public record, shall be guilty of a Class A misdemeanor and each such occurrence shall constitute a separate offense. (CGS §1-240(a))

Any member of any public agency who fails to comply with an order of the Freedom of Information Commission shall be guilty of a Class B misdemeanor and each occurrence of failure to comply with such order shall constitute a separate offense. (CGS §1-240(b))

DENIAL OF ACCESS TO PUBLIC RECORDS OR MEETINGS

Any denial of the right to inspect or copy records provided for under CGS §1-210 shall be made to the person requesting such right by the public agency official who has custody or control of the public record, in writing, within four business days of such request. Failure to comply with a request to so inspect or copy such public record within the applicable number of business days shall be deemed to be a denial.

Any person denied the right to inspect or copy records under CGS §1-210 or wrongfully denied the right to attend any meeting of a public agency or denied any other right conferred by the Freedom of Information Act may appeal therefrom to the Freedom of Information

Commission, by filing a notice of appeal with said commission. A notice of appeal shall be filed not later than 30 days after such denial, except in the case of an unnoticed or secret meeting, in which case the appeal shall be filed not later than 30 days after the person filing the appeal receives notice in fact that such meeting was held. For purposes of this subsection, such notice of appeal shall be deemed to be filed on the date it is received by said commission or on the date it is postmarked, if received more than 30 days after the date of the denial from which such appeal is taken. Upon receipt of such notice, the commission shall serve upon all parties, by certified or registered mail, a copy of such notice together with any other notice or order of such commission. (CGS §1-206)

Note: Information on F.O.I. can be found in the Connecticut General Statutes, online at www.cga.ct.gov/current/pub/chap_014.htm

CHAPTER 5: GENERAL INFORMATION

RELATIONSHIP WITH THE ASSESSOR

The BAA does not function in a governmental vacuum. The BAA interacts with many municipal officials, and frequently calls on their help or, in turn, offers them assistance. The Assessor, Town Clerk or City Clerk, Board of Finance, Mayor, managers, and selectmen may work with the BAA at one time or another.

The official with whom the BAA has the most contact is, of course, the Assessor. Assessors have a four-fold task. The Assessor makes the preliminary compilation of the Grand List, describes the property enumerated on the Grand List, determines the valuation of each item of property, and records all property descriptions, exemptions and valuations.

The close operations between the BAA and the Assessor's office make them partners in assessment administration, particularly as the two have the common goal of fair and equitable assessment. The satisfactory achievement of this goal depends, for the most part, upon a professional working relationship.

There are many ways to facilitate good relations between BAA members and the Assessor. The BAA meeting with the Assessor prior to hearing the appeals has numerous advantages. New BAA members can learn from the Assessor, the community's assessment practices and the factors used in calculating valuations such as cost schedules, classification systems, depreciation tables, land value charts, etc.

In a revaluation year, all BAA members could gain an understanding of the changes brought by the revaluation by meeting with the Assessor and a member of the revaluation company. In a non-revaluation year, the BAA may inquire with the Assessor to find out why certain assessments have changed. Knowing the reason for the changes can put the BAA in a better position to answer taxpayer's questions on their assessments and further aid them in carrying out their duties.

After listening to an appeal but before reaching a decision, the BAA may wish to consider any additional information that could impact their decision. However, they must keep in mind that the full BAA cannot meet with the Assessor unless it is a scheduled meeting open to the public. Individual members may meet with the Assessor outside of the meeting but must disclose anything that was discussed that may affect the BAA's ultimate decision.

Should the Assessor be present when the BAA hears appeals? This is frequently asked by new BAA members. The answer is, there are advantages and disadvantages to this practice.

The advantages are that it gives the Assessor a chance to discuss the case in question with the taxpayer, and to explain how he or she arrived at the assessment figures. However, most taxpayers should do this before they appeal their assessment. Moreover, having the Assessor present during the appeal means that the taxpayer receives immediate answers to some of their questions rather than having to wait several days while the BAA contacts the Assessor. However, taxpayers should ask their assessor all questions that they can before they appeal to the BAA.

The biggest disadvantage of having the Assessor present is that taxpayers may hesitate to speak openly, especially if they have a contentious relationship with the Assessor. Appeals should be conducted in a dignified and orderly fashion- the same as a court trial – and if the Assessor is there, some taxpayers may feel as though they are facing their accusers.

It is an individual preference whether the Assessor should be in attendance. It depends upon the type of appeal heard, the personality of the Assessor, and the conditions within the municipality. For the most part, however, assessors and BAA members alike feel that the Assessor should be available, but not present, unless they are specifically requested to be there to explain a particular assessment. There would be no point for appeal to the BAA if the Assessor were to attend every hearing; conversely, it would be difficult for the BAA to function at all if it did not consult with the Assessor.

After completing its review and correction, the BAA should meet again with the Assessor to explain the changes made and the reasons for them. This is important as property cards may need to be updated.

RESPONSIBILITIES TO THE PUBLIC

As an arm of the municipal government, the BAA has important responsibilities to the public.

Board members generally are long-term residents of their community. That means they usually have many acquaintances in the area. Maintaining friendships without permitting friends to seek an advantage is a balancing role that becomes part of the BAA's total operation, just as it does for any governmental official.

Board members may know a great deal about the residents' personal affairs, such as the size and worth of their holdings. This is the kind of information few people want revealed to the public, any more than they wish to have their income publicized. The BAA, therefore, is obligated to perform its duties with discretion. However, under the state's "right-to-know" law (CGS §1-210 and CGS §1-225), all BAA records, like other official government records, must be made public, unless this would adversely affect the financial interests of the town or city, or the reputation or character of a taxpayer. The following practices can help BAA members in their unwritten responsibilities to the public:

1) Before holding meetings, the BAA should be thoroughly familiar with the assessment systems in their town or city. This helps them understand and explain the assessment to the taxpayers. Often times, taxpayers make their complaints known first to the Assessor; in these cases, the BAA may be able to secure information on the appeals from the Assessor, together with the Assessor's comments. This allows BAA members to familiarize themselves, in advance, with some of the questions or problems that will be raised at the hearing.

2) All hearings should be conducted in a dignified and judicial manner and BAA members should assume professional demeanors.

3) Meetings must conform to the requirements of the Freedom of Information Act. *(See Chapter 4: Freedom of Information)*.

4) The BAA has the power to administer oaths (CGS §1-24), and is required to take all testimony under oath.

5) When a taxpayer contests an assessment, BAA members should personally inspect the property under question, if feasible. (Many changes however merely reflect clerical errors on cards).

6) Unless the regular process had produced an assessment that is obviously excessive, the BAA should make changes in keeping with the municipality's system. This ensures uniform assessment, and helps to avoid charges of inequities by taxpayers. The BAA should have a rationale for changes, which is consistent with the municipality's assessment system and can be justified within it.

FINES AND PENALTIES

For any infringements of the laws, BAA members as individuals or a collective body are subject to the following penalties and fines:

1) Individuals who fail to discharge their administrative duties according to law, and who fail to comply after it has been put in writing by the Secretary of the Office of Policy and Management will be subject to mandamus by the court requiring compliance. (CGS §12-4) Additionally, the court shall render judgment against the BAA with costs. If the BAA does not heed the mandamus, it shall be held in contempt, and the court may punish the members as in mandamus proceedings. (CGS §12-4)

2) Boards who hinder or refuse to deliver records upon demand by the Secretary of the Office of Policy and Management, or his or her agent shall be guilty of a Class D misdemeanor. (CGS §12-6)

3) Individuals who commit unlawful acts or omit necessary acts must pay $50 to the aggrieved person. (CGS §12-170)

4) Individuals who receive illegal fees must forfeit $50, plus an amount double that of the illegal fees, to the aggrieved person. (CGS §12-170)

Chapter Six: Revaluation Overview

The term "revaluation" refers to the process of conducting a mass appraisal within a municipality to equalize the property tax burden. This is done by establishing a current market value for all properties as of the revaluation date. The State of Connecticut has a long history of requiring cities and towns to revalue (reappraise) all real estate on a periodic basis. In fact, nearly all jurisdictions throughout the United States are required to perform periodic revaluations to ensure the property tax is fair and equitable, so Connecticut is certainly not unique in this regard.

Connecticut municipalities are required to conduct a revaluation at least once every 5 years and most do so by hiring a mass appraisal company. The prudent assessor oversees the mass appraisal process from beginning to end and works with the staff of the revaluation company to ensure the most accurate assessments possible. It is advisable that BAA members attempt to gain an overview of the valuation process after a revaluation has been performed in their community. This can be done by setting up a meeting or interview with the Assessor, revaluation company representative or both, to gain insight and background as to the overall revaluation process and to what specific information might be helpful to the BAA as they carry out their duties regarding assessment appeals.

Real estate values change over time but not all properties change at the same rate. Depending primarily on economic conditions and other factors as well, property values will either appreciate or depreciate between revaluations. The rate of change for property values will usually vary to some degree or another according to property type. For example, residential single family homes may be in a flat market in a given geographical area while at the same time, in that same area high end apartment buildings may be experiencing tremendous growth. As time goes on, the value of properties within a municipality may also become more disparate from the value that was established during the previous revaluation. As this happens the tax burden begins to fall disproportionately on various groups of properties.

Factors such as location, supply and demand, new emerging neighborhoods, and older aging neighborhoods all contribute to the disparate changes that occur over time. To correct these conditions and restore fairness to the property tax system, a revaluation must be conducted to establish uniformity again by bringing all properties to current market value as of a common date. Once conducted, the new values remain in effect until the next revaluation (5 years) assuming the property is not renovated or physically altered or changed during that time. Connecticut's five-year requirement is designed to ensure that a new revaluation program is conducted before property values become too disparate and disproportionate.

To ensure that a revaluation program is conducted properly and the newly established values are accurate, the Assessor must conduct a series of analyses and statistical tests to demonstrate that the results fall within acceptable limits. The Assessor must further demonstrate this by submitting these results to the State Office of Policy and Management (OPM) for their approval. In order to prove that a revaluation was conducted properly, a Certified Assessor together with a Certified Revaluation Supervisor must sign-off to the results, and submit a "Performance Based Revaluation Standards Certification" to OPM in conformance with CGS §12-62 and CGS §12-62i-1 to CGS §12-62i-8 of the Regulation of Connecticut State Agencies before the revaluation can be implemented.

It is common practice for the company performing the revaluation, or, if the revaluation is performed *"In-house"*, for the Assessor to hold informal hearings to address property owner concerns regarding value and equity. This is an excellent opportunity for the property owner/taxpayer to meet directly with the individual(s) responsible for the new assessments.

Once the Assessor has certified the Grand List implementing the revaluation, any disagreement over the value of a property must then go before the local BAA for review and adjudication. In any year during the 5 year period between revaluations, property owners have the right to appeal the value established as of the municipality's revaluation date, as long as the board has not already made changes to the assessment.

It is important to note that even as values continue to change over the 5 year period of time, the <u>BAA must always look back to the economic conditions occurring as of the revaluation date when deciding an appeal</u>. This is called a retrospective estimate of value – this represents a look back in time at historical market data. This can be accomplished by examining sales transactions and other market conditions in effect during the period of time leading up to the date of revaluation.

It is also important for the BAA and the Assessor to explain this concept to those appealing their property value. This means that any appraisal or other evidence submitted for an appeal should be based on this concept of retrospective value, and should be a look back at historical data instead of market conditions occurring after the revaluation. In Connecticut a person must be licensed or certified to perform an appraisal and offer an opinion of value of real estate. A Broker Price Opinion (BPO) or other similar report, submitted by someone other than an appraiser, should not be substituted for an appraisal. Although it may contain useful information, a BPO is created to establish a listing price and may not be applicable in a property appeal before the BAA.

An owner may offer an opinion of value for a property without an appraisal. In fact, owners are required to include a statement of value on the application under oath before the appeal can be heard by the BAA: see *Chapter 2, Duties and Activities of the Board, Appeals Procedure.*

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.

The BAA should also be mindful when an appeal is based on a statement that taxes are too high or where little or no actual evidence is presented. In such cases, care should be taken to explain that the appeal process is the appellant's opportunity to present evidence as to the retrospective market value of the property, and that the BAA's decision must be based on the presentation of that evidence. Through the consistent application of these principles and concepts, each municipality is better able to maintain an acceptable level of fairness, uniformity, and equity until the next scheduled revaluation takes place.

THE VALUATION PROCESS AND APPRAISAL METHODS

The real estate valuation process involves employing generally accepted methods to establish a value as of a specific date. There are many types of value estimates such as market value, assessed value, investment value, insurance value, liquidation value, cash value and so on. In Connecticut, the recognized legal standard of establishing an accurate value for ad valorem property tax purposes starts with **"market value"** - the assessed value is simply 70 percent of the market value.

The following definition of **"market value"** comes from the Connecticut Association of Assessing Officers (CAAO) <u>Handbook for Connecticut Assessors</u>:

"The most probable price in cash that a property would bring in a competitive and open market, assuming that the buyer and seller are acting prudently and knowledgably, allowing sufficient time for the sale, and assuming that the transaction is not affected by undue pressure".

To determine market value, there are primarily three generally accepted methods employed; the Cost Approach, the Income Capitalization Approach and the Sales Comparison Approach. It is not necessary to use all three approaches to value every property. In fact, to establish an accurate and credible value, the Assessor will choose the most reliable approach to develop based upon the type of property and the availability of sufficient, relevant market data. Once the chosen approaches are developed, the resulting values can be reconciled into a final value estimate. The reconciliation process considers the reliability of each approach as it relates to the property being appraised, and the most reliable approach is given the greatest weight in establishing the final value.

For example, the most widely used method for valuing most residential real estate is the Sales Comparison Approach. This is especially true when there are many market sales transactions to analyze, and when age and condition factors make the cost approach less reliable. Market sales reflect the value that buyers and sellers establish after having considered all relevant factors, so it is the competitive and open market that actually establishes value through this approach. The Assessor determines values based upon their analysis of what is reflected through these market transactions.

In the case of a newly constructed property, many times it is the Cost Approach that results in the most accurate value. This is especially true for special purpose and unique properties such as dams, sports stadiums or complexes, museums, to name but a few, and institutional buildings such as schools and churches. A newly constructed property does not suffer a loss in value from age and declining condition. Where sales of new properties are available they usually reflect the land value and construction cost plus entrepreneurial profit. Where sufficient market sales are lacking, the Cost Approach often becomes the most reliable method. Use of the Cost Approach in these circumstances is supported by the principle of substitution, which states that a buyer will pay no more for a property than the cost of an equally desirable (and comparable) alternative property.

The Income Approach to Value is best suited for properties that are bought and sold on the basis of the rental income they produce. The sales price of income producing properties may depend on many factors that are less market driven, but are more specific to the buyer or seller's financial expectations than anything else. These market participants focus on the income and expenses of owning a property over the course of a desired holding period, based on their economic predictions and expectations over that same holding period. They also factor in what they believe the property will sell for at the end of the desired holding period. Retail, warehousing, office, medical office, apartments, flex space and industrial space are all examples of properties that are well suited to the Income Approach to Value.

SALES COMPARISON APPROACH

The Sales Comparison Approach is developed by comparing the subject property to recent sales prices of other similar properties. This approach is used to value improved properties and is usually the preferred method to value vacant land when sufficient comparable land sales are available. To develop the Sales Comparison Approach, common units of comparison are selected and adjustments are applied to the comparable sale properties to reflect differences in market conditions, location and physical characteristics. For example, if the subject property is a ranch style home, it should be valued based on the recent sales of other similar ranch style homes in a similar neighborhood and so on. Depending on the amount of living area, the number of bedrooms, bathrooms, garage space and other features, adjustments should be made to the recent sales prices to reflect those differences from the subject. If a comparable property contains more living area than your subject property, one should adjust the price of the comparable sale downward to account for the difference in living area. If the comparable property contains less living area, then you should adjust the comparable sale price upward, and so on. After the comparable sales prices have been properly adjusted, they will provide a benchmark for the indicated value of other similar unsold properties.

It should be noted that sales used in a Sales Comparison Approach should be validated, arm's length transactions. Sales that should not be considered are sales between family members, foreclosure deeds, sales following foreclosure, estate sales, sales to or from a governmental agency and others. In conforming to the definition of market value, BAA members should be aware of the conditions for each comparable sale.

COST APPROACH

This approach to value is based on the economic principle of **"substitution"**. Essentially, the theory is that no one will pay more for a property than it would cost them to acquire a similar property. This approach is best employed where the improvements are in good condition and new or relatively new. The difficulty of estimating the proper deduction for depreciation renders this approach less reliable as property improvements get older and are in need of repair or updating.

In the Cost Approach, the current cost to construct a reproduction or replacement of the improvements, including entrepreneurial profit, is developed. The Cost Approach to Value involves estimating and combining three components:

To arrive at a value in the cost approach, one must do the following:

1. Add replacement or reproduction cost of improvements

2. Subtract (-) accrued depreciation

3. Add (+) land value.

Replacement cost is what it would cost to replace the existing structures and other improvements with new construction of equivalent usefulness, but not necessarily the same design and construction technologies and materials. Reproduction cost is what a replica would cost. Accrued depreciation is the loss in value due to physical deterioration, functional obsolescence, and economic (external) obsolescence. The land or site value is developed, usually through the Sales Comparison Approach using sales of vacant land with the same location, area, shape, and physical characteristics, and allowable uses.

The Cost Approach has its problems, but it enjoys the position of being the default valuation approach in many assessment jurisdictions because it was the first mass appraisal approach to be developed and due to the fact that data on replacement costs are inexpensively available from publishers which also serve the appraisal, insurance and construction industries.

INCOME CAPITALIZATION APPROACH

The Income Capitalization Approach converts future anticipated benefits such as cash flow (rents, etc.) and resale value into a current value estimate by using an **overall rate of capitalization** to **capitalize** the projected income stream. Generally there are two methods of applying the Income Capitalization Approach; direct capitalization and yield capitalization (discounted cash flow analysis). The more commonly used **direct capitalization** method establishes a value by taking one year's net income and dividing it by a capitalization rate. The capitalization rate is chosen based on several economic factors including expected changes in income and expenses over time. The **yield capitalization** method uses several years of projected annual cash flows and expenses for a specified holding period and a resale value at the end of the holding period. The resulting cash flows are discounted back to a single present value using a chosen discount rate. Although the Assessor may frequently deal with the yield capitalization method, it generally may be beyond the scope of a BAA appeal.

It should be noted that the collection of the income & expense data is vital to this approach to value. The collection and the reporting of the data are required by statute and are used in the development of the CAMA system modeling. This data is often reflected on the commercial property record cards.

MASS APPRAISAL

Mass appraisal is the term used to describe the appraisal method used in developing value estimates for revaluation. The central idea of mass appraisal is the development of appraisal models that are applied to groups of properties in a cadastral (map) database to produce estimates of value of all properties in the group. In developing a mass appraisal, an appraiser must be aware of, understand, and correctly employ those recognized methods and techniques necessary to produce and communicate credible mass appraisals.

A mass appraisal includes: 1) identifying properties to be appraised, 2) defining market areas of consistent behavior that apply to properties, 3) identifying characteristics (supply and demand) that affect the creation of value in that market area, 4) developing a model structure that reflects the relationship among the characteristics affecting value in the market area, 5) calibrating the model structure to determine the contribution of the individual characteristics affecting value, 6) applying the conclusions reflected in the model characteristics of the properties being appraised, and 7) reviewing the mass appraisal results. (*Standard 6, USPAP 2016-2017 Edition, The Appraisal Foundation*).

Mass appraisals can be prepared with or without computer assistance and it is worth noting that mass appraisals for ad valorem tax purposes may be subject to various state, county and municipal laws. See Connecticut's Performance-Based Revaluation Testing Standards CGS § 12-62i-1.

To achieve credible results utilizing a calibrated mass appraisal model, an appraiser must value improved parcels by recognized methods or techniques. Recognized methods include the cost approach, the sales comparison approach, the income approach or a well-reconciled blend of any or all of the three methods.

In reconciling a mass appraisal it is implicit that even when properly specified and calibrated mass appraisal models are used, some individual value conclusions will not meet the standards of reasonableness, consistency, and accuracy. However, appraisers engaged in mass appraisal have a professional responsibility to ensure that, on an overall basis, models produce value conclusions that meet attainable standards of accuracy. This responsibility requires appraisers to evaluate the performance of models, using techniques that may include but are not limited to, goodness-of-fit statistics and model performance statistics such as appraisal-to-sale ratio studies, and analysis of residuals.

Frequently Asked Questions

GENERAL

1. Can the Board of Assessment Appeals adjust prior Grand List years?

The BAA usually hears appeals for the current Grand List year only. However, with regard to adjustments, the following exceptions apply. A taxpayer whose assessment has changed as a result of: 1) certificate of correction (CGS §12-60), 2) addition of new real estate construction (CGS §12-53a), or 3) as a result of an audit (CGS §12-53), may appeal to the next succeeding Board of Assessment Appeals. *(Chapter 2 - Accountability).*

2. Can someone who is not the appellant of the property disputed appear before the BAA? If so, what do they need to provide?

A property owner's attorney or duly authorized agent may appear in person before the BAA. They must have the signature of the owner to act as their agent. *(Chapter 2 – Appeals Procedure).*

3. Can a current owner, who was not the owner on the 10/1 assessment date, file an appeal and appear before the BAA?

Anyone to whom the title to such property has been transferred since the assessment day may appeal to the BAA. *(Chapter 2 - Who May Appeal).*

4. Can the BAA grant exemptions? Can the BAA do so retro-actively?

Exemptions can only be granted for the current Grand List year.

The BAA may grant exemptions to disabled veterans whose proof of disability was not filed by the October 1st deadline.

The BAA can also grant exemptions to the following property owners whose application for exemption the Assessor has denied:

- Any scientific, educational, literary, historical, charitable, agricultural, or cemetery organization that claims property tax exemption under provisions of CGS §12-81, and files a tax exempt statement with the Assessor or Board of Assessors (CGS §12-89).

- Any farmer or group of farmers applying for tax exemptions of farm machinery, horses or ponies owned in the state. (CGS §12-91) (Chapter 2 – Statutory Duties).

5. What type of property, personal, real, or motor vehicle, can be heard at the BAA September session? At the March session?

The September session is solely for the purpose of hearing appeals of motor vehicle assessments, as the July tax bill serves as the assessment notice for regular motor vehicle accounts.

The appeal of assessments of all property types may be heard at the March session. Unregistered motor vehicles are declared via the Declaration, and those appeals are heard during the March sessions. *(Chapter 2 – Statutory Duties, and Chapter 2-Appeals Procedure).*

6. Can the BAA do phone hearings under extenuating circumstances for those who are sick or away?

No. Per CGS §12-113, the Board of Assessment Appeals shall not reduce the valuation or assessment of property on the Grand List belonging to any person who does not appear at a hearing before the Board of Assessment Appeals, either in person or by such person's attorney or agent, and offer or consent to be sworn in and answer all questions regarding such person's taxable property situated in the town. *(Chapter 2 – Appeals Procedure).*

7. Can hearings be conducted by webcam or Skype?

No. Hearings must be in person. *(Chapter 2 – Appeals Procedure).*

8. Can the BAA accept an application emailed or faxed on the 20th of February, or does a physical copy have to be in the Assessor's hands by that date?

The BAA can accept an application filed by email or fax on the 20th of February, provided that it is filed before the close of business as this would constitute the form being 'filed in writing' by the 20th. If the 20th is not a business day, the application must be filed by the close of the preceding business day. *(Chapter 2 – Appeals Procedure).*

9. Should the BAA accept postmarks dated February 20th as timely?

No. Applications are considered filed when they reach the Assessor's office, not when they are submitted to postal carriers. *(Chapter 2 – Appeals Procedure).*

10. Can the BAA or the Assessor reschedule meetings for individuals who request a different time?

Yes, although they are not required to do so. *(Chapter 2 Statutory Duties).*

11. Can the BAA reschedule to a date not published on their schedule?

The BAA can reschedule at their own convenience on business days and Saturdays during the month of March, however notice must be made and the special meeting must be added to the published schedule in accordance with the FOI requirements for public meetings. *(Chapter 2 Statutory Duties, and Chapter 4 Freedom of Information).)*

12. Can the BAA reschedule into the month of April?

No. Per CGS §12-110, the BAA shall meet in the month of March. However, If an extension is granted to any assessor or board of assessors by the CEO of the municipality pursuant to CGS §12-117, the date by which a taxpayer shall be required to submit a written request for appeal to the Board of Assessment Appeals shall be extended to March 20th and said board shall conduct hearings regarding such requests during the month of April. *(Chapter 2 Statutory Duties).*

13. Does the BAA have to post its minutes and if so, where and when?

Yes. Minutes shall be available for public inspection at the Town Clerk's Office within seven days of the session to which they refer. Board member votes must be put in writing, and made available to the public within 48 hours of the meetings (excluding weekends and holidays). *(Chapter 2 Statutory Duties, and Chapter 4 Freedom of Information).*

14. What should the posted minutes include (discussion, vote, etc.)?

While the discussion is not required to be listed, the BAA must identify each property and the corresponding vote of each board member so as to comply with the FOI requirements as a public meeting. Discussion or notes, including the reason for board member action are often helpful to assessors going forward and it is recommended they be included in the BAA file if possible. *(Chapter 2 Statutory Duties, and Chapter 4 Freedom of Information).*

15. Should individual board members communicate their opinions on an appeal prior to deliberations with the BAA as a whole?

Board members should refrain from making any statements which could lead a taxpayer to believe their appeal may be granted or denied prior to deliberations with the entire BAA. *(Preface - The Board of Assessment Appeals Defined).*

16. Can BAA members discuss appeals outside of the meetings?

Any discussions by the BAA as a whole are required to take place during the BAA's scheduled meetings pursuant to FOI requirements. Any meeting of all BAA members is considered a quorum and is a public meeting. *(Chapter 4 Freedom of Information).*

17. Does the BAA need to administer an oath to aggrieved taxpayer?

The BAA has the power to administer oaths (CGS §1-24), and is required to take all testimony under oath. Attorneys do not need to be sworn in by the BAA as they are already considered commissioners of the court. *(Chapter 2 Appeals Procedure, and Chapter 2 Powers of the Board).*

18. Can the BAA reduce assessments for hardship?

No. All assessors and boards of assessment appeals are required to value property at its fair market value. *(Chapter 1 Assessment Process).*

Real Estate

19. Can the BAA adjust a real estate assessment more than once between Grand Lists that are within the same revaluation cycle?

After the BAA has increased or decreased an assessment, it shall remain fixed until the next revaluation. Only the Assessor may subsequently adjust the assessment during the revaluation cycle: a) to comply with a court order, b) reflect an addition for new construction, c) reflect a reduction for damage or demolition, d) correct a factual error by issuance of a certificate of correction or e) reflect a change of use of the property. (CGS §12-111) Should an adjustment be made by the Assessor, it is only then that a taxpayer may re-apply to the BAA and the BAA may grant a second reduction during the same revaluation cycle. (Chapter 2 Accountability).

20. Can the BAA reduce a real estate assessment for which an inspection was denied by the homeowner?

While the Statute does not preclude the BAA from reducing an assessment for which an inspection has been denied, it is not recommended, in keeping with the goal of uniformly assessing property. Furthermore, case law has implied that the taxpayer has an obligation to cooperate with the Assessor regarding interior inspections.

21. Can the value of real estate be reduced based on a submitted appraisal? Does this take the place of an actual inspection?

The value of real estate may be reduced based on a submitted appraisal but it does not take the place of a physical inspection. In addition, appraisals should be reviewed by someone with expertise in the subject matter who should ensure that the appraisal is credible, as of the date of the last revaluation, and for the intended tax appeal purpose.

22. Can the BAA remove an Income and Expense Form penalty?

If the owner of the real property required to submit the information is not the owner of such property on the October 1st assessment date for the Grand List to which such penalty is added, the BAA may waive an Income and Expense Form penalty. The BAA may **only** waive such penalty upon receipt of such information in any town in which the legislative body adopts an ordinance allowing for such a waiver. Without the ordinance, neither the Assessor or the BAA may waive the penalty (CGS §12-63c(d)). *(Chapter 2 Powers of the Board and Chapter 2 Accountability page).*

Personal Property

23. Can a personal property assessment be reduced if the owner did not file a Personal Property Declaration?

The owner must file a Personal Property Declaration with the BAA, even if such person initially refused or neglected to file a declaration with the Assessor. The BAA may not make an adjustment until information to substantiate such value has been provided in accordance with CGS §12-53(c), such as tax returns, IRS Forms 4562 or Form 179, fixed asset schedule, balance sheets or asset listings. *(Chapter 2 Accountability).*

24. Can the BAA remove a 25% penalty on personal property?

The BAA may not remove a penalty imposed under CGS §12-41(d) for individuals who fail to timely file a Personal Property Declaration or a penalty that is imposed for omitted property. Penalties, however, may be adjusted to reflect an increase or decrease to the assessment that is changed by the BAA (CGS §12-114). Penalties may be removed if the taxpayer proves that a declaration was filed in a timely manner. *(Chapter 2 Accountability).*

Motor Vehicle

25. Is there a statutory deadline for filing an appeal to the September hearings?

There is no deadline to file an appeal to the September hearings, however, the taxpayer must appear on the prescribed dates. *(Chapter 2 Statutory Duties).*

26. During Motor vehicle or open sessions, can the BAA leave early if no one shows?

No. The BAA should remain until the end of the scheduled hearing window to allow taxpayers the chance to arrive and be heard.

27. Does the value granted at a motor vehicle appeal stand until the owner disposes of the vehicle?

No. Because motor vehicles are revalued annually, a subsequent application to the BAA must be made each year that the owner is not in agreement with the calculated value. *(Chapter 1 Assessment Process).*

28. Can the BAA hear an assessment appeal in September for a motor vehicle that has been assessed as personal property?

No. A motor vehicle that has been assessed as personal property can only be appealed as such during the March session of the BAA. *(Chapter 2 Appeals Procedure).*

Lori Longhi 1427 Enfield St

Appended to the minutes of the June 20, 2022 Regular Town Council Minutes at the request of Lori Longhi

It was said at the last meeting .....**See something say something!**

If you are not familiar with "field cards or assessor cards" this may be a bit confusing but I will try to explain it as simply as I can.

As a member of the BAA we saw an unusual pattern of things on the back of the field cards which is why our Report was called the Creation of a "Fountain of Youth Formula" which was our words because it made properties get younger as they aged. Concurrently even though no improvements had been made to the real property we saw that the effective year or condition magically got newer or younger. These changes artificially increase assessment values.

Simply explained if your effective year was 1980 and we are 5 years older your property **should not** be 5 years newer unless you did improvements, upgrades or enhancements to the property. We saw this on so many cards we started calling it the "Fountain of Youth" But this Fountain of Youth does affect your house or building value and what you are paying taxes on.

After all the hearings and votes were taken I went down to get each council members field cards so I could explain the effective year on your own property and that is when to my shock -the effective year was deleted on all of your cards. This bothered me so much I went back to town hall and paid to get more field cards of properties that came in for appeals and then later that day went and got even more cards and **all of these cards** are now missing this critical information. It seems after the BAA issued our report that discussed the "Fountain of Youth Formula" this information is now suppressed or hidden from the public. It is my belief that this can only be done by Vision and/or the assessor. Instead of looking into the obvious problem of manipulation of the numbers Enfield just removes it so no citizen or business in the town can see it any longer. This alteration of a public document especially during appeal season should cause grave concern to every taxpayer in Enfield especially the town council. Let me explain a little further....anyone can appeal to superior court and anyone can appeal the BAA decisions for up to two months after we rendered a decision so when or if someone requests their cards there is ***now different information found on the 2020 cards.***

CGS Section 12-60 provides a statutory scheme for correction of clerical errors in assessment. Any clerical omission or mistake in the assessment of taxes may be corrected according to the fact by the assessor or board of assessment appeals, not later than three years following the tax due date relative to which such omission or Mistake occurred. The provisions provided by CGS Section 12-60 to correct **"clerical omission or mistake do not include errors of substance".**

....not only have the 2020 cards been altered by suppressing information and remember **we already have this information and proof of it** from the appeals and magically poof now it's gone- but under further review in a sampling of cards that I re-printed on 6/7/22 some that came in for appeals it appears some values may have changed from the 2020 cards. This was another very troubling discovery. Remember the BAA is adjusting the year 2021 and NOT the year 2020. So you may ask. ***Why is this problem?*** If the value is less than the Town of Enfield charged them for taxes then perhaps the town has to refund the people/business the tax money back? If the tax payer paid less money in taxes do they now have to pay more in taxes for their 2020 taxes from two years ago**? If the grand list was changed either way then are grand list numbers that were certified are they still correct?** This certainly raises a question? Is this an accident or on purpose? Either way this could be a huge problem for the town? I don't have the answers and I don't know the whys but if you see something you should say something. And this took me a whole afternoon of my time just to get all this information, go through all the cards, look it all over just be able to explain it to you. So I don't think anyone should make people feel bad for informing people.

Example: (2 Print dates)
4/8/22 Hearing Card of 2020 RCN $811,525
6/7/22 Field card of 2020 now RCN $855,531
Numbers appear to be manipulated with depreciation and now the effective year is deleted on the card.

I don't have enough time or amount of new cards to know how many of the values were changed.

Property Location 54 HAZARD AVE
Vision ID 8226
Account # 001000020051
Map ID 056/ / 0026/ / 2020 card printed on June. 7, 2022.
Bldg # 4
Bldg Name
of 4 Sec # 1 of 1
Card # 4 of 4
State Use 201
Print Date 06-07-2022 4:27:20 P

CONSTRUCTION DETAIL

Element	Cd	Description
Style:	17	Store
Model	94	Comm/Ind
Grade	05	Average +20
Stories:	1	
Occupancy	1.00	
Exterior Wall 1	15	Concr/Cinder
Exterior Wall 2		
Roof Structure	01	Flat
Roof Cover	04	Tar & Gravel
Interior Wall 1	01	Minim/Masonry
Interior Wall 2		
Interior Floor 1	05	Vinyl/Asphalt
Interior Floor 2		
Heating Fuel	03	Gas
Heating Type	03	Hot Air-no Duc
AC Type	03	Central
Bldg Use	201	Commercial
Total Rooms		
Total Bedrms		
Total Baths		
Total H Bths		
Extra Fixtures		
Heat/AC	01	Ht/AC Package
Frame Type	03	Masonry
Baths/Plumbing	02	Average
Ceiling/Wall	00	None
Rooms/Prtns	02	Average
Wall Height	15.00	
% Comn Wall		
1st Floor Use:		

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description

MIXED USE

Code	Description	Percentage
201	Commercial	100
		0
		0

COST / MARKET VALUATION

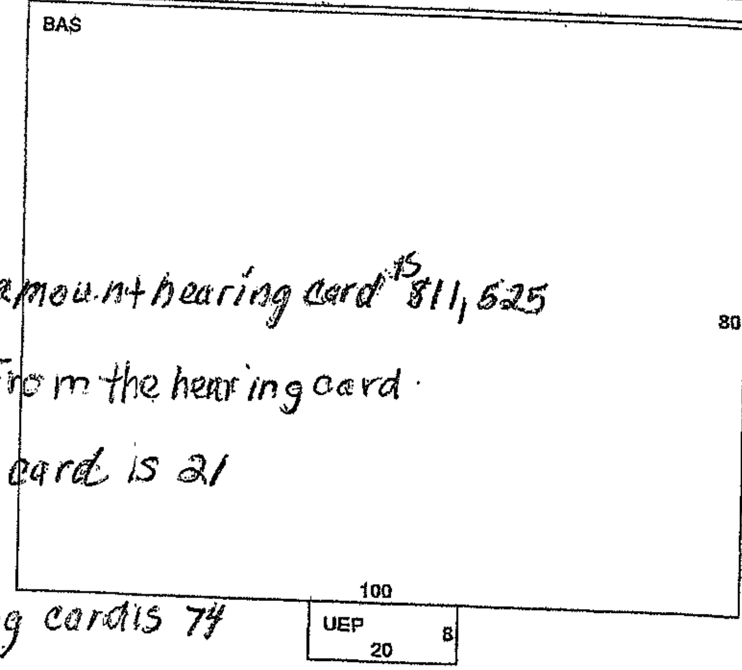
RCN	855,531 — new amount hearing card is 811,625
Year Built	1999
Effective Year Built	missing from the hearing card
Depreciation Code	A
Remodel Rating	
Year Remodeled	
Depreciation %	25 Hearing card is 21
Functional Obsol	0
External Obsol	5
Trend Factor	1
Condition	
Condition %	
Percent Good	70 — Hearing card is 74
RCNLD	598,900
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

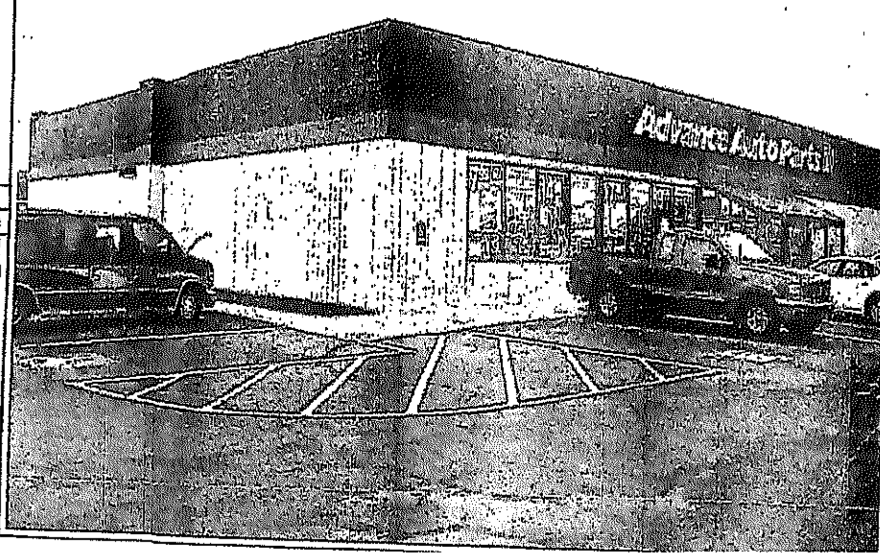
OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)

Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	8,000	8,000		106.09	848,741
UEP	Unfin. Enclosed Porch	0	160		42.44	6,790
	Ttl Gross Liv / Lease Area	8,000	8,160			855,531





2020 card printed on April 8, 2022
For Hearings

Property Location 54 HAZARD AVE | Map ID 056/ / 0026/ / | Bldg Name | State Use 201
Vision ID 8226 | Account # 001000020051 | Bldg # 4 | of 4 | Sec # 1 of 1 | Card # 4 of 4 | Print Date 04-08-2022 4:52:46 P

CONSTRUCTION DETAIL

Element	Cd	Description
Style:	17	Store
Model	94	Comm/Ind
Grade	05	Average +20
Stories:	1	
Occupancy	1.00	
Exterior Wall 1	15	Concr/Cinder
Exterior Wall 2		
Roof Structure	01	Flat
Roof Cover	04	Tar & Gravel
Interior Wall 1	01	Minim/Masonry
Interior Wall 2		
Interior Floor 1	05	Vinyl/Asphalt
Interior Floor 2		
Heating Fuel	03	Gas
Heating Type	03	Hot Air-no Duc
AC Type	03	Central
Bldg Use	201	Commercial
Total Rooms		
Total Bedrms		
Total Baths		
Total H Bths		
Extra Fixtures		
Heat/AC	01	Ht/AC Package
Frame Type	03	Masonry
Baths/Plumbing	02	Average
Ceiling/Wall	00	None
Rooms/Prtns	02	Average
Wall Height	15.00	
% Comn Wall		
1st Floor Use:		

CONSTRUCTION DETAIL (CONTINUED)

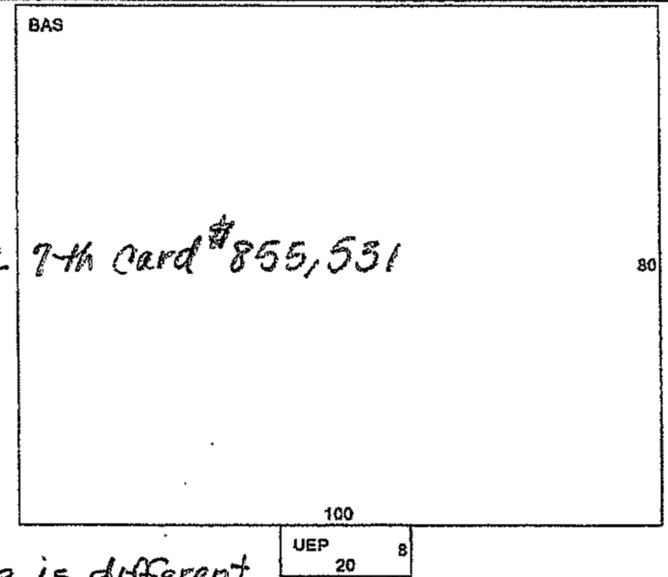
Element	Cd	Description

MIXED USE

Code	Description	Percentage
201	Commercial	100
		0
		0

COST / MARKET VALUATION

RCN	811,525 — June 7th card #855,551
Year Built	1999
Effective Year Built	1995
Depreciation Code	A
Remodel Rating	
Year Remodeled	
Depreciation %	21
Functional Obsol	0
External Obsol	5
Trend Factor	1
Condition	
Condition %	
Percent Good	74
RCNLD	600,530 — value is different
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	



OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)

Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	8,000	8,000	8,000	100.64	805,084
UEP	Unfin. Enclosed Porch	0	160	64	40.25	6,441
	Ttl Gross Liv / Lease Area	8,000	8,160	8,064		811,525

Appended to the minutes of the June 20, 2022 Regular Town Council Minutes at the request of Donna Dubanoski

Copy to be Submitted

Donna Dubanoski, 23 Betty Rd.

My time is going to start out talking about Freedom of Information Act As I will state different Connecticut General Statues – the term referred to as CGS.

- CGS 1-200 (5): **Definition of "public records"** or files means any recorded data or information relating to the conduct of the public's business prepared, owned, used, received or retained by a public agency, or to which a public agency is entitled to receive a copy by law or contract under section 1-218, whether such data or information be handwritten, typed, tape-recorded, printed, photostated, photographed or recorded by any other method.

- CGS 1-225 (formerly Sec. 1-21): Posting on-line requirements of Minutes & Agendas. Meetings of government agencies to be public. Recording of votes. Schedule of agenda or certain meetings to be filed and posted on web sites. Notice of special meetings. Executive sessions; (a) The meetings of all public agencies except executive sessions, as defined in subdivision (6) of section 1-200 shall be open to the public. The votes of each member of any such public agency upon any issue before such public agency shall be reduced in writing and made available for public inspection within forty-eight hours and shall also be recorded in the minutes of the session at which taken. **Not later than seven days after the date of the session to which such minutes refer, such minutes shall be available for public inspection and posted on such public agency's internet web site.** If available, Except that no public agency of a political subdivision of the state shall be required to post such minutes on an internet web site. Each public agency shall make, keep and maintain a record of the proceedings of its meetings.

- CGS 1-210 (Formerly Sec. 1-19). Access to Public Records. Exempt records. (a) Except as otherwise provided by any federal law or state statute, **all records maintained or kept on file by any public agency, whether or not such records are required by any law or by any rule or regulation, shall be "PUBLIC RECORDS" and every person shall have the right to** (1) Inspect such records promptly during regular office or business hours, (2) copy of such records in accordance with subsection (g) of section 1-212, or (3) receive a copy of such records in accordance with section 1-212. **Any agency rule or regulation, or part thereof, that conflicts with the provisions of this subsection or diminishes or curtails in any way the rights granted by this subsection shall be void.** Each such agency shall keep and maintain all public records in its custody at its regular office or place of business in an accessible place and, if there is no such office or place of business, the public records pertaining to such agency shall be kept in the office of the clerk of the political subdivision in which such public agency is located or of the Secretary of the State, as the case may be. Any certified record hereunder attested as a true copy by the clerk, chief or deputy of such agency and by such other person designated or empowered by law to so act, shall be competent evidence in any court of this state of the facts contained therein.

- CGS 1-240 (Formerly Sec. 1-21k) (a) **Any person willfully, knowingly and with intent to do so...** destroys, mutilates or **otherwise disposes of any public record** without the approval required under section 1-18 or unless pursuant to chapter 47 or 871, **OR who alters any public record**, shall be guilty of a **class A misdemeanor** and **each such occurrence shall constitute a separate offense.**

With that - The BAA minutes were submitted on time by our Recording Secretary, they were not posted by the town until the end of May. Those minutes after finally being posted extremely late, were then removed/altered, mishandled or "respectfully requested they be amended before adoption" by the town manager. (Exhibit 3). As most of you are aware The Board of Assessment Appeals minutes of May 28th Exhibits "A & B" were removed - While researching our minutes I found that under the download tab the drop down menu brings up a "Previous Version option". "Exhibit C" 4/4 Minutes and Exhibits "D & E" shows that the numbers of pages for those minutes were changed from 14 pages to 12 pages. - Exhibit "F", shows how on the 3/22/22 minutes, the 3/10/22 minutes were attached. Exhibit "G" shows the 4/11/22 minutes where the 5/11/22 minutes were attached. While they may be back to original status now on the first page under minutes, minus of course, the 62 pages of the 5/28 minutes not being posted - the previous versions show that they were edited, pages deleted, minutes attached to the wrong dates. These are all violations as I read them of the Freedom of Information Act (FOIA). I respectfully submit all 8 pages of exhibits. Thank you

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.

2022 2021 2020 View More

Board of Assessment Appeals

Agenda	Minutes	Download
May 28, 2022 — Posted May 27, 2022 9:34 AM Board of Assessment Appeals Special Meeting May 28, 2022		**Download ▼** **Agenda** **Previous Versions**
May 20, 2022 — Posted May 19, 2022 10:43 AM Board of Assessment Appeals Special Meeting May 20, 2022		
May 17, 2022 — Posted May 16, 2022 2:58 PM Board of Assessment Appeals Special Meeting May 17, 2022		**Download ▼**
May 11, 2022 — Posted May 10, 2022 2:51 PM Board of Assessment Appeals Special Meeting May 11, 2022		**Download ▼**
May 9, 2022 — Posted May 6, 2022 2:04 PM Board of Assessment Appeals Special Meeting May 9, 2022		**Download ▼**
Apr 21, 2022 — Posted Apr 20, 2022 5:20 PM Board of Assessment Appeals Special Meeting April 21, 2022		**Download ▼**

Enfield, CT, Board of Assessment Appe

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

May 28, 2022

BACKGROUND:

EXHIBIT 'C'

Apr 11, 2022 — Posted Apr 8, 2022 1:17 PM
Board of Assessment Appeals Special Meeting April 11, 2022
Download ▼

Apr 7, 2022 — Posted Apr 6, 2022 3:49 PM
Board of Assessment Appeals Special Meeting April 7, 2022
Download ▼

Apr 6, 2022 — Posted Apr 5, 2022 12:33 PM
Board of Assessment Appeals Special Meeting April 6, 2022
Download ▼

Apr 5, 2022 — Posted Apr 4, 2022 3:13 PM
Board of Assessment Appeals April 5, 2022
Download ▼

Apr 4, 2022 — Amended Apr 1, 2022 12:44 PM
Amended Board of Assessment Appeals April 4, 5, 6, 7, 11, 12, 13, 19, 20, 21, 2022
Agenda
Previous Versions

Mar 22, 2022 — Posted Mar 17, 2022 3:18 PM
Board of Assessment Appeals Special Meeting March 22, 2022
Download ▼

Mar 10, 2022 — Posted Mar 8, 2022 12:28 PM
Download ▼

Minutes of the BAA
Special Meeting
April 4, 2022

DRAFT

The special meeting was called to order at 12:45 by Chairman Tyler, Present was Thomas Tyler.

Chairman Tyler asked Todd Helems if he is recording; Chairman Tyler remarked tl record over there (referring to the location Todd was sitting)" but Todd He commented "so you're just going to abuse us ?" The Chair observed that Todd Hel process of BAA meeting, then declared Todd Helems out of order and interfering wit

Chairman Tyler presented a policy motion regarding amended rules re: photograpl recording of BAA proceedings by reading proposed rules on the record (Rules attac motion. Lori Longhi seconded.

Chairman Tyler inquired, before we vote any is there any discussion on the motion? l chair and all the years that she has been on this board this has never been done staff) Lori Longhi stated that

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 i misrepresented and/or mischaracterized both my personal position as well as offic regarding audio recording of BAA hearings. Those misrepresentations/miscl appear to be designed to pressure the BAA to begin electronic audio recording of it Such misstatements must be corrected to set the record straight, which is the statement.

BACKGROUND:

Exhibit 'F

Agenda Center • Enfield, CT • Ci × _03222022-2141 × +

https://www.enfield-ct.gov/AgendaCenter/ViewFile/ArchivedMinutes/_03222022

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BAA Minutes

3/10/2022 Special Meeting

Donna Dubanoski, Thomas Tyler- Chairman and Lori Longhi were present. Tom cal will continue to take minutes. Tom called the assessor's office to see if Vicki Rose was on her way.

A couple of minutes later Vicki Rose (Tax Assessor's office) arrived accompanied b Assessor Todd Helems to the BAA members. The Chairman immediately notified being conducted pursuant to Freedom of Information (FOI) law and, therefore, To he was not on the agenda. Tom reiterated that it would be illegal even to allow To Todd indicated that he understood FOI but would remain and observe.

Tom stated Lori is going to tal...

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https://www.enfield-ct.gov/AgendaCenter/ViewFile/ArchivedMinutes/_04112022-2

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1 of 1

Minutes of the BAA

Special Meeting
May 11, 2022
DRAFT

Chairman Tyler called meeting to order at 3:01 p.m.

Roll call showed Tom Tyler & Donna Dubanoski and Lori Longh

Vicki Rose came in after the meeting was started. The BAA

Appended to the minutes of the June 20, 2022
Regular Town Council Minutes at the request
of Lori Longhi

Lori Longhi 1427 Enfield Street

The BAA would like to set the record straight as it appears that the Town Manger was incorrect in her statement during the last Town Council meeting that the BAA failed to do something which created a fine for the town of Enfield. She wasn't specific identifying the fine but OPM does have a sheet listing all the fines. (CGS 12-115) In appeal years the BAA for cause shown sends in writing to the chief executive officer which is the Town Manager a request for an extension. The chairman did this request on March 28, 2022.

(CGS 12-120) After the grand list has been examined and corrected by the BAA, the **ASSESSOR** sends an **abstract** of the list to the Secretary of OPM before the first day of May. (M-13 & M-13a each of which is $100 fine) The fine I think she was referring to.

Attached is a copy of the Office of Policy Management schedule of Forms for the **ASSESSOR** and there is NOT one form on that list for the BAA to complete……And for the OPM site you actually have to have a login, to access any of these forms. The BAA has no access. **It was the assessor that apparently did not file or complete these required forms which caused the town to get a $200 fine. I would hope that the Town Manger was just miss-informed about the fines and wasn't casting aspersions on the BAA.**

I am submitting a copy of the OPM form to support my statement. It seems lately by some of the comments made by the Town Manager that the public, the citizens, board member and business are regarded less than "others" since she won't tolerate anything bad said about her staff. But I ask the council is this the impression we want to give our community?

Report an accessibility issue.

(/OPM)

State of Connecticut
Office of Policy and Management

Municipal Forms for Assessor and Tax Collector

FORM	FORMAT	DUE DATE	FILED BY	CONTENT	USE	STATUTE	PENALTY	WAIVER	CONTACT
M-1 (https://www.appsvcs.opm.ct.gov/OPMPortal/PortalHome.aspx)	OPM Portal	July 1	Tax Collector	Mill rate(s), property tax levies and tax due dates	Various state grant programs; Calculation of total tax levy for State Property PILOT cap	CGS 12-9	$100	RCSA 12-9-2	Martin Heft (mailto::Martin.Heft@ct.gov)
M-13 (https://www.appsvcs.opm.ct.gov/OPMPortal/PortalHome.aspx?ReturnUrl=/OPMPortal/Authenticated/Authenticated.aspx)	OPM portal	May 1	Assessor	Taxable grand list and property exemption data	Equalized Net Grand List (ENGL) calculations; Annual report to the General Assembly	CGS 12-120	$100	RCSA 12-120-2	(mailto::Martin.Heft@ct.gov)Nikki Sow (mailto:Nikki.Sow@ct.gov)
M-13a (https://www.appsvcs.opm.ct.gov/OPMPortal/PortalHome.aspx?ReturnUrl=/OPMPortal/Authenticated/Authenticated.aspx)	OPM portal	May 1	Assessor	Tax exempt grand list data	Annual report to the General Assembly	CGS 12-120	$100	RCSA 12-120-2	(mailto::Martin.Heft@ct.gov) (mailto::Martin.Heft@ct.gov) (Nikki.Sow@ct.gov)Nikki Sow (mailto:Nikki.Sow@ct.gov)
M-35B	Paper report with electronic file submitted to OPM	July 1	Assessor and Tax Collector	Municipal Claim for Reimbursement - Elderly Homeowners	Grant program; Annual report to the General Assembly	CGS 12-170aa(g)	$250	RCSA 12-170aa-4	Patrick Sullivan (mailto:Patrick.J.Sullivan@ct.gov)
M-35H	Paper application	February 1 - May 15	Taxpayer	Elderly Homeowner Application	Grant program; Statute requires submission to Assessor with proof of income	CGS 12-170aa(f)	none	none	Patrick Sullivan (mailto:Patrick.J.Sullivan@ct.gov)
M-35P	Paper report	October 1	Assessor	Reductions to Elderly Homeowners Claim for Reimbursement	Grant purposes	CGS 12-170aa(i)	$250	RCSA 12-170aa-4	Patrick Sullivan (mailto:Patrick.J.Sullivan@ct.gov)
M-35R	Paper application with electronic submission by municipality	April 1 - October 1	Taxpayer	Applications for Renter's Rebate	Grant purposes; Statute requires submission to Assessor/Municipal Agent with proof of income and rent/utilities paid	CGS 12-170f	none	none	Patrick Sullivan (mailto:Patrick.J.Sullivan@ct.gov)

FEEDBACK +

M-36	Paper report	Jan 1	Assessor and Tax Collector	Municipal Claim for Reimbursement - Elderly Homeowner Freeze Program	Grant purposes; Annual report to the General Assembly	CGS 12-129d	$250	RCSA 12-129d-2	Patrick Sullivan (mailto:Patrick.J.Sullivan@ct.gov)
M-36P	Paper report	Oct 1	Assessor	Reductions to Freeze Reimbursement	Grant purposes	CGS 12-129b(d)	$250	RCSA 12-129b-2	Patrick Sullivan (mailto:Patrick.J.Sullivan@ct.gov)
M-36R	Paper application	February 1 - May 15	Taxpayer	Application for Elderly Homeowner Freeze Program	Grant purposes; Statute requires submission to Assessor with proof of income	CGS 12-129c	none	none	Patrick Sullivan (mailto:Patrick.J.Sullivan@ct.gov)
M-37 (https://www.appsvcs.opm.ct.gov /OPMPortal /PortalHome.aspx?ReturnUrl= /OPMPortal/Authenticated /Authenticated.aspx)	OPM Portal	April 1	Assessor	Report of State Owned Real Property	Grant purposes	CGS 12-19b	$250	RCSA 12-129b-2	(mailto::Martin.Heft@ct.gov) (mailto::Martin.Heft@ct.gov) (Nikki.Sow@ct.gov)Nikki Sow (mailto:Nikki.Sow@ct.gov)
M-37C&H (https://www.appsvcs.opm.ct.gov /OPMPortal /PortalHome.aspx?ReturnUrl= /OPMPortal/Authenticated /Authenticated.aspx)	OPM Portal	April 1	Assessor	Report of Colleges and Hospitals Real Property	Grant purposes	CGS 12-20b	$250	RCSA 12-20b-2	(mailto::Martin.Heft@ct.gov) (mailto::Martin.Heft@ct.gov) (Nikki.Sow@ct.gov)Nikki Sow (mailto:Nikki.Sow@ct.gov)
M-42B	Paper report	July 1	Assessor and Tax Collector	Municipal Claim for Reimbursement - Totally Disabled Program	Grant program	CGS 12-94a	$250	RCSA 12-94a-2	Patrick Sullivan (mailto:Patrick.J.Sullivan@ct.gov)
M-44/M-44a	Paper Application	Nov 1	Taxpayer	Tax Exemption Application for Certain Energy Systems	Exemption Application	CGS 12-81 (56), (57), (62), (63) PA 12-180	None	None	Jennifer Gauthier (mailto:jennifer.gauthier@ct.gov?subject=jennifer.gauthier%40ct.g
D-1	Paper application	Prior to date on which Assessor signs Grand List	Taxpayer	Application for Totally Disabled Exemption	Grant purposes; must submit to Assessor with proof of disability	CGS 12-81(55)	None	None	Patrick Sullivan (mailto:Patrick.J.Sullivan@ct.gov)
M-45 (https://www.appsvcs.opm.ct.gov /OPMPortal /PortalHome.aspx?ReturnUrl= /OPMPortal/Authenticated /Authenticated.aspx)	OPM portal	Monthly	Assessor and Town Clerk	Data concerning real property transfers	Determination of sales/assessment ratios used in ENGL calculation	CGS 10-261b	$1 per form	RCSA 10-261b-2	Patrick Sullivan (mailto:Patrick.J.Sullivan@ct.gov)

FEEDBACK +

M-46	Paper report	August 1	Assessor	Municipal Claim for Reimbursement - Distressed Municipality Program	Grant program; Annual report to General Assembly	CGS 32-9s	$250	RCSA 32-9s-2	Patrick Sullivan (mailto:Patrick.J.Sullivan@ct.gov)
M-46A	Paper report	August 1	Assessor	Distressed Municipality Program - real property exemptions	Grant purposes; Statute requires submission with Form M-46	CGS 32-9s	$250	RCSA 32-9s-2	Patrick Sullivan (mailto:Patrick.J.Sullivan@ct.gov)
M-46B	Paper report	August 1	Assessor	Distressed Municipality Program - personal property exemptions	Grant purposes; Statute requires submission with Form M-46	CGS 32-9s	$250	RCSA 32-9s-2	Patrick Sullivan (mailto:Patrick.J.Sullivan@ct.gov)
M-55	Paper application	Nov 1	Taxpayer	Application - Distressed Municipality Program	Grant purposes; Statute requires annual submission to Assessor	12-81(59), (60), (70)	none	none	Patrick Sullivan (mailto:Patrick.J.Sullivan@ct.gov)
M-59	Paper report with electronic file submitted to OPM	August 1	Assessor and Tax Collector	Municipal Claim for Reimbursement - Additional Veterans' Exemption Program	Grant program; Annual Report to General Assembly	CGS 12-81g	$250	RCSA 12-81g-4	Patrick Sullivan (mailto:Patrick.J.Sullivan@ct.gov)
M-59a	Paper application	Feb 1 - Oct 1	Taxpayer	Application for Additional Veterans' Exemption	Grant purposes; Regulations require submission to Assessor with proof of income	CGS 12-81g	none	none	Patrick Sullivan (mailto:Patrick.J.Sullivan@ct.gov)
MM&E (https://opmportal.opm.ct.gov/)	OPM Portal	May 1	Assessor	MM&E Exemptions	Annual Report to General Assembly	CGS 12-120c	none	none	(jennifer.gauthier@ct.gov) (jennifer.gauthier@ct.gov)Jennifer Gauthier (mailto:jennifer.gauthier@ct.gov?subject=jennifer.gauthier%40ct.g
Motor Vehicle Tax Bill	Guidance	N/A	Tax Collector	Municipal Tax Bill Language with Scholarship Fund	Local Option	CGS 12-169a	none	none	

FEEDBACK +

Appended to the minutes of the June 20, 2022 Regular Town Council Minutes at the request of Donna Dubanoski

EXHIBIT 10

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

Unique ID: REDACTED

Date: February 8, 2022

OWNER
REDACTED NAME
+ADDRESS

The State Motor Vehicle Department has notified our office that you have recently registered the below listed vehicle in the Tov of Enfield. We lack sufficient information to arrive at a fair and equitable assessment for the vehicle. Please complete this for and return it to this office within (10) days. If we do not receive the form back, then the assessment for this vehicle will t estimated based upon the information available to us. **Please include a copy of the bill of sale with this form.**

Vehicle ID number: REDACTED
Vehicle Class: 4 Vehicle Make: CHEVR Vehicle Body: WAGON
Vehicle Year: 1991 Vehicle Model: R1500 SU Lic. plate number:

Vehicle's total purchase price: $________ purchase date: __/__/___

Purchase price of vehicle Cab and Chassis: $________ purchase date: __/__/___

Purchase price of apparatus on back of vehicle: $________ purchase date: __/__/___

Engine: __________ Gas or Diesel (please circle one)

Transmission: __________ Manual or automatic (please circle one)

Brakes: __________ Air or Hydraulic (please circle one)

Rear axles: ______ Single or Tandem (please circle one) or other ______

Wheel power: 4x2 4x4 6x2 6x4 6x6 (please circle one) or other ______

Please describe the vehicle type or the type of equipment on back of this vehicle on the line below.

____

Signature: __________ Date: __/__/___ Phone #: ___-___-____

Thank you for your cooperation,

Todd Helems
Town of Enfield Department of Assessment
assessor@enfield.org

Lori Longhi 1427 Enfield Street

The assessor had all these sticky notes that were copied onto the appeal sheets that were given to us at each hearing. The BAA did not ask for these notes! These were totally unsolicited. I do not have this answer but were they put there to influence us? Remember the Full BAA cannot meet with the Assessor unless it is a scheduled meeting open to the public. **However these notes were on the top page of each appeal sheet for all of us to read.** Even though The Town Manager said at the last meeting she was not prepared to discuss the assessor issues with the council she just happened to have a spread sheet and these same sticky notes messages as her talking points for ten minutes. But after hearing her read a few of them I knew exactly what they were and who wrote them. Was it proper to have them on the appeal forms without informing the appellant? I don't have that answer, **yet**. Since the BAA conducted hearings and received testimony wouldn't it have been helpful to find out what the results of these notes actually were?

As one of the three members that heard from the applicants and saw the assessor's sticky notes. Our job is to fact find. This board chose to write the Report on Decisions of Appeals of Assessments Heard in April 2022 and Decided in May 2022 to inform the public and you. The question the council should be asking is how does someone who claims to know so much continue to make so many errors? Coincidental or on purpose?

TOWN OF ENFIELD

Date: July 5, 2022

Subject: **Resolution to Amend the WPCA Dispute Process**

Highlights:

The Town Council serves as the Water Pollution Control Authority (WPCA). Town Code §86-204(c) authorizes the WPCA to resolve billing disputes per the dispute resolution process.

The WPCA's *Sewer Usage Adjustment Policy* applies to high bills resulting from leaks, filling of swimming pools, and unintended inaccuracies or errors. The Town Council/WPCA minutes from January 6, 2014 indicate that this Policy was adopted as the dispute resolution process.

Town Code §86-204(c) allows the WPCA to amend the dispute resolution process, based on the Town Manager's recommendation. As such, it is the recommendation, after conferring with the Assistant Corporation Counsel, for the Town Council to consider an amendment to the *Sewer Usage Adjustment Policy* that will allow an adjustment based on a change in use, (e.g., fire house to single family residence). If the amendment is approved, the Town Council or its designee will have the authority to decide whether to approve Mr. Tallarita's request and others like it in the future.

Recommendation:

Amend the current Sewer Usage Adjustment Policy to allow for change of use.

BE IT RESOLVED that the Enfield Town Council does hereby amend Town Code §86-204 and add a new section "D. *Change in Use. If a property is converted from a non-residential use to a primarily single family residential use, the base quarterly charge may be adjusted to reflect the residential use.*"

Date Prepared: June 30, 2022
Prepared by: Town Manager Ellen Zoppo-Sassu, reviewed by Atty. Mark Cerrato.

Town Manager, Ellen Zoppo-Sassu May 16, 2022

In July 2021 my wife and I purchased the retired Thompsonville Fire House at 11 Pearl Street. Amongst one of many unusual things we inherited in the purchase was a 2" water service line and a 2" distribution system throughout the building. This 2" system was adequate for a Fire House, but is significant overkill for a residence, which is the use at this time.

We received zoning approval to repurpose the building for mixed use...residual/commercial... prior to purchase and it remains our goal. At this point we are focusing on the residential aspect. Our hope is opening the commercial aspect in the summer of 2023 at the earliest.

The commercial application is planned to be a beer tap room with some type of food service. It is believed that at that time more water will be required based on the anticipated use. Being that the commercial design is not fully developed is a primary reason why I don't want to undertake costly renovations to the water supply at this time.

With just two individuals living in the building there is minimal water being used and discharged. My quarterly bills have been in the low $300 range with most of the cost being the base cost of $312 for a 2" service size. As we are not discharging anywhere close to what a commercial application needing a 2" service would discharge, we feel a bit over charge for the convince of sewer when compared to our residential peers.

When we received our first quarterly billing after taking ownership, we questioned the cost. I was told that this was an issue to be addressed by the Water Pollution Control Authority. I spoke with individuals on the WPCA and received feedback that my request for a reduction was fair, but there would need to be a WPCA process change to address a modification. We were repeatedly assured that this process was going to happen sooner rather than later.

Last month, with the assistance on Councilman Santanella and your Office, I was informed that your office can address the situation and that a letter be written outlining our circumstances. It is requested that our base quarterly charge be adjusted to a typical residential rate of $39.00 until such time that the commercial aspect of the property is applied, and supply changes are made to accommodate the repurposed needs of the property. If possable, and acceptable, we are also requesting that any modification be retroactive to July 2021 due to the timing of our initial request.

Your consideration and attention to this matter is appreciated. Thank You

Patrick and Jeanette Tallarita

11 Pearl Street, Enfield

860-559-5222

TOWN OF ENFIELD

SEWER USAGE ADJUSTMENT POLICY

The purpose of this policy is to provide a basis for the Town of Enfield to adjust high bills caused by unexpected leaks, leaking equipment, vandalism, malicious acts or extraordinary conditions on the users' property under normal due diligence. The reason for providing a policy for reducing these bills is to relieve possible financial hardship on residents and businesses. The intent is to provide some relief for catastrophic losses of water but not high uses caused by lack of maintenance or a change in activity at the home or business. Adjustments or modifications to account balances shall be determined based upon the facts and circumstances provided and will be at the discretion of Town of Enfield management. The Town will not authorize account adjustments for excessive water usage unless otherwise called for within the controlling ordinance.

The customer is responsible from the discharge side of the house including plumbing inside of the house.

A. LEAK ADJUSTMENTS FOR LOSS TO SEWER BILLS

Threshold Considerations

Leak adjustments for sewer bills will be considered when all of the following threshold conditions have been met:

✓An excessive use of water has been detected due to a possible leak at a Resident's property (greater than 20% of the proceeding quarter's bill).

✓Water use volume is over the previous 12 month average or the previous full billing period if no history exists.

✓The Town of Enfield requires the following application process in the event excessive usages have been identified.

Application Process

Account holders may apply for a sewer usage adjustment by fully completing a "Town of Enfield" Sewer Consumer Adjustment Form" and return to the Director of Finance, Town of Enfield. The Town of Enfield Director of Finance will review the sewer usage form, account, history, and provided documentation. Approvals/Disapprovals will be determined within 30 days of receipt of completed form and documentation.

A copy of the approval/denial by the Town of Enfield 's Director of Finance will be mailed to the Account Holder. All adjustments must be approved by the Director of Finance or his/her designee. The Customer is responsible for payment until adjustment is processed. Late fees and penalties will be applicable until balance is paid and will not be credited back when/if approved. The following items listed on the "Town of Enfield Sewer Consumer Adjustment Form" must be completed in their entirety or the Account Holder request will be denied:

1. Name of customer (and property owner if different)

2. Phone number of customer (and property owner if different)

3. Address of property where adjustment is requested

4. If property is owner occupied or rental

5. Date customer became aware of overbilling

6. Explanation of why adjustment is being requested. If it is because of a water leak associated with the property, explanation should include: copies of repair invoices or receipts; letter of explanation of how the leak occurred; sketch of the exact location of the leak; photographs of the leaking pipe (if available).

In order to avoid a late penalty while the water and sewer bill review is pending, the account holder must pay the bill by the due date unless otherwise directed by the Town of Enfield Director of Finance. If the Town of Enfield deems a sewer adjustment is appropriate, the Town of Enfield may then be directed to make the adjustment during the next billing cycle. The account holder must not be delinquent (only the current month usage is owed). An approved payment plan agreed upon by account holder and the Town of Enfield does not constitute delinquency.

High water use resulting from any other incident is not eligible for any sewer adjustment. Examples of water usage not eligible for a sewer adjustment due to the Town of Enfield still treating all water usage at the wastewater treatment plant are as follows:

- Leaking toilets and faucets
- Leaking water softener
- Leaking hot water heater
- Faulty humidifier on furnace
- Accidental water use
- Any other plumbing inside or outside the house

The Town of Enfield will not consider lack of proper maintenance or negligence by Account Holder (or third party such as renter, contractor, utility company, etc) which culminates in an increased sewer bill as being appropriate for approving a sewer adjustment in the bill.

Sewer Charges Adjustment Policy

If the leak is shown to not have entered the sewer system, the Account Holder has the following option for sewer adjustments:

The excessive sewer usage above the average will be adjusted off after all threshold considerations have been met and approved by the Finance Director or his/her designee. As a result, the account holder will be billed for the entire usage amount and is responsible for payment until the requested adjustment has been approved and/or denied by the Town. One adjustment is allowed per year if authorized by the Town of Enfield Director of Finance. However, under extraordinary conditions it is at the discretion of the Director of Finance and/or his/her designee to approve or deny more than one allowable adjustment per year, if all threshold considerations are met. Property owner signature is required..

B. SEWER ADJUSTMENT ON SWIMMING POOL FILL

Private swimming pools meeting the requirement of at least 24 inches deep, a surface area of at least 100 square feet, and a permanently equipped re-circulating system shall be eligible for a manual sewer adjustment. One adjustment for one bill per calendar year will be allowed (January 1 – December 31st). The sewer usage will be adjusted to the beginning and ending meter readings associated with filling the swimming pool.

C. UTILITY ACCOUNT CREDIT POLICY

The Town of Enfield may be required to adjust customer accounts based on unintended inaccuracies or errors incurred during normal business operations. The Director of Finance shall have the discretion to credit customer accounts if an inaccuracy has been determined. At the end of each month, the Utility Department Supervisor shall generate a computerized listing of all credits to customer accounts for review and approval by the Director of Finance or his/her designee.

Eckenroth, Cheryl

From:	noreply@civicplus.com
Sent:	Wednesday, June 29, 2022 2:37 PM
To:	Eckenroth, Cheryl
Subject:	Online Form Submittal: Application for Vacancy on Boards, Agencies & Commissions

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

Application for Vacancy on Boards, Agencies & Commissions

Date	6/29/2022
First and Last Name	Michael Arnone, Jr
Address	8 Katie Lane
City	Enfield
State	CT
Zip	06082
Phone Number	8607493426
Second Phone:	8605392126
Email	mja40jr@yahoo.com
Occupation	*Field not completed.*
Occupation Phone Number	*Field not completed.*
Party Affiliation	Unaffiliated
Registered Voter	Yes
Name of the Board You Wish to Apply For:	Senior Tax Relief Committee
Appointment	New Appointment
Please outline your qualifications and how you feel you would contribute to the committee or commission:	Serve on several town commttees

Have you ever served on a Board, Commission or Agency in Enfield or elsewhere?	Yes
If so, please state name of board, commission or agency and time server:	Commission on Aging; Prison Town Liaison; Friends of the Senior Center
If this is a reappointment, please list the number of meetings attended during the last 12 months:	*Field not completed.*
If the committee or commission which you requested has no more vacancies, would you consider appointment to another committee or commission?	*Field not completed.*

Eckenroth, Cheryl

From:	noreply@civicplus.com
Sent:	Wednesday, June 29, 2022 2:37 PM
To:	Eckenroth, Cheryl
Subject:	Online Form Submittal: Application for Vacancy on Boards, Agencies & Commissions

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

Application for Vacancy on Boards, Agencies & Commissions

Date	6/29/2022
First and Last Name	Michael Arnone, Jr
Address	8 Katie Lane
City	Enfield
State	CT
Zip	06082
Phone Number	8607493426
Second Phone:	8605392126
Email	mja40jr@yahoo.com
Occupation	*Field not completed.*
Occupation Phone Number	*Field not completed.*
Party Affiliation	Unaffiliated
Registered Voter	Yes
Name of the Board You Wish to Apply For:	Senior Tax Relief Committee
Appointment	New Appointment
Please outline your qualifications and how you feel you would contribute to the committee or commission:	Serve on several town commttees

Have you ever served on a Board, Commission or Agency in Enfield or elsewhere?	Yes
If so, please state name of board, commission or agency and time server:	Commission on Aging; Prison Town Liaison; Friends of the Senior Center
If this is a reappointment, please list the number of meetings attended during the last 12 months:	*Field not completed.*
If the committee or commission which you requested has no more vacancies, would you consider appointment to another committee or commission?	*Field not completed.*

Eckenroth, Cheryl

Subject: FW: Online Form Submittal: Application for Vacancy on Boards, Agencies & Commissions

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

Application for Vacancy on Boards, Agencies & Commissions

Date	6/21/2022
First and Last Name	DAVID GOYETTE
Address	33 DONNA ST, , false
City	ENFIELD
State	CT
Zip	06082
Phone Number	8607497645
Second Phone:	8609657856
Email	davidgoyette82@yahoo.com
Occupation	RETIRED
Occupation Phone Number	*Field not completed.*
Party Affiliation	DEMOCRAT
Registered Voter	Yes
Name of the Board You Wish to Apply For:	Senior Tax Relief Committee
Appointment	New Appointment
Please outline your qualifications and how you feel you would contribute to the committee or commission:	AS EVIDENCED BY MY TENURE ON THE COMMISSION ON AGING I WANT TO HELP SENIORS WITH THEIR TAX LIABILITIES AND OPPORTUNITIES.THIS APPLICATION IS FOR THE TO BE FORMED SENIOR TAX COMMITTEE.
Have you ever served on a Board, Commission or	Yes

Agency in Enfield or elsewhere?	
If so, please state name of board, commission or agency and time server:	ENFIELD COMMISION ON AGING 2012-PRESENT
If this is a reappointment, please list the number of meetings attended during the last 12 months:	*Field not completed.*
If the committee or commission which you requested has no more vacancies, would you consider appointment to another committee or commission?	No

Email not displaying correctly? View it in your browser.

Eckenroth, Cheryl

Subject: FW: Online Form Submittal: Application for Vacancy on Boards, Agencies & Commissions

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

Application for Vacancy on Boards, Agencies & Commissions

Date	6/21/2022
First and Last Name	Marlene Hoginski
Address	3 Roland St
City	Enfield
State	Ct
Zip	092
Phone Number	860-749-2393
Second Phone:	860-874-6281(text only)
Email	Mhoginski@aol.com
Occupation	Retired
Occupation Phone Number	*Field not completed.*
Party Affiliation	R
Registered Voter	Yes
Name of the Board You Wish to Apply For:	Senior Tax Relief Committee
Appointment	New Appointment
Please outline your qualifications and how you feel you would contribute to the committee or commission:	I am a Senior in Enfield, and volunteer with Senior groups in town. I would like to be on the NEW TO BE FORMED SENIOR TAX COMM.
Have you ever served on a Board, Commission or	Yes

Agency in Enfield or elsewhere?	
If so, please state name of board, commission or agency and time server:	Presently on the Comm on Aging.
If this is a reappointment, please list the number of meetings attended during the last 12 months:	*Field not completed.*
If the committee or commission which you requested has no more vacancies, would you consider appointment to another committee or commission?	No

Email not displaying correctly? View it in your browser.

Eckenroth, Cheryl

From:	noreply@civicplus.com
Sent:	Monday, June 27, 2022 12:37 PM
To:	Eckenroth, Cheryl
Subject:	Online Form Submittal: Application for Vacancy on Boards, Agencies & Commissions

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

Application for Vacancy on Boards, Agencies & Commissions

Date	7/27/2022
First and Last Name	Kathleen Tallarita
Address	1335 Enfield St. Apt 106, Enfield, CT 06082
City	Enfield
State	Connecticut
Zip	06082
Phone Number	8607131980
Second Phone:	8607457759
Email	pktallarita@aol.com
Occupation	Retired
Occupation Phone Number	*Field not completed.*
Party Affiliation	Democratic
Registered Voter	Yes
Name of the Board You Wish to Apply For:	Senior Tax Relief Committee
Appointment	New Appointment
Please outline your qualifications and how you feel you would contribute to the committee or commission:	Senior Director for town #31 yearS AN ON commission ON aging

Have you ever served on a Board, Commission or Agency in Enfield or elsewhere?	Yes
If so, please state name of board, commission or agency and time server:	on commission of aging now
If this is a reappointment, please list the number of meetings attended during the last 12 months:	*Field not completed.*
If the committee or commission which you requested has no more vacancies, would you consider appointment to another committee or commission?	No

Email not displaying correctly? View it in your browser.

Eckenroth, Cheryl

Subject: FW: Online Form Submittal: Application for Vacancy on Boards, Agencies & Commissions

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

Application for Vacancy on Boards, Agencies & Commissions

Date	6/21/2022
First and Last Name	Robert W. Tkacz
Address	815 Woodgate Circle
City	Enfield
State	CT
Zip	06082
Phone Number	8609447441
Second Phone:	N/A
Email	N/A
Occupation	*Field not completed.*
Occupation Phone Number	*Field not completed.*
Party Affiliation	Republican
Registered Voter	Yes
Name of the Board You Wish to Apply For:	Senior Tax Relief Committee
Appointment	New Appointment
Please outline your qualifications and how you feel you would contribute to the committee or commission:	*Field not completed.*
Have you ever served on a Board, Commission or	Yes

Agency in Enfield or elsewhere?	
If so, please state name of board, commission or agency and time server:	Board of Ed, Alcorn Bldg Committee, School Board Citizen Budget Advisory Committee
If this is a reappointment, please list the number of meetings attended during the last 12 months:	*Field not completed.*
If the committee or commission which you requested has no more vacancies, would you consider appointment to another committee or commission?	*Field not completed.*

Email not displaying correctly? View it in your browser.

Date: June 28, 2022

TOWN OF ENFIELD

Subject: Request for Transfer of Funds for the Repair and Resurfacing of the Enfield High School Tennis Courts - $23,000.00

Highlights:

- The tennis courts at Enfield High School are in poor condition, with cracks, broken pavement and uneven surfaces. The condition of the courts poses a hazard for tripping and potential injury to students and the general public using the courts. Funding will be appropriated through the B.O.E. as part of Fiscal Year 2023, but an additional $23,000 is required.
- There are currently excess funds available in other capital accounts, including $7,000.00 in a Furniture and Fixtures account and $16,000.00 in the DPW Truck Wash construction account.

Budget Impact:

There will be no impact on the town budget.

Recommendation:

That the Town of Enfield Town Council approve the attached resolution of authorization.

Certification: I hereby certify that the above-stated funds are available as of June 28, 2022.

John A. Wilcox, Director of Finance — Date: 6/28/22

Ellen Zoppo-Sassu, Town Manager — Date: 6/28/22

BE IT RESOLVED, that in accordance with Chapter VI, Section 8(f) of the Town Charter, the following transfer is hereby made.

FROM:

Municipal Facilities	*Furniture and Fixtures*	*$ 7,000*
DPW Truck Wash	*Construction Services*	*$ 16,000*

TO:

Tennis Courts	*Construction Services*	*$ 23,000*

Date Prepared: June 28, 2022
Prepared By: Donald Nunes, Director, Department of Public Works

Date: June 28, 2022

TOWN OF ENFIELD

Subject: Request for Transfer of Funds for the BOE Share of the Eli Whitney School Roof Project - $72,450

Highlights:

- During the budget process, the Town and the BOE agreed that the BOE would provide $72,450 for the Eli Whitney School Roof Project.
- The BOE will provide this payment in FY23 and this transfer will allow the Town to administer the project.

Budget Impact:

There will be no impact on the town budget.

Recommendation:

That the Town of Enfield Town Council approve the attached resolution of authorization.

Certification: I hereby certify that the above-stated funds are available as of June 28, 2022.

John A. Wilcox | 6/28/22
John A. Wilcox, Director of Finance | Date:

Ellen Zoppo-Sassu | 6/28/22
Ellen Zoppo-Sassu, Town Manager | Date:

BE IT RESOLVED, that in accordance with Chapter VI, Section 8(f) of the Town Charter, the following transfer is hereby made.

FROM:	***Grant Funded Projects***		
Revenue		*Miscellaneous Revenue*	*$ 72,450*
TO:	***Grant Funded Projects***		
Eli Whitney Roof		*Construction Services*	*$ 72,450*

Date Prepared: June 28, 2022
Prepared By: John A. Wilcox, Director of Finance

Date: June 28, 2022

TOWN OF ENFIELD

Subject: Request for Transfer of Funds for the BOE Share of the Hazardville Memorial School Roof Project - $71,260

Highlights:

- During the budget process, the Town and the BOE agreed that the BOE would provide $71,260 for the Hazardville Memorial School Roof Project.
- The BOE will provide this payment in FY23 and this transfer will allow the Town to administer the project.

Budget Impact:

There will be no impact on the town budget.

Recommendation:

That the Town of Enfield Town Council approve the attached resolution of authorization.

Certification: I hereby certify that the above-stated funds are available as of June 28, 2022.

John A. Wilcox, Director of Finance — Date: 6/28/22

Ellen Zoppo-Sassu, Town Manager — Date: 6/28/22

BE IT RESOLVED, that in accordance with Chapter VI, Section 8(f) of the Town Charter, the following transfer is hereby made.

FROM: ***Grant Funded Projects***

Revenue	*Miscellaneous Revenue*	*$ 71,260*

TO: ***Grant Funded Projects***

Hazardville Memorial Roof	*Construction Services*	*$ 71,260*

Date Prepared: June 28, 2022
Prepared By: John A. Wilcox, Director of Finance

Date: June 28, 2022

TOWN OF ENFIELD

Subject: Request for Transfer of Funds for the BOE Share of the Henry Barnard School Parking Lot - $600,000

Highlights:

- During the budget process, the Town and the BOE agreed that the BOE would provide $600,000 for the Henry Barnard School parking lot in FY22.
- The BOE has provided payment and this transfer will allow the Town to administer the project.

Budget Impact:

There will be no impact on the town budget.

Recommendation:

That the Town of Enfield Town Council approve the attached resolution of authorization.

Certification: I hereby certify that the above-stated funds are available as of June 28, 2022.

John A. Wilcox, Director of Finance	Date: 6/28/22
Ellen Zoppo-Sassu, Town Manager	Date: 6/28/22

BE IT RESOLVED, that in accordance with Chapter VI, Section 8(f) of the Town Charter, the following transfer is hereby made.

FROM:

CIP Fund Revenue FY20-21	*Miscellaneous Revenue*	*$ 600,000*

TO:

School Paving	*Construction Services*	*$ 600,000*

Date Prepared: June 28, 2022
Prepared By: John A. Wilcox, Director of Finance

TOWN OF ENFIELD

Date: June 28, 2022

Subject: Request for Transfer of Funds for Additional Fire Protection Charges - $160,000

Highlights:

- Due to the dispute with the fire districts regarding responsibility for fire protection charges billed by the local water companies, the budget for these charges for FY22 was reduced.
- In October 2021, we increased the budget for these charges. However, the actual charges were more than our original estimate.

Budget Impact:

There will be no impact on the town budget.

Recommendation:

That the Town of Enfield Town Council approve the attached resolution of authorization.

Certification: I hereby certify that the above-stated funds are available as of June 28, 2022.

John A. Wilcox, Director of Finance — Date: 6/28/22

Ellen Zoppo-Sassu, Town Manager — Date: 6/28/22

BE IT RESOLVED, that in accordance with Chapter VI, Section 8(f) of the Town Charter, the following transfer is hereby made.

FROM: ***Non-Departmental Pension and Retirement Charges***

Pension – Municipal Employee *$160,000*

TO: ***Non-Departmental Transfers Out and Contingency***

Water/Sewerage *$160,000*

Date Prepared: June 28, 2022
Prepared By: John Wilcox, Director of Finance

TOWN OF ENFIELD

Date: June 28, 2022

Subject: Request for Transfer of Funds for EPD Gasoline - $45,000

Highlights:

- Additional funds are needed due to increase in fuel prices

Budget Impact:

There will be no impact on the town budget.

Recommendation:

That the Town of Enfield Town Council approve the attached resolution of authorization.

Certification: I hereby certify that the above-stated funds are available as of June 28, 2022.

John A. Wilcox
John A. Wilcox, Director of Finance

7/1/22
Date:

Ellen Zoppo-Sassu
Ellen Zoppo-Sassu, Town Manager

7/1/22
Date:

BE IT RESOLVED, that in accordance with Chapter VI, Section 8(f) of the Town Charter, the following transfer is hereby made.

FROM: ***Police Services***

Health/Medical Insurance *$ 45,000*

TO: ***Police Services***

Gasoline *$ 45,000*

Date Prepared: June 28, 2022
Prepared By: Captain Jeffrey J. Golden