



MINUTES
ENFIELD TOWN COUNCIL
SPECIAL MEETING
September 20, 2023
6:00 PM - Council Chambers
<https://youtube.com/live/BGdP1TSnjlw>

RECEIVED
ENFIELD TOWN CLERK
2023 SEP 27 AM 10:37
Shila M Bailey

1. Roll Call

Present: Gina Cekala, Robert Cressotti, Matthew Despard, Douglas Finger, Nick Hopkins, Michael Ludwick, Cynthia Mangini, Ken Nelson Jr., Marie Pyznar, John Santanella, Lori Unghire

Absent: None

Also Present were Town Manager, Ellen Zoppo-Sassu; Assistant Town Manager, Steve Bielenda; Town Attorney, James Tallberg; and Enfield Assessor, Todd Helems.

Special guests were City of Bristol Assessor, Thomas DeNoto; City of Danbury Assessor, Donna Murphy; Board of Assessment Appeals Chair, Attorney Tom Tyler; Board of Assessment Appeals member, Lori Longhi; and Board of Assessment Appeals Counsel, Rachel Baird.

2. Introduction of Moderator Scott Kaupin

Mayor Cressotti introduced Scott Kaupin, who acted as moderator of the meeting. Mr. Kaupin is a former Enfield Town Councillor, Mayor and Chair of the 4th of July Committee.

Mr. Kaupin reviewed the role of the moderator and indicated that he intended to run a fair and impartial meeting in accordance with the rules that both sides agreed to. The Assessor and the Board of Assessment Appeals each had one hour and fifteen minutes for their presentations. This was a special meeting of the Town Council, and the presentations were to the Council. It was not a question and answer session.

Mr. Kaupin reviewed the rules of the meeting and stated that following both presentations, the Assessor and the Board of Assessment Appeals would take turns reviewing the following six property appeals. They had ten minutes to present, followed by five minutes in which to respond.

3. Presentation by the Assessor Todd Helems - 1 hour 15 minutes presentation with special guests

Enfield Assessor Todd Helems, City of Bristol Assessor Tom DeNoto and City of Danbury Assessor Donna Murphy began their hour and fifteen minute presentation. *A copy of this presentation is appended to these minutes.*

4. Presentation by the Board of Assessment Appeals - 1 hour 15 minutes presentation with special guests

Board of Assessment Appeals (BAA) Chair Tom Tyler, BAA Member Lori Longhi, and BAA Counsel Rachel Baird began their hour and fifteen minute presentation. *A copy of their notes and information is appended to these minutes.*

5. Discussion on Cases

The BAA and Assessor Todd Helems reviewed the following appeals:

A. Appeal #41 - Bay Street, LLC - 200 Fletcher Road

B. Appeal #307-310 - Jarmoc Farms LLC Broad Brook Rd - Nutmeg Solar Tax Stabilization

C. Appeal #300 - Jarmoc Farms, LLC - 45 Charnley Road

D. Appeal #352 - David & Lori Longhi - 78 Park Ave

E. Appeal #221 - Moose Club

F. Appeal #363 - Scott & Kimberly Delorge - 336 Geo. Washington Road

Video of the discussions may be viewed at the following link:

<https://enfieldct.portal.civicclerk.com/event/4171/media>.

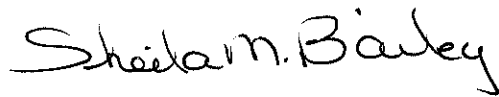
Attorney Mario Coppola of Berchem Moses requested two minutes to speak, which was granted by Mr. Kaupin. Mr. Coppola stated that there were many defamatory comments made regarding his work and that of his law firm. Mr. Tyler has made comments that the outcome of the Independent Review was pre-determined and rigged. Mr. Coppola stated that these comments were wholly unfounded and further stated that he has had numerous discussions with Mr. Tyler and addressed his concerns regarding his work on this review. Mr. Coppola stated that his work was completely independent, and never improperly influenced by any town official, employee, or taxpayer. Mr. Coppola wanted to put on the record his request that any defamatory comments made by Mr. Tyler about him and his firm be publicly retracted. Mr. Coppola stands by his work and that of his law firm.

6. Adjournment

MOTION #6719 by: Cynthia Mangini, seconded: Ken Nelson Jr. to adjourn.

Upon a **SHOW-OF-HANDS** vote being taken, the Chair declared **MOTION #6719** adopted unanimously, and the meeting stood adjourned at 10:05 pm.

Respectfully submitted,

A handwritten signature in black ink that reads "Sheila M. Bailey". The signature is written in a cursive, flowing style.

Sheila M. Bailey, Town Clerk
Clerk of the Council

Lindsay Petrucci, Assistant Town Clerk
Secretary of the Council

Presentation from the Assessor's Office on the Facts

September 20, 2023

1

Explanation on what the Assessor's Role is as well as Clarification on Certain BAA Statements

- ▶ What does the Assessor actually do
 - ▶ Discover, List and Value
- ▶ Rebuttal of allegations made since the 2021 Revaluation

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What is the Role of the Assessor - Part 1

Discover -

Newspapers, Business filings, Canvassing, Neighbors, Social Media



3

What is the Role of the Assessor - Part 2

Compile a list of all property located in Enfield -

Real Estate (RE) - Vision DataBase

Personal Property (PP) - QDS

Personal Property Module

Motor Vehicle (MV) - List from the CT DMV (twice a year)



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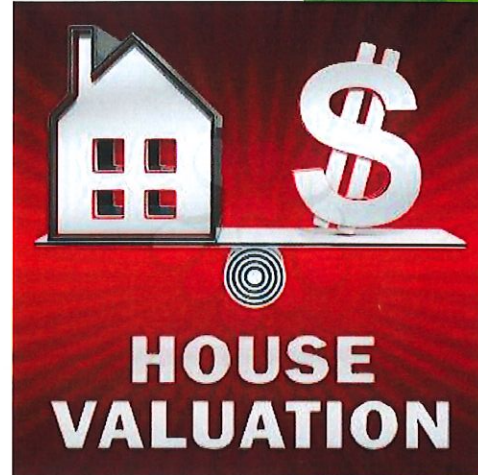
What is the Role of the Assessor - Part 3

Put a Fair Market Value on Property

RE - 15,908 parcels - residential homes based on sales

PP - 2,079 Accounts - Self reported / Audits

MV- 37,304 Received priced from the DMV $\pm$ 5% valued individually



5

PA 490 / Farms / Open Space

6

PA 490 "Farms"

- ▶ Created spreadsheet of 77 properties that needed more information - out of 248 properties (177 approved / 71 removed)
 - ▶ 10 Properties under Open Space classification
 - ▶ 11 properties with no updated application (Sale / Transfer)
 - ▶ 13 properties no application
 - ▶ 4 Properties which I had a discussion with the owner and was told they no longer farmed
 - ▶ 1 application denied (asked owner to completely fill out application twice - missing information)
 - ▶ 24 properties - change of use
 - ▶ 14 properties reviewed and left in PA490

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COMMERCIAL BUSINESS, APPLICATION FOR ORCHARD, CHANGE OF USE - 6 properties

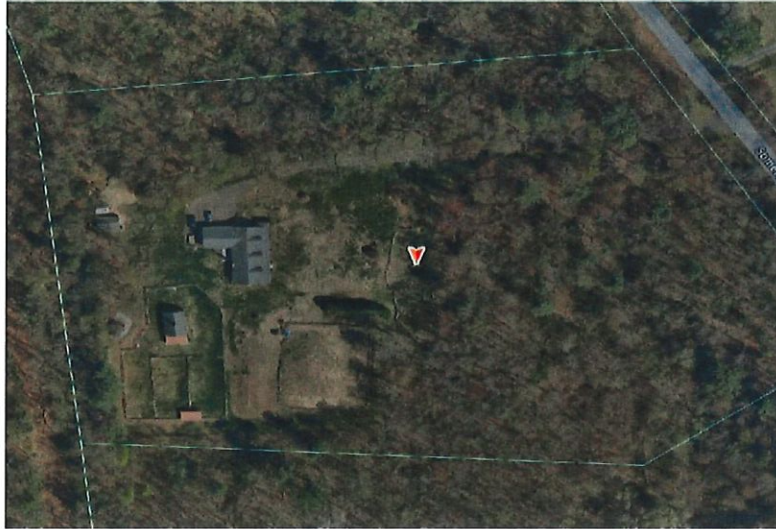


BRAINARD RD, BILL'S LANDSCAPING

8

8

RESIDENTIAL, PERSONAL HORSE, HOBBY FARM - 4 properties



31 SOMERS RD

9

9

WAS XMAS TREE FARM, NO LONGER IN BUSINESS - 3 properties

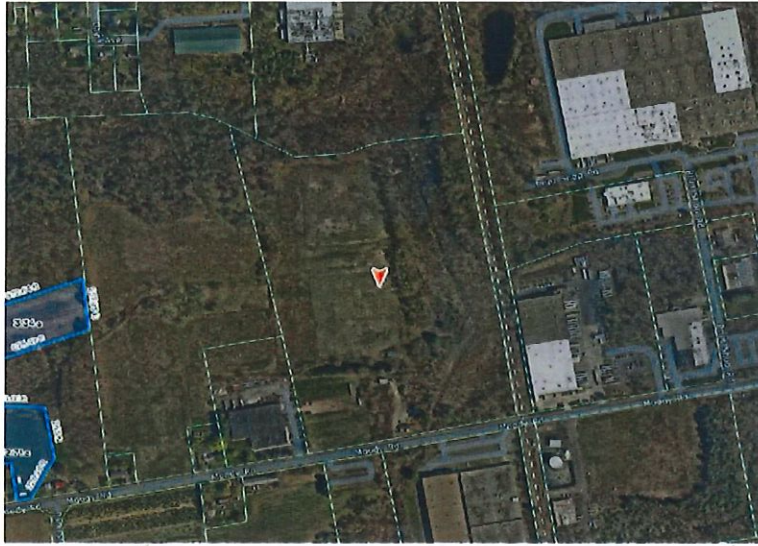


1552 KING ST

10

10

NO FARMING ACTIVITY, OVERGROWN FIELDS - 11 properties



173 MOODY RD

11

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PA490 STATUTES AND REGULATIONS

- ▶ Joan Nichols - Executive Director CT Farm Bureau
- ▶ State Representative Doug Dubitsky - District 47 (Canterbury, Chaplin, Franklin, Hampton, Lebanon, Lisbon, Norwich, Scotland and Sprague)
- ▶ Agricultural Commission meeting @ Annex-March 2022
- ▶ Changing Classifications - Tillable, Pasture, Orchard, etc.

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PA490 STATUTES AND REGULATIONS

- ▶ Unlike many statutes, PA490 includes a Declaration of Policy - The PA490 Guide. Below are some of the guidelines in the Policy
 - ▶ Factors an assessor considers in Farmland Classification - pg. 11
 - ▶ Acreage, Portion of Land in Actual Farming Use, Productivity, Gross Income, Equipment Used.
 - ▶ Leased Land is eligible - pg. 12
 - ▶ Horse operations - "If the landowner has a horse for pleasure, and not for some business related activity, the land use **may not be valued** as farmland" pg. 12.
 - ▶ "New deeded landowners are required to notify the assessor of a change of ownership and **must** complete the appropriate applications." pg. 32
 - ▶ "Applications that are not filed within the prescribed time frame or **are incomplete will not be accepted** for PA490..." pg. 9

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PA490 Sale / Transfer

One of the 2 reasons a property owner must file a new / updated application.

Every sale or transfer, regardless of the parties involved, must file an application with the assessor.

Joan Nichols interview confirmed that **any** transfer or change in ownership..., even an excepted transfer...requires a new application to the assessor.

Even excepted transfers - of which there are 15 eligible reasons- see page 37 of the PA490 Guidebook Farm Bureau Publication



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PA490 - Continued

- ▶ The 2nd reason for termination of PA490 is a change of use
- ▶ CGS Sec. 12-504h - *The use of such land is changed to a use other than that described in the application for the existing classification.*
- ▶ A property can lay fallow or inactive for a period of time. Once it becomes apparent that the owner no longer plans to farm the property, the PA490 classification should be terminated.
- ▶ As stated earlier - an assessor must consider the "Portion of Land in Actual Farming Use, Productivity, Gross Income, Equipment Used".
- ▶ Once a property doesn't meet any of these factors, the property is no longer considered a farm.
- ▶ All property owners were contacted and given months to supply the proper documentation to maintain their PA490 status.

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Change of Classification

- ▶ Not many New Applications have been filed in recent years
- ▶ During my review of PA490 applications, I discovered that some classifications had been changed from the original application.
- ▶ Following Joan Nichols philosophy of "land doesn't grow feet and change classifications", I returned the classification to match the original application. **I didn't choose the classification, the farmer did.**
- ▶ Another property, which changed from Forest to Tillable, I used the classification of all of the surrounding property - which will be discussed later on.

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Smyth's Trinity Farm

- ▶ Vision Appraisal changed to partially commercial
- ▶ Owner refused inspection by assessor for 2021 Grand List
- ▶ One building placed on wrong property in 2016, before I was the assessor
- ▶ Vision Appraisal added building to right property but failed to delete from the other property - building taxed twice for 2021
- ▶ Owner did not appeal to BAA in 2021
- ▶ Owner granted an inspection by the assessor and town manager in 2023
- ▶ Problem could have been avoided with inspection in 2021
- ▶ A different building discovered not taxed since at least 2005. By statute, assessor could add building going back 3 years - I did not do that.
- ▶ A refund was issued for the overpayment.

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Open Space

- ▶ Even though I discovered prior assessor's granted properties under Open Space, I discovered that the town did not have a local Open Space ordinance
- ▶ Asked several departments to research - P&Z, Town Clerk, Town Attorney
- ▶ Called previous Town Planner to see if he remembered anything
- ▶ Town Clerk found council minutes that the 10-yr plan was approved but the local ordinance was tabled and never voted on.
- ▶ Older applications, as indicated by the BAA, granted Open Space but also have notes saying that the town did not have the local option.
- ▶ BAA claim of Equitable Estoppel - Gave BAA Superior Court case that states this doctrine does not apply, prior to the 2022 appeal hearings'. The BAA made the same error and granted Open Space.

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Equitable Estoppel

- ▶ What is it? Fancy legal term - from NF&W Superior court case - ***“it is the burden of the person claiming estoppel to show that he exercised due diligence to ascertain the truth and the he not only lacked knowledge of the true state of things but had no convenient means of acquiring that knowledge”***.
- ▶ Does it apply here in Enfield? - NO
- ▶ Superior court cases NF&W Cooke Ltd. P’ship v. Town of Branford 2012, Aspetuck Country Club, Inc v. Town of Weston and Birchwood Country Club, Inc. v. Board of Tax Review -
- ▶ Kamerer, Margo and William v. Town of Enfield

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Miscellaneous PA490 Issues

- ▶ Trespass - Ct statute Section 53a-110a - *Simple trespass: Infraction. (a) A person is guilty of simple trespass when, knowing that such person is not licensed or privileged to do so, such person enters or remains in or on any premises without intent to harm any property.* State statute 12-62(3) authorizes an assessor to inspect property for a legitimate reason. See Bassilakis v. Town of Bloomfield - Decision states that it is necessary for an inspection to be completed for the assessor to perform their duties.
- ▶ Easy Pickens - Looked at Google Maps as they were the most current, but there is no property lines. We now have up to date GIS aerials with property lines. This issue was cleared up before it changed anything about the property. **This is why it is important to have open communications with farmers. Things like this can be cleared up before they become an issue.**
- ▶ Kogut Farms - added 5 barns with year built of 2021 and wood vs. particle board
- ▶ Brian Kogut - 76 Park St - Vision Appraisal was refused access to property. I visited property on 11/19/2021 during my PA490 review. Viewed from the street due to the refusal status.
- ▶ In J.C Penney Corp. v. Manchester, this case talks about an owner denying an inspection - **“owner, in such a case, cannot complain if the assessor, acting in good faith, makes an error in judgment in the valuation process”**.

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76 Park St - Brian Kogut

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Miscellaneous PA490 Issues - Cont.

- ▶ BAA states in meeting that 78 farms were over assessed due to the BAA using the wrong numbers, based on a chart of values for farmland, supplied to the BAA by the Assistant Assessor.
- ▶ Concerning that an appraiser that specializes in farmland didn't know chart was **appraised value** and not assessed.
- ▶ Assessor's office was not certain what the BAA was doing with values as it has never been done the way the BAA calculated things before.
- ▶ BAA overstepped authority by trying to calculate tax dollar refunds - not their purview. Only created problems with taxpayers because of wrong refund amounts.
- ▶ Luckily, Brian Kogut informed the BAA's of their error, of which I found out that Brian was the one who discovered it, at a much later date.

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Miscellaneous PA490 Issues - Cont.

- ▶ I instruct the assessor staff to not even discuss an owner's tax bill but instead instruct the taxpayer over to the tax clerks. Assessor's office does not know the status of a taxpayer's tax account.
- ▶ Antonacci Farm - Arrived and found someone in stable. They made a phone call, and I was allowed to inspect the property. I was never asked to leave.
- ▶ Only 2 properties that I recall where I was asked to leave the property - Smyth Trinity farm and Jarmoc. Jarmoc later that same day drove me around to each of his properties.
- ▶ Tom Tyler stated in the BAA meeting of 8/16/23, at the 1:05 mark that "I don't think his records are that accurate anyway". These are town records, compiled over decades. Very concerning a sitting BAA member stated this.

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Revaluation

- ▶ Basics of how a reval(uation) works - **It is a tightly regulated process.**
- ▶ My office sends a sales report, monthly, to Office of Policy & Management (OPM) of all of the properties that have sold.
- ▶ Reval company completes the reval after running numerous reports and ratio studies of data.
- ▶ Once reval is complete, my office sends all documents to OPM for certification. OPM runs their own statistical analysis to confirm that values are consistent with the prior years sales (those monthly reports we send).
- ▶ If the data is outside a certain set of parameters, the town is required to review the data again to fix any problems.
- ▶ **OPM review and certified Enfield's 2021 revaluation with no issues found.**
- ▶ The BAA's claim that I've targeted certain properties and/or classes of property, couldn't happen within the framework of a revaluation.

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Effective Year built (EYB)

- ▶ 23 Betty Rd - BAA's example of the "Fountain of Youth"
- ▶ Field cards they showed were from the 2015 and 2016 revaluation. This only proves the point that this is not something I created but that it is the way it has always been done.
- ▶ Every town that uses the same software does this the same way
- ▶ 23 Betty Rd 2015 field card compared to 2016 field card, etc. - see handouts

▶ Grand List	2015	2016	2018	2021
▶ EYB	1984	1989	1989	1992
▶ Depreciation	73	73	73	71
- ▶ BAA was looking at "print dates" and not the Grand List year field card was associated with. They only showed back side of cards. They were only concerned with the EYB date and not the actual depreciation.
- ▶ Even though there may be no major updates to a property, most owners maintain their property, thus extending its useful life.

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Effective Year built (EYB)

- ▶ June Perry (Vision Appraisal) interview -
 - ▶ "when we put a condition on a property, that is average or good, that is creating that EYB".
- ▶ We do not manually enter the EYB on any property record card. The Actual Year Built (AYB) and the Condition (fair, average, good) is what determines the depreciation. The EYB is an after product from this.
- ▶ Every revaluation, using the Vision software, has done this the same way. One can look up field cards from the 2016 (BAA's example) reval, the 2011, 2006 reval or any other that we have records on.
- ▶ "Fountain of Youth" is just another distraction to have you look the other way.
- ▶ Jim Williams (Vision Appraisal) interview - "so they can manipulate the value in the interim years". I believe what he is talking about is so that any new homes built between revaluations will be valued at the same rates as everyone else.

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BAA Appeal Hearing

- ▶ BAA stated that there was over 700 appeals

- ▶ Fact -

▶ Grand List Year	Spring	Fall
▶ 2006 - Update	630	12
▶ 2011 - Full	147	23
▶ 2016 - Update	124	27
▶ 2021 - Full	389	166
▶ 2022	220	??

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BAA Appeal Hearing

- ▶ Important to note about the 2021 appeals number of 389. 94 were taken out by one property owner, Jarmoc as owner or agent.
- ▶ 122 appeals (32%) were for motor vehicles. This is first time in memory where the regular list of MV's were heard in the Spring.
- ▶ 15 appeals were for Personal Property.
- ▶ **215 appeals on Real Estate.** This is the number that should be compared with previous Grand List numbers (630, 147 & 124)
- ▶ The remainder of the appeals either withdrew before hearing or did not show up. So there were only 352 appeals heard for 2021. 56% compared to 2006.
- ▶ Of the 215 Real Estate appeals, there were 111 individual property owners. Some, like Jarmoc and Kogut, filed appeals on several properties. 11 properties were appealed by an out of state company (Tax Rep) that solicits owners during a revaluation year.
- ▶ By statute, the BAA is not required to hear appeals of properties assessed at 1,000,000 or more. The BAA did hear these appeals, lowered some and they still appealed to the Superior court. This only puts the town at a disadvantage as we are now starting at a lower valuation. This hurts the town.

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BAA Appeal Hearing

- ▶ 2022 Spring BAA appeals - 235 - 220 actually heard by BAA
- ▶ 15 No show or Withdrawn
- ▶ 73 Real Estate - Some were repeats from the 2021 hearings
- ▶ 33 Personal Property appeals
- ▶ 114 Motor Vehicle appeals
- ▶ The BAA is supposed to be an impartial municipal body. Its purpose is **neither to assist the appealing property owner nor support the decision of the assessor.**
- ▶ My comment in the IR concerning how the BAA handled the appeals - BAA was acting as advocates instead of an impartial board. BAA's job is not to coach taxpayers but to review all evidence , from both sides, and make an unbiased decision based on those facts.

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Motor Vehicle Issues

- ▶ BAA alleges that the assessor never received anything from the DMV. That the assessor sent out letters based on a lie.
- ▶ **Every town is notified by the DMV of the registered vehicles in their respective town.**
- ▶ Receive data twice a year. The data from these files is used to generate the letters in question so that we can obtain information on the unknown vehicles in the lists.
- ▶ New software, which helps to identify incomplete (listed as cab & chassis from DMV) vehicles, generates letters to be mailed to ask for more information.
- ▶ The message contained in the letter was seen as confusing to some. The language has been changed for 2022 and going forward.

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Motor Vehicle Issues

- ▶ Antonacci - 15 Mullen Rd - Had 131 commercial trailers registered in Maine for 2021
- ▶ 114 commercial trailers in 2023. 107 of these are in both years, meaning they have been registered in Maine from at least 2021-2023.
- ▶ 2021 estimated assessed value - 2,052,070 Town Tax loss \$57,232
Estimated Tax loss in 2022 - \$67,295
- ▶ **Total 2-year tax loss (subsidized by every taxpayer) - \$124,527 just on these trailers alone**
- ▶ Contacted business rep from Antonacci - asked several times where the trailers were located. That if another town listed them in their town, then Enfield wouldn't have to. Never received an answer - only that they didn't leave from or return to Enfield (that is what the statute states). Statute also allows a town to claim the vehicles if not claimed by any other town. The town can claim the vehicles using the mailing address of the vehicles. - see email thread in handouts

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2021 Ford F-350 King Ranch Crew Cab

Connecticut Vally/Jarmoc

2021 MSRP on truck (photo)- 64,320

BAA Value for 2021 - 20,000

2021 F450 Regular Cab Dual Rear Wheel 4-wheel drive -not in pricing guide but it is a larger truck

BAA Value for 2021 - 20,000

Just 2 examples of the 123 MV appeals heard in the spring. 64 of these, as the 2 examples above, were from Jarmoc. These 2 trucks alone account for around a **\$1,000 reduction in taxes for Jarmoc.**



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Motor Vehicle Issues

- ▶ Other Jarmoc vehicles -
- ▶ CT Valley Transport (Jarmoc) owned 2 identical semi-trucks - 2006 Peterbuilt 379
 - ▶ Trucks 1 & 2 - Town value for 2021 - 47,560
 - ▶ Truck 2- BAA's value - 2,500
 - ▶ Jarmoc sold Truck 1 on 12/4/2021 - \$84,000
 - ▶ **This bill of sale was given to the BAA prior to their hearings and it was ignored.**

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Motor Vehicle Issues

- ▶ BAA keeps saying that the Kelly Blue Book (KBB) can be used for values. This is wrong information. The same pricing guide (JD Power) should be used for all taxpayers to ensure a fair and equitable process. Since KBB is lower, then every vehicle priced with it, by the BAA, is being subsidized by everyone else. The BAA has allowed many different pricing guides as well as owners spreadsheets for values.
- ▶ BAA alleges that I changed the Antique Plate application. That I added the mechanics affidavit and that it needed to be notarized. **The same application has been used since at least 2014. This allegation is just another distraction to get people to look away from what actually transpired.**
- ▶ Tom Tyler files an Antique application for one of his vehicles for the past several years. He should know that the form hasn't changed.
- ▶ I have changed the form, removing the mechanic and notarized section for the 2023 Grand List.

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MISCELANEOUS ISSUES

- ▶ Donna Dubinowski stated that if you are due a refund from the BAA's overvaluation, that you have until this October 1st to request it. **That is wrong.** For a refund on your 2021 Grand List bill (due on 7/1/2022), **you have until 6/30/2025** to request the refund.
- ▶ FOIA - BAA stated they didn't want to return documents because they were afraid that they would be altered. They allege that some documents had notes on them that they didn't write. Why did they suspect anything prior to turning them in. **Put the town in legal jeopardy by not returning documents timely.**
- ▶ Tom Tyler stated that he wanted a fair hearing for the taxpayer. By disregarding the statutes, BAA actually favored those appealing and passed the burden to the rest of the town. **Everything they gave away, someone else has to pay for.**

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MISCELANEOUS ISSUES

- ▶ Tom Tyler made the statement of "Perception becomes reality". This can be a true statement, especially when you have multiple people stating the same misleading statements and falsehoods.
- ▶ **Everything being said and done by the BAA since the 2021 hearings is to distract everyone from the real truth.**
- ▶ There have been several prominent people spreading false information on social media and the radio. What they are saying has no basis in fact and isn't true.
- ▶ In the last Town Council meeting, just 48 hours ago, there were several people stating that town employees don't deserve to be attacked. That lies on the radio are outrageous. The assessor's office has been attacked on social media and radio for more than 18 months. Multiple people making things up and putting it on social media and the radio. Where is the outrage? One quote from the meeting - "It shouldn't happen to me and it shouldn't happen to anybody else that's sitting here."

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INDEPENDENT REVIEW (IR)

- ▶ The BAA has alleged that the IR was biased. They spin the facts to create their own narrative and have put a derogatory name on things they don't like. "The Rigged Report" or "Star Chamber".
- ▶ They allege a collaboration between the town and IR. Call it what you want but an investigation requires that **all** parties cooperate. "Homework" assignments were requests for documentation. How are they able to investigate without all of the documents?
- ▶ BAA didn't cooperate initially and refused to turn over documents for months. That is the only reason that they were interviewed near the end and elongated the entire review process.
- ▶ The BAA calls the report bogus. Rachael Baird states that you don't have to accept the report at face value. Apparently, they believe that the only thing correct in the report is anything that paints the assessor in a negative light.

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INDEPENDENT REVIEW (IR)

- ▶ The BAA has widely spread the comment on the IR - "Helems mostly complied with the law".
- ▶ What else does the report say about Helems -
 - ▶ "generally **complied** with his statutory mandates and **adhered** to accepted best practices." pg. 4
 - ▶ "Helems is **qualified** for his position"
 - ▶ "was **justified** in removing PA490" pg. 40
 - ▶ "Helems **correctly** applied C.G.S. 12-107e." (Open Space) pg. 45
- ▶ **The report does not state that the assessor ever disregarded, misapplied or ignored any state statutes!**

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INDEPENDENT REVIEW (IR)

- ▶ What the IR says about the BAA -
 - ▶ “acted in an unnecessarily adversarial manner and, on several occasions, **disregarded the law**” pg. 5
 - ▶ “The BAA clearly **misapplied** C.G.S. § 12-504h and conflated its application C.G.S. § 12-504c.” pg. 41
 - ▶ “This statement is **incorrect as a matter of law.**” pg. 41
 - ▶ “The BAA **erred in reinstating** property owners’ PA490 classification where no new application and/or forester’s certificate was filed” pg. 44
 - ▶ “the BAA **erred by reinstating** those classifications.” pg. 47
 - ▶ “It is a **clear error for the BAA to hear an untimely appeal**” pg.71

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INDEPENDENT REVIEW (IR)

- ▶ What the IR says about the BAA (cont.) -
 - ▶ “the BAA **exceeded** the permissible scope of its review and **exercised authority that it does not possess**” pg. 56
 - ▶ “the BAA **improperly exempted** real estate or reduced the value of real estate to zero” pg. 58
 - ▶ “The BAA **erred by reducing** the assessment” pg. 58
 - ▶ “There is **no legal support for the BAA’s decision.**” pg. 62
 - ▶ “The BAA **improperly exempted** carports located at 15 Mullen Rd.” pg. 66
 - ▶ “The BAA’s withholding of the documents **exposed the Town to potential liability under FOIA**” pg. 67

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HB 6893

- ▶ Original Title - AN ACT ESTABLISHING A TASK FORCE TO STUDY THE EXEMPTION OF VACANT LOTS FROM CONFORMANCE WITH ZONING REGULATIONS. - SEE HANDOUT
- ▶ As a point of reference, **legislative session ended on 6/7/23**
- ▶ 12-111 is the statute referenced by Rep. Hall in the BAA meetings that pertain to when an assessor can change a BAA's decision.
 - ▶ 3/9/23 - Original bill submitted - nothing referencing 12-111
 - ▶ 4/11/23 - Some activity up until this point- again, bill had nothing to do with 12-111
 - ▶ **6/7/23** (last day of session) House Schedule A submitted - Body of the bill was completely replaced by new language for 12-111
 - ▶ No public hearings
 - ▶ No Fiscal Note provided except to say, To be determined
 - ▶ Placed on Consent Calendar/Agenda - multiple bills were voted on as one

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HB 6893

- ▶ Voted on and passed at 11:52 pm
- ▶ 6/21/23 Became Public Act 23-181
- ▶ 6/29/23 Vetoed by the Governor
- ▶ Office of Policy & Management (OPM), Connecticut Conference of Municipalities and the Connecticut Association of Assessing Officers (CAAO) were against the bill. They all lobbied on that last day against this bill.
- ▶ There was no discussion from the State Rep. to any of these associations, that I know of.
- ▶ Only the lobbying against this bill resulted in the veto from the Governor.
- ▶ Rep. Hall claims this was only a clarification of the language. In fact, it was a substantive change that altered the statute. It removed language that was just added in the last decade or so. Language that is deemed important to have.
- ▶ The manner in which this bill was added is often referred to as a Rat Bill. Something someone tries to sneak in under the door at the last minute.

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► SUMMARY of 2021 & 2022 Appeals

► TAX LOSS IN 2021 - \$650,289

► TAX LOSS IN 2022 - \$332,516

► **TOTAL TAX LOSS - \$982,805+**

► Guess who has to pay that loss?

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Summary

- The IR does not state that the assessor disregarded or ignored any state statutes, regardless of what is said in social media
- The IR does state that the BAA misapplied or ignored statutes.
- The BAA overstepped their authority by hearing a case where there was no application filed.
- Work on communication needs to be improved by all parties.
- Best practices should be defined by Enfield as to the attendance and/or recording of BAA hearings.
- The BAA should immediately return all documents, to the assessor, after their deliberations are complete.
- I plan to reflect and revise my decision making because of this ordeal. I believe that it has made me a better assessor. My hope is that the BAA shares the same sentiment and conducts future hearings in a professional manner.

44

45 Charnley Rd

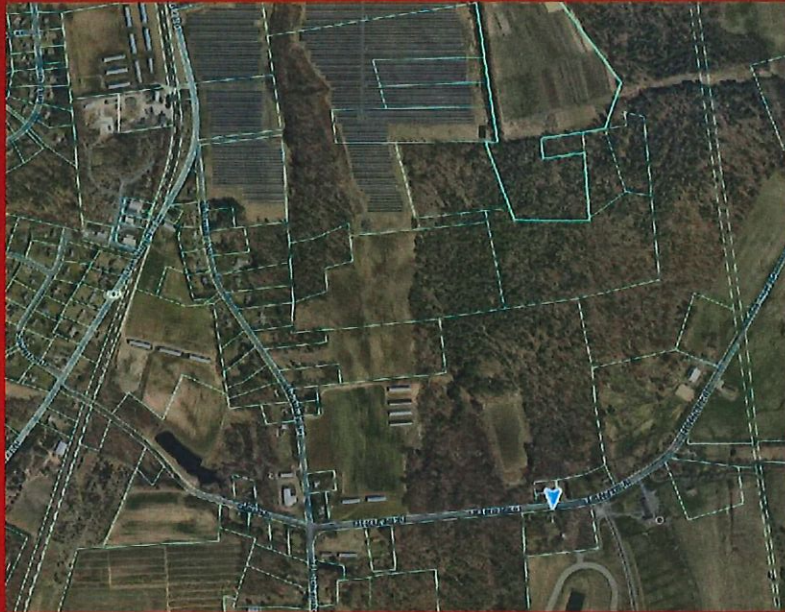
- ▶ Property consists of 28.92 acres. Originally under the classification of Forest.
- ▶ In 2021, Jarmoc clear cut approx. ½ of the property and converted it to Tillable.
- ▶ I noticed the change of classification upon my field review of the PA490 properties.
- ▶ I notified Jarmoc by email in mid December 2021, explaining that he needed to file an updated application before the end of the year or risk losing the PA490 status. – see email thread
- ▶ Jarmoc filed the application in a timely manner.

1

Change of Classification

- ▶ Jarmoc filed for 14.7 acres of Tillable C and the rest of the property as Swamp/Ledge/Scrub
- ▶ Upon review of the surrounding properties (see map), all of the property surrounding 45 Charnley was classified as Tillable B, per the owner's (Jarmoc) applications.
- ▶ 67 Fletcher Rd started (2005?) as Tillable A, per owner. Owner changed it to Tillable B in 2016. Why the change if land doesn't change classification? – see handouts

2



3

45 Charnley Rd - Value

4

- ▶ Development Right Restricted
- ▶ 2017 Appraised Value - 1,358,110 Assessed Value - 5,050 Forest
- ▶ 2020 Appraised Value - 1,307,040 Assessed Value - 4,860 Forest
- ▶ 2021 Appraised Value - 886,000 Assessed Value - 25,430
- ▶ 2023 Appraised Value - 347,700 Assessed Value - 25,400
- ▶ Even BAA and Rep. Dubitsky have stated that people don't usually look at appraised values on PA490 properties. Only concerned with assessed value.

4

45 Charnley Rd - Value

5

- ▶ There was a mistake on how the data was entered into the software to develop the appraised value.
- ▶ This mistake was not caught due to the fact the value was about the same in previous years.
- ▶ Jarmoc did not question the high value in 2017-2020.
- ▶ I run reports that compare previous years value to the current year. Due to the fact the values were about the same in previous years, the error was not caught. What really mattered was the assessed value, **which was correct.**

5

45 Charnley Rd - Value

6

- ▶ The error would have been caught if the property was ever sold, as it would then require a closer look if there was to be a conveyance tax.
- ▶ I have since correct this error for the 2023 Grand List.

6



78 PARK AVE

1

- ▶ **History of the ownership of the property**
- ▶ January 7, 2003 – Helayna McGuire purchases property
- ▶ May 22, 2014 - Town of Enfield notices property for sale (tax sale)
- ▶ May 26, 2016 – Longhi's win bid to purchase property
- ▶ November 26, 2016 – Property officially transferred to the Longhi's
- ▶ **Important to note that the legal description for this property was the same for all of these above transactions**
- ▶ Another important note – **the buyer of a property**, in a Tax Sale, **is responsible to research** any property they buy. Meaning, the buyer is responsible to make sure the title is clean, that it is a buildable property, etc. It is basically an "as is" sale.



THE ISSUE: OWNERSHIP OF LOT?

2

"WE DO NOT
OWN IT."

ACTUALLY, YES
YOU DO.

- ▶ **Issues with the Title**
- ▶ September 15, 2021 – Longhi's apply for a building permit for the property with the intent to sell property to the builder.
- ▶ I believe it was the builder, upon due diligence of researching the title, discovered there was a problem with the legal description.
- ▶ **March 25, 2022** and April 3, 2022 -Longhi's **fix the problem with the deed / title.**
- ▶ **April 20, 2022 – BAA appeal** heard with stated reason of **problem with the title.** BAA granted appeal and set the value at \$0.00.
- ▶ **April 21, 2022 – New deeds, signed on 3/22 & 4/3, 2022 filed with the Town Clerk**

3

DO NOT OWN?

- ▶ Title issue are very common. They happen all the time. While they are an inconvenience and aggravating, it doesn't mean you don't own the property.
- ▶ Many of you have probably had an issue with a car title. It doesn't mean you don't own the car.
- ▶ Longhi's exercised every other right of ownership. The only thing they didn't want to do was to pay taxes on the property.
- ▶ They owned the property. Every document filed states them as the owner.
- ▶ They filed for a building permit. They paid almost \$2,500 for this permit. Does anyone pay money for something they don't own?
- ▶ They had a buyer for the property.
- ▶ Every property has a value. Nothing has ZERO value.



4

OTHER ISSUES OF CONCERN

- ▶ The value placed on this property, by the BAA, if there wasn't a title issue was \$40,000.
- ▶ The town's value was \$65,600.
- ▶ Switching properties, for reference on the value of the property, the Longhi's also owned 100 Post Office Rd. The property is a single building lot albeit somewhat larger than 78 Park Ave.
- ▶ The town's value on this property was \$80,000
- ▶ The BAA reduced the value to \$55,000
- ▶ The Longhi's just sold this property, on 8/31/2023, for \$100,000
- ▶ It appears to be beneficial for some Enfield residents who use the BAA process for their own benefit.



200 FLETCHER RD



1

WHY IS THIS PROPERTY HERE?

- To be honest, I was not sure why the BAA picked this case to discuss, but seeing as they went first, I have my answer.
- If you remember back to my original presentation, this is one of the 14 properties from the spreadsheet of 77 issues to be reviewed, that I determined were to retain their PA490 status.
- This property never lost its exemption.
- There are only 2 reasons why I can think of that the BAA wants to talk about this.
- The Appraised Value is done differently than on the next case by the BAA, 45 Charnley Rd.
- This property was done properly, and the appraised value reflects this.

2

WHY IS THIS PROPERTY HERE?

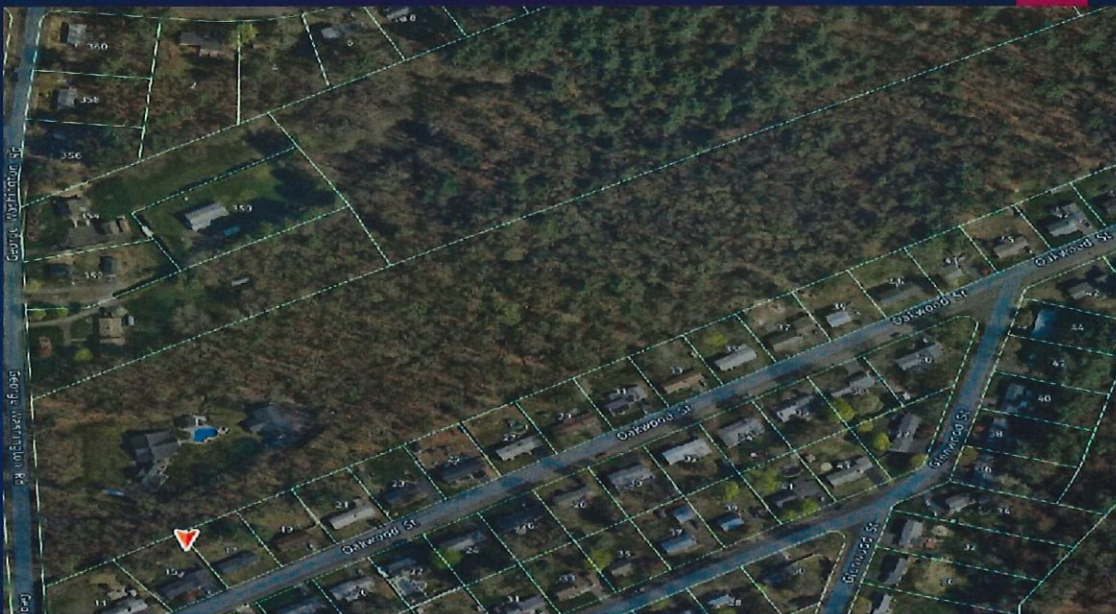
- Secondly, I do see that the property went from Pasture to Woodland.
- If one were to look at the photo, it is clearly evident that this property is all woods.
- Perhaps I shouldn't have changed it but my concern was to reflect what the actual property was.
- There was a negligible change in value as there is a 110 / acre difference between the 2 classifications.



336 George Washington Rd

- ▶ Property consists of 16.25 acres. Originally part of property under PA490.
- ▶ Upper end ranch style house – 2,529 square feet
- ▶ Oversized garage almost the same size as the house – 2,520 sf
- ▶ Inground custom pool – 666 sf
- ▶ Towns original value – 672,900

1



2

3

Background Information

- ▶ Scott Delorge (SD) filed an appeal for the 2021 Grand List
- ▶ This is one property the I reviewed during my PA490 drive around.
- ▶ I visited the property on 11/21/2021. The owner was present, and we walked around the property and confirmed that there was no farming activity on the property. We talked on the property for approx. an hour. He confirmed that he tried to grow Christmas trees, but the soil was to wet. He asked if I knew of any other way that he could have a lower assessment on his land.
- ▶ I informed SD that I would have to remove the PA490 status as he was no longer growing Christmas trees and was not aware of any other programs to lower his assessment.

3



Barn / Pool House / Garage?

During the Revaluation, Vision changed the structure from a barn to a pool house. One can understand the rationale as this doesn't appear to be a barn from the outside. Plus it's proximity to the pool.

Upon my review, I was not allowed access to the building, though I did ask. I left the building as a pool house.

4

5

The BAA Appeal - 2021

- ▶ SD appealed this property for the stated reason of "said my garage is a pool house".
- ▶ His stated value of the property was 600,000. The towns value was 672,900.
- ▶ The 600,000 value written on the application was crossed off, it appears at the hearing, and the value of 431,200 (what appears to be in a different handwriting) was written in.
- ▶ This seems to be a very specific number for a property owner to state. The more likely scenario is that the BAA coached SD with that value.
- ▶ The BAA's final value was 442,060, a 130,840 reduction. For an appeal on whether a building was a garage or a pool house.

5

6

The BAA Appeal - 2021

- ▶ SD did not state he was appealing his house or land values.
- ▶ The BAA lowered the house, land and outbuilding values. They lowered the house value by almost 100,000.
- ▶ They also granted a PA490 status, even though the owner has stated that he wasn't farming anymore and the town did not, at that time, have a Open Space ordinance.

6

The BAA Appeal - 2022

7

- ▶ Upon making changes for the 2022 Grand List, I changed the pool house to a garage, according to both the owner and the BAA.
- ▶ As this property was refused for a complete inspection, I reviewed the rest of the property information.
- ▶ I did change the pool from unheated to heated. With the quality of construction of the house, and the nature of the custom pool, I deemed this reasonable.
- ▶ Even though the BAA claims I increased the size of the pool, **I did not.**

7

The BAA Appeal - 2022

8

- ▶ I also removed the PA490 status as **the property was not being farmed.**
- ▶ I was asked by the Independent Review to provide them with a summary of what happened with this property. I have provided you this in the handouts.
- ▶ SD appealed again to the BAA, who, again, granted the PA490 status.

8

The BAA Appeal - 2022

- ▶ During the appeal hearing, SD divulged that he had built a shed, it appears that the shed is at least 400 square feet. The builder was identified as Rick Cousineau. The BAA did not inform us of the new structure on the property.
- ▶ Due to the fact that we didn't have this on the record, we were concerned that we missed a building permit. Upon a search for the permit, it was discovered that one has never been applied for.

Solar Project – Jarmoc Properties and Nutmeg Solar Tax Stabilization Agreement

1

Tax Agreement with Clear Language

- ▶ The Tax Agreement includes 6 different properties, all owned by Nutmeg and identified on Exhibit A as Property subject to Options to Purchase
- ▶ The Tax Agreement was for a stipulated tax amount of \$319,432 for a set 20-year period.
- ▶ "The Town shall abate all property taxes that in the absence of this Agreement would be imposed against the **Property**."
- ▶ **Property** is defined in the agreement as "all real property that is **owned by Nutmeg** and **identified on Exhibit A** as Property subject to Options to Purchase". This includes only the 6 properties.
- ▶ This is plain, clear language that excludes any property owned by Jarmoc Farms, LLC or Jarmoc Real Estate, LLC

2

Tax Agreement with Clear Language

- ▶ With all that said, the Tax Agreement has no place being heard, or presented to the BAA, as evidence.
- ▶ The BAA's authority is on the valuation of a property, not on how much they pay in taxes. By doing so, they exceed their statutory authority granted to the BAA.
- ▶ Even with the Tax Agreement, all of the properties, the 6 properties included for the \$319,432 payment, still have an assessed value. The value of the property doesn't change because of the agreement, only the tax due is affected.
- ▶ If Jarmoc had an issue with the amount of taxes that they paid on the property, they had 2 options. Go to the BAA to appeal the **Appraised Value of the properties**, or the 2nd option would have been to appeal to the Town Council to craft their own Tax Agreement.

3

Tax Agreement with Clear Language

- ▶ At the risk of repeating myself, there is no agreement with Jarmoc and the Town on these properties.
- ▶ There is actually 1 other property that is not owned by either Nutmeg or Jarmoc but is leased by Nutmeg Solar and used for the project. This property has an assessed value and the owner pays the taxes on this property.
- ▶ These are income producing properties for Jarmoc. One of the properties has buildings located on it. Jarmoc is collecting a fee for the leased land and paying zero taxes on them.
- ▶ One issue that the BAA made an error on, that any appraiser, or land attorney, should know. BAA states that one of the properties was merged into the others by the ZEO. **The Planning and Zoning department cannot legally combine properties.** They can combine properties for zoning purposes, but they are not legally merged. Lori Longhi was on the PZC commission, she should know this fact.

4

Tax Agreement with Clear Language

- ▶ Only the property owner can combine land by filing a new deed. **No new deed was ever filed for this property.**
- ▶ Four properties involved in this appeal –
 - ▶ 65 Broad Brook Rd Map 102/48 Assessed Value 1,024,900
 - ▶ 69 Broad Brook Rd Map 102/49 Assessed Value 58,800
 - ▶ Broad brook Rd Map 102/50 Assessed Value 359,200
 - ▶ Broad Brook Rd Map 108/6 Assessed Value 614,300
- ▶ Combined assessed value – 2,057,200
- ▶ 2021 Tax Loss - \$57,375
- ▶ 2022 Tax Loss - \$62,868
- ▶ **Combined TAX LOSS - \$120,243 all subsidized by other town residents.**

The Loyal Order of the Moose

1

- This is a black and white case.
- State statute is relatively clear, and it has been more definitely defined through court appeals.
- The Moose filed for exemption under C.G.S. Sec. 12-81(7), as a charitable organization.
- In 2009, there was a Superior Court case – *St. Joseph's Living Center, Inc. v. Town of Windham*. This case has been the benchmark in deciding whether a property should be exempt.
- The case lists 3 elements, a tripod so to speak, that an organization must meet in order to qualify for an exemption. If the organization fails any one of the 3 elements, they do not qualify.
- The first element is – Organized Exclusively for a Charitable Purpose
 - The Moose may pass this element as they do many altruistic, charitable things. The documents provided by The Moose show this.
 - The only issue that could trip them up on this element is that it appears that most, if not all, of the proceeds are to benefit the national organization – but lets say they pass this one.

2

- The second element is – Is the organization self-supporting
 - This element is clear – **if the organization is self-supported, they do not qualify for the exemption.**
 - Upon review of all the documents provided, it is apparent that **The Moose is self-supported.**
 - They are disqualified from the exemption at this point, and the courts would not even review the third element – but I will
- The third element is – Relieving a State/Municipal Burden
 - As stated before, The Moose has many charitable qualities. It is an excellent organization that has many altruistic, generous events.
 - But would the State (or Enfield) **be required** to step up and do these same events if The Moose did not. The answer is no.
 - So, they are also disqualified from the exemption from not passing this element as well.
- For further review, I wanted to be certain of how other municipalities classified The Moose. A quick search showed that there were 9 other Moose clubs in Connecticut besides Enfield. We called each municipality to ask their status. Every single municipality stated that The Moose is not exempt and that they do pay taxes.

3

- For further confirmation, we looked up other statutes –
- **Sec. 38a-604. (Formerly Sec. 38-215). Tax exemption.** Every society organized or licensed under sections 38a-595 to 38a-626, inclusive, 38a-631 to 38a-640, inclusive, and 38a-800, is hereby declared to be a charitable and benevolent institution, and all of its funds **shall be exempt from all state and municipal taxes other than taxes on real estate and office equipment.**
- **Sec. 38a-595. (Formerly Sec. 38-206). Definitions.** Any incorporated society, order or supreme lodge, without capital stock, including one exempted under subdivision (2) of subsection (a) of section 38a-625 whether incorporated or not, **conducted solely for the benefit of its members and their beneficiaries and not for profit, operated on a lodge system** with ritualistic form of work, having a representative form of government, and that makes provision for the payment of benefits in accordance with sections 38a-595 to 38a-626, inclusive, 38a-631 to 38a-640, inclusive, and 38a-800, is declared to be a fraternal benefit society. When used in sections 38a-595 to 38a-626, inclusive, 38a-631 to 38a-640, inclusive, and 38a-800, “society”, unless otherwise indicated, means fraternal benefit society and “premiums” means premiums, rates or other required contributions by whatever name known.
- **Sec. 38a-596. (Formerly Sec. 38-207). Societies operating on the lodge system.** A society having a supreme legislative or governing body and subordinate lodges or branches by whatever name known, into which **members are elected, initiated or admitted in accordance with its constitution, laws, ritual and rules**, which subordinate lodges or branches are required by the laws of the society to hold regular meetings at least once in each month, **shall be deemed to be operating on the lodge system.**
- It is also clearly understood that private clubs/fraternities are not exempt. The charitable exemption is meant for public charities. Organizations like The Knights of Columbus or The Elks or similar organizations do not qualify for the municipal exemption.
- The BAA may take the stance that it should be grandfathered in or the use of equitable estoppel. These reasons are not valid and do not apply in this case.

4

From: Zoppo, Ellen <ezoppo@enfield.org>
Sent: Monday, January 30, 2023 2:47 PM
To: Mario F. Coppola <mcoppola@berchemmoses.com>
Subject: FW: Privileged and Confidential

From: Helems, Todd <thelems@enfield.org>
Sent: Monday, January 30, 2023 12:45 PM
To: Zoppo, Ellen <ezoppo@enfield.org>; Wilcox, John <jwilcox@enfield.org>
Subject: RE: Privileged and Confidential

See attached

Sincerely,

Todd Helems

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

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

From: Zoppo, Ellen <ezoppo@enfield.org>
Sent: Monday, January 30, 2023 11:04 AM
To: Wilcox, John <jwilcox@enfield.org>
Cc: Helems, Todd <thelems@enfield.org>
Subject: Privileged and Confidential

Hi John,
Attorney Coppola is interested in the tax stabilization plan for the Jarmoc solar plan. DO you have a copy and any accompanying notes that we may submit to him?

Also, Todd, didn't you reference the fact that they came before the BAA in May 2021 when John Unghire was Chair and the BAA voted 3-0 to NOT grant their appeal, and then 1 year later, with Tom Tyler replacing Unghire as chair but the other two members the same, they voted 3-0 to sustain the appeal. Appeals 17,18 and 19 as the properties weren't combined yet. 3 appeal applications and work papers as well as the minutes.

We will need to pull these items together as an exhibit that can be scanned to him.

TOWN DOESN'T UNDERSTAND OR
INTENTIONALLY MISREPRESENTS
ITS OWN AGREEMENT

Enfield-1008

TOWN OF ENFIELD
ASSESSMENT APPEAL FORM

Appeal No. 310

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

Property owner(s) Jarmoc Farms LLC and Jarmoc Real Estate LLC
Name of agent (if different from owner) Owen Jarmoc
Position of agent (if different from owner) General Manager
Property owner will be represented by (check one): Self ☐ Agent: ☒ X
(If by agent, must attach evidence of authorization)

Name of Person and Address to which all notices and correspondence should be sent (list ONE address only):
Name Owen Jarmoc
Street 520 Hall Hill Road
City, State, Zip Code Somers CT 06071 Telephone (Daytime) (860) 716-5640

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

Property Type: Real Estate
(Real Estate, Supplemental Motor Vehicle, Personal Property)
Property Location: 69 Broad Brook Road 102/0049
(Number and Street) (Assessor Map/Lot if Real Estate)
Property Description: Farm Land
(Business Name if Personal Property; Year, Make, Model, VIN if Motor Vehicle)
Reason for the Appeal: Not properly Assessed. Part PA 490 and Part Solar Farm. Lot merged with 102/48 does not exist

Appellant's estimate of FAIR MARKET VALUE of the property being appealed: \$50,000 Appraised \$35,000 Assessment

[Signature] 03/16/2022
Signature of owner and/or agent (Attach proof of authorization) DATE

(Position of signer: General Manager)

FOR BOARD OF ASSESSMENT APPEALS USE ONLY:

Property Description:
Street Address: 69 Broad Brook Assessor Map 102 Lot 49 ID Lock 0004-0001-0045
Other: (13973)

NOTICE OF APPEAL HEARING TIME AT THE TOWN HALL:
An appeal hearing is to be held (DATE) _____ (TIME) _____

Your application was denied on _____ (Action Date)

Your application was granted on _____ (Action Date)

	Old Assessment
LAND	<u>58,800</u>
BUILDINGS	
OUTBUILDINGS	
PERSONAL PROPERTY	
TOTAL	<u>58,800</u>

CHAIRMAN, BOARD OF ASSESSMENT APPEALS

This action may be appealed to Superior Court

820 ENFIELD ST | ENFIELD, CT 06082 | (860) 253-6339

Todd
Admits
100%
in
Solar Farm
100%

was Residential house - never been in PA 490 - no application 100% in solar farm

LL-275

Decision Date: 5-28-22

Enfield's Board of Assessment Appeals finds that the Property Owner Jarvis Farms LLC

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

OR

THEFORE, THIS APPLICATION WAS GRANTED/DENIED by VOTE 25 followist:

352

Yay

May

 Yay

May

Yay

~~SECRET~~ May

OTHER RELIEF ORDERED: This property be restored and reinstated to its prior P.A. 490 Status and classification(s) as existed on the 10-1-2023 Grand List with exception(s) only for the above assessment calculation(s) immediately.

TOTALS

NEW 2022
ASSESSMENT

2021
ASSESSMENT

2020
ASSESSMENT

TOTAL

7

47-100

7

1997

We have uploaded the updated plot plan and corrected the narrative on the new permit system. We draw the plot plan by ourselves to save precious funds, might I say that they are nice plot plans for farmers. We undergo the least cost option so that we can pay the erroneous taxes imposed by the Town of Enfield.

Linda would you be kind enough to change the address in the narrative to 69 Broad Brook from 65 Broad Brook.

Best Regards,

Owen

On Tue, Apr 6, 2021 at 4:17 PM Rachele, Ricardo <rrachele@enfield.org> wrote:

Mr. Jarmoc,

The only thing that is unclear are the poor plot plans that you tend to submit with your building permit applications. You will have to upload the new more legible plot plan to your building permit application. While your at it you should correct your inaccurate narrative that states it is across the street from 65 Broad Brook Rd., which by the way doesn't exist anymore since it was merged with 69 Broad Brook Rd.

Have a wonderful day.

Rick Rachele
Certified Zoning Enforcement Official
Enfield Planning Office
860-253-6358

From: Owen Jarmoc <owen.jarmoc@jarmocfarms.com>

Sent: Tuesday, April 6, 2021 11:04 AM

To: Rachele, Ricardo <rrachele@enfield.org>; Pacacha, Jennifer <jpacacha@enfield.org>; Whitten, Lauren <lwhitten@enfield.org>; Steadward, Raymond <rsteadward@enfield.org>; Dupre, Stephen <sdupre@enfield.org>; Patrick Martin <pat.martin@jarmocfarms.com>; Stephen Jarmoc <steve.jarmoc@jarmocfarms.com>; Campbell, Linda <lcampbell@enfield.org>

Cc: Derek Donnelly <derek@donnellylawoffice.com>

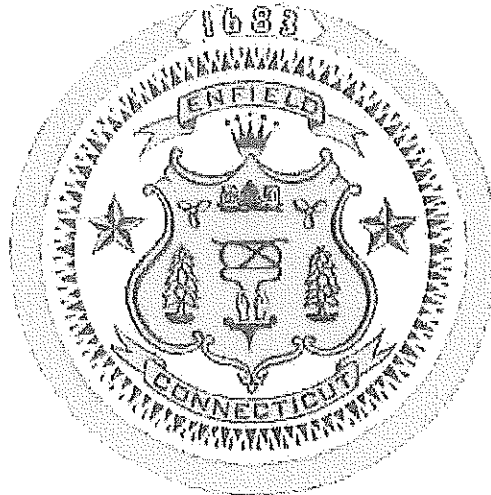
Subject: Fwd: FW: Open Gov Application #114374 View Permit TB-21-1374

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

↑
LOT MERGED PER TOWN

ZONING REGULATIONS

**Town of Enfield,
Connecticut**



Revised to June 11, 2020

Planning and Zoning Commission

Section 3.20 Regulations Applying To Existing Lots

Existing lots and lots of record shall meet the requirements of this section.

3.20.1 Building on Existing Lots

A permitted building, or permitted use shall be allowed to be constructed or established on a lot which, at the time of the effective date of the adoption of these Regulations, is shown on a subdivision plan for residential property which has been approved, prior to the effective date of these Regulations, by the Commission or other body exercising the powers of such Commission, which plan is filed or recorded with the Office of the Town Clerk, provided that the subdivision has not expired as set forth in Connecticut General Statutes or Regulations or Regulation of the Town. However, all applicable requirements including, but not necessarily limited to, height, setback, lot coverage, floor area, and parking area shall be adhered to.

3.20.2 Lot of Record

- A. Except as provided for under Section 4.30.21 of these Regulations, any lot of record having less than 5,000 square feet or having less than 50 feet of frontage shall be considered not buildable. The Zoning Board of Appeals shall have no authority to vary this provision; (Amended 04/19/10)
- B. Any lot of record not considered merged as set forth below, owned separately from all adjoining lots, and served by municipal sanitary sewers, shall be considered a building lot if it contains at least 5,000 square feet of lot area and has at least 50 feet of frontage on an improved Town street;
- C. A lot of record that has been separated from a merged parcel without approval from the Commission or the Zoning Board of Appeals, shall not be deemed "owned separately from all adjoining lots" as set forth in (b) above. A special permit in accordance with (f) below is required prior to developing such lot;
- D. Any lot of record shall be deemed to have merged with an adjoining lot of record if:
 - i. The common property line has had a building, constructed thereupon at any time;
 - ii. The principal building has been constructed within ten (10) feet of the common lot line;
 - iii. The structure has been constructed on a lot of record which is necessary to a principal building or an adjoining lot of record;
 - iv. The lot of record has been used for driveway or parking purposes for the adjoining lot of record; or,
 - v. The lot of record has been used in conjunction with the adjoining lot;
- E. Any adjoining lots of record, in common ownership, shall be considered merged until the lot area equals the minimum lot area of the applicable zoning district;
- F. A division of merged lots may be approved as a Special Permit by the Commission and, where required, a companion subdivision application for merged lots of record has been approved under Section 5.g of the Enfield Subdivision Regulations. The Special Permit for the division of merged lots shall contain the following information:
 - i) A "neighborhood" where the neighborhood is defined as all developed residentially zoned lots wholly or partially within 500 feet of the lot in question having frontage on the same street as the lot in question; however, in unusual circumstances the Commission may modify the boundaries of the "neighborhood", where such modification served to best describe the neighborhood of the lot in question.
 - ii) The neighborhood map shall show rights-of-way width, street pavement width, utilities (storm, sanitary, water lines, hydrants, streetlights, etc.) and sidewalks within the neighborhood.
 - iii) Calculations showing (1) all lot sizes and all lot frontages of all developed residentially zoned lots within the neighborhood, and (2) the resultant median lot size and median lot frontage in the neighborhood;

G. To approve any Special Permit for the division of merged lots, the Commission must find that the standards in Article IX and the following specific standards and criteria are met:

- i) All proposed lots shall equal or exceed the median lot size and lot frontage of lots in the neighborhood except that the Commission may modify this requirement by not more than ten (10) percent when it finds that this shall result in a more compatible relationship to the neighborhood; however, it no case shall any lot below 5,000 square feet in area nor lot frontage below 50 feet be allowed;
- ii) All lots of record shall adhere to all the applicable requirements of the district within which they are proposed, including, but not necessarily limited to, height, lot coverage, floor area, and parking as set forth in Section 4.10.2.H of the Zoning Regulation except for the following:
The required front setback shall be the average of the front setback lines of the main building on the two lots adjacent to or nearest to the proposed lot(s) on the same side of the street, but in no case shall a front setback line greater than the required minimum front setback established for the district be required. (Amended 2/22/05)
- iii) The proposed plan is compatible with the development patterns of the neighborhood.
- iv) The resulting development of the parcel will not adversely affect the traffic patterns nor storm water runoff conditions in the neighborhood;
- v) The new lots shall have frontage on and have access to paved public roadways consistent with the provision of Section 5.g. of the Subdivision Regulations.

Section 3.30 Miscellaneous Provisions

3.30.1 Projections into Yards

- A. Nothing in these Regulations shall prohibit the projection of not more than one (1) foot into a required open space of pilasters, belt courses, sills, cornices, or similar architectural features.
- B. Chimneys constructed entirely of masonry may project into yards not more than two (2) feet within existing premises only.
- C. Handicap access ramps, landings and decks required for adequate access and egress of handicapped residents may encroach into the required yard setbacks to the extent necessary to meet the minimum requirements for such access or egress.
- D. (Added 4/01/06) In any residential district except the Thompsonville District, unenclosed front porches may project up to eight feet into the required front yard setback, or beyond the front building line of a pre-existing non-conforming principal structure, subject to the following:
 - i) An unenclosed front porch or an unenclosed front balcony is a roofed structure attached to the front of a unit that is not enclosed in any way by glass, screens, solid panels or any other material, with the exception of a balustrade or railing not to exceed three (3) feet in height above the floor of such front porch or balcony. Decks shall not be allowed to project into the required front setback.
 - ii) Non-enclosed front porch steps may project an additional six feet provided that neither the steps nor the porch may be closer than 15 feet to a front property line.
 - iii) A front-porch roof overhang may extend an additional one foot beyond the porch into the required front setback.
 - iv) The Zoning Board of Appeals shall not vary any provision of this subsection.

3.30.2 Lots on Narrow Streets

Where lots front on streets less than 50 feet wide, the front yard required by the provisions of these Regulations shall be increased by one-half (½) the difference between 50 feet and the actual width of the street.

ATTACHMENT TO APPEALS
#307, #308 & #309

RECEIVED
ENFIELD TOWN CLERK

2023 OCT -3 PM 3:50

Sheila M Bailey

PURSUANT TO THE TERMS AND
CONDITIONS OF A CERTAIN AGREEMENT
DATED FEBRUARY 3, 2020 BY AND
BETWEEN THE TOWN OF ENFIELD AND
NUTMEG SOLAR, LLC, MORE SPECIFICALLY
IN ACCORDANCE WITH SECTION 4 AT
PAGE 4, REAL ESTATE TAXES ON THIS
PROPERTY ARE DUE FROM NUTMEG
SOLAR, LLC NOT THE APPELLANT
AND THE TOWN AGREED THAT "PROPERTY
TAXES" PAYMENTS ENCOMPASS ANY
PROPERTY TAXES ON THE PROPERTY.

TO ALLOW THE TAX ASSESSOR
TO LEVY THE SAME TAX ON THE
SAME PROPERTY TWICE CANNOT
BE TOLERATED.

BAB

5/28/22

By: Theresa J. Tyler
Chairman

2023 OCT -3 PM 3: 51

2022 Decision Board of Assessment Appeals

Appeal #

307

Decision Date:

5/28/22

Shila M Bailey

Motion to approve Appeal made by Donna Dubanoski and seconded by Thomas Tyler

After due consideration and thoughtful deliberation of all evidence in the matter of this appeal,

Enfield's Board of Assessment Appeals finds that the Property Owner Broad Brook Rd.

100/90

Tarmac

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

OR

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

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

Unanimous

Donna Dubanoski

Yay

Nay

Lori Longhi

Yay

Nay

Thomas Tyler

Yay

Nay

Farm Land	Code	River Valley	Acres	Amount	Appraised Amount	Assessed Amount
Tillable A	710	2,530				
Tillable B	711	1,810				
Tillable C	712	1,690				
Tillable D	713	1,170				
Orchard E	714	990				
Pasture F	715	280				
Swamp, Ledge	716	40				
Scrub G	716	40				
	717					
Woodland Forest	610	390				
Open Space	718	1,690				
OTHER RELIEF ORDERED: This property be restored and reinstated to its prior P.A. 490 Status and classification(s) as existed on the 10-1-2020 Grand List with exception(s) only for the above assessment calculation(s) immediately.						
TOTALS						

	APPRAISED AMOUNT	NEW 2022 ASSESSMENT	2021 ASSESSMENT	2020 ASSESSMENT
Land			11,120	750,740
Buildings			145,522	139,500
Out Buildings				
Personal Property				
TOTAL				13-520

TOWN OF ENFIELD
ASSESSMENT APPEAL FORM

RECEIVED
ENFIELD TOWN CLERK
2023 OCT -3 PM 3:51

Appeal No. 307

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

Property owner(s) Jarmoc Farms LLC and Jarmoc Real Estate LLC
Name of agent (if different from owner) Owen Jarmoc
Position of agent (if different from owner) General Manager
Property owner will be represented by (check one): Self Agent: X
(If by agent, must attach evidence of authorization)

Name of Person and Address to which all notices and correspondence should be sent (list ONE address only):
Name Owen Jarmoc
Street 520 Hall Hill Road
City, State, Zip Code Somers CT 06071 Telephone (Daytime) (860) 716-5640

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

Property Type: Real Estate
(Real Estate, Supplemental Motor Vehicle, Personal Property)
Property Location: 65 Broad Brook Road 102//0048
(Number and Street) (Assessor Map/Lot if Real Estate)
Property Description: Farm Land
(Business Name if Personal Property; Year, Make, Model, VIN if Motor Vehicle)
Reason for the Appeal: Not properly Assessed. Part PA 490 and Part Solar Farm. Solar farm only within fence ✓

Appellant's estimate of FAIR MARKET VALUE of the property being appealed: \$500,000 Appraised \$350,000 Assessment

Signature of owner and/or agent (Attach proof of authorization)

03/16/2022

DATE

(Position of signer: General Manager)

FOR BOARD OF ASSESSMENT APPEALS USE ONLY:

Property Description:
Street Address: 165 BROAD BROOK (Assessor Map 102 Lot 48 ID Lock 0004-0001-0050
Other: (55)

NOTICE OF APPEAL HEARING TIME AT THE TOWN HALL:

An appeal hearing is to be held (DATE) _____ (TIME) _____

Your application was denied on _____ (Action Date)

Your application was granted on _____ (Action Date)

	Old Assessment	New Assessment
LAND	<u>891,100</u>	
BUILDINGS	<u>133,800</u>	
OUTBUILDINGS		
PERSONAL PROPERTY	<u>10,249.00</u>	
TOTAL		

CHAIRMAN, BOARD OF ASSESSMENT APPEALS

DA

This action may be appealed to Superior Court within two months

820 ENFIELD ST | ENFIELD, CT 06082 | (860) 253-6339

RECEIVED

MAR 16 2022

ASSESSOR'S OFFICE
TOWN OF ENFIELD

NO new or Amended
Application
For PA 490

Solar Farm
Lease
attached

LL-283

RECEIVED
ENFIELD TOWN CLERK

2022 Decision Board of Assessment Appeals

Appeal #

40

Decision Date:

5/10/22 3:51

Motion to approve Appeal made by Donna Dubanoski and seconded by Thomas Tyler

After due consideration and thoughtful deliberation of all evidence in the matter of this appeal,

Enfield's Board of Assessment Appeals finds that the Property Owner Mullen Road LLC

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

OR

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

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

Unanimous

3-0

Donna Dubanoski

Yay

Nay

Lori Longhi

Yay

Nay

Thomas Tyler

Yay

Nay

Farm Land	Code	River Valley	Acres	Amount	Appraised Amount	Assessed Amount
Tillable A	710	2,530				
Tillable B	711	1,810				
Tillable C	712	1,690				
Tillable D	713	1,170				
Orchard E	714	990				
Pasture F	715	280				
Swamp, Ledge	716	40				
Scrub G	716	40				
	717					
Woodland Forest	610	390				
Open Space	718					
OTHER RELIEF ORDERED: This property be restored and reinstated to its prior P.A. 490 Status and classification(s) as existed on the 10-1-2020 Grand List with exception(s) only for the above assessment calculation(s) immediately.						
TOTALS						

car ports
37,800 x 3 =
113,400
151,500
33,200
184,700

	APPRAISED AMOUNT	NEW 2022 ASSESSMENT	2021 ASSESSMENT	2020 ASSESSMENT
Land	159,300	111,400	111,400	95,410
Buildings	702,300	491,600	491,600	538,850
Out Buildings	61,300	42,910	185,600	44,420
Personal Property				
TOTAL	922,900	645,910	788,600	678,730

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TOWN OF ENFIELD

ASSESSMENT APPEAL FORM

Appeal No. 40

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

RECEIVED

Property owner(s) Mullen Road LLC
Name of agent (if different from owner) Tim Kearcher
Position of agent (if different from owner) Corporate Controller
Property owner will be represented by (check one): Self ☐ Agent: ☒
(If by agent, must attach evidence of authorization)

FEB 8 2022

ASSESSOR'S OFFICE
TOWN OF ENFIELD

Name of Person and Address to which all notices and correspondence should be sent (list ONE address only):

Name Tim Kearcher
Street 15 Mullen Road
City, State, Zip Code Enfield CT 06082 Telephone (Daytime) 860-746-3234

For the Grand List of October 1, 2021:

Description of the property being appealed (location if real estate, year/make/model/marker number if motor vehicle)

NOTE: Regular Grand List Motor Vehicle hearing conducted in September.

Property Type: Real Estate
(Real Estate, Supplemental Motor Vehicle, Personal Property)

Property Location: 15 Mullen Road PID 6277
(Number and Street) (Assessor Map/Lot if Real Estate)

Property Description: Office building
(Business Name if Personal Property; Year, Make, Model, VIN if Motor Vehicle)

Reason for the Appeal: Solar canopies installed in 2018 are tax exempt

Appellant's estimate of FAIR MARKET VALUE of the property being appealed: \$678

Same as solar panels
on a Building Roof.

Signature of owner and/or agent (Attach proof of authorization)

(Position of signer: Agent)

Solar is exempt
But Bldg is Taxable

FOR BOARD OF ASSESSMENT APPEALS USE ONLY:

Property Description:
Street Address: 15 Mullen Rd Assessor Map 16 Lot 2 ID Lock C
Other: _____

solar panels cover
parking lot area

NOTICE OF APPEAL HEARING TIME AT THE TOWN HALL:

An appeal hearing is to be held (DATE) _____ (TIME) _____

Your application was denied on _____ (Action Date)
Your application was granted on _____ (Action Date)

	Old Assessment	New Assessment
LAND	<u>111,400</u>	
BUILDINGS	<u>491,600</u>	
OUTBUILDINGS	<u>185,600</u>	
PERSONAL PROPERTY		
TOTAL	<u>788,600</u>	

Solar Exempt
6 CARPORTS ARE
TAXABLE

CHAIRMAN, BOARD OF ASSESSMENT APPEALS

DATE

This action may be appealed to Superior Court within two months

820 ENFIELD ST | ENFIELD, CT 06082 | (860) 253-6339

they are not solar canopies.
they are carports built
to hold solar panels

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2022 HEARINGS & DECISION MINUTES

Board of Assessment Appeals

Enfield, Connecticut

Appeal Number: 40

Hearing Date: 4/12/2022

TT

Property Owner/Agent: MULLEN ROAD LLC

Property Type & Location: 15 MULLEN ROAD, Enfield, CT

Having been duly sworn, evidence in support of this appeal was received in the above matter, by way of oral testimony from: JIM K ATTY LANDOLINI
& BOB

which concluded that the tax assessment valuation as stated for the October 1, 2021 Grand List was grossly excessive. SOLAR CARNOTA

In support of that conclusion, the following documents and/or additional notes (if any) were offered and received as evidence: SA

2022 DECISION MINUTES

Board of Assessment Appeals

Appeal Number: _____

Decision Date: _____

After due consideration and thoughtful deliberation of all evidence in the above-referenced matter as more fully identified on the upper half of this page, Enfield's Board of Assessment Appeals finds that the Property Owner

_____ HAS PROVEN beyond a preponderance of evidence the merits of this Appeal
OR

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

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

Unanimous	_____		
Donna Dubanoski	_____	Yay	Nay
Lori Longhi	_____	Yay	Nay
Thomas Tyler	_____	Yay	Nay

Relief (if any):

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Sheila M Bailey

CARRIAGES MEET

DEFINITION

6 Sole Panel Carports
4/24/2017 B.P. Issued
12/20/2017 Completed

2000 - no carports
built any

Fed Tax Credit for investment
into renewable energy
E.W. already had in
some time in
2008

2023 OCT -3 PM 3:52

40

2020 Connecticut General Statutes

Title 12 - Taxation

Chapter 203 - Property Tax Assessment

Section 12-81 - Exemptions.

Universal Citation: CT Gen Stat § 12-81 (2020)

The following-described property shall be exempt from taxation:

(57) Class I renewable energy sources, hydropower facilities, solar water or space heating systems, geothermal energy resources and solar thermal or geothermal renewable energy sources. (A)(i) Any Class I renewable energy source, as defined in section 16-1, or hydropower facility described in subdivision (21) of subsection (a) of section 16-1, installed for the generation of electricity for private residential use or on a farm, as defined in subsection (q) of section 1-1, provided such installation occurs on or after October 1, 2007, and further provided such installation is for a single family dwelling, a multifamily dwelling consisting of two to four units or a farm, (ii) any passive or active solar water or space heating system, or (iii) any geothermal energy resource. In the case of clause (ii) or (iii) of this subparagraph, such exemption shall apply only to the amount by which the assessed valuation of the real property equipped with such system or resource exceeds the assessed valuation of such real property equipped with the conventional portion of the system or resource;

(B) For assessment years commencing on and after October 1, 2013, any Class I renewable energy source, as defined in section 16-1, hydropower facility described in subdivision (21) of subsection (a) of section 16-1, or solar thermal or geothermal renewable energy source, installed for generation or displacement of energy, provided (i) such installation occurs on or after January 1, 2010, (ii) such installation is for commercial or industrial purposes, (iii) the nameplate capacity of such source or facility does not exceed the load for the location where such generation or displacement is located, and (iv) such source or facility is located in a distressed municipality, as defined in section 32-9p, with a population between one hundred twenty-five thousand and one hundred thirty-five thousand;

(C) For assessment years commencing on and after October 1, 2013, any municipality may, upon approval by its legislative body or in any town in which the legislative body is a town meeting, by the board of selectmen, abate up to one hundred per cent of property tax for any Class I renewable energy source, as defined in section 16-1, or hydropower facility described in subdivision (21) of subsection (a) of section 16-1, or

2023 OCT -3 PM 3

solar thermal or geothermal renewable energy source, installed for generation or displacement of energy, provided (i) such installation occurs between January 1, 2010, and December 31, 2013, (ii) such installation is for commercial or industrial purposes, (iii) the nameplate capacity of such source or facility does not exceed the load for the location where such generation or displacement is located, and (iv) such source or facility is not located in a municipality described in subparagraph (B) of this subdivision;

(D) For assessment years commencing on and after October 1, 2014, any (i) Class I renewable energy source, as defined in section 16-1, (ii) hydropower facility described in subdivision (21) of subsection (a) of section 16-1, or (iii) solar thermal or geothermal renewable energy source, installed for generation or displacement of energy, provided (I) such installation occurs on or after January 1, 2014, (II) is for commercial or industrial purposes, (III) the nameplate capacity of such source or facility does not exceed the load for the location where such generation or displacement is located or the aggregated load of the beneficial accounts for any Class I renewable energy source participating in virtual net metering pursuant to section 16-244u, and (IV) in the case of clause (iii) of this subparagraph, such exemption shall apply only to the amount by which the assessed valuation of the real property equipped with such source exceeds the assessed valuation of such real property equipped with the conventional portion of the source;

(E) Any person claiming the exemption provided in this subdivision for any assessment year shall, on or before the first day of November in such assessment year, file with the assessor or board of assessors in the town in which such hydropower facility, Class I renewable energy source, solar thermal or geothermal renewable energy source or passive or active solar water or space heating system or geothermal energy resource is located, a written application claiming such exemption. Failure to file such application in the manner and form as provided by such assessor or board within the time limit prescribed shall constitute a waiver of the right to such exemption for such assessment year. Such application shall not be required for any assessment year following that for which the initial application is filed, provided if such hydropower facility, Class I renewable energy source, solar thermal or geothermal renewable energy source or passive or active solar water or space heating system or geothermal energy resource is altered in a manner which would require a building permit, such alteration shall be deemed a waiver of the right to such exemption until a new application, applicable with respect to such altered source, is filed and the right to such exemption is established as required initially;

(F) For assessment years commencing on and after October 1, 2015, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, abate up to one hundred per cent of the property taxes due for any tax year, for not longer than the term of the power purchase agreement, with respect to any Class I renewable energy source, as defined in section 16-1, that is the subject of such power purchase agreement approved by the Public Utilities Regulatory Authority pursuant to section 16a-3f;

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Connecticut General Statutes Title 16. *Sharon Bailey*

Public Service Companies § 16-1.

Definitions

Current as of June 28, 2021

(20) "Class I renewable energy source" means (A) electricity derived from (i) solar power, (ii) wind power, (iii) a fuel cell, (iv) geothermal, (v) landfill methane gas, anaerobic digestion or other biogas derived from biological sources, (vi) thermal electric direct energy conversion from a certified Class I renewable energy source, (vii) ocean thermal power, (viii) wave or tidal power, (ix) low emission advanced renewable energy conversion technologies, including, but not limited to, zero emission low grade heat power generation systems based on organic oil free rankine, kalina or other similar nonsteam cycles that use waste heat from an industrial or commercial process that does not generate electricity, (x) (I) a run-of-the-river hydropower facility that began operation after July 1, 2003, and has a generating capacity of not more than thirty megawatts, or (II) a run-of-the-river hydropower facility that received a new license after January 1, 2018, under the Federal Energy Regulatory Commission rules pursuant to 18 CFR 16, as amended from time to time, and provided a facility that applies for certification under this clause after January 1, 2013, shall not be based on a new dam or a dam identified by the commissioner as a candidate for removal, and shall meet applicable state and federal requirements, including applicable site-specific standards for water quality and fish passage, or (xi) a biomass facility that uses sustainable biomass fuel and has an average emission rate of equal to or less than .075 pounds of nitrogen oxides per million BTU of heat input for the previous calendar quarter, except that energy derived from a biomass facility with a capacity of less than five hundred kilowatts that began construction before July 1, 2003, may be considered a Class I renewable energy source, or (B) any electrical generation, including distributed generation, generated from a Class I renewable energy source, provided, on and after January 1, 2014, any megawatt hours of electricity from a renewable energy source described under this subparagraph that are claimed or counted by a load-serving entity, province or state toward compliance with renewable portfolio standards or renewable energy policy goals in another province or state, other than the state of Connecticut, shall not be eligible for compliance with the renewable portfolio standards established pursuant to section 16-245a ;

40

Home (<https://www.solar-estimate.org>) > News (<https://www.solar-estimate.org/news>)
> Solar Carports Incentives Investment Tax Credit 113017

Solar Carports, Incentives and the Investment Tax Credit—It's Complicated, Kinda

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Sharon Bailey

Written by Chris Meehan (<https://www.solar-estimate.org/authors/chris-meehan>)

Updated February 03, 2020

🕒 4 minutes read

Categories: Solar 101 (<https://www.solar-estimate.org/news/category/solar-101>), Solar financing (<https://www.solar-estimate.org/news/category/solar-financing>), Solar incentives (<https://www.solar-estimate.org/news/category/solar-incentives>), Solar panels (<https://www.solar-estimate.org/news/category/solar-panels>), Solar power (<https://www.solar-estimate.org/news/category/solar-power>)

Sometimes you can't do rooftop solar. It just doesn't work out because your roof isn't facing the right direction or is shaded by trees or another building. Thankfully there are other options like ground mount systems or, perhaps even better, solar carports or canopies and most, if not all of the same incentives, like the Investment Tax Credit (ITC) still apply.

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Shila M Bailey



TOWN OF EAST WINDSOR

Board of Assessment Appeals

11 Rye St., Broad Brook, CT 06016-9553

Phone 860-623-8878 / Fax 860-623-4798

March 19, 2020

Dear Taxpayer:

The Board of Assessment Appeals has considered your appeal in connection with the October 1, 2019 Grand List and the Motor Vehicle Supplemental Grand List of October 1, 2018. The Board's decision is outlined below:

REAL ESTATE LIST NO:	2019-01-0002377	
LOCATION:	5 Shoham Road 113/17/000S004	
TAXPAYER:	Laird Building LLC	
DECISION:	Granted	
ASSESSMENT REDUCTION:	Old Assessment:	742,220
	Adjustment:	<u>-160,200</u>
	New Assessment:	582,020

REASON: Solar exemption

Brian Turley, Chairman

Appeals from the decision of the Board of Assessment Appeals are to be filed with the Superior Court within two (2) months of the Board's action.



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Sheila M Bailey

TOWN OF EAST WINDSOR

Board of Assessment Appeals

11 Rye St., Broad Brook, CT 06016-9553

Phone 860-623-8878 / Fax 860-623-4798

March

Dear Taxpayer:

The Board of Assessment Appeals has considered your appeal in connection with the October 1, 2019 Grand List and the Motor Vehicle Supplemental Grand List of October 1, 2018. The Board's decision is outlined below:

REAL ESTATE LIST NO:	2019-01-0002376	
LOCATION:	3 Shoham Road 113/17/000S003	
TAXPAYER:	Laird Building, LLC	
DECISION:	Granted	
ASSESSMENT REDUCTION:	Old Assessment:	1,179,460
	<u>Adjustment:</u>	<u>- 920,220</u>
	New Assessment:	259,240
REASON:	Solar exemption	

Brian Turley, Chairman

Appeals from the decision of the Board of Assessment Appeals are to be filed with the Superior Court within two (2) months of the Board's action.

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Mario F. Coppola

From: Tallberg, James <jtallberg@enfield.org>
Sent: Monday, December 5, 2022 8:47 AM
To: Mario F. Coppola
Subject: Park Ave. residents say 2-family house will lead to parking problems | Enfield - 78 Park Avenue - PRIVILEGED AND CONFIDENTIAL

Mario - This news reporting concerns property at 78 Park Avenue, Assessor's Map 39, Lot 004. See the JJ links below.

You may recall that, on May 20, 2022, the BAA Chair granted a tax appeal reducing the assessment on this property to zero "0", noting on the appeal form that there was "no marketable title" and that the property owner, BAA Member Lori Longhi recused herself.

Query how much Ms. Longhi is selling this property for given that the BAA, of which she is a member, concluded it has zero value.

10/11/2022 FMS WAS 20,000.
TOWN MADE TITLE UNMARKETABLE & REFUSED TO HELP CORRECT MISTAKE
<https://link.zixcentral.com/u/c88909ae/RHeAU6N07RG273Yrh3soMg?u=https%3A%2F%2Fwww.journalinquirer.com%2Ftowns%2Fenfield%2Fpark-ave-residents-say-2-family-house-will-lead-to-parking-problems%2Farticle%2F65705540-7256-11ed-8d47-9353b915d4fe.html>

[https://link.zixcentral.com/u/836ef702/DlyAU6N07RGPchYrh3soMg?u=https%3A%2F%2Fwww.journalinquirer.com%2Ftowns%2Fenfield%2Fpark-ave-residents-say-2-family-house-will-lead-to-parking-problems%2Farticle%2F65705540-7256-11ed-8d47-](https://link.zixcentral.com/u/836ef702/DlyAU6N07RGPchYrh3soMg?u=https%3A%2F%2Fwww.journalinquirer.com%2Ftowns%2Fenfield%2Fpark-ave-residents-say-2-family-house-will-lead-to-parking-problems%2Farticle%2F65705540-7256-11ed-8d47-9353b915d4fe.html)

[9353b915d4fe.html](https://link.zixcentral.com/u/836ef702/DlyAU6N07RGPchYrh3soMg?u=https%3A%2F%2Fwww.journalinquirer.com%2Ftowns%2Fenfield%2Fpark-ave-residents-say-2-family-house-will-lead-to-parking-problems%2Farticle%2F65705540-7256-11ed-8d47-9353b915d4fe.html) source%3Djournalinquirer.com%26utm_campaign%3D%252Fnewsletters%252Flists%252Fheadlines%252F%253F-dc%253D1670007615%26utm_medium%3Demail%26utm_content%3Dheadline

NOTE: TALLBERG DID NOT READ BAA DECISION/MINUTES OR INTENTIONALLY MISREPRESENTS TO IMPROPERLY INFLUENCE

Links contained in this email have been replaced by ZixProtect Link Protection. If you click on a link in the email above, the link will be analyzed for known threats. If a known threat is found, you will not be able to proceed to the destination. If suspicious content is detected, you will see a warning.

78 PARK AVENUE
TODD'S INTERVIEW TRANSCRIPT

1 7 appeals. They had 97 appeals, I think. I believe it was either 139, 169, separate
2 different appeals.

3 Mr. Coppola: Were they prominent property owners involved in these appeals?

4 Todd Helems: Yes.

5 Mr. Coppola: And who are they?

6 Todd Helems: Uh John McFarms was one of them – there was a hotel uh the
7 Enfield Mall and several properties that they appeal um Connecticut Mulch um one of
8 the larger names was um they had several different appeals, but under different names

9 gonna get the name wrong. It's not in Anastasia it's um KR Leasing was one of their

10 firms or one of their properties for business names - Antonacci - I'm sorry. Not (1) JARMOC
(2) CT MULCH
(3) ANTONACCI

11 necessarily listed under Antonacci but I mean it's all sub companies or whatever under

12 the Antonacci family. Which (inaudible) is my predecessors um family and while she's

13 married into that family. Just to complicate things. And I did find that letter right in front
14 of me. If any questions on it.

15 Mr. Coppola: We just keep moving on – so I wanna ask you about some of these
16 applicants. I wanna ask you about Miss Longhi - so there's an appeal that she that was
17 filed by David and Lori Longhi for property at 78 Park Avenue. The appellant had a (4) LONGHI
18 value of a \$5,000 it looks like the owner filed it um and the assessment was taken down
19 to 0. Are you familiar with this application?

20 Todd Helems: I am.

21 Mr. Coppola: What are your thoughts about it?

22 Todd Helems: My thoughts about it is that it could be criminal on their decision.

23 Mr. Coppola: Why?

1 Todd Helems: This is a parcel that was bought by the owner um they've
2 subsequently been getting permits for a 2 family house um I'd have to double check the
3 date, but I think they had a permit even before they went to the BAA (inaudible) in the
4 process now going to the Board uh proper procedures to get a permit for for a 2 family
5 house flowing on it. Their reasoning of why the appellant thought it was worth
6 \$15,000.00 not 0 but \$15,000.00 instead of, I think we added a \$40,000.00 um was that
7 it was unsellable because of a title uh issue um but the owner purchase the property
8 first set amount so obviously it had value to her um my understanding was is that there
9 was a quick claim Deed filed even before the to uh BA hearing, to settle the title issue.
10 So I don't believe that there was any issues with the title um so the way it could certainly
11 be perceived is that the Board a one of their own members, a 0 tax on a property that's
12 buildable.

13 Mr. Coppola: Uh when did Miss Longhi purchase the property?

14 Todd Helems: I don't have that right in front of me.

15 Mr. Coppola: Well, I have a document in front of me - it looks like it was uh

16 Todd Helems: '16 maybe - guessing.

17 Mr. Coppola: Looks like it was April of 2022.

18 Todd Helems: Whatever I mean do you have the field card in front of you?

19 Mr. Coppola: No, I just have the uh Deed.

20 Todd Helems: That might have been a Quick Claim Deed.

21 Mr. Coppola: Yeah, there's a Quick Claim Deed I see here from -

22 Todd Helems: That I think was that wasn't her purchase date. Think that was to
23 clear up the title.

1 Mr. Coppola: Okay.

2 Todd Helems: So that wasn't her original purchase. If you give me 2 seconds, I'm
3 pulling up my system now. To actually check the date on it - 2016 sticks in my head.
4 But I could be wrong - 78 Park Ave. So Lori and David Longhi - uh November 28,
5 2016.

6 Mr. Coppola: And then you made a reference to them, cleaning up the title.
7 What did I mean?

8 Todd Helems: She stated that there was that they bought it from a foreclosure
9 from the Town, or they bought it from the Town uh but then there was a title m
10 discrepancy or issue which um her words that have made it unsellable and not worth
11 anything and I believe that you know going through the process that has the title
12 cleaned up. And that the Quick Claim was to take care of that.

13 Mr. Coppola: Do you know how the Quick Claim Deed to resolve whatever
14 potential title issue there may have been.

15 { Todd Helems: I'm not sure exactly what the issue was. I'm sure it was just an
16 ownership um I'm not privy to that - I didn't do any research on it.

17 Mr. Coppola: Okay um and then it appears from some of the records we see
18 here, that in June of 2022 it was an application for a special permit to construct a 2
19 family home.

20 Todd Helems: I believe that's accurate. Yeah, I don't have all the documents in
21 front of me but -

22 Mr. Coppola: Matt did we already ask the Town Manager to find the zoning
23 records on this?

1 Matt Studer: Yes, we did.
2 Mr. Coppola: Okay, but she has not done so to date right?
3 Matt Studer: I have not received anything no.
4 Todd Helems: I believe there was previous permits before that, too for building.
5 Mr. Coppola: Did anybody from the BAA uh uh inquire with uh asked for uh
6 ask any information from you regarding this property?
7 Todd Helems: Not from me no.
8 Mr. Coppola: Did they ask, did anyone from the BA um ask for any information or
9 documentation from your office?
10 Todd Helems: Not that I'm aware of no?
11 Mr. Coppola: And um with regard to this property, which currently has a a value
12 of 0 on that on the Town's Grant list for last year, um what do you plan on doing with
13 regard to this property on the 2022 Grand List.
14 Todd Helems: Bringing it back to its value that it should be.
15 Mr. Coppola: And what is that number?
16 Todd Helems: It was originally assessed in '21 at \$45,900 assessed.
17 Mr. Coppola: And why do - do you believe you have the legal authority to change
18 the value of that property as of the 2022 Grand List?
19 Todd Helems: I do.
20 Mr. Coppola: Why?
21 Todd Helems: Under 1255 I believe that it is, (inaudible) certify under oath that all
22 the values are true and accurate. Also under 112-17A. I believe it is, or maybe 12-111,
23 um there's a Statue out there that says if there's a BAA decision, that's the Assessor

1 doesn't agree with or can't sign on that the following year um with the proper
2 documentation, sending out to the homeowner, make documentation on on the right
3 Records on the field card of why the decision being made, that the value can be
4 changed with regard to Connecticut.

5 Mr. Coppola: With regard to Connecticut General Statute 1255 - does that Statue
6 provide the Assessor with a or require that Assessor to perform um a watch tower, type,
7 function?

8 Todd Helems: That is the generic name of the of the Statute. Yeah.
9 The watch tower rule.

10 Mr. Coppola: And what is that rule?

11 Todd Helems: Basically it's to correct anything wrong that's out there, you know
12 if you see a mistake and this could fall under the PA490 that we talked about earlier,
13 anything that you see out there that isn't accurate or there was a mistake that was made
14 or that it is just an accurate, wasn't accounted for um was over assessed, you know,
15 whatever the reason don't have to under, it could be over um it is the duty of the
16 Assessor to make that correction um when he signs the Grand List. It's a pretty broad
17 statute.

18 Mr. Coppola: Is it fair to say that um with regard to this property that we're
19 discussing, that you feel compelled to change the value on the 2022 Grand List um in
20 your acting in your watch tower role?

21 Todd Helems: It is I cannot certify under oath that I think this value, the value of
22 this property is 0.

1 Mr. Coppola: Um um and let me see here uh looks like there's an article in the
2 Journal Inquire in December, December 2, 2022, regarding says uh Park Avenue
3 residence, say 2 family house will lead to parking problems. Are you - did you have an
4 opportunity to review this article?

5 Todd Helems: It did not. I have only one article in my file, and that is the article
6 about the Enfield to seek independent firm to investigate (inaudible).

7 Mr. Coppola: The article I'm looking at states that the Zoning Board of Appeals
8 um uh had approved variances from density requirements for Maiden Builders uh LC
9 which is planning to buy the lot at 78 Park Avenue from the owners, Laurie and David
10 Longhi, to build a 2 family home and that the builders must now appear before the
11 Zoning Commission for a special use permit, where uh their site review will be
12 considered.

13 Todd Helems: (inaudible) I think I was - recall something about hearing about that
14 but then they've actually gone to the Zoning and and check with Zoning but I believe
15 that was approved, and that might have been approved before the hearing.

16 Mr. Coppola: And the article makes reference to a potential sale of that property
17 um by the Longhi's to a builder - are you aware of a potential sale of that property?

18 Todd Helems: I am not.

19 Mr. Coppola: If there is a sale of that property do you think it's gonna be
20 (inaudible) zero? ★

21 Todd Helems: I don't call that a sale. I saw that as a gift.

22 Mr. Coppola: I wanna ask you about another applicant, which was uh Mullen.
23 It was Art Mullen.

PER NELSON, APP? COPPOLA
INVESTIGATE RETRIBUTION CLAIMS
DELORE
NO WRITTEN
REPORT YET
8/16/22
(VOT)

→ From: Helems, Todd <thelems@enfield.org>

Sent: Monday, January 23, 2023 1:21 PM

→ To: Mario F. Coppola <mcoppola@berchemmoses.com>; Matthew Studer <mstuder@berchemmoses.com>

Subject: PA490 Spreadsheet

Attached is the spreadsheet I created when my initial review of the PA490 properties began. We are copying the entire folders for the top 2 categories of properties for your review, which will follow in one or more emails.

The property located at 336 George Washington Rd is the property we spoke of as an example. This property was visited by my predecessor when the original application was submitted. On her visit, she was shown a bunch of Christmas tree saplings in the garage, and there was also an area in the rear of the property that was partially cleared. The owner stated that he intended to grow the trees to a sellable height. The owner is also a landscaper by trade. She granted the application at that time.

Upon my visit, in 2021, I checked the rear area and there were no trees growing. I had a chance to talk with the owner, on his property. He informed me that he tried to grow the trees, but the soil was too wet. I informed him that he would be losing the PA490 classification, which he understood. We had a very amicable discussion while on his property, and I left over an hour later.

I did remove the PA490 designation, but he is one of the ones that the BAA gave back. The owner also attended council meetings and it was apparent that he had had discussions with the BAA chairman, as I watched them from the public seating area and heard the chairman thank him for coming.

Sincerely,

Todd Helems

Todd Helems CCMA II SPA

Supervisor of Assessment & Revenue Collection

Town of Enfield, CT 06082

Phone: 860-253-6339

Email: thelems@enfield.org

★ RETRIBUTION BY TODD AGAINST
DELORE FOR EXERCISING 1ST AMT.
RIGHT TO FREE SPEECH AT
COUNCIL MEETINGS —
CHANGED BOB SIZE, ADDED HEATED POOL
CHANGED GARAGE TO BOUTIQUE/KARAOKE
AND REMOVED 490 — VINDICTIVE!

Enfield-0781

From: Helems, Todd <thelems@enfield.org>
Sent: Thursday, June 16, 2022 2:54 PM
To: Zoppo, Ellen <ezoppo@enfield.org>
Cc: Tallberg, James <jtallberg@enfield.org>; Wilcox, John <jwilcox@enfield.org>
Subject: RE: Cards

ADMITTS SUPPRESSING
STREET CARDS
✓

I did suppress the EYB (effective year built) on the cards after the PRC's were printed for the BAA. This field has no effect on value and was obviously confusing to people. It became obvious that the BAA had no concept of the EYB and they are supposed to be well versed in this field. I felt it prudent to suppress this field as it has no effect on value. Many towns suppress this field as well as others. It tends to lead to confusion for both the uniformed and the lay person(s).

As far as the 54 Hazard Ave example, we do not change a previous years PRC as this data is in a static db which only allows for viewing. Changes are not even possible on the previous year's PRC's. It does appear that the print suppression, when selected, does affect what is printed on all of the db's, no matter the GL year selected. I was not aware of this fact. However, the information has not been changed. The condition change (A to G or G to A) is part of the revaluation process. Every property is reassessed, and this is one of many fields that is reviewed. Depends on how well the property is maintained. The field reviewer considered this 23-year-old building to be in good condition for its age.

At what point do I start to consider a slander case?

Sincerely,

Todd Helems

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

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

EYB + AUDIT TRAIL
SUPPRESSED
FALSELY STATES EYB
HAS "NO EFFECT ON VALUE"

From: Zoppo, Ellen <ezoppo@enfield.org>
Sent: Thursday, June 16, 2022 2:03 PM
To: Helems, Todd <thelems@enfield.org>
Cc: Tallberg, James <jtallberg@enfield.org>; Wilcox, John <jwilcox@enfield.org>
Subject: FW: Cards

The BAA sent this summary to Matt Despard.

Todd, can you address and maybe we can meet tomorrow to discuss. I am hearing that they may be attending on Monday night and I would like to get out ahead of this issue.

RECEIVED
ENFIELD TOWN CLERK

2023 OCT -3 PM 3:53

Shila M Bailey

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

March 21, 2023

Mr. Todd Helems
Supervisor of Assessment & Revenue Collection
Office of Revenue Collection
820 Enfield Street
Enfield, CT 06082

HAND-DELIVERED

Re: Request for Additional Information and/or Documentation
as to March 1, 2023 Revised Decisions 10-1-21 Grand List

Dear Mr. Helems,

Relative to the above matter, I want to thank you for providing me with a copy of forty-four (44) "revision" letters, all dated March 1, 2023, postmarked March 6th and delivered to me on March 8, 2023. Also, Vicki informed me that many of these same taxpayers whose decisions you "revised" have filed new appeals (10-1-2022 Grand List) which the BAA will be hearing in April.

Since each of your "revision" letters included only a brief conclusory statement of your opinion it did not provide the BAA with much to consider in trying to fully understand your conclusions. Accordingly, if you consulted with and/or relied upon any experts (such as Attorneys, Accountants, Appraisers or Soil Scientists) or if you considered and/or relied upon any documents, I request you provide me with a copy of that information or documentation (if any) used to substantiate conclusion(s) reached in each of your forty-four (44) "revision" letters. Of particular importance would be legal opinions (if any) regarding: (a) 78 Park Avenue (Longhi); (b) 54 Virginia Avenue (Romano); (c) Solar Properties (including solar carports & tax stabilization agreement) (Jarmoc & Other Taxpayers); and, (d) Any and all other properties. That information and documentation would greatly assist us in better understanding both town and taxpayer positions. Also, it could be critical in our evaluating pertinent and relevant evidence during deliberations; and, finally, in rendering BAA decisions, fairly and equitably, to all.

Thank you for your attention, consideration and anticipated cooperation.

Very truly yours,

Thomas J. Tyler
Thomas J. Tyler, Chairman

Cost Approach

Replacement/Reproduction Cost – Depreciation + Site = Value

Part of this formula is *depreciation*. Depreciation can be physical, functional or external (external example: near a dump, a changing zone, a highway something beyond the property)

Depreciation can be curable or non curable.

A structure effective age reflects the quality of construction, degree of maintenance it received, remodeling etc.

→ **Effective age / Total Economic Life = Depreciation**

→ **Depreciation is loss in property value from any cause.**

→ Effective age is an important component of the formula to arrive at depreciation.

→ **Depreciation does affect property values.**

WELL SOURCED BY LORI

Source: Fundamentals of Real Estate Appraisal 8th Edition, William L Ventolo, Jr., Martha R Williams, Dennis S Tosh, Ph.D., William B Rayburn, Ph.D, MAI, SRA, CFA

TAPE RECORDING

Interview with June Perry, VGSI District Manager
MP3 File 6/28/2023 3:20 64,361 KB
1:07:13 on Tape

→ Mario Cappola: Does the EYB Effective year built affect the valuation of a property?

→ June Perry: YES

→ Mario Cappola: Why

→ June Perry: Because it's depreciation so again once we create that table it goes Average, good, very good, excellent and re-built then visa versa fair, poor, very poor there are three types of depreciation physical, functional, economic that is one way we change the depreciation and it's through the year built and the EYB so when we put a condition on a property that is average or good that is creating that EYB

TAPE RECORDING

Interview with James Williams, VGSI Project Manager
MP4 File 7/20/2023 8:00 am 110,794 KB

→ NOT APPRAISER AS MARIO SAID
Report 1

10:52 mark on tape:

→ Mario Cappola: Do you generally use the income approach as the primary to determine fair market value?

→ James Williams: No, the Cost Approach is normally the primary method we use.

→ Mario Cappola: Why is that?

James Williams: It is more consistent for at least Mass Appraisal Purposes than using the income, it's more of an assessor preference on how they want things done in the future. Most assessors want us to do it on the Cost so they can

→ manipulate the value in the interim years.

RECEIVED
ENFIELD TOWN CLERK

2023 OCT -3 PM 3:53

Shila M Bailey

From: Zoppo, Ellen <ezoppo@enfield.org>
Sent: Monday, January 30, 2023 2:47 PM
To: Mario F. Coppola <mcoppola@berchemmoses.com>
Subject: FW: Privileged and Confidential

From: Helems, Todd <tthelems@enfield.org>
Sent: Monday, January 30, 2023 12:45 PM
To: Zoppo, Ellen <ezoppo@enfield.org>; Wilcox, John <jwilcox@enfield.org>
Subject: RE: Privileged and Confidential

See attached

Sincerely,

Todd Helems

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

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

From: Zoppo, Ellen <ezoppo@enfield.org>
Sent: Monday, January 30, 2023 11:04 AM
To: Wilcox, John <jwilcox@enfield.org>
Cc: Helems, Todd <tthelems@enfield.org>
Subject: Privileged and Confidential

Hi John,
Attorney Coppola is interested in the tax stabilization plan for the Jarmoc solar plan. DO you have a copy and any accompanying notes that we may submit to him?

Also, Todd, didn't you reference the fact that they came before the BAA in May 2021 when John Unghire was Chair and the BAA voted 3-0 to NOT grant their appeal, and then 1 year later, with Tom Tyler replacing Unghire as chair but the other two members the same, they voted 3-0 to sustain the appeal. Appeals 17, 18 and 19 as the properties weren't combined yet. 3 appeal applications and work papers as well as the minutes.

We will need to pull these items together as an exhibit that can be scanned to him.

From: Bailey, Sheila <sbailey@enfield.org>
Sent: Wednesday, July 19, 2023 3:45 PM
To: Rachel Baird <rbaird@rachelbairdlaw.com>
Cc: Tallberg, James <jtallberg@enfield.org>
Subject: RE: BAA Report Records

TOWN CLERK RESPONSE
NO ELECTRONIC ACCESS
ON JULY 19, 2023 AT 3:45 PM
PERSONAL INSPECTION ONLY

Attorney Rachel M. Baird,

The Town is in receipt of your request dated July 18, 2023 for copies of approximately 10,000 bates-stamped documents related to the report prepared by Attorney Coppola.

My office is in possession of the paper copies you have requested. My office does not have possession of any electronic files nor access to them, other than the Final Report and Appendix available at the following links:

Microsoft Word - Draft Report (01709202-7xADB93) (002).docx (enfield-ct.gov)

enfield-ct.gov/DocumentCenter/View/23371/Appendix?bidId=

The paper files are available for public inspection in my office during regular Town Hall business hours, M-F, 9:00am – 5:00pm. If you wish to inspect the files in person, please notify my office so that we may assist you. Paper copies of these documents will be made for you provided we receive a pre-payment of the copying fee of \$0.50 per page in accordance with CGS §1-212.

Please respond at your earliest convenience as to how you would like to proceed.

Sincerely,

Sheila M. Bailey

Town Clerk

820 Enfield Street
Enfield, CT 06082
860-253-6438

TOWN OF
Enfield
CONNECTICUT

From: Rachel Baird
Sent: Tuesday, July 18, 2023 1:09 PM
To: Bailey, Sheila <sbailey@enfield.org>
Cc: Tallberg, James <jtallberg@enfield.org>
Subject: BAA Report Records

Ms. Bailey – I understand that the Town has approximately 10,000 bates-stamped documents related to the report prepared by Attorney Coppola. I am aware that they are in electronic format because I was provided links that I could not access. Please confirm the method for obtaining these records from the clerk's office.

This is request for the records.

Best regards,

ATTORNEY
Rachel M. Baird

Attorney Rachel M. Baird
2234 Silas Deane Hwy, Ste. 2
Rocky Hill, CT 06067

WANT A COPY?
PREPAY \$5,000.00

TOWN ATTORNEY COPIED ON EMAILS
YET REMAINED SILENT - WHY?

REQUEST FOR ELECTRONIC
ACCESS by BAA MADE
JULY 18, 2023 AT 1:09 PM

RECEIVED
ENFIELD TOWN CLERK
2023 OCT -3 PM 3:59
Sheila M. Bailey

Tom Tyler

From: Matthew Studer <mstuder@berchemmoses.com>
Sent: Tuesday, July 18, 2023 3:37 PM
To: Mario F. Coppola; Tom Tyler
Subject: Matthew Studer shared the folder "Enfield Record" with you.

RECEIVED
ENFIELD TOWN CLERK

2023 OCT -3 PM 3:53

Shila M Bailey



*July 18, 2023
at 3:37 PM.
ELECTRONIC ACCESS
PROVIDED*

**Matthew Studer shared a folder with
you**

Good afternoon Tom,

As requested, this link provides access to the Enfield Record (bate
numbers Enfield-0001 through Enfield-4043).

Best,
Matt

Enfield Record

This link will work for anyone.

Open

Microsoft

[Privacy Statement](#)

-- WARNING: FRAUD ALERT. If you receive an e-mail appearing to be from this office which requests that you wire or otherwise transfer funds to any party, you must confirm the request and any corresponding instructions via telephone before you initiate any wire or other transfer. PLEASE CONFIRM BY CALLING THE ORIGINATOR OF THE EMAIL, USING PREVIOUSLY KNOWN CONTACT INFORMATION, PRIOR TO WIRING OR OTHERWISE TRANSFERRING FUNDS.

ENFIELD'S WAR ON TAXPAYERS MEMO (2-23-2022)
TOWN MANAGER TO TAX ASSESSOR - UNRECORDED -
1 of 3



TOWN OF ENFIELD

TO: Todd Helems, Assessor

FROM: Ellen Zoppo-Sassu, Acting Town Manager

CC: Kasia Purcello, Asst. Town Manager; John Wilcox, Finance Director; and Steve Bielenda, H.R. Director

RE: Status of Exemptions, Farms and Grand List

DATE: February 23, 2022

RECEIVED
ENFIELD TOWN CLERK
2023 OCT -3 PM 3:53
Shelley Bailey

The purpose of this memo is to memorialize the multiple meetings we held over the last few weeks in response to community concerns. There are several distinct issues to address, some of which have been resolved by consensus, while certain issues require additional action, as noted below.

As discussed at both our morning and afternoon meetings held on Friday, February 18, we discussed a plan to temporarily suspend the revocation of the tax exemptions until October 1, 2022. This is a purely administrative action that is being suggested in order to allow an opportunity, before the BAA process begins, for any taxpayer/property owner who is in jeopardy of losing a tax exemption to take steps to come into compliance with the statutory requirements under which they originally obtained their tax exemption. Solving this problem by implementing a "pause" would be a show of good faith and would allow for a more orderly handling of the one-on-one meetings that should be afforded to any property owner claiming an exemption.

I found the Friday meeting with representatives of Mt. Carmel Society to be very productive and I believe that they met the threshold of relieving a state or municipal burden based on their relationship with the Town and their community role in helping various causes that are not membership related. As we have now received the Mt. Carmel calendar from Mr. Troiano, it is my expectation that this will meet the standard for their exemption to be restored.

It is also my understanding that the Moose Lodge has been incorrectly coded as tax exempt for the last 10 years or more. I support your conclusion on this, and will work with you to issue a letter to them that is appropriate and will hopefully forestall future issues.

In terms of the Farm 490 exemptions, I have reviewed your spreadsheet analyzing the parcels that you removed from 490 status. Per your notes, 77 properties were originally removed. Of those 77:

- 14 were returned to 490 status
- 10 are open space
- 13 had no application found
- 4 the owner agreed that they didn't belong
- 11 No updated application and/or a forester's report after a transfer

Town Manager's Office
820 Enfield Street
Enfield, Connecticut 06082

Telephone (860) 253-6350
Fax (860) 253-6310
www.enfield-ct.gov

Enfield-0035

Thompsonville Moose Lodge #1525
124 South Road, Enfield, CT 06082



August 4th 2023

To whom it may concern:

→ Approximately two and a half years ago myself, Bill Cutter and Ken Kaufman, as representatives of the Thompsonville Moose Lodge met with the town manager, the assessor and 3 or 4 other people to try and mediate our tax status with the town.

→ When we met, I brought a lot of paperwork to back up our claim. The town manager had copies of as many documents as they wanted made. In the end the town representatives had approximately 400 pages of documents copied.

→ We left that meeting after about an hour and a half. We made it known that if we were to end up at the appeals board, the town manager and the assessor would share all the documents with the board of appeals. When we arrived for our BAA appeal, we explained our reasons for the appeal and asked if she had our documents. I am under the belief that → at no time were those documents made available to the board of appeals. We told the BAA member that we would re-copy 400 pages but everything was left the town managers office. I find it unconscionable that we spent so much time with the town manager and the assessor and provided them with so much documentation they did not forward to or provide → any of that documentation that we had given them.

→ This past spring, we were reversed and in for year 2. We asked about our documents again as they were meant for the BAA. Lori Longhi said she would request everything again. We have continually questioned why there is so many problems with all our supporting documents.

We thank the BAA and its members Donna Dubanoski, Lori Longhi and Tom Tyler for their dedication and service to the Moose Lodge and all other taxpayers in the Town of Enfield.

We authorize the BAA to publicly discuss the matter including the release of this letter and any other non-privileged materials.

Fraternally,

A handwritten signature in black ink that reads "Bill Cutter". The signature is written in a cursive style with a large, looped "B" and "C".

Bill Cutter

Cc: Governor Ken Kaufman

2023 OCT -3 PM 3:54

Sheila M Bailey

Appeal 221

moose Club. They went in and met with the town manager Ellen with approx 400 pages of documents. Ellen indicated they were all set and they proved they were tax exempt. They filed the appeal as an aside. She kept the documents. They come to the appeal since it was scheduled explain that they met with her and asked where the documents were? Don't I have them? Since I had nothing I said I'd request from staff. They said they would re-copy all again if needed. I repeatedly ask for these documents, I was losing sleep that these documents were not given to the BAA. On one of last day Vicki brought them in and said I could not take them. It was the strangest thing ever, I insisted on her copying the 990 form to prove I had seen it and looked through all 400 pgs. I did this during hearings and could not participate in other hearings. I was very bothered these supporting documents were withheld from the BAA.

- ① Calendar indicated all they did was charity work.
- ② IRS form - 990 exempt and stated charity
- ③ State statute allows for this

RECEIVED
ENFIELD TOWN CLERK

2023 OCT -3 PM 3:54

Sheila M Bailey

Todds note:

Does not qualify under state
statute for exemption

Doesn't give us the statute, makes
statements that are not true since
there are "qualifying" reasons such as
charity work.

RECEIVED
ENFIELD TOWN CLERK

2023 OCT -3 PM 3: 54

Phila M Bailey

only a portion of a property qualifies for exemption, the remainder is subject to taxation; the exemption is then apportioned on the basis of the percentage of the property's exempt to non-exempt use.

- §12-88a Real property acquired by a quasi-public agency but not held or used for purposes of such agency
Allows for the taxation of income-producing real property owned by a quasi-public agency, as defined in §1-120, under certain circumstances.
- §12-89 Assessor to Determine Exemption
Provides that the assessor is the sole determinant of exemption eligibility. Requires assessors to determine what portion of property owned by a scientific, educational, literary, historical, charitable or agricultural organization is exempt and to assess the remainder. Allows an organization aggrieved by the actions of the assessor to appeal to the BAA and the superior court for the judicial district in which the property is located.
- §12-89a Proof of IRS Exemption Required by Assessor
Allows an assessor to require certain organizations to provide proof of their exempt status for federal income tax purposes. This provision applies to any organization claiming an exemption under subdivision (7), (8), (10), (11), (12), (13), (14), (15), (16), (18) (27), (29), (49) or (58) of §12-81.
- §12-90 Limit of One Veteran's Exemption Allowed
Provides a limitation regarding the number of exemptions a veteran may receive. Exceptions are provided for a surviving spouse of a veteran who is also a qualified veteran and for a disabled veteran. See *Property Tax Exemptions* chapter.
- §12-91 Farm Machinery/Equipment and Buildings; Horses/ Ponies Used in Farming
Subsection (a) provides an exemption of \$100,000 applicable to the assessment of machinery and equipment used exclusively for farming, and a total exemption for all horses and ponies used in a farming operation. Such property must be owned by a farmer and kept in this state. The farmer must derive at least \$15,000 in gross sales from farming in the most recent taxable year, or must have incurred farm related operating expenses of at least \$15,000 in said year. The farmer must attest to meeting these income requirements and must file a claim with the assessor, annually, on or before November 1st, on a form prescribed by DoAG. If the assessor grants an extension to file a Personal Property Declaration under §12-42, the application filing date for the exemption under §12-91 is automatically extended for the same period. Failure to file the required annual exemption claim constitutes a waiver of the exemption for that year.
Subsection (b) allows a municipality to establish an additional \$100,000 property tax exemption for farm machinery, by local option.
Subsection (c) allows a local-option property tax exemption of up to \$100,000 (in an amount determined by the town) for certain farm buildings, for a farmer who qualifies for the farm machinery exemption under subsection (a). A farmer's

Property Tax Exemptions for Nonprofits

By: Jessica Schaeffer-Helmecki, Associate Legislative Attorney
June 30, 2020 | 2020-R-0071

Issue

Provide an overview of the property tax exemptions for qualifying nonprofits.

Summary

State law provides 14 different property tax exemptions for qualifying nonprofit organizations. The primary exemption is for property owned by, or held in trust for, corporations organized exclusively for charitable, scientific, educational, literary, historical, or open-space land preservation purposes. State law also provides narrow exemptions for specific types of nonprofits, including specific colleges and universities, agricultural and horticultural organizations, religious organizations, hospitals, and camps and recreational facilities.

The law generally authorizes tax assessors to require nonprofits to submit proof that they are certified by the Internal Revenue Services (IRS) as a federally tax-exempt organization. The nonprofit generally must use the property for allowable purposes and, for certain exemptions, must file a form with the town assessor by specified deadlines.

Taxable Property

Connecticut law subjects both real and personal property to property tax.

Real Property includes (1) land and quarries, mines, fisheries, and certain air rights above the land; (2) buildings (e.g., houses, sheds, and stores); and (3) improvements on land that are permanently attached to it (e.g., fences and parking areas) (CGS §§ 12-62 & 12-64).

Personal Property is all property not classified as real property; it includes machinery, equipment, furniture, fixtures, and motor vehicles (CGS § 12-71).

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Sheila M Bailey

State law also gives municipalities the option to provide certain other exemptions, such as for nonprofit ambulance companies and nonprofit land conservation organizations (CGS §§ 12-81c & 12-81dd). Municipalities may also exempt, by ordinance, property nonprofits lease to charitable, religious, or nonprofit organizations that is not otherwise exempt under state law (CGS § 12-81(58)).

Property Tax Exemptions for Qualifying Nonprofits

Table 1 lists all statutorily-required property tax exemptions for nonprofits and specifies the types of qualifying nonprofits and exempt property (i.e. real or personal or both). It also includes use requirements or other conditions a nonprofit must comply with to be eligible for the exemption.

Table 1: Property Tax Exemptions for Qualifying Nonprofits

Statute	Eligible Entities	Exempted Property	Use and Other Requirements
CGS § 12-81(7)	Corporations organized exclusively for charitable, scientific, educational, literary, or historical purposes	Real and personal property	Property must be used for charitable, scientific, educational, literary, historical purposes, or to preserve open space (CGS § 12-107i); subsidized low-income housing, with exceptions, does not constitute a charitable purpose Quadrennial filing required
CGS § 12-81(9)	Specified educational institutions: Connecticut College for Women; Hartford Seminary Foundation; Trinity College; Wesleyan University; Yale College; and Berkeley Divinity School and Sheffield Scientific School, which are part of Yale	Real and personal property ("funds and estate")	Property must be held and invested for the use of said institutions To be exempt, the real estate may not generate an annual income of more than \$6,000; the Connecticut Supreme Court has ruled that this income threshold applies only to real estate that generates income without serving any educational purpose (<i>Connecticut College v. City of New London</i> 41 Conn. L. Rptr. 635)
CGS § 12-81(10)	Nonprofit agricultural or horticultural organizations	Real and personal property	Property must be used for an annual agricultural fair that pays cash premiums of at least \$200 Quadrennial filing required
CGS § 12-81(11)	Religious organizations	Real and tangible personal property and donations held in a trust	Property must be used exclusively for cemetery purposes Quadrennial filing required
CGS § 12-81(12)	Religious organizations	Personal property	The organization's principal or income must be used or appropriated exclusively for religious or charitable purposes
CGS § 12-81(13)	Religious organizations	Real and certain personal property (pews, furniture, and equipment)	Property must be used exclusively as a house of religious worship
CGS § 12-81(14)	Religious organizations	Real and personal property	Property must be used exclusively as one or more of the following purposes: (1) school, (2) daycare, (3) nonprofit camp or recreational facility for religious purposes, (4) parish house, (5) orphanage, (6) children's home, (7) reformatory, or (8) infirmary

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Shirley M Bailey

Table 1 (continued)

Statute	Eligible Entities	Exempted Property	Use and Other Requirements
<u>CGS § 12-81(15)</u>	Religious organizations	Real property	Property must be used to house officiating clergy
<u>CGS § 12-81(16)</u>	Nonprofit hospitals and sanitoriums	Real and personal property	Quadrennial filing required
<u>CGS § 12-81(18)</u>	Nonprofit veteran's organizations	Real and personal property	Property must be used exclusively for the organization's purpose
<u>CGS § 12-81(27)</u>	Grand Army Posts	Real and personal property	Property must be used as a meeting place for members or the Woman's Relief Corps and income must be used for specified purposes
<u>CGS § 12-81(29)</u>	American National Red Cross	Real and tangible personal property	
<u>CGS § 12-81(49)</u>	Charitable nonprofit camps and recreational facilities	Real property and equipment	Generally, at least 75% of beneficiaries (i.e. users) of the camp or facility each year must be Connecticut residents; narrow exception for qualifying organizations incorporated before May 26, 1961 Annual filing required
<u>12-81(75)</u>	Nonprofit residential care, nursing, and rest homes	Real and personal property	Facility must be owned or leased by a federally tax-exempt organization; exemption does not affect (1) property that was taxable on the 1999 grand list or (2) any time-limited, written agreement with any municipality concerning the property's taxability that existed on June 1, 2000

Evidence of Federal Tax-Exempt Status

State law authorizes municipal tax assessors to require nonprofits to submit evidence that they are certified by the IRS as federally tax-exempt organizations, either as a qualifying charitable organization (26 U.S.C. § 501(c)) or religious organization (26 U.S.C. § 501(d)). Assessors may require this of organizations claiming any of the exemptions described in Table 1 above, except for the exemption for certain health care institutions (CGS § 12-81(75)). They may also require such proof for purposes of the local option exemption for property leased to a nonprofit organization (CGS § 12-81(58) & 12-89(a)).

Charitable Purpose Under CGS § 12-81(7)

CGS § 12-81(7) provides the broadest exemption for nonprofits. It excludes from tax nonprofits' real and personal property if the property is used exclusively for a charitable (or scientific, educational, literary, historical or open space preservation) purpose.

To determine whether an entity is entitled to the exemption, the Connecticut Supreme Court developed a three part analysis, considering whether the entity (1) is organized to carry out an exclusively charitable purpose, (2) is self-supporting (the court held that entirely self-supporting

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Shirley M Bailey

organizations are generally not charitable), and (3) relieves a burden on the state through its activities (*St. Joseph's Living Center, Inc. v. Town of Windham*, 290 Conn. 695, 713 (2009)).

By law, low and moderate-income housing or housing subsidized by local, state, or federal funds does not constitute a "charitable purpose" and is not eligible for the exemption. But housing that is owned by a charitable, tax-exempt organization may be exempt if it is used primarily as (1) an orphanage, (2) a drug or alcohol treatment or rehabilitation facility, (3) housing for certain homeless individuals, (4) housing for certain ex-offenders, or (5) short-term housing where the average length of stay is less than six months (CGS § 12-81(7)).

Use Requirements

Real Property

The assessor reviews filings that scientific, educational, literary, historical, charitable, agricultural, and cemetery organizations must submit to claim an exemption and determines what portion of a property, if any, is exempt (CGS § 12-89). In general, a nonprofit's real property is exempt only to the extent it uses the property exclusively for one or more of the exemption's stated purposes.

If it uses the property for the stated purposes and for other purposes, the nonprofit may be taxed for the portion of the property used for other purposes. And, if the property's uses are intertwined and not physically separate, the municipality may levy a tax on the entire property (CGS § 12-88 & *St. Joseph's Living Center, Inc. v. Town of Windham*, 290 Conn. at 747).

Leased Property

Property a nonprofit leases to others and collects rent on is exempt, so long as it does so in furtherance of its tax-exempt purpose. For example, the Connecticut Supreme Court held that a halfway house that provided housing and rehabilitation services to individuals under the Department of Correction's supervision was tax exempt, even though it collected rent. It held so, in part, because the halfway house collected rent "solely in furtherance of, and in direct relation to, its charitable function of facilitating inmates' transition back into society" (*Isaiah 61:1, Inc. v. City of Bridgeport*, 270 Conn. 69 (2004)).

Unused Real Property

Unused real property owned by, or held in trust for, a nonprofit may also be exempt if it is unused because there are no suitable buildings for the nonprofit's purpose, but the necessary buildings or improvements are under construction (CGS § 12-88).

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Shaila M Bailey

Effective Date of the Exemption

In general, property acquired by a tax-exempt organization after October 1 becomes exempt on the following October 1 (CGS § 12-89).

However, municipalities may, by ordinance, make certain property tax exemptions effective on the date the tax-exempt organization acquires the property. Such an ordinance must establish a procedure for reimbursing the tax-exempt organization for any tax it paid for any period after the acquisition date, as well as for any tax for which the exempt organization reimbursed the prior owner on the transfer of the title. The ordinance may modify the effective date for (1) property used for scientific, educational, literary, historical, or educational purposes; (2) college property; (3) personal property loaned to tax-exempt educational institutions; (4) property owned by agricultural or horticultural societies; (5) property held for cemetery use; (6) personal property of religious organizations devoted to religious or charitable use; (7) houses of religious worship; (8) property of religious organizations used for certain purposes; (9) houses used as dwellings by officiating clergy; (10) hospitals and sanitoriums; (11) bona fide war veterans' organizations; (12) Connecticut Grand Army posts; and (13) the American National Red Cross (CGS § 12-81b).

JSH:kc

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ASSESSMENT APPEAL FORM

Sheila M Bailey 221
Appeal No.

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

Property owner(s) Coyal Order of Moose 1535
Name of agent (if different from owner) William Cutter
Position of agent (if different from owner) Administrator
Property owner will be represented by (check one): Self ☐ Agent: ☒
(If by agent, must attach evidence of authorization)

Name of Person and Address to which all notices and correspondence should be sent (list ONE address only):
Name Thompsonville Moose 1535 Attention: William Cutter
Street 124 South Rd
City, State, Zip Code Enfield, Ct 06082 Telephone (Daytime) 860-558-5093

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

Property Type: Commercial
(Real Estate, Supplemental Motor Vehicle, Personal Property)
Property Location: 124 South Rd Enfield, Ct 06082 P21284
(Number and Street) (Assessor Map/Lot if Real Estate)
Property Description: Fraternal Order
(Business Name if Personal Property; Year, Make, Model, VIN if Motor Vehicle)
Reason for the Appeal: We are a 501C 6 Not For Profit by the IRS

Appellant's estimate of FAIR MARKET VALUE of the property being appealed: 371,500 OK

William Cutter 3-15-22
Signature of owner and/or agent (Attach proof of authorization) DATE

(Position of signer: _____)

FOR BOARD OF ASSESSMENT APPEALS USE ONLY:

Property Description:
Street Address: 124 South Rd Assessor Map 66 Lot 2 ID Lock 0026-0001-0090
Other: (4330)

NOTICE OF APPEAL HEARING TIME AT THE TOWN HALL:
An appeal hearing is to be held (DATE) 4/6/2022 (TIME) _____

Your application was denied on _____ (Action Date)

Your application was granted on _____ (Action Date)

	Old Assessment	New Assessment
LAND	<u>79900</u>	
BUILDINGS	<u>285600</u>	
OUTBUILDINGS	<u>10000</u>	
PERSONAL PROPERTY		
TOTAL	<u>371500</u>	

CHAIRMAN, BOARD OF ASSESSMENT APPEALS

DATE

This action may be appealed to Superior Court within two months

820 ENFIELD ST | ENFIELD, CT 06082 | (860) 253-6339

LL-136

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2022 HEARINGS & DECISION MINUTES

Board of Assessment Appeals

Enfield, Connecticut

Appeal Number: 221

LL

Hearing Date: 4-6-22

Property Owner/Agent: William Robert Butler Kenneth Kaufman

Property Type & Location: 124 South Road, Enfield, CT

Having been duly sworn, evidence in support of this appeal was received in the above matter, by way of oral testimony from: William Robert Butler Kenneth Kaufman

which concluded that the tax assessment valuation as stated for the October 1, 2021 Grand List was grossly excessive.

In support of that conclusion, the following documents and/or additional notes (if any) were offered and received as evidence: 1040s 4975, 4 years of past 2018-2021
donations list, materials - photo 10/22 meeting at 40 mg office
501(3)C form information 501C8, National and 2018-2021
2008 - 2009 as an exception by Enfield 2018-2021
sponsoring. By filling the facility 14 yr old 2018-2021
requested the documents from 10/22 that they had in 2018-2021
only had 2018-2021, 2018-2021 and 2018-2021. 2018-2021

2022 DECISION MINUTES

Board of Assessment Appeals

Appeal Number: _____

Decision Date: _____

After due consideration and thoughtful deliberation of all evidence in the above-referenced matter as more fully identified on the upper half of this page, Enfield's Board of Assessment Appeals finds that the Property Owner

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

OR

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

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

Unanimous _____
Donna Dubanoski _____ Yay _____ Nay
Lori Longhi _____ Yay _____ Nay
Thomas Tyler _____ Yay _____ Nay

Relief (if any):

LL-137

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Sheila M Bailey

1 Mr. Coppola: What (inaudible) do you believe to be the best practices for
2 an Assessor to obtain information uh for commercial properties.

3 Todd Helems: Uh basically the same answer as resident I mean it's not
4 really any different I mean, there's a few more sources like, you know, ComStar or
5 commercial entities out there and stuff and everything that track these things. All
6 public information, public listings for sales, talking to brokers.

7 Mr. Coppola: Um is it legally permissible for an Assessor to enter private
8 property for the purpose of an assessment uh without first obtaining permission from
9 the property owner?

10 Todd Helems: It is 1255 gives the Assessor the right to visit any property
11 for a valid reason. My practice is to always knock on the door. If it's a occupied
12 dwelling, if there's a actual house on the property, vacant property if it's vacant um the
13 Assessor does have the right to walk on the property for a valid reason.

14 Mr. Coppola: Uh before we're done. I think we're Matt do you have
15 anything else at this time? Okay, Todd –

16 Todd Helems: If you have more I'm around most of the day besides a
17 couple meeting if you need to ask a few more things.

18 Mr. Coppola: Yeah, if I have more - yeah, I mean, we'll just, you know, I'll
19 schedule another interview on the record, if uh probably at the end uh because I
20 wanna uh I mean any questions I ask I would like to have it on the record with regard
21 to the wrap-up interview um I just think it would be very helpful at the end, possibly to
22 circle back with you and to go over a few things um right now I don't have any
23 questions to ask you.

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1 you could grow pumpkins in tillable B and C but it's tillable B soil or terrain or whatever
2 just because you're growing a lesser crop than what could be grown doesn't mean, you
3 know, if it's that classification of the soil and the terrain.

4 Matthew Studer: And along those lines, when you're making this
5 determination, do you look at soil maps that are available online or do you have a
6 program with soil mapping?

7 Todd Helems: I don't look at soils. I'm not as soil scientist. What I looked
8 at was the two, the farmer, same owner had the two properties on both sides of it - he
9 claimed those were tillable B so that was my extent of the research, you know uh both
10 sides of it are the same thing. How could the middle of it be any different. It's basically
11 the same type of soil and terrain going across it.

12 Matthew Studer: Okay, and when you're dealing with PA490 properties, have
13 you ever consulted with the Department of Agriculture or reached out to the
14 Department of Agriculture for an Advisory Opinion?

15 Todd Helems: No.

16 Matthew Studer: Are you aware of any property owners have ever done that
17 when there is a dispute?

18 Todd Helems: Okay.

19 Matthew Studer: And have you found in the past advisory opinions to be
20 helpful - if the Department of Agriculture issues a an advisory opinion as to either the
21 classification or or value, or you know anything pertaining to PA490 um do you typically
22 uh do you acknowledge and adhere to the recommendation of the Department of
23 Agriculture?

1 Todd Helems: I've never actually seen a recommendation from the
2 Agricultural Department as far as classifications go, or values um I've seen some
3 broad recommendations of what they consider to be a farm unit or farmland, as far as
4 if it's wooded, you know, if you have a wooded piece, you know, attached to a farm
5 type thing, but um Joan Nichols, not the name names, but she's been uh the go-to
6 person at that department, and it's been described just thinking about how I actually
7 want to say this - it's been described that she will take a Walmart parking lot and claim
8 it as farmland, because there's a farm market on. So I mean, they have a different
9 goal than what the towns and necessarily the you know the Assessors do but role is.
10 It is the Assessors decision to classify you know, farmland not anybody else's, not the
11 AG Department, not the State Department it's each individual Assessor's job to do that
12 through all the different criteria that they have to meet and stuff and everything so I
13 mean, I would certainly look at it and review it and take it into account but -

14 Matthew Studer: Okay, and when you say what you're referring to Joan
15 Nichols, we interviewed Joan as part of this process, and it's my understanding she is
16 with the Connecticut Farm Bureau um so does that change your response at all with
17 respect to reaching out to the Department of Agriculture or do you find they often refer
18 you to the farm bureau?

19 Todd Helems: I just never found a reason to reach out to them

20 Matthew Studer: Okay.

21 Todd Helems: um usually you've had all the information I needed to make
22 a determination. I talked to more to the Forestry Division than anything else um just

1 for a less intensive use, possibly because the soil is not as productive for those 2, 3, or
2 4 years.

3 Todd Helems: Yes, I mean the answer for me would be yes, because I
4 believe it's more about you know the terrain and what can be grown eventually on
5 there and stuff and everything, I mean, there's always that expectation that it's gonna
6 be rotated uh the crops are gonna be rotated. It's same as a building, you know, if you
7 have a Class A office building, somebody's using it as a dance studio you're still gonna
8 classify it as an office building not a dance studio just because it's not being used as
9 an office.

10 Matthew Studer: And you basically answered my next question. But clearly,
11 PA490 is a use statute, you know you can't - the intent is clear. You don't look at the
12 highest and best use, so you can't take farmland, and you know, assess it as a
13 residential subdivision or commercial lot - correct?

14 Todd Helems: Correct.

15 Matthew Studer: So and you basically already answered this. But I want your
16 opinion. Your take on these various land, use classifications the tillable A, B, C, D is
17 farmland assessed under PA490, based on the actual use. The farmers actual use of
18 the property, or the well I'll call the highest and best farm use of the property based on
19 the pro you know the soil type, the topography, etcetera.

20 Todd Helems: I would say the highest, I mean the highest classification of
21 what that property is, otherwise it would be a administerial nightmare for both the
22 Assessor and the farmer - well, I'm growing pumpkins this year, bring it down to tillable
23 C or I'm growing corn this year, bringing it back up to tillable B, I mean, there would be

1 a constant change in the records. I certainly don't think the legislation meant to be that
2 onerous on either department either the farmer or the Assessor's Office. So you're
3 gonna classify it once as what it could be you know, the highest and best farm use that
4 it can be, and it stays there it doesn't change year after year unless something
5 catastrophic happened.

6 Matthew Studer: Okay, and in your experience, have you found that farm
7 owners are typically honest and forthcoming with the classification of their property?

8 How much due diligence do you do when you receive an application that says, you
9 know, tillable C, twenty acres uh what is your course of action. Do you typically accept
10 what the farmers are representing? Do you – you've reference comparing it to a
11 joining or adjacent parcels uh do you simply look at abutting parcels and the soil
12 classifications or like we discussed you look at soil maps. Have you ever consulted
13 with the soil scientists?

14 Todd Helems: Uh the answer to the last part is, no, never consulted with
15 the soil scientist um I don't review PA490 all that often um it was done this time,
16 because of the revaluation um you know, that's that's a good time to do it.

17 Generally speaking, if there's a new application coming in I'm accepting what the
18 farmer's telling me if it's A, B, or C, I'm not necessarily even necessarily going and
19 looking at what neighbors is if there is a neighbor to see what theirs is um with the
20 Charnley Road ones, because I was reviewing all of them and the property owner was
21 the same for both sides plus the center um you know, I already had the records out so
22 I did review that when I was going through the records this time, probably a lot more
23 intense than I would ever do again, because the records were such a mess. So I was

"MOOSE"
TODD'S INTERVIEW TRANSCRIPT

1 Matthew Studer: Okay, and then also (inaudible) that was appeal number uh
2 (inaudible) uh so the position for all open space uh BA appeals simply that no
3 ordinance, no open space classification for Tax Assessment purposes.

4 Todd Helems: Correct, I mean, there was one other big one with
5 Hazardville had multiple properties under open space. But if there is no open space, I
6 mean Town can't get something that doesn't have (inaudible).

7 Matthew Studer: And are those those three property owners, were those
8 three of the properties that you uh if the BAA uh you know, gave back the open space
9 classification in 2021 were those three properties reassessed for the purpose of the
10 2022 Grand List.

11 Todd Helems Yes, the BA decision was they basically reversed, and I
12 assess them, for what was there?

13 Matthew Studer: Okay and did you provide notice of uh the reassessment to
14 the BAA?

15 Todd Helems: I did for any properties that I reverse their decision - I sent
16 the letter to the chairman, and every property as well, I amended a note on on the
17 building notes, part of the property record card of what you know that's the BA decision
18 (inaudible).

19 Matthew Studer: Okay. So I wanted to discuss briefly the Moose uh Moose
20 Lodge that issue the uh there was an allegation that the property owner, in that case
21 the (inaudible) charitable entity, provided four hundred plus documents to the Town
22 Manager and that those documents were ultimately not made available to the BAA a
23 request was made, and I believe uh we were told that Vicky brought the documents

1 down on one of the last days of the BA hearings, but the BA members were told that
2 you can't keep these, so they may have had an opportunity to briefly review them, but
3 they were not provided copies of whatever documents were provided. Do you have
4 any recollection of this, or any um explanation for the withholding of these documents
5 from the BA members?

6 Todd Helems: So we did - I do recall having a meeting with the Moose
7 Lodge members uh representatives the Town Manager, myself - they did bring in in lot
8 of documents um you'd have to ask the Town Manager if she withheld anything, or you
9 know that that's really not a a question for me. I wouldn't know what she did with
10 documents um we provide the BAA anything they ask for um I don't know what else to
11 say I mean, if they ask for something you know, we get it to them as soon as they can,
12 as soon as we can - certainly nothing was withheld um with any mal intent or anything
13 like that.

14 Matthew Studer: And could you just

15 Todd Helems: I know one of (inaudible) one of the is actually their charter
16 book so it's not something that we can really copy um cause it's a bound book so you
17 know, I'm assuming that maybe that's one of the things. And when it was given to the
18 Town Manager, when it you know, originally given to us they said they wanted to stuff
19 back, because it is a you know a book type material and stuff and everything so - it
20 was never the intent of the Town to keep it.

21 Matthew Studer: Okay and can you explain why their uh they were not
22 granted Tax Exempt status.

ENFIELD'S WAR ON TAXPAYERS MEMO (2-23-2023) TOWN MANAGER TO TAX ASSESSOR - UNRECORDED -

2 of 3



TOWN OF ENFIELD

25 were changed because of a change of use. Some of these have a commercial business on the property. One actually encroached on the neighbor's property, and that owner lost a portion of their 490 status. They are aware of the situation.

If you don't count the 14 returned by you during the process, there are 64 accounts left (out of the original 243). Of those, 28 are either open space, no 490 application or the owner agrees.

That leaves 36 accounts. Of the 11 that need an updated application, those can be remedied by the owner filing the correct paperwork. This would be a new application, subject to all of the 490 regulations.

Of the last 25 accounts, some are easy (no longer a Christmas tree farm or is running a business on the property). The others can reapply if they start farming again.

Thus, I understand that you have used your statutory authority to render decisions directly on the use of 25 properties. All the others were based on filing requirements and/or local options not in place.

In terms of re-classification of tillable land to higher assessment and taxation levels, this is another area that has caused consternation since it appears to conflict with the farmers' interpretation of the manner in which their land is being used or should be classified. We discussed pressing pause on these changes in order to allow time for review and analysis of these claims on a case-by-case basis and in an effort to avoid Appeals and/or unnecessary and costly litigation.

In another category, on February 4th, Enfield received the letter from Attorney Hollister which put you in your role as Assessor and the Town on notice that Enfield's interpretation of the Rainbow Housing decision exposed the Town to liability. No action was taken on this issue by your office between February 4 and our February 18 meeting because you believed it to be in the hands of the Corporation Counsel's office. I strongly believe that if Attorney Tallberg had not attended this meeting and asked about this status, the next step would have been a lawsuit filed by Attorney Hollister. Attorney Cerrato did speak with Attorney Hollister on Friday to let him know that the Town would be restoring the tax exemption. Please confirm that the Assessor's Office has in fact restored the exemption.

Recently, I was also contacted by two local companies which had received your letter referencing DMV lists asking for updated information on cab and chassis models. The representatives were confused by the wording of the letter since many of the commercial vehicles in question had been duly registered for years. One company reported that you told them that failure to report would result in you making the assessment of what the body type was, and that you would choose the higher value. Another expressed concern about the impact this recent and hopefully temporary surge in used car values is having on business vehicle assessments, and whether it will be reduced in future years. This is an example of something that could be written and disseminated to the public to further their understanding.

While I know that you have been acting in good faith, the manner in which these tax exemption revocations and the DMV lists were implemented has created consternation among taxpayers. This has caused a high level of concern within the community, an extraordinary number of complaints has

Town Manager's Office
820 Enfield Street
Enfield, Connecticut 06082

Telephone (860) 253-6350
Fax (860) 253-6310
www.enfield-ct.gov

Enfield-0036

BAA (5-22)
REPORT
REVERSED
MANY TAX
ASSESSOR
DECISIONS

Abused
Discretion
No EXPERT
OPINION
BAA LEFT
(3-2023)

BAA (5-
REPORT
COVER
THIS IS
IN DENY

RECEIVED
ENFIELD TOWN CLERK

2023 OCT -3 PM 3:55

John M. Balle

CT FARM BUREAU
EXEC. DIR.
JOAN NICHOLS T.E. (2-16-22)
WITH MANAGER
MEMO (1-30-23)

DISPUTED
ASSESSOR'S
DECISIONS
OWNERS
DISPUTED

ASSESSOR
S NEIGHBOR
S SCIENTIST
SOIL APPRAISER
NOT APPROPRIATE
(CT)
EXCEEDED
SCOPE OF
AUTHORITY

FALSE
MISLEADING
BULLY TACTICS

HOW?
ACTIONS OVER
WORDS
DETERMINING
"GOOD FAITH"

TOWN MANAGER'S NOTES ON T.C. WITH JOAN NICHOLLS
ET FARM BUREAU - 2-16-2022
PROVIDED TO ATTY. COPPOLA 1-30-2023

Mario F. Coppola

From: Zoppo, Ellen <ezoppo@enfield.org>
Sent: Monday, January 30, 2023 12:17 PM
To: Mario F. Coppola
Subject: Joan Nicholls - Farm Bureau

I called Joan Nicholls at the Farm Bureau and asked her to speak with me concerning the Assessment issues surrounding the Enfield 490 issues. She scheduled a call for 2/16/22. These are the notes from that meeting:

- The Farm Bureau is a 501c3 which has members. Her goal is to provide support and guidance to farmers and communities on 490 issues. She is not interested in the "1 off" cases, but more to provide assistance to entire groups when/if there is an interpretation by an Assessor that may be impacting the general farmer community/population. She will then review paperwork.
- I asked her what her evaluation of the Enfield situation was. She responded with these comments:
 1. It appears that Todd Helems (TH) had terminated classifications of 490 parcels that were granted by previous Assessor. These were "working farms" and then TH decided to terminate on his own. She said that woodlands are part of farm units as defined in the statutes.
 2. She believes that this was a direct violation of 2 state laws which she interprets as meaning that previous classifications holds with the owners unless there is a change of title or a change of use. In the cases she saw, neither of these occurred so their status in 490 should not have changed or been terminated. She said that you can't dissect different parts of a farm unit - you can't farm a swamp or woods but it can still be considered a part of an active productive unit.
 3. She also referenced the "Declaration of Policy" for the 490 legislation -- to provide a tax benefit and does not force conversion due to assessment.
- Joan stated that "Todd has the 2020 CT Farm Bureau Guide to PA 490" in his office. She commented that he "wreaked havoc in Bloomfield 2-3 years ago." He "ignored court cases." In the case of wetlands, farmers try to be good stewards and not fill wetlands.
- Comments of Kelliher/Easy Pickins: these individual parcels are in process for estate planning purposes. There is nothing about contiguous/non-contiguous farmland.
- Over 2 years ago, Salem CT went through all their applications; Lebanon also went through and told property owners they needed updated information before the next deadline of Oct 1, 2022 so people could amend their applications or submit qualified forestry reports.
- The Agricultural Commission subsequently hosted Joan and the Farm Bureau for a meeting held at the Annex on 3/2/2022. Over 150 people attended and she went over their roles and responsibilities. I attended to bear witness and it was a "pitchforks and torches" type of event with many farmers coming to the microphone and castigating Todd. I did find it interesting that she was very clear in her comments that each farmer had to take ownership and responsibility of their files and not assume that the files maintained by the Assessor were complete and/or correct. As I have mentioned in previous conversations, it is my personal opinion that much of what has transpired is directly related to the transition from the former Assessor to the current, and the sloppiness and informality of how things were handled in the past.

Ellen Zoppo-Sassu
Town Manager

1

RECEIVED
ENFIELD TOWN CLERK
2023 OCT -3 PM 3:55
Enfield-1003
Sharon Bailey



RECEIVED
ENFIELD TOWN CLERK

2023 OCT -3 PM 3:55

Shela M Bailey

TOWN OF ENFIELD

TO: Honorable Members, Enfield Town Council
Ellen Zoppo-Sassu – Acting Town Manager

FROM: Enfield Agricultural Commission

DATE: February 8th, 2022

RE: Reported Concerns of PA 490 Properties

Pursuant to Connecticut General Statutes Section (CT Gen Stat §) 7-131v, the Enfield Agricultural Commission (herein the EAC) was established to educate and communicate on agricultural issues between farmers and municipal officials. Additionally, the EAC is entrusted to provide conflict resolution and advisory services and foster a climate that supports the economic viability of agriculture in the municipality. In 1963, Connecticut enacted Public Act 63-490 (PA 490)¹ which has become one of the most important laws to preserve agricultural resources in the state.

Following the town-wide 2021 property reevaluation, the EAC was contacted by several farmers voicing concerns over coinciding PA 490 adjustments. Specific grievances brought to the attention of the EAC include, but is not limited to:

1. Qualifying properties being entirely removed from the PA 490 program.
2. Land classification adjustments being made without sufficient or advanced notice to the property owners.
3. Removal of woodland and wasteland from the “farmland” area classification.
4. Allegations that town employees were present on private property without notice or announcement.

While a town’s reevaluation of real property is required to be conducted every five years², this process is not a review of a farm’s PA 490 status³. While the EAC recognizes PA 490 adjustments can be made for a change of use or change of title for farmland, the situations described by farmers to the EAC did not meet these requirements. Moreover, the EAC affirms that even a demonstrated loss of income, and/or loss of productivity should not result in removal from PA 490 status³.

On January 11th, 2022, the Supervisor of Assessment and Revenue Collection was invited as a special guest to a regular meeting of the EAC. During this session, it was indicated that properties determined to be “hobby” farms or those not being “actively” farmed were removed⁴. Additionally, it was reported that several woodland lots were removed as they were determined to be not farmland, nor were they certified as “forestry” land.

1. CT Gen Stat § 12-107a through 107-f.
2. CT Gen Stat § 12-62b (1).
3. Connecticut Farm Bureau Association, *Public Act 490: A Practical Guide and Overview*, 2015.
4. Enfield Agricultural Commission, Meeting Minutes, 11 January 2022.

Enfield-0867

RECEIVED
ENFIELD TOWN CLERK

2023 OCT -3 PM 3:55

Sheila M Bailey

Based on a records review conducted by the EAC, this round of PA 490 adjustments made by the Town removed all 18 of the parcels classified as Woodlands (375.6 acres), 13 parcels classified as Pasture (199.1 acres), 12 parcels of Tillable C (462.5 acres), 10 parcels classified as Forest (365.7 acres). The EAC notes that the legal definition of "farm land" includes "any tract or tracts of land, including woodland and wasteland, constituting a farm unit."⁵ If farms were indeed removed from PA 490 status, or had qualifying acreage reduced due to woodland on the property, this appears to be an improper and erroneous interpretation.

To ensure proper implementation and compliance with PA 490, and reconcile the claims of affected farmers, the EAC herein recommends the following actions:

1. Any immediate changes to local property PA 490 statuses be suspended and reversed. Any proposed changes by the Town Assessor that include declassification and reclassification, be done after consultation with outside experts to include the state Department of Agriculture and the Connecticut Farm Bureau Association.
2. A questionnaire be sent out by the Assessor to owners of all land classified under PA 490 to be used to update town records. This can be used to ensure farmland is categorized properly and ensure fairness and equity in the adjustment process. This questionnaire should not be a new PA 490 application, but a written response and chance to revise any information in the original application.
3. While there does not appear to be a statutory requirement any Assessor notify a landowner of reclassification and/or declassification of their PA 490 land, the Town should require written and clear communication be sent to those affected and detail any special circumstances or appeals processes available to them.
4. Town officials and concerned farmers attend informational meetings hosted by the EAC. The EAC has already contacted the Connecticut Farm Bureau Association to hold an informational seminar on PA 490 in Enfield early this year.

Respectfully Submitted,
Enfield Agricultural Commission

5. CT Gen Stat § 12-107b.

"EASY PICKINS" EMBL

McCarthy, Heather

From: Zoppo, Ellen
Sent: Thursday, February 17, 2022 2:48 PM
To: McCarthy, Heather
Subject: FW: Meeting 2/16/22

Print this email – will serve as top cover letter to other clipped packets.

→ From: brian kelliher <bkelliher@snet.net>
→ Sent: Thursday, February 17, 2022 1:06 PM
To: Zoppo, Ellen <ezoppo@enfield.org>
Cc: Despard, Matthew <mdespard@enfield.org>; Ludwick, Michael <mludwick@enfield.org>
Subject: Meeting 2/16/22

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

Dear Manager Zoppo,

→ I want to document some of the incidents in our meeting of 2/16/22.

→ When we began to discuss the review and change of assessment on #8103 Assessor Helems stated he thought the difference was in building values. Upon looking at his cards he said no there's no change there.

→ The Assessor then stated that I had designated 11 acres of Woodland and 2.7 acres of Swamp/Ledge/Brush that I don't have on my farm, and that he had changed this to tillable C in the review. At this point he pointed to the map at the point where my tilled fields end and indicated that my parcel stopped there and that there were no woods or swamp. I then asked them to move the map so that I could point out the actual parcel boundaries and show that the parcel does indeed contain woods and wetlands. The Assessor then stated that he had been using Google to see the latest land uses and that Google did not include the property boundaries.

→ I'd like to point out that the Assessor did this property review, made a significant reevaluation, sent this reevaluation out in a curt, one paragraph letter without explanation, all of this based on his inaccurate reading of the towns mapped property lines.

→ The Assessor also stated his conviction that wooded parcels needed to have significant farm activity taking place within the parcel in order to be included in the farm unit. The statute clearly allows for wooded parcels to be included in the farm unit (Sec 12-107b).

→ The Assessor also stated that the Assessor has the right to "fix mistakes" that previously occurred in PA 490 designation of parcels. This right is not indicated in the state statute. Indeed the statute states clearly that only the owner can remove a parcel from 490 designation unless there has been a change of use or change of ownership, neither of which has occurred on the two wooded parcels being reviewed # 30343 and #30344 (Section 12-504b).

→ As a resident of Enfield I believe these last two paragraphs indicate a lack of familiarity on the Assessors part of the Connecticut PA 490, a statute that is vital to the performance of the Assessors responsibilities.

→ I hope for a favorable resolution to these issues. Over the course of several decades I have found our local government to be extremely supportive and helpful to our farming operation in Enfield. I don't understand the change in attitude and approach that is occurring now but I certainly hope that this email helps to illustrate it so that our Town can turn this around and get back to the values and quality of life that our residents appreciate in their town.

I'll be sending you some more emails with documents attached in reference to the parcels discussed. They are ordered sequentially as 46 Bailey Rd 1, 2, 3, 4.

Thank you for your attention,
Brian Kelliher

1

Lori Longhi
BAA Additional Information

LORI email information
to ATT, COPPOLA

You said if I thought of something or forgot something to get back to you. There were a couple of things in my notes that did not get covered or fully explained.

When you asked me the question ...prior to being on the BAA if had I had any interactions with Todd? I answered you thinking prior to me being on the BAA five years ago and answered regarding Bloomfield but my first encounter with Todd was on my own home and farm. One Friday afternoon at approx 3:30pm Todd showed up in my back yard of my property. I remember the day well because I was playing with my grandson and at the time he was around age 2 1/2. My property is and has been posted no trespassing for years. Todd started walking up to me while we were at the playground, I said words to the effect -can I help you? And he said I am the tax assessor I am here to inspect your farm. Then he said do you file a schedule F on your personal return? I said we file for the farm but we are also a corporation, he wanted me to go get me a copy, I said I don't have my tax information here, I am outside with my grandson but any request put it in writing and send it to me. At that point my husband came around as he saw this strange guy in our back yard with me and Connor. I said he is the assessor and wants to look at the farm, David pointed over to our Greenhouses and over to our back field it had just been cut down for hay. They walked out to the field. On the way back Todd said to me I am knocking out all the farms in Enfield and so if there are 100 farms and 50 appeal than I am still ahead. I'm knocking out the goat farmer down the street, I said I don't know of any goat farmer down the street and I have lived here my whole life. I said do you know that I sit on the BAA? I am Lori Longhi, he then walked up to his car and left. That was my first interaction with Todd.

At the first formal BAA meeting with Todd he stated the same exact thing to the BAA that he in fact he was knocking all the farms out.

The BAA felt by his statement he was going against PA 490 public policy in Section 12-107a. However we still looked at each sticky note and tried investigated what he put on them.

Farmers, residents and agents indicated at appeal hearings that they also had similar encounters with Todd.

I never really got to fully explain the depreciation issues that we saw on the cards. Depreciation can be physical, functional or external. It can be curable or un- curable, effective age reflects the quality of construction, degree of maintenance, updates, remodeling etc. On Exhibit LL255 in 2020 that property had a 5 percent downward adjustment for External obsolescence, then the next 2 cards after 2020- the external obsolescence is removed. Why was the external removed? And on the same building it was considered an A (average) then becomes a G (good) so the property is deemed better in condition without any improvements to the property. That where we coined the phrase "the fountain of youth". The BAA just saw these inconsistencies and it appeared to be a manipulation of numbers just to get to an end result.

Depreciation with regards to economic life- is sometimes called it useful life. There are many ways of doing depreciation. But as I said earlier by a click of a button a property going from an *Average* to a *Good* could change all the depreciation numbers. Anytime the BAA asked anything regarding vision we were told it was all "proprietary". With the information that was provided on the back of the 2021 cards, the information of the 2020 cards and the appellants testimony if the BAA saw these inconsistencies the BAA had a rationale for the changes and then the BAA applied those consistently and uniformly.

I know you asked me some "suppose" questions, and "what if" questions but I didn't know if you were aware that the BAA always deliberates and votes as a board and nothing is done individual.

I gave you an example of a PA 490 property that doubled in value that was not the subject to the 2021 appeals. When I asked if you were looking at PA490 properties that may have been excessively increased but did not appeal you said that you were not. Then you mentioned that you didn't even have the time to look at all 400 appeals with the time and money constraints. But I wanted you to know that I think that there are less than 100 farms in Enfield. I think it would be very easy to get a print out of the field cards for the town's appraised value of all PA 490 properties from the 2020 and 2021. Early in my interview I had expressed that the farmers might not have realize the "appraised value" of their farm double or tripled because they pay on a use value and that they were primarily concerned about losing their PA 490 status. Number 14 of the MOU does ask about any assessments of real or personal property from 2020-2022 be considered excessive taxation? It would be hard to answer that without checking these properties? I asked if you were doing an independent sales ratio and you said no because Visions did it and OPM was ok with it. Did you know that the PA490 properties are outside of this ratio test? That is why it is important to look at these properties.

Lastly, the BAA just got a notice of 44 tax reversals for 2021. The BAA and the council have been getting calls asking how can these reversals even be done? Typically in a revaluation year they stand for five years. Donna said it is her understanding that in the 9 years she has been on the BAA Della never reversed a decision other than the 4 stated reasons and they were mainly court cases.

LL-284

EXCEPTION TO
EQUITABLE
DOCTRINE
1/19 BAA

10
ESTOPPEL
DISBURSED

Additionally, regarding this issue, should the Town's position have transformed to mirror the conclusions and position embraced by its current Tax Assessor, the BAA recognized an exception to the general rule regarding the "doctrine of equitable estoppel" and BAA expressly finds that open space land property owners were induced by the town (including its former and current agents) in reasonably relying on past representations which now threaten to subject them to substantial loss if the town through its tax assessor's office were permitted to negate the acts of its former or current agents, especially without substantive and/or procedural due process of law.

Finally, insofar as valuation is concerned, PA 490 states: "The present true and actual value of land classified as open space land pursuant to CGS Section 12-107e shall be based upon its current use without regard to neighborhood land use of a more intensive nature, provided in no event shall the present true and actual value of open space land be less than it would be if such open space land comprised a part of a tract or tracts of land classified as farmland pursuant to section 12-107c."

TAX ASSESSOR'S METHODS USED TO OBTAIN MOTOR VEHICLE INFORMATION FROM PROPERTY OWNERS WAS VERY DISTURBING

One of the Tax Assessor's more disturbing methods used to obtain information from personal property owners was his false assertion that "the state Motor Vehicle Department has notified our office that you have recently registered the below listed vehicle in the Town of Enfield." [See: Redacted letter Exhibit 10] These official letters required detailed information to be provided from motor vehicle owners within ten days. In reality, this "state notice" was a concoction of the Tax Assessor; it never happened. Knowing full well his "state notice" assertion was false, the Assessor used it to serve as a predicate to launch an inquisition against scores of unsuspecting businesses and property owners regarding hundreds of motor vehicles for information they would not otherwise have been obligated to dig up and turn over to the Tax Assessor. When some property owners complained to him that the motor vehicle identified in the demand letter was over 20 years old and had been registered two decades ago, they professed that the Tax Assessor threatened to increase assessments at the highest value possible unless the information sought in the demand letter was provided with specified time limitations. The Tax Assessor's method and tactic was described by some as "devious" and "deceitful." One complained that he thought his identity had been stolen while several opined such letters constituted "mail fraud." Many appellants characterized the Tax Assessor's behavior in this regard as being that of a "bully."

12



EXHIBIT 10

Department of Assessment and Revenue
Town of Enfield
820 Enfield Street
Enfield, CT 06082
Tel. 860.253.6339 Fax 860.741.4026
www.enfield-ct.org

Unique ID: REDACTED

Date: February 8, 2022

OWNER
REDACTED NAME
ADDRESS

A

The State Motor Vehicle Department has notified our office that you have recently registered the below listed vehicle in the Town of Enfield. We lack sufficient information to arrive at a fair and equitable assessment for the vehicle. Please complete this form and return it to this office within (10) days. If we do not receive the form back, then the assessment for this vehicle will be 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 Year: 1991

Vehicle Make: CHEVR
Vehicle Model: R1500 SU

Vehicle Body: WAGON
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 Helms
Town of Enfield Department of Assessment
assessor@enfield.org

Enfield-0146

THE "FARM INSPECTION" WAS MORE LIKE A "FARM INVASION"

Another disturbing activity or tactic was the manner in which the Tax Assessor conducted "farm (aka real estate) inspections." As a general practice, this Tax Assessor would appear at a farm for a property inspection without any prior notice or request for permission whatsoever. TA would begin roaming around until detected by an owner or agent. Once confronted, TA would demand immediate access to inspect real estate. It mattered not whether the property was posted, fenced or gated. Nor did it matter whether his timing was inconvenient for the property owner. As justification, TA would proclaim: I'm the Tax Assessor and/or I'm here to inspect the property. [Paraphrased] This is not merely a matter of being impolite, rude, thoughtless and/or inconsiderate. It is much more than that; the Tax Assessor's unannounced appearances many times placed him in the status of a trespasser. TA's tactic created situations ripe for conflict, confusion and/or confrontation.

END OF REPORT

Report Approved: May 28, 2022

Motion to Accept and Approve "Report on Decisions of Appeals Heard in April, 2022 and Decided in May, 2022" made by Donna Dubanoski, seconded by Thomas Tyler was **APPROVED UNANIMOUSLY** 3-0 by Donna Dubanoski, Lori Longhi and Thomas Tyler at a Special Meeting of Enfield, CT, Board of Assessment Appeals on May 28, 2022.

RECEIVED
ENFIELD TOWN CLERK
2023 OCT -3 PM 3:56
Sharon M Bailey

ENFIELD'S WAR ON TAXPAYERS MEMO (2-23-2022) TOWN MANAGER TO TAX ASSESSOR - UNEARTHED -

3 of 3



TOWN OF ENFIELD

exposed the Town to potential civil litigation, and an expected record number tax appeals. Many taxpayers, as well as individuals and entities that previously enjoyed tax exemptions, have also cited a lack of customer service.

Conclusion:

My goal in suggesting a delayed implementation is to avoid, or at least reduce, the number of appeals. If the revocations are implemented in a more orderly fashion; namely, by making these changes gradually over time to allow for one-on-one meetings with all of the property owners/taxpayers who are claiming charitable or farmer exemptions and whose files may be lacking certain information, or whose exemption may be in doubt, it would produce a more orderly and customer/taxpayer friendly process. Delayed implementation of the revocations would also: 1) provide greater due process protections to each property owner/taxpayer; 2) ensure equal treatment to each property owner/taxpayer since the Town simply does not have the time and resources to provide one-on-one meetings with each impacted party; and 3) therefore, this would put the Town in a much more defensible position regarding any litigation that may occur.

While I recognize your statutory authority to grant or revoke tax exemptions and assess values, I would like to work together to ensure we are meeting the expectations of taxpayers while also ensuring that you sign the Grand List with confidence in the process. In order to accomplish both of our goals, I am recommending a pause on the removal of all non-profit and group home exemptions, other than the very few we discussed on Friday, as well as a plan to communicate and meet with the affected farm owners on the status of any parcels or tillable land changes.

I would also like to see a pause on the DMV changes and a dissemination of the Appeals process for both March and September so that everyone is aware of the timing. In addition, the Office of the Town Manager and the Town Attorney will work with you and your staff to create Media and Communications strategies moving forward to advertise, inform and educate Enfield residents and businesses on how to ensure that they have all the appropriate information on file to preserve their status, as well as take advantage of the BAA process if they so choose.

I would prefer this to be a collaborative process in which our administrative team works together to solve the many problems that have arisen from the abrupt revocation of tax exemptions that had been in place for many years.

Please confirm that you agree with my analysis and that you will delay the implementation in the areas we have discussed.

1. CONTINUE SCREWING SOME TAXPAYERS ALL OF THE TIME
2. CONTINUE SCREWING ALL TAXPAYERS SOME OF THE TIME
3. DO NOT CONTINUE SCREWING ALL TAXPAYERS ALL OF THE TIME

Town Manager's Office
820 Enfield Street
Enfield, Connecticut 06082

Telephone (860) 253-6350
Fax (860) 253-6310
www.enfield-ct.gov

Enfield-0037

Web: www.kt-lawfirm.com

→ From: Mario F. Coppola <mcoppola@berchemmoses.com>
→ Sent: Wednesday, June 15, 2022 10:11 PM
To: James Tallberg <JTallberg@kt-lawfirm.com>
Subject: RE: Potential New Matter - Tax Appeal Related

2

Jim,

I am sorry that I did not respond sooner but I was at a kindergarten graduation this afternoon and then dinner with the family. I am available tomorrow starting at 8am. Please let me know your availability tomorrow and the best number for me to call you at.

Thanks,



Mario F. Coppola
Berchem Moses PC



1221 Post Road East Westport, CT 06880
(203) 227-9545 (Main Line) 203-571-1707 (Direct)
<http://www.berchemmoses.com>
mcoppola@berchemmoses.com



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→ From: James Tallberg <JTallberg@kt-lawfirm.com>
→ Sent: Wednesday, June 15, 2022 2:17 PM
To: Mario F. Coppola <mcoppola@berchemmoses.com>
Subject: Potential New Matter - Tax Appeal Related

1

Mario – Do you have a minute today to touch base about a potential new matter that a client of mine may ask you to consider?

James N. Tallberg, Esq.
Managing Partner
Karsten & Tallberg, LLC
500 Enterprise Drive, Suite 4B
Rocky Hill, CT 06067
T: 860-233-5600
F: 860-233-5200

communication is strictly prohibited. If you have received this communication in error, please promptly notify the sender by reply email and destroy the original message.

→ From: James Tallberg <JTallberg@kt-lawfirm.com>
Sent: Friday, June 17, 2022 11:01 AM
To: Mario F. Coppola <mcoppola@berchemmoses.com>
Subject: RE: Potential New Matter - Tax Appeal Related

6

Mario – We have a Council meeting in Enfield Monday night – agenda is being finalized as we speak.

→ We're going to have an agenda item that reads along these lines: "Discussion/Resolution: Request for a Bid Waiver to Retain Independent Review of Revaluation Issues"

★ → I have been given authority by the Town Manager and Council Leadership to retain Berchem Moses for this purpose. Before we add this to the packet to be approved by the Council Monday night, can you please confirm that the conflict check has not revealed any disqualifiers and that you can accept the retention?

The formal retention agreement can come later, but before we publicly list Berchem Moses in a bid waiver resolution I want to be sure that you can take on the assignment. Please confirm we're good to go.

Thanks.

James N. Tallberg, Esq.
Managing Partner
Karsten & Tallberg, LLC
500 Enterprise Drive, Suite 4B
Rocky Hill, CT 06067
T: 860-233-5600
F: 860-233-5800
Web: www.kt-lawfirm.com

→ From: Mario F. Coppola <mcoppola@berchemmoses.com>
Sent: Thursday, June 16, 2022 8:58 AM
To: James Tallberg <JTallberg@kt-lawfirm.com>
Subject: Re: Potential New Matter - Tax Appeal Related

Yes, that works. I will call you at 9:30am.

→ On Jun 16, 2022, at 8:48 AM, James Tallberg <JTallberg@kt-lawfirm.com> wrote:

→ Hey Mario – I'm here at the office number below. How about a call around 9:30?

James N. Tallberg, Esq.
Managing Partner
Karsten & Tallberg, LLC
500 Enterprise Drive, Suite 4B
Rocky Hill, CT 06067
T: 860-233-5600
F: 860-233-5800

4
3

Mario F. Coppola

From: → James Tallberg <JTallberg@kt-lawfirm.com>
Sent: Thursday, June 16, 2022 11:55 AM
To: Mario F. Coppola
Subject: RE: Potential New Matter - Tax Appeal Related
Attachments: BAA Recording issue 2022-3-30.pdf; BAA - OPM 2 TIT 4-2-2022 Statement & Attachments.pdf; Enfield Board of Assessment Appeals - Request for Intervention of Todd Helems Enfield Tax Assessor.pdf; Enfield BAA OPM Response 4.6.22.pdf; BAA - OPM 1 Recording Rules (4-4-2022).pdf; Report on Decisions of BAA 2022-5-28.pdf



Dear Attorney Coppola -- For your conflict check, set forth below are the names of potential witnesses/parties:

Town of Enfield
Enfield Board of Assessment Appeals (BAA)
Tax Assessor Todd Helems
Assistant Assessor Victoria Rose
BAA Chair Attorney Thomas J. Tyler
BAA Secretary Lori Longhi
BAA Member Donna Dubanoski
Town Manager Ellen Zoppo-Sassu

Attached are the following documents:

- 1) Town Attorney Opinion Re: Recording BAA Hearings, March 30, 2022
- 2) BAA "Statement" by Thomas J. Tyler (with Exhibits 1 - 4), dated April 4, 2022.
- 3) BAA Recording Rules, April 4, 2022
- 4) BAA Request for Intervention to Martin L. Heft, April 6, 2022
- 5) OPM Undersecretary Heft's Response, April 6, 2022
- 6) BAA Report & Minutes (with Exhibits 1 -10), May 28, 2022 (handwritten scribble is original from BAA)

Please let me know if you are able to accept this assignment to conduct an independent review of the allegations raised in the BAA's document entitled, "Report on Decisions of Appeals of Assessments Heard in April, 2022 and Decided in May, 2022," dated May 28, 2022. If so, please send me a draft retainer agreement and I'll then seek final approval from the Town Manager & Town Council regarding this proposed retention. There are additional documents you will likely wish to review, but this provides a good overview.

→ Pursuant to our Town Charter, we are probably going to want to seek a bid waiver to be approved by the Town Council since the expenditure will exceed \$15,000.

Thank you for considering this matter.

James N. Tallberg, Esq.
Managing Partner
Karsten & Tallberg, LLC
500 Enterprise Drive, Suite 4B
Rocky Hill, CT 06067
T: 860-233-5600
F: 860-233-5800
Web: www.kt-lawfirm.com

Mario F. Coppola

From: → James Tallberg <JTallberg@kt-lawfirm.com>
Sent: Friday, June 17, 2022 11:43 AM
To: Mario F. Coppola
Subject: RE: Potential New Matter - Tax Appeal Related

(7)

Perfect. At some point next week, if you can please send me a retainer letter, we should be all set.

★ Thank you for agreeing to assist us with this matter.

★ Look forward to working with you.

→ Collaboration

James N. Tallberg, Esq.
Managing Partner
Karsten & Tallberg, LLC
500 Enterprise Drive, Suite 4B
Rocky Hill, CT 06067
T: 860-233-5600
F: 860-233-5800
Web: www.kt-lawfirm.com

→ From: Mario F. Coppola <mcoppola@berchemmoses.com>
Sent: Friday, June 17, 2022 11:42 AM
To: James Tallberg <JTallberg@kt-lawfirm.com>
Subject: RE: Potential New Matter - Tax Appeal Related

Jim,

I conducted my conflict search and I am pleased to report that we do not have a conflict. Is there any further information that you need from me at this time?

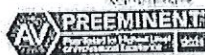
Thanks,



Mario F. Coppola
Berchem Moses PC



1221 Post Road East Westport, CT 06880
(203) 227-9545 (Main Line) 203-571-1707 (Direct)
<http://www.berchemmoses.com>
mcoppola@berchemmoses.com



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Obsessed w/ Lori Long

Before Maino
"officially retained"
by town but
hired by Tallberg,
Ellen, Bob + Gino

→ From: Helems, Todd <thelems@enfield.org>
→ Sent: Monday, July 18, 2022 2:57 PM
→ To: Tallberg, James <jtallberg@enfield.org>
→ Cc: Zoppo, Ellen <ezoppo@enfield.org>
→ Subject: Re: 78 Park Avenue - PRIVILEGED AND CONFIDENTIAL ATTORNEY CLIENT COMMUNICATION

Just another instance of the issues created by the BAA. System is not designed for properties with zero assessments as they do not exist.

Get Outlook for Android

→ From: Helems, Todd <thelems@enfield.org>
→ Sent: Monday, July 18, 2022 2:55:06 PM
→ To: Tallberg, James <jtallberg@enfield.org>
→ Cc: Zoppo, Ellen <ezoppo@enfield.org>
→ Subject: Re: 78 Park Avenue - PRIVILEGED AND CONFIDENTIAL ATTORNEY CLIENT COMMUNICATION

We did have to inactivate the account in order to get our state reports to run correctly. It has since been reactivated though. Not sure if the public GIS has been updated since.

Have you tried going to Vgsi.com directly?

Get Outlook for Android

→ From: Tallberg, James <jtallberg@enfield.org>
→ Sent: Monday, July 18, 2022 2:39:30 PM
→ To: Helems, Todd <thelems@enfield.org>
→ Cc: Zoppo, Ellen <ezoppo@enfield.org>
→ Subject: RE: 78 Park Avenue - PRIVILEGED AND CONFIDENTIAL ATTORNEY CLIENT COMMUNICATION

It also does not appear in the database using the PID.

→ From: Helems, Todd <thelems@enfield.org>
→ Sent: Monday, July 18, 2022 2:35 PM
→ To: Tallberg, James <jtallberg@enfield.org>
→ Cc: Zoppo, Ellen <ezoppo@enfield.org>
→ Subject: Re: 78 Park Avenue - PRIVILEGED AND CONFIDENTIAL ATTORNEY CLIENT COMMUNICATION

Try looking it up by the PID, upper front left corner of the card. If you can't find it that way, I can help when I get back in the office

Get Outlook for Android

→ From: Tallberg, James <jtallberg@enfield.org>

Sent: Monday, July 18, 2022 2:15:40 PM

→ To: Helems, Todd <thelems@enfield.org>

→ Cc: Zoppo, Ellen <ezoppo@enfield.org>

Subject: 78 Park Avenue - PRIVILEGED AND CONFIDENTIAL ATTORNEY CLIENT COMMUNICATION

Todd - I've been taking a closer look at the above property that was reduced to "zero" by the BAA.

I cannot locate that property in the Vision On-Line database.

I have a hard copy of the assessor's card you sent me, which lists the property owners, Map ID 039 - 004, valuation history, etc. . . ., but the property doesn't appear in the On-Line Database.

Do you know why?

Links contained in this email have been replaced by ZixProtect Link Protection. If you click on a link in the email above, the link will be analyzed for known threats. If a known threat is found, you will not be able to proceed to the destination. If suspicious content is detected, you will see a warning.

Mario F. Coppola

From: Zoppo, Ellen <ezoppo@enfield.org>
Sent: Monday, January 30, 2023 12:04 PM
To: Mario F. Coppola
Subject: FW: PRIVILEGED AND CONFIDENTIAL - Meetings with Mario Coppola
Attachments: Enfield_BAA_Extension.pdf

From: Helems, Todd <thelems@enfield.org>
Sent: Monday, January 30, 2023 11:14 AM
To: Zoppo, Ellen <ezoppo@enfield.org>
Cc: Bielenda, Steven <sbielenda@enfield.org>
Subject: RE: PRIVILEGED AND CONFIDENTIAL - Meetings with Mario Coppola

See below -

Sincerely,

Todd Helems

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

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

From: Zoppo, Ellen <ezoppo@enfield.org>
Sent: Monday, January 30, 2023 11:00 AM
To: Helems, Todd <thelems@enfield.org>
Cc: Bielenda, Steven <sbielenda@enfield.org>
Subject: PRIVILEGED AND CONFIDENTIAL - Meetings with Mario Coppola

Hi Todd,
As I finish up my list of things to get him, I had two that might also have been on your list; or, if not, you have access to them.

The first was any documentation such as emails or notes from meetings with Vicki and the other staff over their level of discomfort in how the BAA members were treating them and talking to them. Do you have anything that we could forward? I have also asked Steve to go through his notes and emails. I have it as a referenced item on the list I kept about ongoing issues so it most likely emanated from a conversation you and I had. All of our communications were verbal. I do not believe that there were any written communications regarding this. Mario should have a brief talk with all the staff here so that he understands the complete situation.

Second, was there an orientation for BAA members prior to them beginning their hearings in the Spring of 2022? There was no 'orientation' as such. I believe they were offered to attend the CAAO held BAA Workshop, which they either declined or did not answer back, as they have been offered in the past. I attempted to meet them before the actual hearings, but we know how that was received.

Bogus CLAIM
↓

NO HOSTILE WORK ENVIRONMENT

NO PROOF

BRAINWASH BAA

to rig upcoming hearings

Enfield-0996

ELLEN
TODD
→

And third, did Mario ask you to furnish copies of the request letters we had to do to extend the GL and BAA hearings with the State? Because that is on my homework list but I figured I would ask you as it might be easier for you to track. If I recall, one of them was mailed to OPM and not acknowledged. He did not but we haven't concluded my interview. There was only one letter required - see attached.

]]

★

Thanks and let me know what you may on the above-referenced items so I may respond to Mario and/or we can collaborate.
Ellen

★

Ellen Zoppo-Sassu
Town Manager
Town of Enfield
820 Enfield Street, Enfield CT 06082

Office - 860-253-6350
E-mail - ezoppo@enfield.org

ALL WORKING TOGETHER
TO COLLABORATE with Mario

- ✓ ELLEN
- ✓ TODD
- ✓ VICKI
- ✓ SANDRA NIELLA
- ✓ THOMAS BERGER
- ✓ BELINDA
- ✓ WILCOX
- ✓ TOWN CLERK
- ✓ ~~SANDRA NIELLA~~

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2023 OCT -3 PM 3:57

Sheila M Bailey



TOWN OF ENFIELD

→ To: Mario Coppola, Esq.

→ FROM: Ellen Zoppo-Sassu

RE: Materials

Date: January 24, 2023

Please find the Farm Bureau book that you requested. In addition, when I located it in order to send, I discovered that I had stored a series of relevant notes in it that had not been forwarded by me during the initial discovery process. I have made copies and included those as well.

Please call me if you have any questions.

Where are the notes?
What did they contain?

Town Manager's Office
820 Enfield Street
Enfield, Connecticut 06082

Telephone (860) 253-6350
Fax (860) 253-6310
www.enfield-ct.gov

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2023 OCT -3 PM 3:57

Shella M Bailey

From: Helems, Todd <thelems@enfield.org>
Sent: Monday, January 23, 2023 8:41 AM
To: Mario F. Coppola <mcoppola@berchemmoses.com>
Subject: CAE Designation

See attached.

I have 2 classes, 102 & 112, to take. Though I have taken these in the past, I need to renew my certificate for them. Once completed, I will then be able to take the course study and exam. This designation is the highest one available at the IAAO.

Sincerely,

Todd Helems

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

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

2023 OCT -3 PM 3:57

Sheila M Bailey

Certified Assessment Evaluator (CAE)

The purpose of the CAE designation is to recognize professionalism and competency in a wide range of matters covering property valuation for tax purposes, property tax administration, and property tax policy.

Professional designees may use this designation in conjunction with the valuation of a wide range of property types, property appraisal and assessment administration issues, and property tax policy statements in accordance with IAAO's commitment to excellence.

Qualifications

To qualify for the CAE designation, the following qualifications and requirements must first be demonstrated to be eligible to sit for the comprehensive examination:

- A. The candidate must have at least five (5) years of experience in property appraisal or assessment administration.
- B. The candidate must have credit for the following seven (7) educational courses:

- Completed 1. IAAO Course 101: Fundamentals of Real Property Appraisal
 Taken Not used 2. IAAO Course 102: Income Approach to Valuation ★
 Not used 3. IAAO Course 112: Income Approach to Valuation II ★
 Completed 4. IAAO Course 311: Real Property Modeling Concepts

*Note: Prior completion of Course 311 Residential Modeling Concepts or Course 312 Commercial/Industrial Modeling Concepts is also acceptable.

- Completed 5. IAAO Course 400: Assessment Administration
 Completed 6. IAAO Workshop 171 Standards of Professional Practice and Ethics
 Completed 7. Residents of the United States are required to take either IAAO 151 or a Foundation-approved two-day USPAP course. Examination cannot be challenged. Residents outside the U.S. must provide proof of passage of a course covering the particular appraisal standards that govern appraisers within their jurisdiction in lieu of taking either IAAO 151 or a

INCOME APPROACH TO VALUATION
I II

NOT COMPLETED

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Sheila M Bailey

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

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

SANTANELLA TO ELLEN
ELLEN TO HELEMS

-----Original Message-----

From: Zoppo, Ellen <ezoppo@enfield.org>
Sent: Monday, May 9, 2022 1:15 PM
To: Helems, Todd <thelems@enfield.org>
Subject: FW: Out of State License Plates

-----Original Message-----

From: Santanella, John <jsantanella@enfield.org>
Sent: Monday, May 9, 2022 11:43 AM
To: Zoppo, Ellen <ezoppo@enfield.org>
Subject: Out of State License Plates

Ellen

★ One thing I forgot to mention, this weekend I took a ride around District 2 and started counting cars with out of state registrations. I stopped counting at 235. Most of these vehicles were in some of the larger apartment buildings like Bigelow, but many were in peoples driveways.

This is a huge issue for the town. This is additional tax revenue that is owed to us. What are we doing about it?

Just a heads-up, I am going to mention this on Monday during my public comments because it is a campaign promise, something I have discussed with constituents and just want to be on the record as taking action for. I don't want you to be put on the spot, even if you say we are aware this is a significant problem and we are working on a solution to hold people accountable, would be at least an acknowledgment we know of the problem.

John

who is Santanella representing?
Stalking District 2
& Bigelow
Taxpayers with friends
and relatives visiting
from border towns,
~~Stalking~~ Stealth Administration
operative

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2023 OCT -3 PM 3: 57

Sheila M Bailey

Mario F. Coppola

From: → Zoppo, Ellen <ezoppo@enfield.org>
Sent: → Monday, February 6, 2023 4:00 PM
To: → Mario F. Coppola
Subject: → FW: Out of State License Plates

FYI

-----Original Message-----

From: Helems, Todd <thelems@enfield.org>
Sent: Tuesday, May 31, 2022 9:27 AM
To: Zoppo, Ellen <ezoppo@enfield.org>
Subject: RE: Out of State License Plates

Please find attached some information regarding this.

Please note that the BAA granted the taxpayers appeal that has 130 trailers registered in Maine. The BAA removed all 3 years of the tax bills for them. This is a loss of taxes of nearly 200,000.

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

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

-----Original Message-----

From: Zoppo, Ellen <ezoppo@enfield.org>
Sent: Monday, May 23, 2022 12:01 PM
To: Helems, Todd <thelems@enfield.org>
Subject: RE: Out of State License Plates

You do not have to walk back over here! However, as I am cleaning up my email inbox, I found this. I do want to include something about this in my TM report at the June 6th meeting.

-----Original Message-----

From: Helems, Todd <thelems@enfield.org>
Sent: Monday, May 9, 2022 1:21 PM
To: Zoppo, Ellen <ezoppo@enfield.org>
Subject: RE: Out of State License Plates

Big problem within the state. If you recall, we have one large taxpayer, that went to the BAA, with this issue. More of a phone explanation on what we can/are doing about it.

Btw, BAA started deliberations this afternoon.

Sincerely,
Todd Helems

1

Enfield-2003

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2023 OCT -3 PM 3: 57

Sharon Bailey

From: Helems, Todd <thelems@enfield.org>

Sent: Monday, January 23, 2023 2:28 PM

To: Mario F. Coppola <mcoppola@berchemmoses.com>; Matthew Studer <mstuder@berchemmoses.com>

Subject: PP Spreadsheet

The PP (personal property) spreadsheet shows the results of a more detailed review of the PP declarations. Previously, the manufacturing was basically excepted as filed. A closer review of the manufacturing equipment lists, supplied by each company, revealed that there was a lot of equipment on the list that does not qualify as manufacturing. This resulted in code 13 (exempt equipment) being decreased and code 10 (taxable equipment) increasing.

Also, in the past, date stamp postage, done by Pitney Bowes, or other inhouse postage meters, was excepted. State statute does not allow this type of postage stamp as the actual day of mailing. Due to the fact of following the statutes, there were penalties applied to more accounts in 2021 than in the past. This is indicated in Code 25 on the spreadsheet.

Code 9 is the code used for unregistered motor vehicles. This increased due to a greater diligence reviewing (Situs rule) accounts. However, the biggest increase was to the discovery of around 120 commercial trailers that have been registered in Maine. They were for several companies, but all had the same Enfield mailing address. In reality, they are all owned by the same entity, just with different business names. I added these, going back 3 years, to the GL. The BAA, however, removed all of them. I had several conversations/emails with a representative of the company. They refused to tell me where the trailers were, or where they were taxed. All he would say is that Enfield is not the place where they most frequently leave from or return to. It was obvious he knew the statute regarding this.

In the end, the actual overall increase in revenue would have been much greater. PP depreciates every year, with little to no new manufacturing equipment being added. The loss in revenue for 2020 would have been much higher, especially due to the higher mill rate.

Sincerely,

Todd Helems

Todd Helems CCMA II SPA

Supervisor of Assessment & Revenue Collection

Town of Enfield, CT 06082

Phone: 860-253-6339

Email: thelems@enfield.org

NOTE:
- SANTANELLA'S PET PROJECT
TO HURRY TAXPAYER'S WORK
UNFOUNDED ALLEGATIONS BY
TOWN AGAINST TAXPAYERS -
- ALSO, RETRIBUTION AGAINST
ANCONELLI FAMILY BUSINESS!

Enfield-0776

→ From: Helems, Todd <thelems@enfield.org>

→ Sent: Monday, January 23, 2023 12:56 PM

To: Mario F. Coppola <mcoppola@berchemmoses.com>; Matthew Studer <mstuder@berchemmoses.com>

Subject: MV with VinDecode

Across the state, there was an average increase in all motor vehicles of about $\pm 30\%$. I instituted using the VinDecode program for 2021 whereas my predecessor did not use any program for the three codes indicated on the reports.

I tried to account for, in the spreadsheet, the actual increase attributable to using the new program. This is complicated by the fact of the statewide increase of vehicles as well as the differing amount of vehicles in each year. I broke down the average cost of each vehicle, by code, first. I then adjusted the 2020 values by the average of 28.6% increase for the largest portion of the vehicles. This result gave me the average cost of the vehicle for 2021, using just that metric.

→ I then applied that average cost using the amount of vehicles, by code, to the 2021 GL numbers. This number, subtracted from the actual 2021 GL numbers, gives a good indication of the value (hence tax dollars) increase realized by using the new technology.

* [It is confusing and I hope I have explained it enough to muddle through. The yellow highlighted cells at the bottom are the estimated tax dollar increase, realized by using the VinDecode Program.] *

Let me know.

Sincerely,

Todd Helems

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

Phone: 860-253-6339

Email: thelems@enfield.org

→ GROW THE GRAD LIST
MORE MANIPULATION
OF NUMBERS TO
ARTIFICIALLY INCREASE

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ENFIELD TOWN CLERK

2023 OCT -3 PM 3: 57

Sheila M Bailey

From: Helems, Todd <thelems@enfield.org>
Sent: Monday, January 23, 2023 9:19 AM
To: Mario F. Coppola <mcoppola@berchemmoses.com>
Subject: MV Letters Sent

The initial letter for motor vehicle information, sent in February 2022, and the revised letter sent in November 2022.

The first letter was a template from the VinDecode program that I started using here in Enfield. I changed the heading and salutation but did not address the form/substance of the letter. The second letter, I did revise the body of the letter after feedback and comments from the first letter.

The VinDecode program was developed by CT assessors to help in the identification of certain vehicles to help better place the proper value on them. It has been used for many years by multiple towns. Many of the larger trucks VIN numbers only indicate the cab & chassis of the truck. They do not identify the rear body of the vehicle, i.e.. A 2020 Ford 650 is identified by the DMV as the cab & chassis and places a value as such, of only the cab & chassis. If there is a value from the DMV as many of these come across as unpriced. The pricing guidelines used by assessors will only value the cab & chassis from using the vin alone. The VinDecode program helps to further identify the individual truck specifics as well as helping discover what is on the rear of the truck. These trucks are garbage trucks, dump, tanker, flatbeds, etc.

If the program can't decipher what the truck is as a whole, the program has the ability to generate a letter that can be sent out to the owner asking for more information. When/if the letter is returned, the information (if relevant) is entered into the program. This allows us to retain the information, so a letter does not need to be sent out the next year.

Sincerely,

Todd Helems

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

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

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2023 OCT -3 PM 3:57

Sheila M Bailey



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

Unique ID: 50845

Date: February 8, 2022

ANDRE GROSZYK FARM LLC
80 WEYMOUTH RD
ENFIELD CT 06082

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

Vehicle ID number: VG6BA07A7SB601619

Vehicle Class: 4

Vehicle Make: MACK

Vehicle Body: CONVEN

Vehicle Year: 1995

Vehicle Model: 200 CS20

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

Enfield-0803

Page 124 of 283

2023 OCT -3 PM 3:58

Shirley M Bailey

1 Mr. Coppola: Um prior to the uh BAA uh doing its work in in a new evaluation of
2 hailing appeals from a new revaluation um do you have any thoughts about whether the
3 BA should receive training and what's your – and if so, what's been your experience
4 with with uh suggesting that that a BA received training or being involved with the
5 training?

6 Todd Helems: So in the past, in Bloomfield, and also here uh my association, the
7 CAAO does offer BAA workshop, and when that comes up we offer it and put it out
8 there to the Board saying hey, this is being offered, you know do you want to attend?

9 Mr. Coppola: And with regard to Enfield and BA hear and prior to the BA
10 Hearings that took place in 2022 - did you um offer the the BA the opportunity to
11 participate in that training session?

12 Todd Helems: I believe we did my recollection - recollection is that we did offer
13 that confirm that with Vicky, though she would have wasn't the one that would have sent
14 the the email to them - I'm almost positive we did mail, you know nobody took us up on
15 (inaudible)

16 Mr. Coppola: Alright we'll put it on our list Matt will put it on our list of questions
17 for Vicky -we could ask her. Um aside from a separate training session uh conducted
18 by the the CAAO did uh did uh the Town, for example, the Town Attorney or yourself or
19 anyone else um offer to provide a training session uh to the uh Enfield BA Members
20 prior to the '20 the hearings that took place in '22.

21 Todd Helems: Not that I'm aware.

22 Mr. Coppola: For the BA hearings that you did attend uh back in March 2022 -
23 what were your observations?

2020 OCT -3 PM 3:58

1 Todd Helems: They were handled very unprofessionally in my opinion, I don't
 2 recall and I ask Vicky about this I don't recall anybody ever even being sworn in. *John Bailey*
 3 I don't believe that public hearing guidelines were actually followed um there was no
 4 flag, there was no Pledge of Allegiance um even the agendas right from the start, there
 5 was no agendas, I mean their whole - I'll get this on your record - I guess um their
 6 whole public recording rules and regulations um actually aren't active or effective,
 7 because there's nothing was ever put on the agenda um it was just brought up, already
 8 written up as a rules and procedures that Tom brought to meeting everybody says, we
 9 have these, do we accept them?

10 Mr. Coppola: Let me stop let me start you right there, so I don't forget um another
 11 homework assignment um you can assign some of the stuff to Vicky to by the way -

12 Todd Helems: Believe me, I will.

13 Mr. Coppola: So what I wanna see is for every BA Meeting they had, there would
 14 have had to have been a public notice that would have gotten posted. I wanna see all
 15 those public notices.

16 Todd Helems: I'll give you the notices, I'll give you the agendas - the agendas
 17 weren't actually agendas until we change them this year. They didn't actually list what
 18 they were doing on them, and stuff and everything. So they -

19 Mr. Coppola: I wanna see the prior ones then as well. So I want to see in in 2022
 20 what did they do - you know what-what- what was the public notice - what was the
 21 agenda and the meeting minutes? I want public notices, agendas, meeting minutes,
 22 public notices ,agenda's, meeting minutes for all the meetings and Matt, let me ask this

2023 OCT -3 PM 3:58

Shila M Bailey

1 because I know you've gone through the BA records more than I have. Did you see that
2 in the BA records that we got?

3 Matt Studer: We may have some of them. I'm not sure we have all of them, but I
4 can go through uh more carefully, and if we already have that Todd, I'll let you know.
5 (inaudible cross-talk)

6 Matt Studer: Oh, that's the other thing. That's right. We talked about that with

7 Ellen Mario - they should be (inaudible).

8 Todd Helems: (inaudible) the agendas are online

9 Matt Studer: Yeah.

10 Todd Helems: The only thing not online would be the notices. You know the
11 public notice of the newspaper.

12 Mr. Coppola: So we'll we'll you're sure the agendas are online?

13 Todd Helems: Yeah, it should be.

14 Mr. Coppola: So, Matt, so, Matt, we'll pull the agendas and meeting minutes. I
15 forgot about that. But, Todd, you'll get us the notices right.

16 Mr. Coppola: I will.

17 Mr. Coppola: Alright.

18 Todd Helems: And Matt (inaudible) brought this up um did you see I haven't had a
19 chance to go through all the BAA um documents -Tom states of (inaudible) states in his
20 Minutes and Manifesto is whatever um in the end in the deliberations that they all took
21 individual notes and um descriptions, or whatever that they shared and stuff and
22 everything are those actually included.

23 Matt Studer: There were some handwritten notes included in what was provided.

2023 OCT -3 PM 3: 58

1 It was difficult for me to determine who wrote what and what some of the notes were
2 sometimes I couldn't tell if they were provided by the property owners as part of their
3 you know, appeal documentation, or whether they were done by the Commission
4 Members.

5 Todd Helems: Right well, I said all three of them took individual notes so I'm
6 wondering I mean, FOI if you know according to Tom – I'll FOI stuff um those have to be
7 provided, and I doubt they have been.

8 Matt Studer: I'll double check. I'll look a little more closely, see if I can determine
9 exactly um what were the Commission member or the Board members notes and what
10 were the notes um of of the public of the appellants if any?

11 Matt Studer: Okay.

12 Mr. Coppola: So I interrupted you - you were telling me about your observations
13 about the BAA – and I don't want to forget that one thing that I wanted to ask you but I
14 didn't want to forget that so –

15 Todd Helems: So I'm not sure that the public meeting rules were actually followed,
16 but um all the individual hearing the ones that I could actually hear anything um it was
17 very unprofessional, in my opinion um obviously stated that you know the whole rules
18 and regulations of our recording um he did despairs, you know, myself in the office a lot
19 which I just don't think is good for the public uh they were very secretive uh talked very
20 low um would push when they were meeting together they would push paper um
21 between themselves, saying, you know, pointing at this, they wouldn't actually state
22 anything they would just kind of like push the paper along and point it at something.

2023 OCT -3 PM 3:58

Shelia M Bailey

1 They didn't actually state - well, this is, you know, hearing 1 21 for John Smith on this
2 property um some of them actually say, to be pretty friendly, some of them actually
3 seem to be coaching um some of the things some of the questions we're leading from

4 Tom. I mean, I basically sat behind Tom for the most part um but there was certainly
5 (inaudible) questions to the um taxpayers, which I mean they can do what they want.

6 But it just seemed like a very unprofessional way to to hear the facts and what the
7 person wanted so - I don't know if you knew, I mean, he actually screened them at one
8 of those meetings I mean, it wasn't one of the taxes hearings but one of their special
9 meetings, I mean he literally - I think he actually just got up out of his chair and just
10 screamed at me to shut the hell up.

11 Mr. Coppola: So tell us about that. What happened there?

12 Todd Helems: So one of the first meetings um when I was there, and it wasn't one
13 of the ones being recorded, because we weren't even thinking about that at the time um
14 he started um asking somebody else a question and I just had knowledge on it and stuff
15 and everything so I started to speak up on it and he just, I believe he rose up out of the
16 chair - he might not have but I mean, basically, I started to say something in a public
17 hearing I mean, I wasn't, you know, didn't have the floor, or whatever I probably
18 shouldn't have but he just basically just screamed at me, shut up! Shut the hell up! I
19 don't wanna hear anything more from you I'm done with you - I'm paraphrasing but it
20 was something to that effect.

21 Mr. Coppla: What did you say?

22 Todd Helems: I believe it was just you know, some of my staff members um she
23 was asking something about one of the staff. I'm like, I believe it was on because Vicky

2023 OCT -3 PM 3: 58

1 couldn't do the secretary um hearing a portion of it and stuff and everything - they were
2 asking you know, if somebody else was and I started to say well we have a part-time girl
3 that's done these hearings before and that's only basically just only shut the hell up.
4 (inaudible cross-talk)

5 Todd Helems: He was at that meeting.

6 Mr. Coppola: Okay, so see, Steve Blenda was at the meeting. Okay? And how
7 did you respond to his uh request for you to shut the hell up?

8 Todd Helems: I shut the hell up.

9 Mr. Coppola: Did Mr. Belinda make any uh have any comment uh when that was
10 done?

11 Todd Helems: He did not - not there, I mean not in the meeting.

12 Mr. Coppola: Did you you have any discussion with Mr. Tyler after the meeting,
13 to confront him with regard to his interaction with you with that meeting?

14 Todd Helems: I did not.

15 Mr. Coppola: Aside from not um confronting uh him in person I guess or on the
16 phone did did you did you send him an email or in any way document what happened?

17 Todd Helems: I did not.

18 Mr. Coppola: Uh you said that Mr. Tyler was was asking leading questions uh
19 could you please uh give a little bit better -- uh more of an explanation as to what you
20 what you're talking about.

21 Todd Helems: Yeah, I mean he was just basically asking questions about um
22 valuation - you know, so your property is next to you know, a business you think that
23 affects the value type thing or something like that um just trying to lead the person in the

2023 OCT -3 PM 3:58

Shirley M. Bailey

1 right direction of the right questions to ask or or to get you know their point across
2 instead of just listening what the appellant had? I mean one of his biggest statements
3 um that he always said just about every hearing that I heard was uh which is fine but
4 yeah, so you're the owner of the property well, the courts have decided that you know, if
5 you own the property that you have the legal right that you know what the property is
6 worth. Which I believe is accurate I mean, I believe the courts have stated that you
7 know, if you're the owner of property you can certainly state what you think the opinion
8 is you know your value but it certainly doesn't make you an expert or actually don't know
9 what the value is. It's strange on the timing because I'm reviewing all my motor vehicle,
10 doing the Grand List motor vehicles and I'm looking at all the C of C's that were made
11 because we always look at what they were valued at last, and just to see that you know
12 (inaudible) lists to the DMV that he bought a vehicle for \$64,000, and the BAA reduced
13 down the \$14.00.

14 Mr. Coppola: I just wanna make sure I have the right documents. I wanna ask
15 you about - so could we - could we take a five minute and it break, resume at 2 'clock.
16 In the meantime uh Todd, what's your hard stop?

17 Todd Helems: 3:20

18 Mr. Coppola: Yeah, whatever time you need. I don't care. We could do it earlier.
19 I just just

20 Todd Helmes: No 3:25 is where I get to get out of the office.

21 Mr. Coppola: Okay, alright.

22 Todd Helems: I have a doctor's appointment I have to be at 4.

23 Mr. Coppola: No worries.

TODD HELEMS

EMPLOYMENT HISTORY

MASS APPRAISAL/ASSESSOR EXPERIENCE

11/16-

Present

TOWN of BLOOMFIELD, BLOOMFIELD, CT

Assessor

Directs and administers the valuation of real estate, motor vehicle and personal property. Work involves analysis and calculations; answering customer inquiries and directing the office staff. Responsible for the planning, organization, implementation and supervision of the Assessment division within the Finance Department and is responsible for maintaining and improving upon the efficiency and effectiveness of all areas under his/her direction and control.

Job Description / Duties

- ◆ Plans, directs, supervises and participates in the valuing/assessment of all taxable and non-taxable real estate, motor vehicle and personal property to establish the Grand List. Conducts physical inspection and re-inspection of existing properties, improved properties, and properties under construction to determine their value.
- ◆ Formulates and prescribes policies, work methods, and procedures for subordinates in the listing and appraisal of real and personal property. Evaluates current assessment practices and data processing applications and proposes changes as warranted.
- ◆ Compiles, maintains and analyzes complex statistical data to ensure equity in assessments. Analyzes property trends.
- ◆ Investigates property and businesses to discover, list and value property not previously recorded.
- ◆ Projects estimated values of proposed buildings for commercial developments for planning purposes and for Town officials. Works with Planning and Community Development department to maintain records of new developments and Town Clerk's office for change in ownership.
- ◆ Updates CAMA data base as part of assessment process.
- ◆ Resolves complaints relating to assessments and makes adjustments as warranted.

- ◆ Supervise and maintains accurate property title records and records related to ownership, sale and value of land and improvements through automated system; assists with maintenance and updates to GIS program.
- ◆ Manages the preparation, installation and maintenance of property tax maps.
- ◆ Supervises the elderly, veterans, and disabled tax exemption programs based on eligibility requirements and state statutes.
- ◆ Meets and provides information to the public, other Town departments, and attorneys to explain assessment procedures and conclusions.
- ◆ Manages and conducts the periodic revaluation with in-house staff of all properties within the town according to State Statutes. Responsible for review and acceptance of completed work and works with vendors to implement automation of revaluation.
- ◆ Responds to Board of Assessment Appeals inquiries, defends the Town's findings during assessment appeals by property owners.
- ◆ Develops division policies and procedures and assigns, trains and supervises staff. Consults with Department Head on such personnel actions as hiring, termination, and discipline and obtain final approval from Town Manager for such personnel actions.
- ◆ Prepares and administers operating budget for division; presents budget to the Department Head.
- ◆ Submits oral and written reports to Town officials and State agencies as required.

12/12-
11/16

TOWN of WALLINGFORD, WALLINGFORD, CT

Property Appraiser

Provide technical and administrative assistance to the Assessor in the valuation of real and personal property; perform increasingly responsible field investigations and inspections required to properly value property; collect and process information to establish the Town Grand List and related taxable property information.

Job Description / Duties:

- ◆ Receive oral or written instructions from the Assessor.
- ◆ Organize work according to standard office procedures, for self and other staff.
- ◆ Establish priorities within work assignment.
- ◆ Perform lead work in the preparation of data and maintenance of assessment cards, files and other documents.
- ◆ Oversee the revision of records relating to taxpayers' addresses and property ownership.
- ◆ Enter and retrieve assessment information in an electronic filing system by computer terminal.
- ◆ Lead person in the development and design of GIS improvements.

PROFESSIONAL EDUCATION/TRAINING

APPRAISAL EDUCATION

The Appraisal Institute: USPAP
The Appraisal Institute: Basic Appraisal Principles – 100GR
The Appraisal Institute: Basic Appraisal Practices – 101GR
The Appraisal Institute: Residential Market Analysis and Highest & Best Use – 200R
The Appraisal Institute: Income Approach to Valuation
The Appraisal Institute: Residential Market Analysis and Highest and Best Use – 200R
IAAO: Fundamentals of Real Property Appraisal – Course 101
IAAO: Fundamentals of Assessment Ratio Studies – Course 452
IAAO: Real Property Modeling Concepts – Course 311
IAAO: Assessment Administration – Course 400
IAAO: Standards of Professional Practice and Ethics – Course 171
IAAO: Sales Comparison Approach – 803
MAAO: Reconciling Marshall & Swift Tables
Microsoft Excel – Beyond the Basics
Completed courses 1A – 3 at Assessors School, Uconn
Multiple varied continuing education seminars/conferences (Dale Carnegie, Fred Pryor, etc.)
CAAO Education Committee, Member (currently)
CAAO Revaluation Committee, Co-Chair (currently)
CAAO Information Tech Committee, Member (currently)
CAAO PA 490 Committee, Member (currently)

2 Courses from being able to obtain the CAE designation from IAAO

Graduate Easthampton High School

Stockbridge of U-Mass. – Continuing Education – Landscaping and Architectural Design

CERTIFICATION:

State of Connecticut: Residential/Land Certification, 2004
Commercial Certification, 2008
CCMA II #1640

State of New Hampshire: Certified Mass Appraiser

- ♦ Responsible for hands-on final valuation and review process of both residential and commercial properties, completing a full field review on-site of appraisal related data to insure that the property record cards are accurate and the critical data, which is used in the valuation process, is consistently applied among similar properties within the projects.

Projects include but not limited to: New Haven, Enfield, Stamford, Wallingford, Bridgeport, Cromwell, Windsor, Windsor Locks, East Granby, Glastonbury, West Haven, Coventry, Suffield, Bristol, Berlin, New Britain, Manchester, Andover, Columbia, Ellington, Wethersfield, Suffield, Westport CT, Pawtucket, RI, Foxboro, Ma, Derby, NH and Rye, NY

06/05-
12/05

Crew Chief

Responsible for overseeing the data collection effort and completing complex data collection assignments which may be beyond the scope of normal data collection personnel. Maintaining a high level of operating competence and efficiency, monitoring and evaluation of the data collection personnel.

11/04-
06/05

Residential/Commercial Data Collection

Responsibilities include accurately locating, identifying, and measuring the exterior dimensions of assigned properties as well as making a thorough inspection of the interior of the property and accurately recording all pertinent data used in the valuation of the property. Recent projects worked on include Easthampton, MA and Westport, Windsor, West Haven, Windsor Locks, East Granby, and Coventry, CT.

1986-
Present
(seasonal)

Cedar Ridge Landscaping – Southhampton Ma.

Owner/Manager

Responsibilities include marketing company services throughout regional area via all available outlets. Handle all projection of costs for residential and commercial project landscaping contracts and preparing and proofreading all bid documents and submitting documents prior to the applicable deadline. Negotiate cost and procure all required materials for projects. Design custom landscaping projects with property owner and oversee completion of all work. Manage all payroll and employee benefits programs for over twenty employees.

1986-
1988

New England Drywall

Assisted in all aspects of residential/commercial construction with a concentration on framing and roofing.

- ♦ Perform field investigations, inspections, and valuations, as assigned.
- ♦ Prepare dimensional sketches.
- ♦ Collect, review, and update data relating to property values.
- ♦ Tabulate information gathered with accuracy.
- ♦ Perform sales verifications.
- ♦ Oversee the preparation of special reports and summaries such as sales ratios, etc.
- ♦ Perform technical review of personal property tax forms.
- ♦ Price motor vehicles for assessment valuation reasons, to include VinDecode program.
- ♦ Audit property appraisal for accuracy and conformance to standards.
- ♦ Lead commercial appraiser
- ♦ Administer all income exemption programs.
- ♦ Assist with the elderly tax relief programs.
- ♦ Assist elderly and other persons in completing tax exemption forms.
- ♦ Prepare statistical and narrative reports for submission to State and Federal governments and town government bodies.
- ♦ Provide technical information to lawyers, land-searchers, bank officials and the general public.
- ♦ Assist in the preparation of court cases and/or in discussions with taxpayers or their representative in the settlement before going to trial.
- ♦ Assist in the formulation of office procedures and policies.
- ♦ Point/Lead person in 2015 Revaluation
- ♦ Key person to institute a program in the preservation of Assessor's documents to include a new storage facility within the town, the conversion of paper documents to electronic and the storage of older documents with the State Library.
- ♦ Instrumental in the upgrade of technology within the office to include barcodes and scanners for yearly declarations and statements.

12/05-
12/12

VISION GOVERNMENT SOLUTIONS, NORTHBORO, MA
Staff Appraiser

Assist Project Manager and Senior Appraisers with implementation of valuation parameters toward completion of full field reviews of property data to ensure accurate data and consistency amongst similar properties.

Job Description / Duties:

- ♦ Interact professionally and tactfully with taxpayers while in the field and during informal hearing process; completion of hearing forms; investigation of discrepancies/inaccuracies reported by taxpayers.
- ♦ Build rapport and maintain positive relationships with the clients, the general public, and company personnel.
- ♦ Participation in training and monitoring of data collection staff.

LORI LONGHI

Enfield, CT · 860-745-4547

DLLONGHI@aol.com

I am a licensed certified general appraiser in Connecticut and have an extensive experience in the real estate industry as a builder, real estate agent, landlord, planning and zoning board member, and tax assessment appeals board member. These experiences enhance my knowledge for valuing properties especially with complex issues that require extensive research and analysis including land development issues, yellow book appraisals, restricted use property valuations, and conservation easement valuations.

EXPERIENCE

2006-PRESENT

STATE CERTIFIED GENERAL APPRAISER

LILY'S LLC

- Maintain Certified General Appraisal License in Connecticut. Carried a Massachusetts Certified General License until September 2021.
- Independently prepare and complete appraisal reports of commercial and residential real property consistent with USPAP standards including summary of the scope of work, analysis, conclusions, and opinion of value.
- Complete appraisals on real estate including large portfolios of 17 land parcels, farm appraisals including soils information and maps, equipment and personal property appraisals.
- Complete appraisals for lending purposes, FHA loans, estate settlement, foreclosure, partial interest valuation, life estates, restricted land use, conservation easements and Yellow Book (Federal Land Acquisitions).
- Qualified to conduct Green Bank CPACE (solar) appraisals.
- Use the market, income and cost methods for appraising properties including the discounted cash flow methodology when appropriate.
- Conduct field appraisal work through property inspection and the use of national and local databases such as MLS, ConnComp, AgriData, and town records to gather information that affects fair market value.
- Provide meaningful written professional research to attorneys for use in real estate litigation cases and when necessary serve as an expert witness including depositions and testifying if needed.
- Provide Market Valuations on properties for use in tax assessment appeals and defend clients during the tax appeals board.
- Answer questions and defend work product to customers and other interested parties such as lenders when necessary.

1999-2010 (PART-TIME)

STATE CERTIFIED GENERAL APPRAISER

FARM CREDIT EAST, ACA

- Obtain and maintain State Certified General Appraiser in Connecticut and Massachusetts
- Complete simple and complex real estate appraisal reports on farms (tobacco, greenhouse, equestrian facilities, dairy, vineyards, and retail farm buildings), commercial property,

- residential property, sub-divisions, and land
- Complete appraisal reports for the sale of development rights, conservation easements and restricted use properties.
- Complete Yellow Book Appraisals for Federal Land Acquisitions
- Complete appraisals reports valuing equipment, vehicles and farm animals
- Complete physical property inspections and environmental field reviews.
- Review and critique written appraisals of outside contracted appraisals being used for lending purposes.
- Perform quality control reviews on appraisals completed by appraisers within the company throughout RI, NY, NJ, MA and CT.
- Mentor, assign work and review work of multiple appraiser trainees through their licensing requirements
- Give regional presentations to appraisers on interesting subjects appraised and give presentations to the lending divisions on how the appraisal affects the loan process
- Co-Author of "Harvesting a Profit: A Farm Profitability Manual" that was published locally a textbook for use in post-secondary classrooms

2019-PRESENT

REAL ESTATE AGENT

CT HOMETOWN REALTY, LLC

- Assist clients in buying real estate in a very competitive market by facilitating negotiations, reviewing contracts, and helping determine competitive offer prices.
- Assist clients in selling real estate and developing realistic and competitive asking prices using my background as a real estate appraiser.
- Review bank appraisals for errors when there are issues with getting lending approvals.

1997-2009, 2017-PRESENT

NEW HOME CONSTRUCTION MANAGER

J&L BUILDERS, LLC and LONGHI LANDSCAPE CONSTRUCTION & FARM, INC.

- As a licensed new home contractor, manage and supervise new home construction projects and subcontractors according to schedule, budget constraints, and lending requirements
- Complete land acquisitions and when necessary prepare applications for Wetlands or Planning and Zoning Departments.

2006-PRESENT

RENTAL PROPERTY MANAGER

LILY'S LLC AND HOLLY'S LLC

- Manage 5 properties with a total of 10 rental units to ensure profitability
- Advertise vacancies, show properties, evaluate potential renters, and prepare leases
- Manage and coordinate property repairs and maintenance

EDUCATION

ASSOCIATE'S DEGREE IN MERCHANDISING AND RETAIL MANAGEMENT

BAY BATH COLLEGE

Longmeadow, MA

SAMPLE OF CONTINUING EDUCATION COURSES

- USPAP and CT Mandatory Law Update
- Property and Valuation Analysis for FHA
- Valuation of Conservation Easements
- Uniform Appraisal Standards for Federal Land Acquisitions: Practical Applications
- Residential and Commercial Valuation of Solar
- Case Studies in Appraising Green Residential Buildings
- Introduction to Green Buildings: Principles and Concepts
- Appraising Historic Properties
- Basic Construction Review
- Comparative Analysis
- Financial Institutions Guide to Commercial Appraisal
- Appraisal Review
- FHA and the Appraisal Process
- Income Property II
- Feasibility Analysis, Market Value and Investment Timing
- Regression Analysis in Appraisal Practice: Concepts and Applications
- Advanced Title Search

COMMUNITY ACTIVITIES

2018-PRESENT

ENFIELD BOARD OF ASSESSMENT APPEALS MEMBER

- Hear appeals cases on real estate and vehicle tax assessments presented by town residents
- Determine whether the resident provided enough information to show just cause to reduce the tax assessment.

2008-2015

ENFIELD PLANNING AND ZONING COMMISSION MEMBER

- Attend public televised meetings twice a month to listen to and decide on public hearings regarding if proposed projects are within the town's planning and zoning regulations and should be approved or denied.
- As a board member, adopt the town's Plan of Conservation and Development
- Researched the best practices of the Planning and Zoning Department's handling of exhibits and hearing documents to make recommendations and provide feedback to leading to the implementation of new departmental procedures.
- Authored and designed the Development Review Policy booklet for Enfield Planning and Zoning by coordinating information from other town agencies including the Wetlands, Engineering, Zoning Board of Appeals, and the five district fire departments.

2004-PRESENT

CONNECTICUT AGRICULTURAL EDUCATION FOUNDATION, INC.

- Board Member
- Reviewed grant and scholarship applications

Qualifications of Lori S. Longhi

1427 Enfield Street
Enfield, CT06082

Appraisal Experience:

November 2006 to Present: Lily's LLC

Fee Appraisal work appraising properties in Connecticut and Massachusetts for agencies such as the USDA Farm Service Agency, State of Connecticut Department of Agriculture, The Hartford Superior Court and the Judicial District of Tolland at Rockville, The Connecticut Green Bank-CPACE Clean Energy, Financial Lending Institutions and Attorneys doing commercial work, residential work, FHA- Federal Housing Administration, new construction, commercial properties, agricultural properties, restricted farm land, industrial and business properties, foreclosures, conservation easements, partial interest, life estates and estate settlements. Market valuation appraisals for properties used in tax appeals. Soils information and soil maps are provided on all larger land appraisals. Consulting work also provided. The Appraiser is experienced in personal property appraisals on vehicles and various types of equipment.

September 1999 to November 2010: Part Time Appraiser for Farm Credit East, ACA (Previously named First Pioneer Farm Credit) 240 South Road Enfield, CT 06082

Responsibilities include appraisal assignments in Connecticut and Massachusetts for complex properties- specializing in farms (greenhouses, equestrian facilities, retail farm markets, dairy facilities, labor camps, vineyards, retail sales buildings and tobacco farms) industrial and business properties, strip malls, residential houses, multi- family dwellings, vacant land, conservation easements and personal property. Soils information and soil maps were provided on all farm appraisals. Contracted outside fee appraisals and then reviewed the appraisal reports. Duties also included performing appraisal quality control review for other appraisers and appraisals in the states of CT, MA, RI, NY and NJ for Farm Credit East.

Appraisal Course Work:

USPAP 7 Hours & CT Mandatory Law Update – February 2022, McKissock

Supporting Adjustments: The Journey from Analysis to Adjusting- December 2021 McKissock

Property and valuation analysis for FHA- August 2019, Hondros, College of Business

Basic Construction Review- August 2019, Hondros, College of Business

Introduction to Green Buildings: Principals & Concepts- January 2015 Appraisal Institute

Comparative Analysis- April 2014, Appraisal Institute

Financial Institutions Guide to Commercial Appraisal- April 2013, MBREA

Uniform Appraisal Standards for Federal Land Acquisitions - October 2010, August 2017 Appraisal Institute

Appraisal Review - October 2010, Appraisal Institute

FHA and the Appraisal Process - September, 2010

Appraising Historic Properties- February 2009, McKissock

Valuation of Conservation Easements - May 2008, Appraisal Institute, ASFMRA & ASA

Income Property II - December 2006, Professional Valuation & Real Estate School

Feasibility Analysis, Market Value and Investment Timing - November 2001, Appraisal Institute

Advanced Title Search - November 1999, University of Connecticut

Licenses:

Certified General Real Estate Appraiser, Connecticut License # RCG 1159



CONNECTICUT DEPARTMENT OF AGRICULTURE

450 Columbus Blvd, Suite 703 | Hartford, Connecticut 06103 | 860.713.2500

Bureau of Agricultural Development & Resource Conservation

An Equal Opportunity Employer



ctgrown.gov

January 18, 2023

Lori S. Longhi
Lily's LLC
1427 Enfield Street
Enfield, CT 06082

Re: **Appraisal bid request for farmland to be preserved:**
Windswept Corporation Farm
c/o Rebecca Park, President
55.07± total acres owned
55.07± acres included in PDR

Dear Ms. Longhi:

The CT Department of Agriculture is negotiating the acquisition of development rights to the above-referenced farmland. Two appraisals are requested to establish: (1) the market value before purchase of development rights; and (2) the market value after purchase of development rights (valued by considering sales of preserved farms of which the development rights have been previously purchased by the State). The purpose of these appraisals is to determine the fair market value of the development rights to be preserved by the State through the Farmland Preservation Program, with potential funding partners including the Town of Preston and/or Griswold, Connecticut Farmland Trust, Inc., and/or U.S. Department of Agriculture's Natural Resources Conservation Service (USDA-NRCS).

Please prepare a bid for two complete appraisals in a full-narrative format based on the instructions in this letter and the attached signed Farm Property Configuration Agreement and Property Sketch. The appraisal format must satisfy the requirements of the Appraisal Foundation's Uniform Standards of Professional Appraisal Practice (USPAP) and the USDA-NRCS's Appraisal Specifications for the Agricultural Conservation Easement Program. The assignment must be completed within eight (8) weeks after the bid is awarded, and one (1) color hard copy of each appraisal report are required. The two appraisals, before and after, may be combined under one report cover. One compact disc containing the appraised farm photographs and a PDF of the complete reports must be submitted with the hard copies of the report.

Appraisal bids are due by close of business on **Friday, February 10, 2023**. You may email bids directly to Denise O'Meara at denise.o'meara@ct.gov. If you have any question, please contact Denise O'Meara @ at 860.922-1877.

Sincerely,

Cameron Weimar
Farmland Preservation

Attachments

ENFIELD'S WAR ON TAXPAYERS MEMO (2-23-2022)
TOWN MANAGER TO TAX ASSESSOR - UNRECORDED -

1 of 3



TOWN OF ENFIELD

TO: Todd Helems, Assessor

FROM: Ellen Zoppo-Sassu, Acting Town Manager

CC: Kasia Purciello, Asst. Town Manager; John Wilcox, Finance Director; and Steve Bielenda, H.R. Director

RE: Status of Exemptions, Farms and Grand List

DATE: February 23, 2022

The purpose of this memo is to memorialize the multiple meetings we held over the last few weeks in response to community concerns. There are several distinct issues to address, some of which have been resolved by consensus, while certain issues require additional action, as noted below.

As discussed at both our morning and afternoon meetings held on Friday, February 18, we discussed a plan to temporarily suspend the revocation of the tax exemptions until October 1, 2022. This is a purely administrative action that is being suggested in order to allow an opportunity, before the BAA process begins, for any taxpayer/property owner who is in jeopardy of losing a tax exemption to take steps to come into compliance with the statutory requirements under which they originally obtained their tax exemption. Solving this problem by implementing a "pause" would be a show of good faith and would allow for a more orderly handling of the one-on-one meetings that should be afforded to any property owner claiming an exemption.

I found the Friday meeting with representatives of Mt. Carmel Society to be very productive and I believe that they met the threshold of relieving a state or municipal burden based on their relationship with the Town and their community role in helping various causes that are not membership related. As we have now received the Mt. Carmel calendar from Mr. Troiano, it is my expectation that this will meet the standard for their exemption to be restored.

It is also my understanding that the Moose Lodge has been incorrectly coded as tax exempt for the last 10 years or more. I support your conclusion on this, and will work with you to issue a letter to them that is appropriate and will hopefully forestall future issues.

In terms of the Farm 490 exemptions, I have reviewed your spreadsheet analyzing the parcels that you removed from 490 status. Per your notes, 77 properties were originally removed. Of those 77:

- 14 were returned to 490 status
- 10 are open space
- 13 had no application found
- 4 the owner agreed that they didn't belong
- 11 No updated application and/or a forester's report after a transfer

Town Manager's Office
820 Enfield Street
Enfield, Connecticut 06082

Telephone (860) 253-6350
Fax (860) 253-6310
www.enfield-ct.gov

Enfield-0035

SUSPEND
REVOCATIONS
UNTIL 10/1/22

SPECIFIC
Non Profit
&
CHARITIES
MANAGER
INTERVIEWED

APPEALED
TO BAA

APPEAL
TO BAA

ENFIELD'S WAR ON TAXPAYERS MEMO (2-23-2022) TOWN MANAGER TO TAX ASSESSOR - UNEARTHED -

2 of 3



TOWN OF ENFIELD

-25 were changed because of a change of use. Some of these have a commercial business on the property. One actually encroached on the neighbor's property, and that owner lost a portion of their 490 status. They are aware of the situation.

If you don't count the 14 returned by you during the process, there are 64 accounts left (out of the original 243). Of those, 28 are either open space, no 490 application or the owner agrees.

That leaves 36 accounts. Of the 11 that need an updated application, those can be remedied by the owner filing the correct paperwork. This would be a new application, subject to all of the 490 regulations.

Of the last 25 accounts, some are easy (no longer a Christmas tree farm or is running a business on the property). The others can reapply if they start farming again.

Thus, I understand that you have used your statutory authority to render decisions directly on the use of 25 properties. All the others were based on filing requirements and/or local options not in place.

In terms of re-classification of tillable land to higher assessment and taxation levels, this is another area that has caused consternation since it appears to conflict with the farmers' interpretation of the manner in which their land is being used or should be classified. We discussed pressing pause on these changes in order to allow time for review and analysis of these claims on a case-by-case basis and in an effort to avoid Appeals and/or unnecessary and costly litigation.

In another category, on February 4th, Enfield received the letter from Attorney Hollister which put you in your role as Assessor and the Town on notice that Enfield's interpretation of the Rainbow Housing decision exposed the Town to liability. No action was taken on this issue by your office between February 4 and our February 18 meeting because you believed it to be in the hands of the Corporation Counsel's office. I strongly believe that if Attorney Tallberg had not attended this meeting and asked about this status, the next step would have been a lawsuit filed by Attorney Hollister. Attorney Cerrato did speak with Attorney Hollister on Friday to let him know that the Town would be restoring the tax exemption. Please confirm that the Assessor's Office has in fact restored the exemption.

Recently, I was also contacted by two local companies which had received your letter referencing DMV lists asking for updated information on cab and chassis models. The representatives were confused by the wording of the letter since many of the commercial vehicles in question had been duly registered for years. One company reported that you told them that failure to report would result in you making the assessment of what the body type was, and that you would choose the higher value. Another expressed concern about the impact this recent and hopefully temporary surge in used car values is having on business vehicle assessments, and whether it will be reduced in future years. This is an example of something that could be written and disseminated to the public to further their understanding.

While I know that you have been acting in good faith, the manner in which these tax exemption revocations and the DMV lists were implemented has created consternation among taxpayers. This has caused a high level of concern within the community, an extraordinary number of complaints has

Town Manager's Office
820 Enfield Street
Enfield, Connecticut 06082

Telephone (860) 253-6350
Fax (860) 253-6310
www.enfield-ct.gov

Enfield-0036

CT FARM BUREAU
EXEC. DIR.
JOAN NICHOLS T.C. (2-16-22)
WITH MANAGER
MEMO (1-30-23)
DISPUTED
ASSESSOR'S
DECISIONS
OWNERS
DISPUTED

ASSESSOR
IS NEITHER
SOIL SCIENTIST
NOR APPRAISER
(CERTIFIED ET)
EXCEEDED
SCOPE OF
AUTHORITY

FALSE
MISLEADING
BULLY TACTICS

HOW?
ACTIONS OVER
WORDS
DETERMINING
"GOOD FAITH"

BAA (5-22)
REPORT
REVERSED
MANY TAX
ASSESSOR
DECISIONS

Abused
Discretion
NO EXPERT
OPINIONS
BAA LEFT
(2-2023)

BAA (5-
REPORT
CONGRE.
THIS ISSUE
IN DEPT.

ENFIELD'S WAR ON TAXPAYERS MEMO (2-23-2022) TOWN MANAGER TO TAX ASSESSOR - UNEARTHED -

3 of 3



TOWN OF ENFIELD

exposed the Town to potential civil litigation, and an expected record number tax appeals. Many taxpayers, as well as individuals and entities that previously enjoyed tax exemptions, have also cited a lack of customer service.

Conclusion:

My goal in suggesting a delayed implementation is to avoid, or at least reduce, the number of appeals. If the revocations are implemented in a more orderly fashion; namely, by making these changes gradually over time to allow for one-on-one meetings with all of the property owners/taxpayers who are claiming charitable or farmer exemptions and whose files may be lacking certain information, or whose exemption may be in doubt, it would produce a more orderly and customer/taxpayer friendly process. Delayed implementation of the revocations would also: 1) provide greater due process protections to each property owner/taxpayer; 2) ensure equal treatment to each property owner/taxpayer since the Town simply does not have the time and resources to provide one-on-one meetings with each impacted party; and 3) therefore, this would put the Town in a much more defensible position regarding any litigation that may occur.

While I recognize your statutory authority to grant or revoke tax exemptions and assess values, I would like to work together to ensure we are meeting the expectations of taxpayers while also ensuring that you sign the Grand List with confidence in the process. In order to accomplish both of our goals, I am recommending a pause on the removal of all non-profit and group home exemptions, other than the very few we discussed on Friday, as well as a plan to communicate and meet with the affected farm owners on the status of any parcels or tillable land changes.

I would also like to see a pause on the DMV changes and a dissemination of the Appeals process for both March and September so that everyone is aware of the timing. In addition, the Office of the Town Manager and the Town Attorney will work with you and your staff to create Media and Communications strategies moving forward to advertise, inform and educate Enfield residents and businesses on how to ensure that they have all the appropriate information on file to preserve their status, as well as take advantage of the BAA process if they so choose.

I would prefer this to be a collaborative process in which our administrative team works together to solve the many problems that have arisen from the abrupt revocation of tax exemptions that had been in place for many years.

Please confirm that you agree with my analysis and that you will delay the implementation in the areas we have discussed.

NO CONFIRMATION NOTED

1. CONTINUE SCREWING SOME TAXPAYERS ALL OF THE TIME
2. CONTINUE SCREWING ALL TAXPAYERS SOME OF THE TIME
3. DO NOT CONTINUE SCREWING ALL TAXPAYERS ALL OF THE TIME

Town Manager's Office
820 Enfield Street
Enfield, Connecticut 06082

Telephone (860) 253-6350
Fax (860) 253-6310
www.enfield-ct.gov

Enfield-0037

NOTICE OF INTENT TO SUE

TO: TOWN CLERK
Town of Enfield
820 Enfield St.
Enfield, CT 06082

FROM: ATTORNEY RACHEL M. BAIRD
2234 Silas Deane Highway, Suite 2
Rocky Hill, CT 06067

DATE: July 25, 2023

TAKE NOTICE THAT Lori Longhi hereby intends to sue the Town of Enfield for violations of civil rights guaranteed her under the first and fourteenth amendments to the United States Constitution and article first, section four of the Connecticut constitution.

The Town of Enfield, by resolution of the Enfield Town Council ("Council") at a meeting held on August 29, 2022, retained Attorney Mario Coppola of Berchem Moses to conduct an "independent review" of the 2021-22 Tax Assessment Practices, the content of 2021-22 P.A. 490 Exemption Determinations, and the 2021-22 Tax Assessment Appeals. Attorney Coppola prepared a report and appendix that was distributed to the Council on or about June 1, 2023 (hereinafter, "Coppola Report").

Attorney Coppola appeared at a special meeting of the Council on June 5, 2023, to present his findings, conclusions, and recommendations. During public comment, the Council assured the Board of Assessment Appeals (BAA) members, including Ms. Longhi, that the BAA would have opportunity to rebut the factual findings and legal conclusions in the Coppola Report as well as the manner in which the "independent review" was conducted. Instead, on June 26, 2023, a "workshop" was scheduled for the BAA members and Mr. Helems to be "pitted" against each other on seven selected BAA appeals that were identified to Mr. Helems in advance but concealed from the BAA members. The BAA members, including Ms. Longhi, declined in protest to participate in the "workshop."

→ [On or about July 7, 2023, relying upon the findings in the Coppola Report, the Town, through its tax assessor, Todd Helems, acting in his official capacity as a representative of the Town on the Town's official letterhead, filed a complaint with the Connecticut Association of Assessing Officers Ethics Committee ("CAAO") against Ms. Longhi to intimidate and silence her as a BAA member and as an Enfield resident.¹

→ [The Town has urged the CAAO to revoke Ms. Longhi's membership for her public statements, before the Council and at BAA meetings, that Mr. Helems has engaged in improprieties and abused his authority. In urging the CAAO to act, the Town also, in large part, relies upon findings and conclusions of law in the Coppola Report without informing the CAAO that the Town has not voted to accept the findings and conclusions of the Coppola Report or implemented its recommendations.

→ **WHEREFORE**, by threatening Ms. Longhi's professional reputation with false claims against which she is compelled to defend herself:

→ The Town continues to retaliate against Ms. Longhi for the content of her speech critical of the government and its officials; and seeks to restrain Ms. Longhi's future speech, as well as to chill the speech of other Enfield residents, under threat of future retaliatory actions.

¹ Brian M. Lastra, Co-Chair of the CAAO Ethics Committee, concludes his notice to Ms. Longhi of the Town's complaint against her by assuring her that the matter is confidential. As the Town is a party to the complaint, this notice does not breach that confidentiality.

OBSESSION w/ LORI LONGHI
+
IMPROPERLY INFLUENCE B/m

Mario F. Coppola

From: Tallberg, James <jtallberg@enfield.org>
Sent: Monday, December 5, 2022 8:47 AM
To: Mario F. Coppola
Subject: Park Ave. residents say 2-family house will lead to parking problems | Enfield - 78 Park Avenue - PRIVILEGED AND CONFIDENTIAL

Mario – This news reporting concerns property at 78 Park Avenue, Assessor's Map 39, Lot 004. See the JI links below.

- You may recall that, on May 20, 2022, the BAA Chair granted a tax appeal reducing the assessment on this property to zero "0", noting on the appeal form that there was "no marketable title" and that the property owner, BAA Member Lori Longhi recused herself.
- Query how much Ms. Longhi is selling this property for given that the BAA, of which she is a member, concluded it has zero value.

https://link.zixcentral.com/u/c88909ae/RHeAU6N07RG273Yrh3soMg?u=https%3A%2F%2Fwww.journalinquirer.com%2Ftowns%2Fenfield%2Fpark-ave-residents-say-2-family-house-will-lead-to-parking-problems%2Farticle_65705540-7256-11ed-8d47-9353b915d4fe.html

https://link.zixcentral.com/u/836ef702/DlyAU6N07RGPcHYrh3soMg?u=https%3A%2F%2Fwww.journalinquirer.com%2Ftowns%2Fenfield%2Fpark-ave-residents-say-2-family-house-will-lead-to-parking-problems%2Farticle_65705540-7256-11ed-8d47-9353b915d4fe.html%3Futm_source%3Djournalinquirer.com%26utm_campaign%3D%252Fnewsletters%252Flists%252Fheadlines%252F%253F-dc%253D1670007615%26utm_medium%3Demail%26utm_content%3Dheadline

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Mario F. Coppola

→ From: Zoppo, Ellen <ezoppo@enfield.org>
→ Sent: Tuesday, January 24, 2023 10:15 PM ←
→ To: Mario F. Coppola
→ Subject: Fwd: Privileged and Confidential 78 Park Ave
Attachments: 20230124102030580.pdf

Get Outlook for iOS

→ From: Bailey, Sheila <sbailey@enfield.org>
→ Sent: Tuesday, January 24, 2023 10:36:22 AM
→ To: Zoppo, Ellen <ezoppo@enfield.org>
→ Subject: Privileged and Confidential 78 Park Ave

*→ Please see the attached copies of 2019-2021 land records for 78 Park Ave.

Sheila M. Bailey
Town Clerk
820 Enfield Street
Enfield, CT 06082
(860) 253-6438
sbailey@enfield.org

This email message from the Town of Enfield, CT is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorized review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply email and destroy all copies of the original message.

-----Original Message-----

From: svc_scanAccount@enfield.org <svc_scanAccount@enfield.org>
Sent: Tuesday, January 24, 2023 10:21 AM
To: Bailey, Sheila <sbailey@enfield.org>
Subject: Message from "RNP5838791DEA10"

This E-mail was sent from "RNP5838791DEA10" (MP C4504ex).

Scan Date: 01.24.2023 10:20:30 (-0500)
Queries to: svc_scanAccount@enfield.org

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CORRECTING DEEDS
TOM'S INTERVIEW TRANSCRIPT
2/22/23

1 Tom Tyler: Hmm mm.

2 Mr. Coppola: um I'm going to show this to you, which was uh from Robert

3 Brunk, of Enfield a consideration of a dollar to Lori and David Longhi. Please take a

4 look at that – also actually show that to your Counsel. And I'll go ask that you take a

5 look at the BA application and the BA bate stamp uh page number 5995, as well as um

6 - the other page BAA 6002 and 6003. So if you look at those 3 pages, one of them is

7 um is summary of his argument uh

8 Tom Tyler: Yeah.

9 Mr. Coppola Which indicates that um that the uh legal description that

10 the Town provided with the Deed was deficient for 78 for the subject property at 78

11 Park Avenue, and that, in fact, what the Town had actually gave him was a legal

12 description for 74 Park Avenue, which was the house down the street

13 Tom Tyler: Yes.

14 Mr. Coppola that was owned by Mr. Brunk

15 Tom Tyler: Yes.

16 Mr. Coppola: Okay, and that uh and then he goes on to say that he hired

17 a lawyer in May of '21 to try to straighten this legal issue out. Okay um and so do you

18 see the Deed that I just provided you a copy of

19 Tom Tyler: Yeah

20 (inaudible cross-talk)

21 Tom Tyler: One from Brunk to David and Lori Longhi.

22 Mr. Coppola Is that a – so does that appear to be a Deed from Mr.

23 Brunk to David and Laurie Longhi provide - Quick Claiming them uh the title, the proper

1 title to 78 um Park Avenue.

2 Tom Tyler: Well, it's a Quick Claim Deed, apparently, to try and
3 straighten out for 78 but – the parcel they mention is lot number 28, but I think there's a
4 difference between the map that's on file, perhaps, and oh there it goes – okay - and
5 what the uh you know, what the street number is, and that's not unusual either. You
6 have a different lot number than a street number but so it's 78 so – okay.

✓ 7 Mr. Coppola So and I'm I'm and by the way, I know you're not a - I'm not
8 expecting to be a title expert and quite frankly, you're looking at this just like I am uh it
9 appears - so does it appear to you. Maybe if it's helpful to – it appeared me that this,
10 may have been – that this is a Deed which was uh provided to the Longhi's is in order
11 to resolve the title issue with Mr. Brunk's property. That's what I assume it was.

✓ 12 Tom Tyler: I'm wondering if there's another one in back of this or in
13 front of this from the Longhi's to this guy?

✓ 14 Mr. Coppola: I don't know - this

15 Tom Tyler: Yeah, so

✓ 16 Mr. Coppola: it's a good question, but so, but the bottom line is, if you
17 look at that, it says it was if you look at uh look at this next page of that document.

18 Tom Tyler: Hmm mm.

19 Mr. Coppola: It was dated on what date?

20 Tom Tyler: Assigned April 3rd.

21 Mr. Coppola: Right - so looks like that he provided it to them on April 3rd
22 of 2022 – correct?

23 Tom Tyler: No.

1 interest?

2 Tom Tyler: No. I did not represent - I take another note just so you
3 know I didn't represent them when they bought it from the town, I didn't represent them
4 when they (inaudible) negotiations with the the buyer, I didn't have any any
5 representation of uh anything in terms of trying to straighten out the problem and I
6 never had any representation of my knowledge of this other guy I mean, maybe our
7 office represented him at some point, but I have no clue. Never heard of the guy when
8 David - David Brunk but uh and then I think after this came out, I do remember now I
9 did call the Title Company and said, geeze I got an interesting one here. What uh what
10 do you do with this cause it seemed like just a correcting Deed you know, if the two
11 people need correcting Deeds that would resolve it and I believe that answer I got is
12 yeah you just do a correcting Deeds, which looks like what they eventually did. I didn't
13 share that with anybody I was just here for my own information.

14 Mr. Coppola: So when you contact the Title Company.

15 Tom Tyler: Oh it would have been after the hearing with David, and um
16 it would have been before we made a decision (inaudible) just a correcting Deed.

17 Mr. Coppola: So did you contact your attorney at the Title Company to
18 inquire about uh whether, if there was an issue like this uh you know, how would it be
19 resolved?

20 Tom Tyler: Yeah it was generic well, I thought that the answer is
21 correcting Deeds from both sides, but I believe Brunk might have had an additional
22 problem, because he if he had a mortgage on his property I can't just go out giving
23 Deeds to your property without getting prior written consent from the bank so and then

1 you say well what's the bank got for its mortgage I mean, it's paperwork, does it have
2 the right property or wrong one? I didn't go down any of that path. I just simply asked
3 the Title Company if you got a situation where you had the wrong property
4 descriptions, on changes to correcting Deeds and the answer was yes. Correcting
5 Deeds (inaudible) which looks like what they did.

6 Mr. Coppola: I don't know if they, if if the Longhi's did a correcting Deed
7 with Brunk – I'd have to look (inaudible) can we go off for one moment I just want to
8 look at my records.

9 Tom Tyler: For good reason.

10 Mr. Coppola: Alright, Mr. Tyler we're almost almost done here. So uh are
11 you familiar with an application or application's filed by the Jarmoc – the Jarmoc's uh or
12 Jarmoc family regarding land lease for the placement of solar panels?

13 Tom Tyler: Yes.

14 Mr. Coppola: And did you hear that application?

15 Tom Tyler: Yes.

16 Mr. Coppola: And did you reduce the value uh on that application?

17 Tom Tyler: Yeah, when you see that application just for my purposes. It
18 was Appeal number 307, 308, and 309.

19 Mr. Coppola: Thank you.

20 Tom Tyler: They were all the solar panel - I don't have the bates
21 numbers.

22 Mr. Coppola: Okay. And so uh what were the properties um that we're
23 the subject of those appeals? I see that?

ATTORNEY
Rachel M. Baird

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May 16, 2023

Attorney Mario F. Coppola
Berchem Moses PC
1221 Post Road East
Westport, CT 06880
mcoppola@berchemmoses.com

Re: Independent Tax Assessment Review (2022-08-29 RESOLUTION #6348)

Interview of Enfield BAA Chairman Thomas J. Tyler

Dear Attorney Coppola:

The members of the Enfield Board of Assessment Appeals (collectively, "BAA"), whom I represent, through BAA Chairperson Attorney Thomas J. Tyler ("Attorney Tyler"), have asked me to bring a most serious and urgent matter to your attention.

Recently, it was brought to the BAA's attention that information gathered during your Independent Tax Assessment Review ("independent review") has been discussed at Enfield Town Council ("Council") Democratic caucus meetings. Councilor John Santanella ("Councilor Santanella"), apparently, has used the term "corrupt" to describe Attorney Tyler and BAA member Lori Longhi ("Ms. Longhi") to other Council Democrats at these meetings. Specifically, Councilor Santanella, repeatedly, has emphasized Attorney Tyler's role in hearing, deliberating, and deciding an appeal from the October 1, 2021, assessment of a property, 78 Park Avenue, owned by David Longhi ("Mr. Longhi") and Ms. Longhi (collectively, the "Longhis").

Councilor Santanella was not an original liaison between you and the Council. In his role now as a liaison he is presumably viewed by others, including Democratic Councilors, as having access to accurate and authoritative information about your independent review. Your interview of Attorney Tyler on February 22, 2023, lasted 4 hours and 18 minutes. Fifty minutes, or 20%, of the interview, focused on Appeal #352 which concerned 78 Park Avenue. The information provided to BAA members is that it is this appeal that Councilor Santanella references when he refers to Attorney Tyler and Ms. Longhi as corrupt.

If the information provided to BAA members about Councilor Santanella's statements and conduct at Council Democratic caucus meetings is accurate, then Councilor Santanella has compromised the independent review by making false and defamatory statements about Attorney Tyler and Ms. Longhi. Based on our review of your interview of Attorney Tyler on February 22, 2023, concerning Appeal #352, it is more than reasonable to infer that Councilor Santanella has relied on information conveyed to him about the independent review, only available from you, to feel confident in describing Attorney Tyler and Ms. Longhi as corrupt. Again, if the information provided to BAA members is accurate, Councilor Santanella's updates clearly appear calculated to unduly influence Council Democrats into believing that the BAA and/or its members were engaged in corrupt activities during the 2022 BAA hearings. Not only would these updates be inaccurate, false, and/or misleading, they would, in the vernacular, smack of a smear and character assassination campaign directed at the BAA and at least two of its members, Attorney Tyler and Ms. Longhi.

In light of these disturbing revelations I have been asked to revisit your February 22, 2023, interview of Attorney Tyler, particularly with regard to setting the record straight on Appeal #352.

In cooperation with the independent review that you were retained to perform, Attorney Tyler, a volunteer, agreed to meet with you on February 22, 2023, for what you said would be a two-hour interview. Although the interview was scheduled to begin at 10 a.m. and end at 12 p.m., in fact, the Zoom recording of Attorney Tyler's interview lasts four hours and eighteen minutes.

Fifty minutes, or 20%, of Attorney Tyler's interview focused on one BAA appeal.¹ Appeal #352 concerned real property consisting of a vacant (except for a dilapidated shed) building lot at 78 Park Avenue owned by the Longhis. Mr. Longhi appealed the \$45,900 assessment reflecting 70% of the Town appraised fair market value of \$65,600 as of October 1, 2021. Since Ms. Longhi had recused herself and Ms. Dubanoski was busy hearing another matter, this appeal was heard only by Attorney Tyler on April 20, 2022. Following deliberations in May 2022, the BAA voted (2-0-1) to value the 78 Park Avenue property at \$0 because its title was not marketable due to the Town's error in attaching the wrong property description (74 Park Avenue) to the 78 Park Avenue tax foreclosure deed when the Longhis purchased the property several years earlier. When the Longhis' lawyer notified the Town of this error, an assistant Town attorney refused to correct the error. The Longhis were compelled to retain private counsel when they received no cooperation from the Town in correcting a title issue the Town had perpetuated.

The other party affected by the Town's error was Robert Brunk ("Mr. Brunk"), the owner of 74 Park Avenue. After he was notified by the Longhis' attorney, Despina Tartsinis, that a title problem existed concerning both 78 Park Avenue and 74 Park Avenue, Mr. Brunk submitted a claim under the terms of his title insurance policy. Subsequently CATIC retained Attorney Jay R. Lawlor ("Attorney Lawlor") to correct the title issues related to the Park Avenue properties. It was Attorney Lawlor who prepared and filed statutory form quitclaim deeds and title affidavits for the owners of 74 Park Avenue and 78 Park Avenue. All four documents were received by Enfield's Town Clerk on April 21, 2022, at 10:09:41 a.m. The four documents were recorded in the land records as "linked documents," then returned by United States mail to Attorney Lawlor. The recording of the four linked documents correcting the Town's error provided marketable title to

¹ Timestamp 02:48:26.

78 Park Avenue. It should be noted that the BAA's decision set a fair market value of \$40,000 based on an assessment of \$28,000 if and when "marketability" was restored. In the present case marketability was restored to 78 Park Avenue on April 21, 2022. This marketability restoration has no effect on the assessment of \$0 for the Grand List of October 1, 2021.

The record of your interview of Attorney Tyler on February 22, 2023, shows that from the 03:04:50 timestamp to the 03:27:28 timestamp, the focus was to elicit from Attorney Tyler any comment to support a theory that Mr. Longhi withheld relevant and/or material information during his appeal presentation on April 20, 2022, that would have caused Attorney Tyler to decide the appeal differently had Attorney Tyler been so informed. The problem is that the hypothetical questions you asked to further this goal were not based in fact, so any answer given by Attorney Tyler would have been meaningless except perhaps if he had been goaded into speaking negatively about Mr. Longhi on the record, which he did not. Although hypotheticals can be useful in questioning a subject, when the facts assumed in the hypothetical are facts that the person asking the questions knows or should know are not true, then the reason for asking the hypothetical becomes highly suspect.

Despite marking documents to be used at Attorney Tyler's interview for reference, you produced and presented an unmarked document to Attorney Tyler at the 03:37:33 timestamp. This unmarked document was a two-page statutory form quitclaim deed signed by Mr. Brunk on April 3, 2022, transferring title for 78 Park Avenue with its correct description to the Longhis. The deed was filed in the land records and made returnable to Attorney Lawlor. You looked at the April 20, 2022, date of Mr. Longhi's appeal to the BAA and the April 21, 2022, date of filing the deed in the land records and saw an opportunity to link the two together to insinuate that Mr. Longhi concealed information from Attorney Tyler at the BAA hearing on April 20, 2022, in a purported scheme to obtain a \$0 assessment based on the non-marketability of 78 Park Avenue when he knew that the next day when the deed was filed in the land records that the property would become marketable.

One of the problems with this line of questioning is that you know, based on your experience and area of practice, that it would be extremely unusual for a grantor or grantee to sign a deed at his or her attorney's office then take the original deed and hold onto it until he or she decides to file it on the land records.

In this case, where a title company attorney has appeared to correct a title issue, Attorney Lawlor, acting on behalf of CATIC and Mr. Brunk, prepared all deeds and affidavits then, once signed, held sole possession and custody of all four fully executed documents until April 21, 2022, when he filed them in the land records. Mr. Longhi did not have possession of the 78 Park Avenue deed on April 20, 2022, when he appeared before the BAA nor did he control when Attorney Lawlor filed the deed in the land records; unless, that is, your hypothetical expands to include Attorney Lawlor as complicit in a scheme to delay filing the correcting deed until the morning after the BAA hearing.

Placing this into perspective, when you asked what Attorney Tyler would have done if Mr. Longhi had concealed that he had the deed in hand and planned to file it the next day, you placed Attorney Tyler in the position of presuming improper conduct on the part of Mr. Longhi, despite obvious evidence to the contrary, which was a disservice to Attorney Tyler, the Longhis, and the taxpayers of Enfield who were told that this review would be fair and independent. Attorney Tyler has cause to believe that Councilor Santanella learned of your line of questioning and took it to the next step when he accused Attorney Tyler and Ms. Longhi of corrupt conduct when no improper conduct occurred at all except in the innuendos presented in your hypotheticals which, as previously stated, were contrary to readily available evidence in the land records.

Attorney Tyler's immediate search of the Town's online land records following his interview quickly revealed that four documents were filed as linked documents on April 21, 2021, to correct the 78 Park Avenue and 74 Park Avenue deeds. Those documents were recorded in Volume 2838 at pages 355-369, inclusive.² You took one document of the four, out of context, to show Attorney Tyler on February 22, 2023. It was a two-page statutory form quitclaim deed for 78 Park Avenue (Vol. 2838, pgs. 358-359) signed by Mr. Brunk as the grantor to grantees David Longhi and Lori Longhi, but you withheld from Attorney Tyler the other three linked documents including two affidavits signed by Attorney Lawlor describing the transactions in detail. Attorney Tyler immediately recognized this lack of candor in your questioning as is evident in this exchange:

Atty. Coppola:³ And by the way, I know, you're not a title ... , I'm not expecting you to be a title expert, and quite frankly you're looking at this just like I am and so does it appear to you that, maybe this will help, it appeared to me that this may have been this is a deed which was provided to the Longhis in order to resolve the title issue with Mr. Brunk's property that's what I assumed it was.

Atty. Tyler: I wonder if there was another one in back of this or in front of this from the Longhis to this guy.

Atty. Coppola: I don't know. It's a good question but so the bottom line is if you look at that⁴ it says it was, if you look at, look at this next page of that document, if it was dated on what date?

Attorney Tyler was correct, there were three pages in front of and ten pages in back of the deed you showed him related to 78 Park Avenue. Attorney Tyler was not viewing the two pages just as you were – you had the opportunity to review the fifteen pages in advance and either chose not to present all of them to Attorney Tyler or just missed the other thirteen pages. You focused on leading Attorney Tyler toward supporting your false inferences by asking him to recite dates apparent on the record in the deed that Mr. Brunk signed on April 3, 2022, as if that would support your hypothetical that Mr. Longhi had the deed in hand on April 20, 2022, at the BAA appeal hearing:

² Attached in Addendum to this letter.

³ Timestamp 03:10:50; transcriptions of the recording are not official and the reader should rely on his or her review of the recording.

⁴ The questioner raises his voice to redirect Attorney Tyler to the line of questioning about when the deed was filed as related to the BAA hearing on 78 Park Avenue. Throughout, Attorney Tyler remains calm.

Atty. Tyler: Signed April 3rd.
Atty. Coppola: So it looks like that he provided it to them on April 3rd of 2022, correct?
Atty. Tyler: No, just that he signed it on April 3rd, that doesn't mean he provided it to them.
Atty. Coppola: Fair enough, so ...
Atty. Tyler: So, he signed it and his lawyer swore him in on it and then it was recorded in June but ...
Atty. Coppola: Well, actually no, that's not the recording date if you look at the ... so, so let's just make sure this is clear for the record so it looks like ...
Atty. Tyler: Oh, I see. I'm sorry.
Atty. Coppola: So, you're correct that ...
Atty. Tyler: Recorded April 21st.
Atty. Coppola: We don't know if it was provided to the Longhis on April, what's the date that it was recorded? Not recorded. I'm sorry. I retract that question. What was the date that the statutory form quitclaim deed that you have before you, what was the date that it was signed by the grantor?
Atty. Tyler: It says it's April the 3rd. And sworn in on April 3rd also so the deed is fully completed apparently and it looks like a legitimate deed. On April the 3rd, 2022.
Atty. Coppola: And it was notarized as well, correct?
Atty. Tyler: Yeah.
Atty. Coppola: So on April 3rd 2022 it appears that the grantor had executed the deed, correct?
Atty. Tyler: Yes.
Atty. Coppola: At some point the grantor gave the deed to David and Lori Longhi, on April 3rd or some later date.
Atty. Tyler: Or the attorneys.
Atty. Coppola: Fair enough. So, so fair enough.⁵ That it was recorded on the land records it looks like David and Lori Longhi, correct?
Atty. Tyler: Ah, ...
Atty. Coppola: Or someone on their behalf.⁶
Atty. Tyler: Yeah, on April 21st.

Toward the end of the 50 minutes devoted to Appeal #352 you pushed and pushed for Attorney Tyler to consider what he would have done or not done if Mr. Longhi had the correcting deed and planned to file it the day after the April 20, 2022, hearing:

Atty. Coppola: I'm almost done with this application. I think you said you didn't, you wouldn't, you don't believe that when Mr. Longhi came before you that he would have known about the deed. Let's assume he did, let's assume that if I talked to him I could he admits ...
Atty. Tyler: If he, if he ...

⁵ The questioner adopts an excited tone. Throughout, Attorney Tyler remains calm.

⁶ The questioner adopts an urgent tone. Throughout, Attorney Tyler remains calm.

- Atty. Coppola: Just let me finish the question, just finish the question, hypothetically, let's assume I talk to him and or better yet I talk to his lawyer where he confirms yes he knew about it I emailed him a copy a week before. If Mr. Longhi knew that he had the title issue resolved and had that deed in hand would you, do you believe that he should of at that point he should have told you if he had known.*
- Atty. Tyler: Well, I would hope he would have told me everything. In full candor and let me know what the whole situation was.*
- Atty. Coppola: So therefore if he had that issue resolved on April 20th when he met with you do you think he should have told you.*
- Atty. Tyler: I think he would've told me.*
- Atty. Coppola: I'm not asking if he would have, I'm sayin if he, if he, did know do you think he should've told you*
- Atty. Tyler: Of course. You know I think it is in all candor, definitely. I think what you're trying to imply and you're mistaken is that something nefarious and they held this deed until the day after they had the hearing, well then they gotta be pretty stupid because the decision is not made yet. So why wouldn't they just hold the deed until after the decision is made back in May and then go file it. To me it looks like it should circumstances happened that you know it just happened but it would not have made a difference on my posture, you might have to ask if it would have made a difference on Donna, I don't know, she didn't hear all this. You know I just explained it to her but again this appeal is for October 1st 2021. It's not for April 20th, 2021, I mean 2022.*
- Atty. Coppola: For the record I am not suggesting anything nefarious but again in looking at the application check the title with regard to conveyances and got a copy of the deed and I have not confirmed with title counsel or done a title search that this resolved the title issue. I'm assuming it did. ...*

For the record, Attorney Lawlor, representing CATIC, controlled the timeline for preparing and recording the correcting deeds and affidavits as he was engaged by CATIC to do so. A call to Attorney Lawlor would have saved Attorney Tyler from 50 minutes of what amounted to interrogation focused on tarnishing the BAA members, as well as Mr. Longhi. You attempted to use, but were not successful in using, Attorney Tyler as a pawn to present the BAA as corrupt, unethical, and/or incompetent.

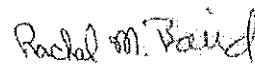
Re: Tax Assessment Review – Interview of BAA Chairman Tyler

May 16, 2023

Even if you had convinced Attorney Tyler to erroneously conclude that Mr. Longhi had the deed in hand at the BAA hearing on April 20, 2022, but concealed it with the intent to file it the next morning, this conduct would not have been relevant or material in deciding the value of 78 Park Avenue as of October 1, 2021, which was the issue brought before the BAA for hearing. So what then was the purpose of this entire line of questioning about April 20, 2022, and April 21, 2022, if not to falsely insinuate to the Council and especially Councilor Santanella, in his role as a liaison between you and the Council, that the BAA members, in particular Attorney Tyler and Ms. Longhi,⁷ are corrupt?

In conclusion, the BAA members have no confidence in the independence of the Independent Tax Assessment Review (Council Resolution #6348). An option immediately available to the BAA members to mitigate the damages to their reputations, which I now demand on their behalf, is that this letter and the attached fifteen pages of linked documents filed in the land records on April 21, 2022, regarding 74 Park Avenue and 78 Park Avenue be presented with any report related to the independent review as prominently as necessary to counter misrepresentations that any BAA member acted improperly in performing her or his duties during the 2022 BAA appeals to include Appeal #352.

Sincerely,



Rachel M. Baird, Attorney

Addendum: Enfield Land Records:
Vol. 2838, pgs. 355- 369.

⁷ This point is supported by, among other things, the presentation of another unmarked document at your interview of Ms. Longhi on March 15, 2023. The document was a case involving the parties/entities, Villages, LLC, the Enfield Planning and Zoning Commission, and Ms. Longhi. All cases involving these parties/entities resolved years ago. Just as the hypothetical presented to Attorney Tyler, which was contrary to evident facts, the case presented to Ms. Longhi had no purpose related to this independent review except to intimidate and cast false and defamatory innuendo of a corrupt BAA.

ADDENDUM

Town of Enfield, CT

Land Records Online Search

Sheila M. Bailey, Town Clerk

Verified as of 03/08/2023

Help?

Search () Results () Document ()

Click **Search** Tab to initiate new search. Click **Results** tab to view search results list.

Type: QTC

Instrument No.: 2022018917

Date: 04/21/2022 10:09:41

Book Type: O

Book/Page: 2838/355

Pages: 3

Legal: L#30 PARK AV

GRANTOR: LONGHI LORI

LONGHI DAVID

GRANTEE: BRUNK ROBERT

Linked Documents: AFF 2838/360

AFF 2838/365

Prev Document

Next Document

Page:  **2**   Rotate Left  Rotate Right  Reset  Add to Cart (Page)  Add to Cart (All Pages)





INSTR # 2022018917
VOL 2838 PG 355 04/21/2022 10:09:41 AM
RECORDED IN ENFIELD CT
SHEILA M. BAILEY, TOWN CLERK
NO CONVEYANCE TAX COLLECTED

After recording, return to:
Hoopes Morganthaler Rausch &
Scaramozza LLC
Attn: Jay R. Lawlor
185 Asylum Street
CityPlace II, 15th Floor
Hartford, CT 06103

STATUTORY FORM QUITCLAIM DEED

Lori and David Longhi of Enfield, CT (collectively, "Grantor"), for the consideration of One Dollar and other valuable consideration paid, grant to Robert Brunk, having a mailing address of 74 Park Avenue, Enfield, CT 06082, with QUITCLAIM COVENANTS, all right, title, interest, claim and demand whatsoever as the Grantor has in, to and over that certain real property known as 74 Park Avenue, Enfield, CT 06082, and being more particularly bounded and described as follows:

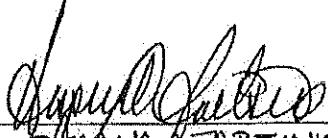
A certain piece or parcel of land known and designated as Lot No. 30 according to a Map or Plan of Lots known as "Mapledale" which Map is on file in the office of the Town Clerk of Enfield Book of Maps, Volume 1 Page 9, to which reference is hereby made for a more particular description. **Said premises are more particularly bounded and described as follows:**

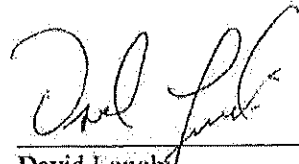
NORTH: By the highway, Park Avenue, 51 feet;
EAST: By Lot #29 on said Plan, 108 feet;
SOUTH: On land now or formerly of Carl Miller, 51 feet; and
WEST: On land now or formerly of John Ruggiero, 108 feet.

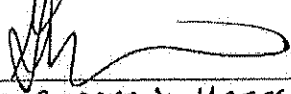
Being known as 74 Park Avenue, Enfield, CT.

[Remainder of page intentionally left blank; signature pages follow.]

Witnessed by:


Name: DESPINA C. TARTSINIS


Name: David Longhi


Name: GEORGE F. VARESSIS

STATE OF CONNECTICUT)
) ss:
COUNTY OF)

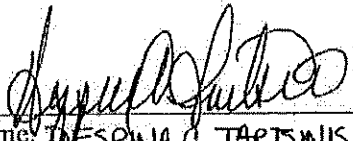
On this the 25th day of MARCH, 2022, before me, the undersigned officer, personally appeared David Longhi, known to me or satisfactorily proven to be the person whose name is subscribed to the within instrument and acknowledged that he executed the same for the purposes therein contained, as his free act and deed.

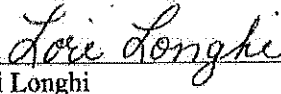
In Witness Whereof, I hereunto set my hand.

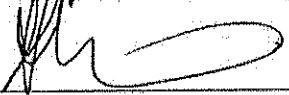

Commissioner of the Superior Court
Notary Public DESPINA C. TARTSINIS, ESQ.
My Commission Expires:

Signed March 25, 2022.

Witnessed by:


Name: DESPINA C. TARSINIS

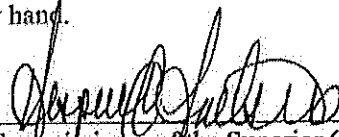

Lori Longhi


Name: GEORGE F. VARESSIS

STATE OF CONNECTICUT)
) ss:
COUNTY OF)

On this the 25th day of MARCH, 2022, before me, the undersigned officer, personally appeared Lori Longhi, known to me or satisfactorily proven to be the person whose name is subscribed to the within instrument and acknowledged that she executed the same for the purposes therein contained, as her free act and deed.

In Witness Whereof, I hereunto set my hand.


Commissioner of the Superior Court
Notary Public - DESPINA C. TARSINIS ESQ.
My Commission Expires:

Town of Enfield, CT

Land Records Online Search
Sheila M. Bailey, Town Clerk

Verified as of 02/23/2023

Help?

Search () Results () Document ()

Click **Search** Tab to initiate new search. Click **Results** tab to view search results list.

Type: QTC

Instrument No.: 2022018918

Date: 04/21/2022 10:09:41

Book Type: O

Book/Page: 2838/358

Pages: 2

Legal: L#28 PARK AV

GRANTOR: BRUNK ROBERT

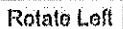
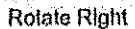
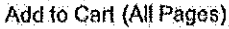
GRANTEE: LONGHI LORI
LONGHI DAVID

Linked Documents: AFF 2838/360

AFF 2838/365

Prev Document

Next Document

Page:  2      



INSTR # 2022018918
VOL 2838 PG 358 04/21/2022 10:09:41 AM
RECORDED IN ENFIELD CT
SHEILA M. BAILEY, TOWN CLERK
NO CONVEYANCE TAX COLLECTED

After recording, return to:
Hoopes Morganthaler Rausch &
Scaramozza LLC
Attn: Jay R. Lawlor
185 Asylum Street
CityPlace II, 15th Floor
Hartford, CT 06103

STATUTORY FORM QUITCLAIM DEED

Robert Brunk of Enfield, CT ("Grantor"), for the consideration of One Dollar and other valuable consideration paid, grant to Lori and David Longhi, of Enfield, CT (collectively, the "Grantee"), with QUITCLAIM COVENANTS, all right, title, interest, claim and demand whatsoever as the Grantor has in, to and over that certain real property known as 78 Park Avenue, Enfield, CT 06082, and being more particularly bounded and described as follows:

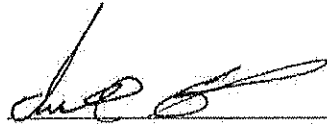
A certain piece or parcel of land with all buildings thereon, known and designated as Lot NO. 28 according to Map or Plan of Lots known as "Mapledale" which Map is on file in the office of Town Clerk of Enfield, Book of Maps, Volume 1, Page 9, to which reference is hereby made for a more particular description, situated in the Town of Enfield, County of Hartford and State of Connecticut, being known as 78 Park Avenue, and bounded and described as follows, to wit:

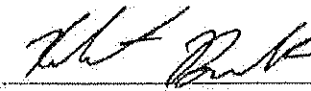
NORTHERLY: by Park Avenue 51 feet;
EASTERLY: by Lot #27 on said map, 108 feet;
SOUTHERLY: by property of others unknown, 51 feet; and
WESTERLY: by Lot #29 on said map, 108 feet.

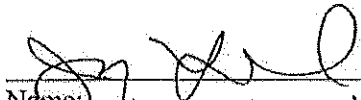
[Remainder of page intentionally left blank; signature pages follows.]

Signed April 3, 2022.

Witnessed by:


Name: IL1 ANETTE CABAN

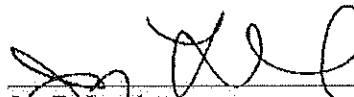

Robert Brunk


Name: Jay Lawlor

STATE OF CONNECTICUT)
) ss: Enfield
COUNTY OF HARTFORD)

On this the 3rd day of April, 2022, before me, the undersigned officer, personally appeared Robert Brunk, known to me or satisfactorily proven to be the person whose name is subscribed to the within instrument and acknowledged that he executed the same for the purposes therein contained, as his free act and deed.

In Witness Whereof, I hereunto set my hand.


Jay R. Lawlor
Commissioner of the Superior Court

**AFFIDAVIT OF FACTS AFFECTING
TITLE TO REAL PROPERTY**

State of Connecticut)
) ss.
County of Hartford)

April 20, 2022

Subject Property: 74 Park Avenue

**Record Owners of
Subject Property:** Robert Brunk

I, Jay R. Lawlor, being duly sworn, depose and say:

1. This Affidavit is made with respect to real property known as and situated at 74 Park Avenue, Enfield, Connecticut, which is more particularly described in Schedule A attached hereto and made a part hereof (the "Subject Property").

2. As of the date of this Affidavit, the record owner of the Subject Property is Robert Brunk ("Record Owner").

3. The property description attached to the deed by which Record Owner acquired the Subject Property (Vol. 2721, Page 717) incorrectly refers to the Subject Property as "Lot No. 28 according to Map or Plan of Lots known as 'Mapledale'" Per the referenced map (the "Map"), a copy of which is attached as Schedule B, Lot No. 28 is not associated with the Subject Property, but rather with the property having street address 78 Park Avenue, Enfield, CT (the "Other Property").

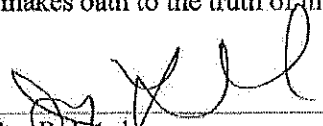
4. The record owners of the Other Property are Lori and David Longhi (collectively, the "Longhis"). The property description attached to the deed by which the Longhis acquired the Other Property (Vol. 2654, Page 982) incorrectly refers to the Other Property as "Lot No. 30" according to the Map (i.e., the Subject Property).

5. The property descriptions of the Subject Property and the Other Property appear to have been swapped in or about 2003, at which time Kenneth R. Nelson, Jr., as owner of both the Subject Property and the Other Property, conveyed the properties to different grantees.

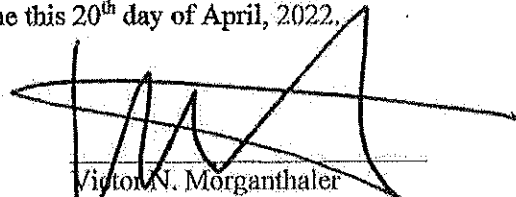
6. In order to correct the error in the property descriptions, the Longhis have quitclaimed to Record Owner any interest they may have in the Subject Property (*see* Vol. 2836, P. 355) and Record Owner has quitclaimed to the Longhis any interest he may have in the Other Property. *See* Vol. 2836, P. 358.

7. Except to the extent as may be otherwise set forth above, this Affidavit is made on the basis of facts that are personally known to the undersigned.

The undersigned, having been sworn, makes oath to the truth of the foregoing.


Jay R. Lawlor

Subscribed and sworn before me this 20th day of April, 2022.


Victor N. Morganthaler
Commissioner of the Superior Court

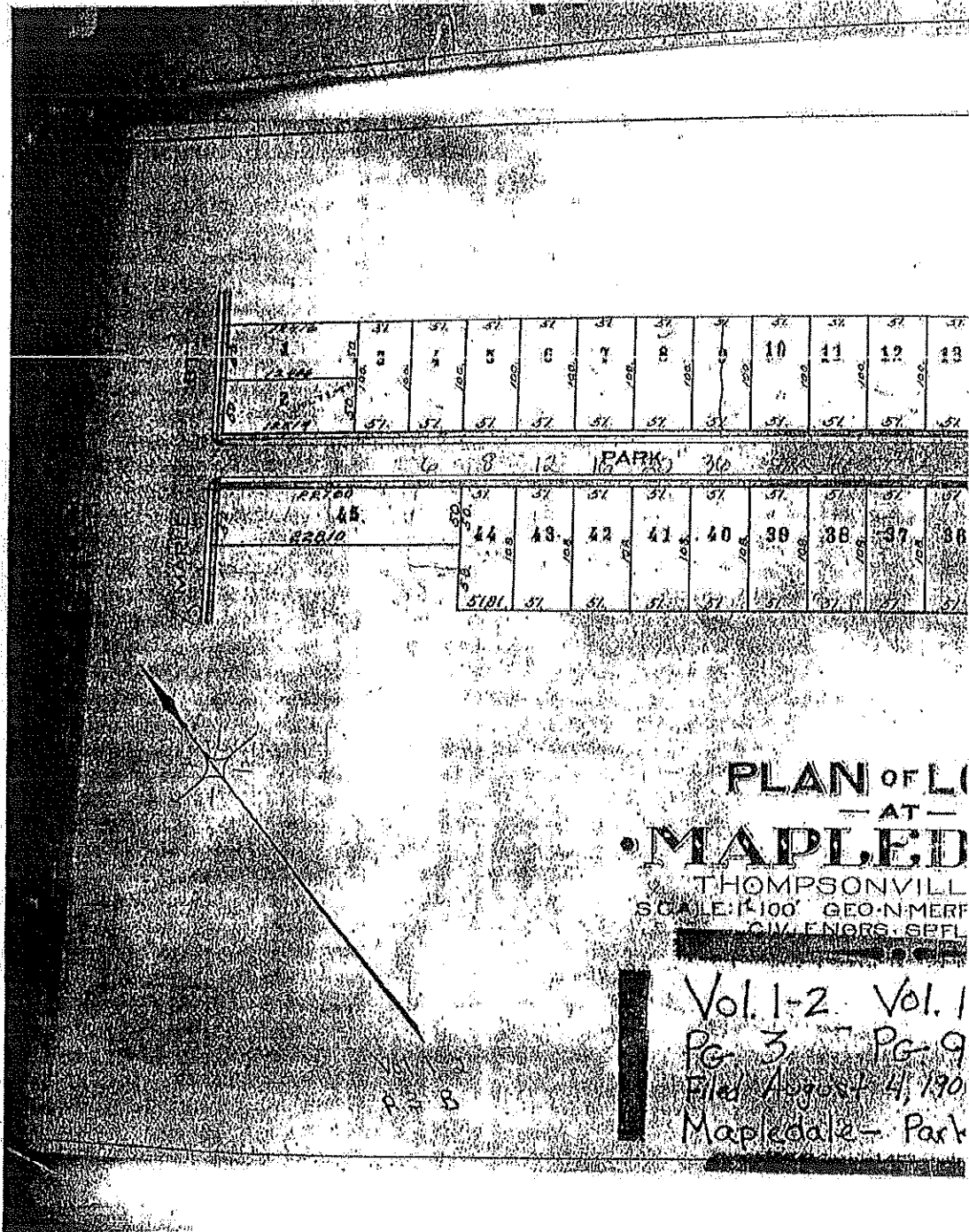
SCHEDULE A

A certain piece or parcel of land known and designated as Lot No. 30 according to a Map or Plan of Lots known as "Mapledale" which Map is on file in the office of the Town Clerk of Enfield Book of Maps, Volume 1 Page 9, to which reference is hereby made for a more particular description. **Said premises are more particularly bounded and described as follows:**

- NORTH:** By the highway, Park Avenue, 51 feet;
- EAST:** By Lot #29 on said Plan, 108 feet;
- SOUTH:** On land now or formerly of Carl Miller, 51 feet; and
- WEST:** On land now or formerly of John Ruggiero, 108 feet.

Being known as 74 Park Avenue, Enfield, CT.

SCHEDULE B



13	14	15	16	17	18	19	20	21	22	23	24
51	51	51	51	51	51	51	51	51	51	51	51
30	31	32	33	34	35	36	37	38	39	40	41
51	51	51	51	51	51	51	51	51	51	51	51

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ark Avenue

Vol 162
pg 3
6

**AFFIDAVIT OF FACTS AFFECTING
TITLE TO REAL PROPERTY**

State of Connecticut)
) ss.
County of Hartford)

April 20, 2022

Subject Property: 78 Park Avenue

**Record Owners of
Subject Property:** Lori and David Longhi

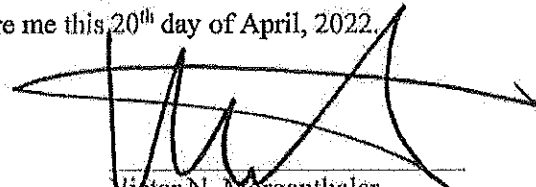
I, Jay R. Lawlor, being duly sworn, depose and say:

1. This Affidavit is made with respect to real property known as and situated at 78 Park Avenue, Enfield, Connecticut, which is more particularly described in Schedule A attached hereto and made a part hereof (the "Subject Property").
2. As of the date of this Affidavit, the record owners of the Subject Property are Lori and David Longhi (collectively, "Record Owner").
3. The property description attached to the deed by which Record Owner acquired the Subject Property (Vol. 2654, Page 982) incorrectly refers to the Subject Property as "Lot No. 30 according to Map or Plan of Lots known as 'Mapledale'"
4. Per the referenced map (the "Map"), a copy of which is attached as Schedule B, Lot No. 30 is not associated with the Subject Property, but rather with the property having street address 74 Park Avenue, Enfield, CT (the "Other Property").
5. The record owner of the Other Property is Robert Brunk ("Brunk"). The property description attached to the deed by which Brunk acquired the Other Property (Vol. 2721, Page 717) incorrectly refers to the Other Property as "Lot No. 28" according to the Map (i.e., the Subject Property).
6. The property descriptions of the Subject Property and the Other Property appear to have been swapped in or about 2003, at which time Kenneth R. Nelson, Jr., as owner of both the Subject Property and the Other Property, conveyed the properties to different grantees.
7. In order to correct the error in the property descriptions, the Record Owner has quitclaimed to Brunk any interest Record Owner may have in the Other Property (see Vol. 2838, P. 355), and Brunk has quitclaimed to Record Owner any interest he may have in the Subject Property. See Vol. 2838, P. 358.
8. Except to the extent as may be otherwise set forth above, this Affidavit is made on the basis of facts that are personally known to the undersigned.

The undersigned, having been sworn, makes oath to the truth of the foregoing.


Jay R. Lawlor

Subscribed and sworn before me this 20th day of April, 2022.

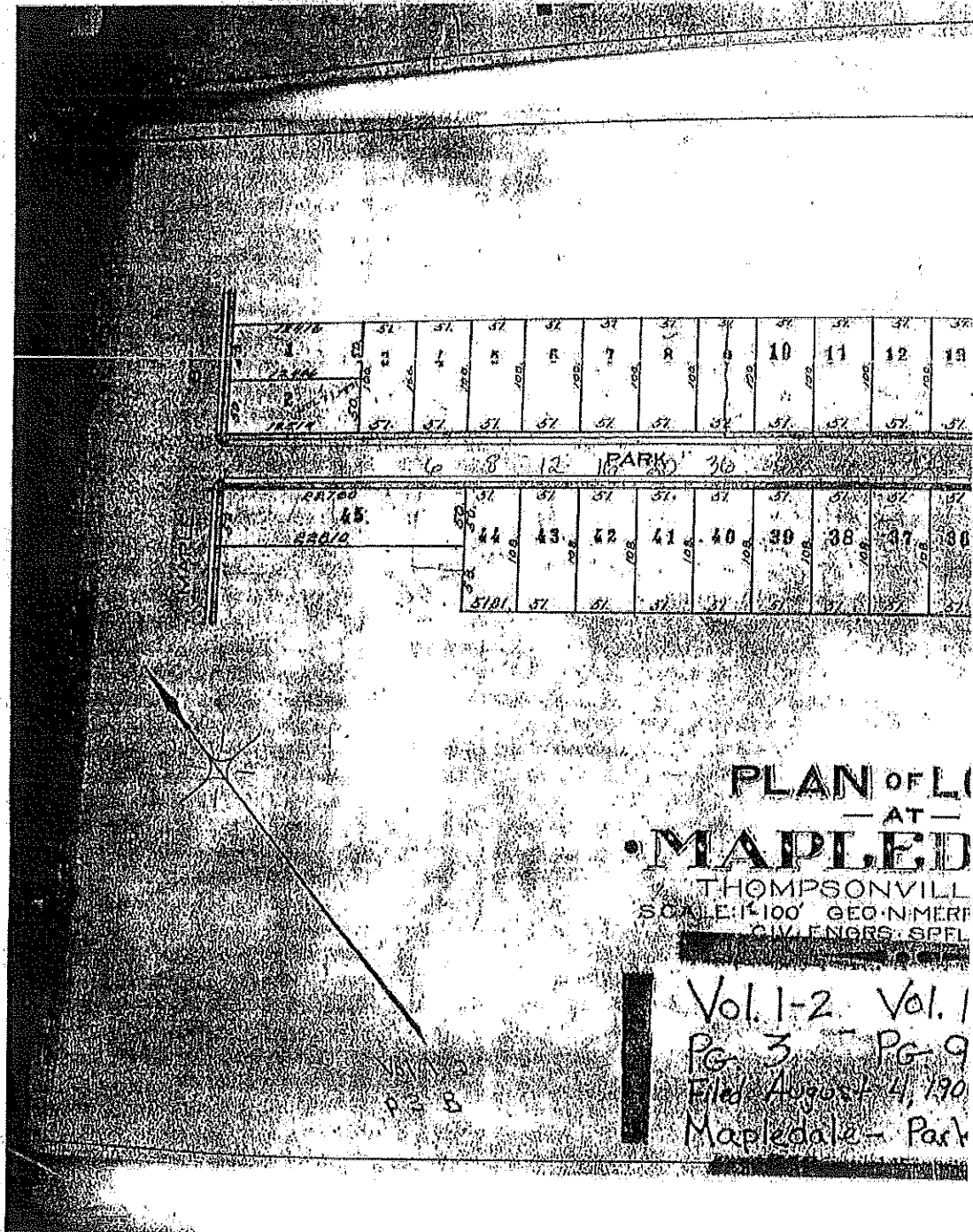

Victor N. Morganthaler
Commissioner of the Superior Court

SCHEDULE A

A certain piece or parcel of land with all buildings thereon, known and designated as Lot NO. 28 according to Map or Plan of Lots known as "Mapledale" which Map is on file in the office of Town Clerk of Enfield, Book of Maps, Volume 1, Page 9, to which reference is hereby made for a more particular description, situated in the Town of Enfield, County of Hartford and State of Connecticut, being known as 78 Park Avenue, and bounded and described as follows, to wit:

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EASTERLY: by Lot #27 on said map, 108 feet;
SOUTHERLY: by property of others unknown, 51 feet; and
WESTERLY: by Lot #29 on said map, 108 feet.

SCHEDULE B





U.S. Department of Justice

Federal Bureau of Investigation

In Reply, Please Refer to
File No. 196D-NH-39708

600 State St
New Haven, CT 06511-6505
December 18, 2003

Mr. Thomas J. Tyler, Esq.
Tyler & Tyler
92 High Street
Enfield, CT 06083

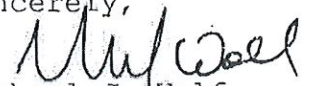
Dear Tom:

I would like to take this opportunity to express my sincere appreciation for the professionalism and dedication you displayed during the course of the Shoreline Capital mortgage flipping investigation. Your continuous and diligent support during the course of this four year investigation was crucial to its success. Due to your exceptional service, thirteen individuals have pled guilty to charges of mail fraud and false statements in federal court. Your assistance with the prosecution of Frank Toro, the closing attorney involved in this case, was particularly noteworthy.

As the government prepared its case against Mr. Toro, you spent a significant amount of time reviewing loan files and participating in conference calls to educate the case agents and the prosecutor on the proper procedures concerning real estate transactions. You quickly pointed out misrepresentations made by Mr. Toro and brought them to the attention of the investigators. Armed with your knowledge concerning these transactions, the government was able to secure a guilty plea from Mr. Toro without the necessity of a trial. You took time out of your schedule, assisting the government free of charge, because you believe that it is your civic duty to support the efforts of law enforcement.

In conjunction with the enclosed certificate of appreciation issued by FBI Director Robert Mueller, III, I wish to express my personal thanks and commend you for your outstanding service.

Sincerely,


Michael J. Wolf
Special Agent in Charge

18 U.S. Code § 1702 - Obstruction of correspondence

U.S. Code Notes

Whoever takes any letter, postal card, or package out of any post office or any authorized depository for mail matter, or from any letter or mail carrier, or which has been in any post office or authorized depository, or in the custody of any letter or mail carrier, before it has been delivered to the person to whom it was directed, with design to obstruct the correspondence, or to pry into the business or secrets of another, or opens, secretes, embezzles, or destroys the same, shall be fined under this title or imprisoned not more than five years, or both.

(June 25, 1948, ch. 645, 62 Stat. 778; Pub. L. 103-322, title XXXIII, § 330016(1)(I), Sept. 13, 1994, 108 Stat. 2147.)



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

December 30, 2021

Alaimo Family LLC
121 Oldefield Farms
Enfield, CT 06082

Location: 35 Weymouth Rd
PID: 6358

To Whom It May Concern:

It has been determined by the Assessor for the Town of Enfield that the above subject property under Forest Classification will need an updated Forester Certificate No. 4041B. The above subject property Forest assessment will be removed until proof is provided that an updated certificate is pending.

In addition to the updated Forester Certificate, I have attached an Application to the Assessor for Classification of Land as Forest Land to also be updated.

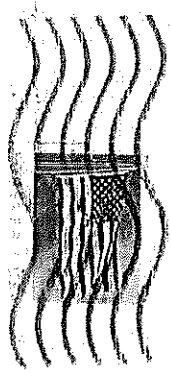
You may appeal this decision with the Board of Assessment Appeals by February 18, 2022. Forms are available online at www.enfield-ct.gov.

Sincerely,

Office of the Assessor
Attachment

Charles Alaimo
160 Windermere Avenue, #5105
Ellington, CT 06029

HARTFORD CT 060
28 APR 2022 PM 4 L



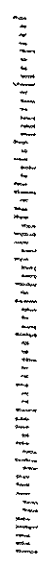
CHAIRMAN, Board of Assessment Appeals
820 ENFIELD ST
ENFIELD, CT 06022

RECEIVED

MAY 2 2022

ASSESSOR'S OFFICE
TOWN OF ENFIELD

06062-286420



SENT BY CERTIFIED MAIL

4/28/2022

Alaimo Family LLC
121 Oldefield Farms
Enfield, CT 06082

Office of The Assessor
Town of Enfield
820 Enfield Street
Enfield, CT 06082

RE: 35 Weymouth Road
PID: 6358

Assessor,

This is in reply to your December 30, 2021 letter sent to my sister Esther Alaimo's address, a copy of which is enclosed. We are sorry for not responding earlier as Esther was diagnosed with a serious medical condition late last year which accumulated in the need for major surgery and to this date continues with her rehabilitation. I called your office in early April to discuss this matter but was directed to your voice mail where I left a message. However, as of this date I have not received a reply.

Your letter does not state any reason why the Assessor determined this property will need an updated Forester Certificate. The property has not changed ownership or use since The Alaimo Family LLC acquired it by inheritance from our late father Matthew C. Alaimo in 2002.

There has been no logging or any other similar activity on the property since it has been owned by the Alaimo Family LLC. We have just kept it as forest land to conserve the natural resources of the land and paid our taxes. The property does not produce any income and we do not see the need to incur the costly expense at this time of having a Forester Report prepared as we have no plans to do any type of logging in the near future. It seems to us that Connecticut Statute Sec.12-504h means we do not need to do so.

Please inform us the basis for your determination at the above The Alaimo Family LLC address so that we may act appropriately.

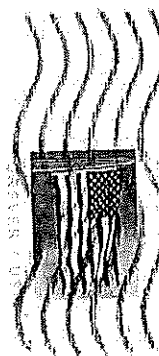
Sincerely,

Charles Alaimo
Member, Alaimo Family LLC

CC: Board of Assessment Appeals

Charles Alaimo
160 Windemere Avenue, #5105
Ellington, CT 06029

HARTFORD CT 060
9 MAY 2022 PM 3 L



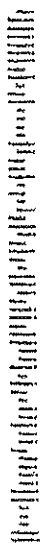
CHITZMAN
BOARD of ASSESSMENT APPEALS
820 ENFIELD ST
ENFIELD, CT 06082

RECEIVED

MAY 11 2022

ASSESSORS OFFICE
TOWN OF ENFIELD

06082-296420



SENT BY CERTIFIED MAIL

5/09/2022

Alaimo Family LLC
121 Oldefield Farms
Enfield, CT 06082

Office of The Assessor
Town of Enfield
820 Enfield Street
Enfield, CT 06082

RE: 35 Weymouth Road
PID: 6358

Assessor,

This is a follow up to my 4/28/2022 letter, a copy of which is enclosed. I received a voice mail message on 5/4/2022 from Andrea Urbano of the Connecticut Forestry Department who assumingly was asked to provide support regarding the basis of the Enfield Assessor's determination for an updated Forester Certificate.

Andrea's message stated that forest land is "technically due" to be updated by a qualified Forester's Report every 10 years and suggested I retain one of the qualified 490 Foresters listed on their website to complete the work. I called Andrea back later that day and left a message requesting to be advised the relevant Connecticut Statue as well as its effective date regarding this 10 year updated Forester's Report. However, as of this date I have not heard back from Andrea.

Being curious as to the reason Andrea selectively said "technically due" rather than "is required", I searched numerous CT forestry related statues but was unable to locate any pertaining to this 10 year forestry update. If there is a specific CT State Statue stipulating a requirement for this 10 year updated Forester's Report which was effective prior to our ownership, we certainly would comply

Notwithstanding, as previously mentioned, it seems to us that according to 2005 CT Statue Code Sec. 12-504h (copy enclosed) a new application is not required once the land has been classified as PA 490 forest land as there has been no change in use or ownership since this 2005 public act went into effect.

2005 Connecticut Code - Sec. 12-504h. Termination of classification as farm, forest or open space land.

Sec. 12-504h. Termination of classification as farm, forest or open space land. Any land which has been classified by the record owner as farm land pursuant to section 12-107c, as forest land pursuant to section 12-107d, or as open space land pursuant to section 12-107e shall remain so classified without the filing of any new application subsequent to such classification, notwithstanding the provisions of said sections 12-107c, 12-107d and 12-107e, until either of the following shall occur: (1) The use of such land is changed to a use other than that described in the application for the existing classification by said record owner, or (2) such land is sold by said record owner.

(P.A. 74-343, S. 6, 7.)

Cited. 173 C. 328, 333. Cited. 178 C. 100, 101, 103, 104, 113-115. Cited. 226 C. 407, 410, 411, 413, 416-418.

Subdiv. (2):

Cited. 226 C. 407, 414.

6/10/2022

Alaimo Family LLC
121 Oldefield Farms
Enfield, CT 06082

Chairman, Board of Assessment Appeals
Town of Enfield
820 Enfield Street
Enfield, CT 06082

RE: 35 Weymouth Road
PID: 6358

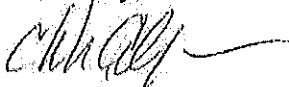
Dear Chairman,

This is a formal appeal regarding the Enfield Assessor's unexplainable determination for an updated Forester Certificate regarding the above subject property. Our position is outlined in the enclosed 4/20/2022 and 5/9/2022 letters to the Assessor. To date we have not received a response or been provided a regulatory basis for his determination.

The Assessor's lack of response suggests his determination for an updated Forester Certificate is entirely arbitrary and not consistent or based on the relevant CT Department of Agriculture Public Act 490 statutes. The Assessor's determination is contrary and in violation to 2005 CT Statue Code Sec.12-504h which unquestionably supports our position that a new application is not required.

Thank you for your anticipated review and look forward to your determination. If, however, additional information is needed please do not hesitate to contact me.

Sincerely,



Charles Alaimo
Member, Alaimo Family LLC

Our intention is merely to be provided the relevant CT State Statue and effective date that requires an updated Forester Certificate and are hopeful you will take the above noted CT Statue into consideration.

If there is no change in your position, we would again appreciate your written response as to the statutory basis for your determination at the above The Alaimo Family LLC address so that we may act appropriately.

Sincerely,

Charles Alaimo
Member, Alaimo Family LLC

CC: Board of Assessment Appeals

RECEIVED

TOWN OF ENFIELD
ASSESSMENT APPEAL FORM

JUN 1 2022

ASSESSMENT OFFICE
TOWN OF ENFIELD

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

Property owner(s) ALAIMO FAMILY LLC
 Name of agent (if different from owner) _____
 Position of agent (if different from owner) _____
 Property owner will be represented by (check one): Self ☒ Agent: ☐
 (If by agent, must attach evidence of authorization)

Name of Person and Address to which all notices and correspondence should be sent (list ONE address only):

Name ESTHER ALAIMO + CHARLES ALAIMO
 Street 121 OLDFIELD FARM
 City, State, Zip Code ENFIELD, CT 06082 Telephone (Daytime) 860-749-6302
860-875-4439

For the Grand List of October 1, 2022 :

Description of the property being appealed (location if real estate, year/make/model/marker number if motor vehicle)

NOTE: Regular Grand List Motor Vehicle hearing conducted in September.

Property Type: FOREST LAND
 (Real Estate, Supplemental Motor Vehicle, Personal Property)
 Property Location: 35 WEYMOUTH RD PID 435B
 (Number and Street) (Assessor Map/Lot If Real Estate)

Property Description: _____
 (Business Name If Personal Property; Year, Make, Model, VIN If Motor Vehicle)

Reason for the Appeal: REQUEST FOR UPDATED FOREST CERTIFICATE CORRECTING TO CT STATE
SEE ATTACHED INFORMATION.

Appellant's estimate of FAIR MARKET VALUE of the property being appealed: _____

CHU QUA
 Signature of owner and/or agent (Attach proof of authorization)

4/10/2022
 DATE

(Position of signer: MEMBER OF ALAIMO FAMILY LLC)

FOR BOARD OF ASSESSMENT APPEALS USE ONLY:

Property Description: _____
 Street Address: _____ Assessor Map _____ Lot _____ ID Lock _____
 Other: _____

NOTICE OF APPEAL HEARING TIME AT THE TOWN HALL:

An appeal hearing is to be held (DATE) _____ (TIME) _____

_____ Your application was denied on _____ (Action Date)
 _____ Your application was granted on _____ (Action Date)

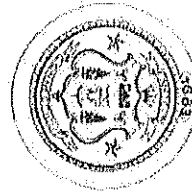
	Old Assessment	New Assessment	Difference
LAND	_____	_____	_____
BUILDINGS	_____	_____	_____
OUTBUILDINGS	_____	_____	_____
PERSONAL PROPERTY	_____	_____	_____
TOTAL	_____	_____	_____

CHAIRMAN, BOARD OF ASSESSMENT APPEALS

DATED

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

820 ENFIELD ST | ENFIELD, CT 06082 | (860) 253-6339



ASSESSMENT AND REVENUE COLLECTION

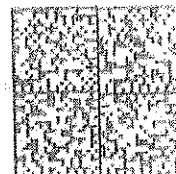
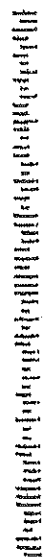
TOWN OF ENFIELD

820 ENFIELD STREET
ENFIELD, CT 06062

Return Service Requested

*Thomas Doyle, Treasurer
18 Bridge Street
Enfield, CT 06082*

0608234938 0024



quotient
FIRST-CLASS MAIL
\$000.53
06/21/2022 ZIP 06082
043M31216302

US POSTAGE



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

FILE COPY

June 20, 2022

Esther Alaimo + Charles Alaimo
121 Oldefield Farms
Enfield, CT 06082

Dear Esther Alaimo + Charles Alaimo,

The Assessor's Office is in receipt of your assessment appeal form for 35 Weymouth Rd. Our office received the form on June 13, 2022. Pursuant to Connecticut State Statute Section 12-111 and Section 12-117 the appeal must be filed, in writing, on or before March 20, 2022.

As the Board has already met and completed their duties, the next time you may file an appeal for your real estate will be next year on or before February 20, 2023.

Sincerely yours,

A handwritten signature in cursive script that reads "Victoria Rose".

Victoria Rose, CCMA II
Assistant Assessor

CC: Thomas Tyler, Chairman, Board of Assessment Appeals

ALAIMO

TOM'S INTERVIEW TRANSCRIPT

1 Tom Tyler: I had a few – but I just want to give you one.

2 Mr. Coppola: If you think of something later - I could, I could put you back

3 on Zoom at some later date if you need anything.

4 Tom Tyler: (inaudible cross –talk).

5 Rachel Baird: Yeah he did have a couple things actually (inaudible)

6 mentioned to me.

7 Tom Tyler: Yeah.

8 Mr. Coppola: You need a break for a minute?

9 Tom Tyler: No.

10 Mr. Coppola: Okay.

11 Rachel Baird: You mentioned that (inaudible).

12 Tom Tyler: That's the one I want to tell him about.

13 Rachel Baird: Okay.

14 Mr. Coppola: So what is it?

15 Tom Tyler: Okay, this is uh well, first of all, you're familiar with Romano

16 – the Romano Appeal.

17 Mr. Coppola: Yes, (inaudible).

18 Tom Tyler: Okay, so you're familiar - we don't have to go through that

19 Mr. Coppola: Please no.

20 Tom Tyler: In that one he then rescinded and so now the guys got all of

21 this is back in 490 and everything's all set. Okay. So now, the other one that we haven't

22 talked about is the Alaimo family and what happened with the Alaimo family is

1 Mr. Coppola: Who was representing the Alaimo family?
2 Tom Tyler: Uh nobody at this point.
3 Mr. Coppola: Okay.
4 Tom Tyler: It was uh well, nobody at this point at this juncture
5 (inaudible)
6 Mr. Coppola: At some point did somebody represent him?
7 Tom Tyler: I believe (inaudible)
8 Mr. Coppola: The only reason I asked is because I thought you
9 suggested I interview (inaudible).
10 Tom Tyler: Oh, yeah.
11 Mr. Coppola: So then
12 Tom Tyler: Well not necessarily for what I'm gonna tell you.
13 Mr. Coppola: Okay, okay.
14 (inaudible cross-talk)
15 Tom Tyler: So here's what happens is I'm gonna give you this whole
16 package but I'm just gonna go through quickly cause it's got a little different twist.
17 Mr. Coppola: Oh, yeah, just give us a quick highlight because Donna's
18 waiting.
19 Tom Tyler: December 30th the Aliamo's send back the or the Aliamo's
20 are informed that the Assessor said he's trying to force classification because they
21 need an update certificate. So, he sends him that December 31st and uh the Alaimo
22 family that gets it. They uh a couple of them were sick so they didn't respond right

1 away. Subsequently, they uh they do respond, and they send a letter and they send
2 me a copy okay, so I'm gonna give you a copy of the envelope I got from from the
3 Aliamo's and the letter is to the Town Assessor, basically, saying, you know, we don't
4 understand why we have to do this, and so on, and also saying, we nobody was here
5 to get the mail when it came in. My sister had a serious operation, so on and so forth.
6 So that goes to the to the uh Town Assessor with a copy to the Board of Assessment
7 Appeals, Chairman. Which is me and and I get it – here's the envelope - I got the real
8 envelope here which I've never opened, because I was too busy at the time, and
9 anyway it contains that letter that I got from Vicky Rose. Then, when they don't get
10 anything back from the Tax Assessor on May 9th they send another letter to the
11 Assessor saying listen I've been trying to call you. You don't return my calls, I don't
12 understand what's happened, but we think we shouldn't have to go through this for a
13 certificate. And they again send a copy of that letter to me - I got the envelope, didn't
14 open it. Still got the stuff in it, so then the next thing that happens is on June 10th the
15 applicant sends this letter, but I want you to read it because it comes - it's to me care of
16 the Tax Assessor. And it has their appeal with it. Okay, and there's the appeal form
17 okay, so

18 Mr. Coppola: Looks like the appeal was not received until June of '22.

19 Tom Tyler: Yeah, yeah, that's not even the issue – the issue is that
20 letter is addressed to me Chairman, Board of Assessment Appeals

21 Mr. Coppola: Yes.

22 Tom Tyler: there's no CC to the Assessor. What the Assessor did is
23 he confiscated that envelope, opened it up, and then responded to it but never gave it

1 to me, or told me about it.

2 Mr. Coppola: Okay.

3 Tom Tyler: We're not doing yet. So then what happens is then the
4 Assessor sends this this to the uh appellant

5 Mr. Coppola: You're gonna provide me - you're gonna give me a copy of
6 this, right?

7 Tom Tyler: I'm gonna give you everything I just told you.

8 Mr. Coppola: Okay, okay.

9 Tom Tyler: Okay, sends this to the appellant basically

10 Mr. Coppola: When you say this, you're referring to a letter dated, June
11 20th just for the transcript, June 20th just for the tape, June 20, 2022, which is a letter
12 from Vicky Rose to Esther Alaimo, and Charles Alaimo

13 Tom Tyler: Hmm mm.

14 Mr. Coppola: and it says, the Assessor's Office is in receipt of your
15 Assessment Appeal form for 35 Weymouth Road, our office received the form on June
16 13, 2022 pursuant to State Statutes uh it wasn't timely received uh BA's already met
17 the next time you file an appeal is uh with deadline of February 20, 2023.

18 Tom Tyler: Correct. So now again, the way this is written, and then he
19 sent me a copy of it, which I got, and uh I then called Vicky and I said Vicky his is a
20 little weird, I said how come I didn't get a copy of the letter from June 13th and then she
 21 said, well, Todd told her to open the mail and he's going to get handle it. So then he
22 handles it, and says the Assessor's Office is in receipt, he doesn't say, oh by the way,
23 Tyler uh shipped this to us or anything of that nature so uh I then asked her to print out,

1 a copy of her file which I got and then - so I'm putting that altogether and giving you
2 back this and what I'm trying to make some sense of for you is that my mail was
3 intercepted by this guy he then made decisions on it, and then had her sign the letter
4 back to the uh the appellant to make it appear as though this is all legitimate, we must
5 have gotten it turning over to him to do I thought it was deceptive, deceiving, deceitful
6 and uh and I printed this out way back when and I think it's a Federal violation of the
7 Mail (inaudible) now I'm not telling you this

8 Mr. Coppola: Hang on, hang on, hang on just for the record I want to
9 make sure - when you say you handed me a document

10 Tom Tyler: Yeah.

11 Mr. Coppola: you just handed me a document that says US Code 18 US.
12 Code 1702 Obstruction of Correspondence and then, after that, you have all that alright
13 so what you just handed me
14 (inaudible cross-talk)

15 Mr. Coppola: so what you're referring to was the stat, the the Federal
16 Code, the provision of the Federal Code that you believe could have been violated by
17 the Assessor here is that accurate?

18 Tom Tyler: By what they say is obstruction of correspondence when he
19 took a letter that he knows

20 Mr. Coppola: I get it - I understand.

21 Tom Tyler: Okay, well, I know, but I want to put it on here.

22 Mr. Coppola: Okay, yeah.

23 Tom Tyler: Okay, so he took a letter addressed to me. They know

1 where I am, they gave me all my prior mail. Yet, he kept this one, and then turned
2 around and assert the Board's authority in terms of even responding to it. I'm not
3 disagreeing with this response. I'm just saying he shouldn't have done that and then he
4 sends it off to the people and sends me a copy as though completely ignoring the letter
5 that I still never got so he opened my mail he then destroyed it, or put it some place,
6 but I still haven't gotten it from him and uh at the time I thought over what to do and
7 decided to do nothing right now, because when it happened, you were just coming into
8 the picture. So you know what? We'll wait for this, because he also, usually when he
9 was doing something (inaudible) as he did in the beginning of our uh discussions, he
10 would have Vicky do the email to me or Vicki sign a letter or Vicky do this that and the
11 other thing. But I really resented when somebody takes my mail, you (inaudible) my
12 authority sends out something, pretending that the Board said, okay, it's just, it's just
13 wrong now. I do know that after this uh I brought this up to our Board, because we had
14 another meeting after I stopped, we say, you know (inaudible) meetings well every now
15 and then we do so with that particular meeting - I got authority for the Board to contact
16 the appellant to see what happened with everything. The appellant asked me for uh
17 names of attorneys that represent people and stuff and that I gave them three names,
18 and of the three names he went to Carly and Alena and what I understand now is that
19 then uh their forestry status has been restored. So

20 Mr. Coppola: Okay.

21 Tom Tyler: but I'm sure you wouldn't get any of that information from
22 the Town but it figured you should know it.

23 Mr. Coppola: Alright. I don't disagree. It's helpful to know. Thank you. Is

1 | there anything else you want to share me?

2 | Tom Tyler: Not right now I got other stuff, but I think see if you can

3 | finish up Donna.

4 | Mr. Coppola: Thank you.

5 | Tom Tyler: and if there's something that important I'll get ahold of

6 | Rachel or we can do something else.

7 | Mr. Coppola: That's fine.

8 | Tom Tyler: But the majority of the stuff is uh been covered and uh you

9 | (inaudible) I was probably too thorough but anyway.

10 | Mr. Coppola: Thank you.

11 | Tom Tyler: Sorry to take up so much time.

12 | Mr. Coppola: It's okay take whatever time you need. I'm gonna shut off

13 | the tape now is that okay?

14 | Tom Tyler: Yes.

15 | Mr. Coppola: Alright thank you.

16 | **END OF TRANSCRIPT**

RECEIVED

ASSESSING OFFICE
TOWN OF ENFIELD

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

March 21, 2023

Mr. Todd Helems
Supervisor of Assessment & Revenue Collection
Office of Revenue Collection
820 Enfield Street
Enfield, CT 06082

HAND-DELIVERED

Re: Request for Additional Information and/or Documentation
as to March 1, 2023 Revised Decisions 10-1-21 Grand List

Dear Mr. Helems,

Relative to the above matter, I want to thank you for providing me with a copy of forty-four (44) "revision" letters, all dated March 1, 2023, postmarked March 6th and delivered to me on March 8, 2023. Also, Vicki informed me that many of these same taxpayers whose decisions you "revised" have filed new appeals (10-1-2022 Grand List) which the BAA will be hearing in April.

Since each of your "revision" letters included only a brief conclusory statement of your opinion it did not provide the BAA with much to consider in trying to fully understand your conclusions. Accordingly, if you consulted with and/or relied upon any experts (such as Attorneys, Accountants, Appraisers or Soil Scientists) or if you considered and/or relied upon any documents, I request you provide me with a copy of that information or documentation (if any) used to substantiate conclusion(s) reached in each of your forty-four (44) "revision" letters. Of particular importance would be legal opinions (if any) regarding: (a) 78 Park Avenue (Longhi); (b) 54 Virginia Avenue (Romano); (c) Solar Properties (including solar carports & tax stabilization agreement) (Jarmoc & Other Taxpayers); and, (d) Any and all other properties. That information and documentation would greatly assist us in better understanding both town and taxpayer positions. Also, it could be critical in our evaluating pertinent and relevant evidence during deliberations; and, finally, in rendering BAA decisions, fairly and equitably, to all.

Thank you for your attention, consideration and anticipated cooperation.

Very truly yours,

Thomas J. Tyler, Chairman



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

March 29, 2023

Board of Assessment Appeals - Enfield Ct
820 Enfield St
Enfield, CT 06082

Dear Chairman Tyler and members:

I am writing to you today in response to your request for more information on the 44 letters that were sent on March 1, 2023, revising the decisions made by the 2021 BAA.

I have grouped the properties into several groups instead of trying to write a narrative on each property. Many of the properties had similar circumstances, and this approach allows me to answer much quicker than the alternative. If you have specific questions on any particular property(s), I would be happy to answer them at a later date.

First off, there are 3 groups that are very simple in nature and do not require much of an explanation. They are as follows-

Open Space Properties-

Hazardville Water, Enfield Hunter's Club and Grassmere Country Club

Eight (8) properties were claiming an Open Space designation. As the town has never formalized a local P&Z plan, that includes Open Space, these properties **cannot** be listed as such. There is a Bloomfield court case that touches on this matter. The designation can also be removed if the town changes its decision on the local ordinance on the specific issue. Open Space cannot be granted if the local ordinance has not been approved by the Town Council. It is my understanding that the town council has referred the request for an Open Space ordinance from the Conservation committee to the Planning & Zoning committee.



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Town of Enfield
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Enfield, CT 06082
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Commercial Use Properties-

CT Mulch, Vasseur Landscaping, Bill's Landscaping, Liquore Gravel, Paul Williams (Plaza Excavating) and 114 North St (New England Landscaping Services)

Seven (7) properties have an active commercial entity to them. Two of the properties have an active gravel pit on them (which is explicitly excluded from PA490), four properties have an active landscape company using the property for their business and the last one is a manufacturer using the majority of the property for their business.

There are three (3) additional properties that the owner of Bill's Landscaping owns. Bill Guzie owns, I believe, 42, 44 and 46 Long Hollow Rd. One parcel is a single-family home with the other two vacant parcels (possible building lots) flanking the house. There is no farming on these three properties. My belief is that the owner is trying to extend his landscape business to include his residence.

Jarmoc Solar Properties-

There are five (5) properties, all owned by Jarmoc Farms, that the 2021 BAA gave a zero (0) value to. The reasoning behind the BAA's decision was stated that the properties should not be taxed twice. These properties are all owned by the same entity and are part of the Nutmeg Solar Farm, located on Broad Brook Rd. The fact that I put these back on the GL is because the Town entered into a tax agreement with Nutmeg Solar, not Jarmoc.

To be clear, there is no agreement between the Town of Enfield and Jarmoc Farms, the owner of the 5 properties that the BAA adjusted to a zero value. The tax agreement specifically **excludes** these properties from the agreement. Jarmoc Farms leases these properties directly to Nutmeg Solar, so these properties are in fact income producing properties for Jarmoc Farms and should be valued as such. I consulted with the author of the Tax Agreement (John Wilcox), and he confirmed that the Jarmoc properties were excluded from the agreement.

*NOT AUTHORIZED BY WILCOX
NUTMEG DRAFTED IT?*

This agreement fixed the dollar amount that Nutmeg Solar would pay, over a set period of time, for the properties that they owned or had the option to purchase. The agreement was not intended to fix the fair market value (FMV) or the assessment value of the properties. The BAA does not have authority over a tax agreement and should not have entertained the appeal as such.



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Town of Enfield
820 Enfield Street
Enfield, CT 06082
Tel. 860.253.6339 Fax 860.741.4028
www.enfield-ct.gov

One other item of concern on these properties is that some of them had outbuildings on them, unrelated to the solar farm. There are barns and other farm buildings on the property, which by placing a zero value on the whole property, also zeroed out the value of these unrelated buildings.

MERGED
2ED
7/1/12

Also, Jarmoc Farms claims that one property, 65 Broad Brook Rd, was merged into the others. We could not find any deed filed with the town clerk's office and as CT is a recording state, unless a deed is filed, the property hasn't changed.

Carports/Solar-

15 Mullen Rd (Mullen Road LLC)

The property owner built six structures in their parking lot which house a solar array for the building. While the solar panels and supporting equipment (cables, junction boxes, etc. aka personal property) are exempt by statute, the structures themselves are not. My understanding is that if the solar panels were removed, the structure (carport) itself would not be altered. They would still function as carports for the business. As such, the structures themselves do not qualify under the solar exemption. The building department's documentations list both a roof panel and a solar panel. It also states 'carports with solar panels'.

Problematic Values on Properties-

There are six (6) properties that had problematic values placed on them by the BAA, one that most lay persons would agree that the values were suspect. Most of these involved large barns that the BAA valued at, I believe, \$1.66 per square foot, for the older barns. The revaluation valued these barns, mostly, between \$10 - \$20 a square foot. I believe that the scrap value of the lumber of these large barns is worth more than the \$1.66 that the BAA used.

The way in which I evaluated the BAA's decision on some of these properties is based on building permits filed by the owner. A requirement in the filing of a permit is for the owner to state the value of the project. On one of the Jarmoc properties, where 2 barns were built, the property owner stated a value of \$190,000. This equates to a per square foot value of \$13.83. Please note that the owner discussed the values with the building department, which agreed to a lower value due to the fact of the owner doing much of the work. Meaning, these barns should actually be valued higher than the \$190,000 stated on the permit. The revaluation placed a value of \$19.18 per square foot for these new barns.



Department of Assessment and Revenue Collection
Town of Enfield
820 Enfield Street
Enfield, CT 06082
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Another of the Jarmoc properties had a large warehouse built as well as an office. The values used by the BAA were again suspect, especially when reviewing the building permits and local building costs. A large barn was also recently constructed on this property.

Another of these properties, the BAA changed the style of the building from a house to a warehouse. They also removed the building lot that has been on this property for years. Just due to the fact that a house is not lived in, may be used for storage, does not change the fact that the building is still a house.

Unqualified Appraisals-

Lori Longhi, Lori + David Longhi, Lily's LLC, Holly's LLC and David + Lori Longhi

*TBDD's
wrong* →

Five (5) properties, all owned by the same entity, had been lowered by the BAA from what appeared to be an appraisal supplied by the owner. These appraisals were incomplete and not signed by a licensed appraiser. The "appraisals" relied on unqualified sales as well as sales outside of the parameters for the revaluation time frame.

IMPORTANT DATE 15 10-1-2021 !

One of these properties was lowered to a zero (\$0) value due to a title issue. It appears that the title issue was resolved before the actual BAA hearing. There are two deeds, one signed March 25, 2022 and the other on April 3, 2022, which appear to correct any title issues. The owner had an appeal heard on April 20, 2022. Coincidentally, though the deeds were signed earlier, they were not filed until April 21, 2022, the day after the hearing. In fact, the owner had started the process to build a 2-family house prior to the hearing, which was the subject of a JI newspaper article.

Another of these properties was lowered by using the Effective Year Built (EYB) to artificially lower the depreciation. This, in effect, double dipped on the depreciation and incorrectly lowered the value. The EYB is the product of the AYB (Actual Year Built) and the Depreciation Code (condition). The EYB used in revaluation, has nothing to do with the value of a property.

Properties not Farmed-

WRONG →

Scott Delorge (336 George Washington Rd), Penny + Vincent Urbanowicz (25 South Rd) and Barbara Maynard et al (40 Bacon Rd)

↑
WRONG



Department of Assessment and Revenue Collection
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www.enfield-ct.gov

FALSE → There were three (3) properties that are not being farmed. Two of the properties, 336 George Washington and 25 South Rd., were confirmed by the owner, and/or a resident, that the property was no longer being farmed as of October 1, 2021.

The third property has since been sold.

No BAA Application-

Raymond Romano (54 Virginia Ave)

One property owner did not file an application by the required deadline. He claims that the assessor denied him from filing on the last day allowed. This is a false statement and was never researched and/or confirmed by the BAA by reaching out to the assessor's office. The Board did not have the authority to hear this appeal, which was confirmed by the town attorney.

Exempt/Quadrennials-

→ Moose Lodge (124 South Rd), Centurion Holdings (100 Hazard Ave) and Mt. Carmel (8 Margaret St)

The Moose Lodge is a private club and by definition, does not qualify for the exemption. I know of no other Lodge in CT that is exempt. I have reached out to many other municipalities and they all have stated that the Moose Lodge is a taxable entity. **So WHAT?**

Centurion Holdings is the owner of the real estate at 100 Hazard Ave. As the property owner, they have no charitable purpose. Centurion owns the property and leases the building to Hartford Hospital. While Hartford Hospital may be an exempt entity, Centurion Holdings is nothing more than a landlord, even if they have a lease to own agreement with Hartford Hospital. This is nothing more than what a bank would do granting a mortgage to a property owner.

The property owned by Mt. Carmel is a vacant parcel. There are court cases that help to determine that vacant land is not exempt (see *Hellenic Orthodox Community, Inc. v. City of Waterbury, et al*). Mt. Carmel also did not file a quadrennial for exempt status on this property. Someone can't be granted an exemption without the filing of a quadrennial application.



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

No PA490 Application-

91 Simon Rd (CDW Inc) and Old King St (Parsons Road Farm LLC (Jarmoc))

As of today, neither of these properties have filed for PA490 status. As with the quadrennials, a property owner must file an application in order to be designated with the PA490 status.

Miscellaneous-

74 Town Farm Rd (Jacquelyn Bosco)

This property, prior to the BAA hearing, was corrected to place the outbuildings on the right property. The owner has two pieces of adjoining property with outbuildings on both. We discovered that some of the outbuildings were incorrectly placed on the wrong property. During the revaluation, we corrected this issue. The BAA changed the properties incorrectly by moving the outbuildings again.

Considering all of the above issues, I believe that most, if not all, of them could have been avoided by better communications between the BAA and the Assessor's office. Most, if not all, of this information was given to the BAA before the hearings, but the BAA never reached out to the Assessor's office for any questions or clarifications of any items.

I appreciate the opportunity to review these 44 files with the BAA and hope that in the future, we may have a more collaborative working relationship.

Should you have any questions, please contact me at 860-253-6339.

Sincerely,

A handwritten signature in black ink, appearing to read "Todd Helems". The signature is fluid and cursive, with a prominent "T" and "H".

Todd Helems CCMA II, SPA
Supervisor of Assessment and Revenue Collection

Tom Tyler

From: Derek Donnelly <dd@sgblackburn.com>
Sent: Wednesday, September 20, 2023 9:58 AM
To: Tom Tyler
Subject: Fwd: Jarmoc BAA Letter
Attachments: 09.20.23 DD to R.Cressoti & Enfield Town Council - BAA.pdf

Tom- Please see attached. Owen is emailing it directly to members of the Council.

----- Forwarded message -----

From: Amanda Lessard <amanda@sgblackburn.com>
Date: Wed, Sep 20, 2023 at 9:52 AM
Subject: Jarmoc BAA Letter
To: Derek Donnelly <dd@sgblackburn.com>
Cc: Owen Jarmoc <owen.jarmoc@jarmocfarms.com>

Attached, you will find the Final BAA Letter.

Thank you.

Amanda Lessard
Paralegal

Blackburn & Donnelly, LLC

2 Concorde Way #3C

PO Box 608

Windsor Locks, CT 06096

P. 860.292.1116

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<https://www.blackburndonnellylaw.com/>

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Best Regards,

Derek E. Donnelly, Esq.
Blackburn & Donnelly, LLC



September 20, 2023

Hon. Mayor Robert Cressoti,
Hon. Members of the Enfield Town Council
Town of Enfield
820 Enfield Street
Enfield, CT 06082

Re: BAA Hearing

Dear Honorable Mayor and Town Council,

I write to you regarding your special meeting on September 20, 2023, on behalf of Jarmoc Farms, LLC, Jarmoc Real Estate, LLC and multiple-related Jarmoc entities (collectively "Jarmoc Farms"). The review of the Assessor and Board of Assessment Appeals ("BAA") by the Town is very unusual and the continued discussion of my client's specific tax appeals, which have been fully and finally adjudicated, is confusing.

We are unable to attend your meeting this even and I have been asked to address two appeals before you related to my clients. Before I dive into the specifics of the appeals, some background is important.

In 2021 and 2022, Jarmoc Farms appealed multiple assessments. Many of the appeals in 2022 were identical to those successfully appealed in 2021. At the hearing in 2022, it was brought to my attention that my clients 2021 appeals were mentioned in a memo to the BAA written by the Assessor, Todd Helems, dated March 29, 2023. I later learned that this memo was in response to the Board's request for additional information supporting approximately fifty (50) letters sent to the Board informing it that the Assessor was "revising" the Board's prior appeal decisions. It is the position of Jarmoc Farms that the Assessor lacks the legal authority to "revise" (which appears to be used synonymously with "overturn" in each of Mr. Helems' revision letters) the prior decisions of the BAA, and that Mr. Helems failed to strictly follow the requirements of Conn. Gen. Stat. § 12-111 with regard to the appeals.

This begs the threshold question that must be addressed: does Mr. Helems even *have* the legal authority to revise, alter, or otherwise overturn the past decisions of the BAA of his own accord when no changes in the material conditions of a property have occurred? A brief review of the statutory framework for municipal property tax assessments and specific language of the statutes that Mr. Helems relies upon – Conn. Gen. Stat. §§ 12-111 and 12-55 – make it clear that the answer is "no."

Chapter 203 of the Connecticut General Statutes and associated case law make it abundantly clear that the Board's decisions on any matters brought before it are final. It is well-settled law that municipalities and their agents have no inherent powers of their own, and that

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Admitted in Connecticut

their actions must strictly conform with any powers granted to them by statute. *See, e.g., Pepin v. City of Danbury*, 171 Conn. 74, 83 (1976); *Low Stamford Corporation v. City of Stamford*, 164 Conn. 178, 182 (1972). The statutes concerning municipal taxation powers must be strictly observed by all parties, whether those parties are a town or a taxpayer. *See E. Ingraham Co. v. Town and City of Bristol*, 144 Conn. 374, 378 (1957).

Conn. Gen. Stat. § 12-111 is crystal clear that a decision from the local board of assessment appeals regarding the merits of a property tax assessment is considered a final decision. *See Conn. Gen. Stat. § 12-111(a)(3)* (“The board shall determine all appeals for which the board conducts an appeal hearing and send written notification of the *final determination* of such appeals to each such person within one week after such determination has been made.” (emphasis added)). When the board of assessment appeals rules against a taxpayer and upholds an assessment, the taxpayer has a statutory right to appeal the board’s decision to the Superior Courts. *Id.* (stating that the board’s final decision “shall include information describing the property owner’s right to appeal the determination of such board.”); *see also Conn. Gen. Stat. § 12-117a* (establishing a taxpayer’s right of appeal from a board of assessment appeals decision for an improper assessment); *Conn. Gen. Stat. § 12-119* (establishing a taxpayer’s right of appeal from a board of assessment appeals when the assessment is manifestly excessive and ignores the provisions of Chapter 203 of the Connecticut General Statutes). When a board of assessment appeals rules *for* the taxpayer, however, the board’s decision is final and binding upon the municipality and its agents. There are no statutes in Chapter 203 of the Connecticut General Statutes that permit an assessor to appeal the decision of the board of assessment appeals to the Superior Courts. *See, e.g., Conn. Gen. Stat. § 12-111* (establishing a right of appeal for the taxpayer, but not the tax assessor); *Conn. Gen. Stat. § 12-117a* (same); *Conn. Gen. Stat. § 12-119* (same). In essence, when a board of assessment appeals speaks in favor of the position of a taxpayer regarding an assessment, that board speaks with the full voice and power of the municipality that it is a part of. There is no statute that permits another agent of that municipality to overturn or challenge the decision of the board. There is certainly no statute that permits a property tax assessor to circumvent the assessment appeals process and unilaterally reject the final decisions of a board of assessment appeals, particularly when the assessor’s position has already been rejected and when no material changes to the assessed properties have occurred¹.

Despite the clear lack of any statutory authorization for his actions in 2022, Mr. Helems issued nearly fifty “revision” letters to the BAA notifying its members that he was overturning the Boards prior decisions, nine of which affect properties owned by Jarmoc Farms. Mr. Helems’ actions were quite literally unprecedented; the Connecticut Courts have never had the opportunity to evaluate the legality of a town property assessor’s attempted nullification of a board of assessment appeals’ final decision after that board found for the taxpayer. Presumably, this lack of controlling caselaw is because no other town property assessor has had the gall to so clearly ignore the statutory scheme set forth by the Connecticut General Assembly and to so obviously abuse the powers granted to them by Chapter 203 of the Connecticut General Statutes.

¹ It is important to note that other municipal officials are granted the power to appeal a board when they disagree. E.g. a Zoning Enforcement Officer may appeal a decision by a local ZBA when it disagrees with an order issued by the ZEO.

Make no mistake, Mr. Helems is incorrect in his interpretation of the scant legal authority that he cites to justify his actions. Conn. Gen. Stat. § 12-111(a)(4) – one of the statutes that Mr. Helems relies upon to “revise” the decisions of the Board – states the following in its entirety:

When the board increases or decreases the gross assessment of any taxable real property or interest therein, the amount of such gross assessment shall be fixed until the assessment year in which the municipality next implements a revaluation of all real property pursuant to section 12-62, unless the assessor increases or decreases the gross assessment of the property to (A) comply with an order of a court of jurisdiction, (B) reflect an addition for new construction, (C) reflect a reduction for damage or demolition, or (D) correct a factual error by issuance of a certificate of correction. Notwithstanding the provisions of this subsection, if, prior to the next revaluation, the assessor increases or decreases a gross assessment established by the board for any other reason, the assessor shall submit a written explanation to the board setting forth the reason for such increase or decrease. The assessor shall also append the written explanation to the property card for the real estate parcel whose gross assessment was increased or decreased. Conn. Gen. Stat. § 12-111(a)(4).

This statute is also clear that the decisions of the Board are meant to be binding upon the Town and to control the assessment of any real property, and that the assessor can only deviate from the decisions of the Board to comply with a court order (in the event that a taxpayer wins an appeal in the Superior Court) or when there is a material change in circumstances that could reasonably be expected to alter the valuation and assessment of a property (i.e. new construction, demolition or damage or to correct a factual error²). See Conn. Gen. Stat. § 12-111(a)(4)(B – D). Nothing in this subsection, nor in any case law interpreting this statute, permits Mr. Helems to simply ignore the findings and decisions of the Board, nor does it allow him to revise the assessment of a property without a change in conditions that affects the value of the property. It is perplexing to me why this is true for 168 Towns in Connecticut but not for the Town of Enfield.

Mr. Helems’ reliance on Conn. Gen. Stat. § 12-55 is similarly misplaced. While Conn. Gen. Stat. § 12-55(b) does allow a town property assessor wide latitude to “equalize the assessments of property in the town, if necessary,” to “make any assessment omitted by mistake or required by law,” and to “increase or decrease the valuation of any property as reflected in the last-preceding grand list” (a series of functions described as the town property assessor’s “watchtower” role by the courts), the discretion of a town assessor under this statute is not infinite or limitless. For an assessor to act pursuant to this statute, there must be some actual change in the value of the property justifying an interim assessment. *See, e.g., Kostowski v. City of Norwalk*, 2013 Conn. Super. LEXIS 1109, *14 - *15 (Jud. Dist. Stamford-Norwalk, May 16, 2013) (“The court agrees that the tax assessor or Board of Assessment Appeals may raise or lower property valuations after a tax appeal has set the fair market value for one year. But, there are two caveats. . . . Second, there must be some actual change in valuation”); *see also* Conn. Gen. Stat. § 12-62 (disallowing interim assessments made solely due to changes in market

² For reference a factual error would be an error in the property card such as an incorrect calculation of a property’s acreage. The caselaw is abundantly clear that the value of a property is an opinion and not a fact.

conditions). Where no such change exists, the interim assessment cannot stand. *See Kostowski, supra.* (finding that a town could not increase a property tax assessment without a legal basis to raise the value of the property after the taxpayers had their assessment fixed in a prior appeal).

In each of the revision letters that Mr. Helems sent to the Board regarding the Jarmoc Farms properties, he did not identify any Court Order, material changes in the property or an actual change in valuation that would justify revising the assessment of these properties. Rather, Mr. Helems only cited his disagreement with various findings that the Board has made concerning these properties in the past.

For example, Mr. Helems has cited his belief that the Board misinterpreted a tax abatement agreement as the reason to “revise” the decision of the Board in four instances, has cited his disagreement with the Board’s prior valuation of Jarmoc properties in four other instances, and falsely stated that a PA490 application was not filed in the last case. None of these stated causes for “revising” the decisions of the Board and issuing interim property tax assessments meet the requirements of the statutes cited above.

It is important to note that the revision letter process was also wrought with errors, Mr. Helems sent the BAA a memorandum on March 29, 2023, discussing many of the issues raised in his “revision” letters. However, in this memorandum he also raised several issues that he believed affected the valuation of the Jarmoc Farms properties which were not raised in his revision letters. It is also important to note that the revision letters were not filed until after my clients had received and appealed their tax notices. As such, Mr. Helems failed to follow the requirements of Chapter 203 of the Connecticut General Statutes with respect to these matters, so any change to any assessments based upon these matters alleged by Mr. Helems should have been overturned by the BAA without further consideration.

As noted above, both taxpayers and municipalities must strictly comply with the requirements of Chapter 203 of the Connecticut General Statutes. Conn. Gen. Stat. § 12-111(a)(4) clearly states that if an assessor changes a property’s assessment for any reason other than ones particularly described in this subsection, then “the assessor shall submit a written explanation to the board setting forth the reason for such increase or decrease.” Conn. Gen. Stat. § 12-111(a)(4). A clear consequence of this mandatory directive from the legislature is that if the assessor does *not* submit a written explanation to the board setting forth their reasons for adjusting an assessment, or if the reasons for adjusting an assessment are not properly conveyed to the board, then the assessor has failed to comply with the statute and the adjustment is invalid.

In Mr. Helems’ March 29th letter to the Board, he identifies each of the following as reasons to change the assessments of various Jarmoc Farms properties, none of which are ever mentioned in his letters to the BAA regarding his “revisions” of the Board’s prior decisions:

- That the Jarmoc Properties associated with the Nutmeg Solar Farm are income producing properties;
- That the board allegedly does not have authority or jurisdiction over a property tax abatement agreement and should not have entertained a property tax assessment appeal on this issue in the first instance;

- That there are other buildings on the Jarmoc Properties associated with the Nutmeg Solar Farm that are allegedly not related to the solar farm, such as various “outbuildings” that are not otherwise identified or described;

Setting aside whether Mr. Helems had the legal authority to overturn the decisions of the Board (he did not), or whether he has the authority to change the assessed values of properties without any material changes to the property (he does not), Mr. Helems still has a mandatory statutory duty to timely explain why an assessment is being changed pursuant to Conn. Gen. Stat. § 12-111(a)(4). Mr. Helems did not state any of the alleged reasons for changing the assessments of the Jarmocs’ properties listed above in his assessment “revision” letters as required by statute. By the time he did provide anything resembling a factual or legal basis for his actions, the statutory time for Mr. Helems to assert any changes to the Jarmocs’ property taxes had ended and the assessment appeals process had already begun. The BAA appropriately did not permit Mr. Helems to attempt to retroactively justify his poorly supported and statutorily deficient “revision” letters by changing the very reasons for his actions.

Agenda Item 5.2: Nutmeg Solar Tax Stabilization Agreement

Four of the nine “revision” letters affecting the assessment of the Jarmoc Farms properties are related to properties associated with the Nutmeg solar farm on Broad Brook Road. Mr. Helems’ stated reason for “revising” the decisions of the Board related to these properties is that the property tax agreement pertaining to the solar farm was between Nutmeg Solar, LLC, and the Town of Enfield, and that the Jarmoc Farms is not entitled to any benefit from this agreement as a result. Mr. Helems is incorrect on the facts and on his interpretation of the agreement in question.

As you are well aware, Jarmoc Farms own a number of properties located in the Town of Enfield, including multiple contiguous parcels with a 128-acre solar farm near the intersection of Bailey Road and Broad Brook Road, and which is currently being leased to Nutmeg Solar, LLC.³ To ensure the financial viability of the solar farm at these properties, Nutmeg Solar, LLC, and the Town of Enfield mutually agreed to the terms of and entered into a “Property Tax Stabilization Agreement” (“the Agreement”) on February 3, 2020. The Agreement was entered into the town records on February 14, 2020, and a copy of the Agreement is attached hereto for your review and consideration.

Also in February of 2020, before Jarmoc Farms was aware the agreement was finalized, they received their annual property tax notification from the previous assessor for the solar parcels. The previous assessor had removed the parcel from the PA-490 program because it was no longer being farmed with the solar project under construction. Given that this was the first year the solar facility was in production and having the land farmed for part of the year, Jarmoc appealed seeking the property to be restored to 490 status. The BAA at that time denied the appeal to put it back in PA-490 which was completely unrelated to the agreement. At the time of the hearing, Jarmoc learned of the newly entered into agreement and it was suggested that in the

³ The Town was given both actual and constructive notice of Jarmoc Farms’ leasing of its property to Nutmeg Solar, LLC, by virtue of a memorandum of lease recorded by the Enfield Town Clerk on May 31, 2017, which can be found in volume 2666, page 940 of the property records of the Town of Enfield.

following year that it be reviewed as to applicability. This is a very different narrative than the one contained in the report of Attorney Mario Coppola who suggests the BAA came to a different result.

As to the Tax Stabilization Agreement, under Section 3(b)(i) of the Agreement, the Town agreed to “abate all Town property taxes that in the absence of this Agreement would be imposed against the Property. In lieu of all such taxes, Nutmeg [Solar, LLC,] for each year in the Abatement Period shall make an annual payment to the Town” For the purposes of the Agreement, the property subject to this provision was described on Exhibit A of the Agreement, which listed multiple properties owned by Jarmoc Farms. In other words, by signing this agreement, the Town of Enfield agreed that it would not levy *any* property taxes on these properties in return for the regular, annual payments made by Nutmeg Solar, LLC.

In 2021, Mr. Helems assessed and attempted to collect a property tax on these. Jarmoc Farms timely appealed this decision to the BAA pursuant to Conn. Gen. Stat. § 12-111 on the grounds that the Town of Enfield had agreed to abate all property taxes on these properties pursuant to the Agreement. Ultimately, the Board determined that the Town was bound by the Agreement, and that the Town could not tax these properties twice under the rules provided by Chapter 203 of the Connecticut General Statutes. The Board then assigned these properties with a value of \$0.00 for assessment purposes and removed them from the Grand List.

In the review by Attorney Coppola, the language of the definition of what constitutes “Property” in the Stabilization agreement is described as clear. We disagree with this interpretation. In fact, the language about what is included in the stabilization agreement is vague. The language of the agreement fails to affirmatively differentiate between property leased and property subject to purchase agreements⁴ and the inclusion of the leased properties in the schedule A is confusing. Further, from a practical prospective that Nutmeg Solar would avoid the inclusion of the Jarmoc property makes no logical sense as, per the lease, any increase in property taxes on the parcel was to be paid directly by Nutmeg Solar. **Why would nutmeg solar stabilize some of its taxes on the Solar Project and not all of them?** Finally, it is unclear why the Assessor took it upon himself to interpret a contract that was entered into between the Town and Nutmeg Solar. In other towns, when a question of law or contract interpretation arises, the town official asks for an opinion by counsel which is then shared with all parties.⁵ This was not what occurred.

Setting aside that Mr. Helems did not have the authority to do make the adjustment as he did here, the language of the agreement seemingly had no consequence on the decision to change the assessment. In 2023, Mr. Helems issued his revision letters stating the following entirety:

In following Connecticut General Statute § 12-111 and 12-55, I am revising the decision made by the 2021 Board of Assessment. Value was reduced to zero.

⁴ Interestingly, at the time of the agreement, Nutmeg Solar had not closed on any of the property listed.

⁵ In the Coppola report the BAA is chastised for not asking for the Agreement to be reviewed and interpreted, when the report presumes that apparently the Assessor took the exactly same action

TAX agreement was between Nutmeg Solar and the Town of Enfield, not Jarmoc Farms LLC. (Emphasis added)

Mr. Helems's argument for the increased assessment was that the agreement was between Nutmeg Solar, LLC and the Town of Enfield, and because Jarmoc Farms was not a signatory to the Agreement, Jarmoc Farms could not receive any benefit from the agreement and must pay property taxes on the properties in question. Of course, this position fails to recognize that like the other parcels, Jarmoc Farms contractually delegated the ability to negotiate Tax Stabilization to Nutmeg Solar making the argument invalid. Never did Helems mention in the revision that the agreement did not apply to the Jarmoc parcels. If the Assessor does not believe the agreement applies to Jarmoc Farms, then the Assessor should have articulated that during the 2021 Grand List appeal.

The problem with this entire process has been that Mr. Helems has taken actions unilaterally and then those actions have been attempted to be justified by the administration at great expense. This was never about interpretation of a contract until the assessment was reversed by the BAA. Only then did the Assessor seek another way to justify the revision. If the contract was to be interpreted as Attorney Coppola purports, then the Assessor would have sought counsel and cited to that position in the 2021 Grand List Appeal. Instead he was silent in 2021, and then in 2022, without authority, sent a revision letter which pointed to the signatures on the document. The first time anyone from Jarmoc Farms heard that this was about contract interpretation was when they read the report by Attorney Coppola....more than a year after the first hearing in 2022 and months after the appeal hearing in 2023.

Agenda Item 5.3 : 45 Charnley Road

Attorney Coppola cites to 45 Charnley Road as an example of "the principal complaints levied against Helems is that he reclassified agricultural land without justification." By way of example, Helems reclassified just under fifteen acres of farmland located at 45 Charnley Road from Tillable C to Tillable B based upon the soil classification of two abutting properties. (See Interview with Todd Helems, Pt. 5, p. 3-4 ¶¶ 21- 22, 1-12; Enfield-3592-93; Enfield-0167).

This is accurate but perhaps not a full picture of the egregiousness of what occurred. For years, Jarmoc Farms, filed its 490 application and the property at 45 Charnley Road was listed with 14.22 acres as being Tillable C, the remainder of the property 14.22 acres as wasteland. Prior to the 2021 revaluation, the property was all in PA 490 and listed with an assessed value of \$4860.00.

In 2021, following the revaluation, the property was initially placed in the Tillable A PA-490 category resulting in a property valuation of \$307,400. First, there was no factual basis for this. Essentially, it meant that the property should be used to grow shade tobacco, which was odd as Jarmoc Farms had not grown shade tobacco in more than fifteen years. Attached is an initial property card with a print date of 12-15-21, showing this valuation and the total assessed value of the property of \$307,500 an increase of 6,225.1% over the previous year.

Shortly thereafter, the assessor reclassified the property. On 12/30/2021, the property card was revised and the property was characterized into 14.7 acres of 490 Tillable B, 7 acres of 490 Woodland, and 7.22 acres as residential, vacant land. In addition to the inappropriate changes in the tillable categories which was well addressed by Attorney Coppola in his report⁶, that the Assessor chose to make a portion of the property residential was bizarre. As noted on all the property cards, the development rights to this property were long ago sold to the State of Connecticut.

Attached hereto is an excerpt from an email exchange between Mr. Helems and Owen Jarmoc in February of 2022. Mr. Jarmoc's comments are in blue with Mr. Helems' responses in red. As noted therein, Helems did not just reclassify soil type and woodland, as he described, he also took property where development rights were sold and specifically classified it as a residential buildable lot. This was done despite the fact that there was no way to build on the residential lot that Mr. Helems had just created. As noted in *Cecarelli v. Town of N. Branford*, 49 Conn. Supp. 125, 863 A.2d 768, 2003 Conn. Super. LEXIS 2694 (Conn. Super. Ct., 2003) (See also, the per curiam decision in *Cecarelli v. Board of Assessment Appeals*, 272 Conn. 485, 485, 863 A.2d 677 (2005)), with respect to valuation, a Town "could not disregard the restrictions on the development rights to the farmland" (Id. at 679.) The result of this unprecedented action created a new assessed valuation of the property for 45 Charnley Road of \$886,00.00, an increase in 18,130.5% from the previous year.

Jarmoc Farms appealed the 2021 valuation successfully to the BAA. However, the troubles on 45 Charnley did not end there. On the 2022 grand list, Helems again, and without justification under the law, took the entire parcel and placed it into PA 490 Forrest land, resulting in a new valuation of the property of \$1,307,040.00. That meant that in three years' time, under the same use and same PA-490 application, 45 Charnley Road went from an assessed value of **\$4860.00 to a value of \$1,307,040, a 26,793.8% increase.**

It is unclear why Mr. Helems is so opposed to PA-490. The legislative scheme that was put in place by the General Assembly has saved farmland throughout Connecticut and continues to keep Connecticut's farms viable. It is also a prudent land use policy. If farms cannot maintain the land and are forced to sell to developers, those developed homes pay far less than what they cost the Town. Using the Assessor's online tax calculator, a \$350,000 home in the Shaker Pines area of Enfield pays \$12,026.00 in property taxes. On the contrary, each child in that home costs the Town approximately \$19,272 to educate (per US News and World report, <https://www.usnews.com/education/k12/connecticut/districts/enfield-school-district-105188#:~:text=Finances%20at%20Enfield%20School%20District,%2419%2C272%20per%20s>

⁶ "Generally, however, it is the farmers, not the assessor, who best know their land and the productivity of their soils. It would be unusual for a farmer to forego a more profitable and productive use of his or her land to obtain a slightly reduced assessment for property tax purposes. It is recommended that Helems rely on the soil classifications provided by the farmers. If there is a legitimate ground for disputing the farmer's classification, and the dispute cannot first be resolved by earnest communication between the parties, resort can be made to various soil mapping programs provided by the Department of Agriculture ("DOA") or a certified soil scientist. Upon request of either party, the DOA will issue an advisory opinion as to the proper soil classification. If it is necessary to go that route, it is recommended that the assessor abide by any such DOA or soil scientist opinion letter or report." Coppola report at page 58.

tudent%20each%20year). If a home has two children attending Enfield Schools, the Town runs a deficit of roughly \$26,518 per house. The PA 490 program makes good fiscal sense for both farmers and towns and the disconnect with the Assessor as to the value of that prograph is something the Town should explore.

The Town Council should appreciate that this is not going to end.

Mr. Helems' actions to overrule the BAA with respect to my clients' various properties are not isolated incidents; they are merely one part of Mr. Helems' broader attempt to circumvent the statutory power of the BAA and to usurp its position as the ultimate arbitrator of property assessments within the Town of Enfield. Make no mistake about what is happening here. Mr. Helems has taken it upon himself to give his office the authority to decide which final decisions of the Board are binding; in each of the nearly fifty letters to the BAA, Mr. Helems states that he, of his own alleged authority and of his own volition, is revising a decision of the Board to comport with his own findings and preferred outcomes.

If Mr. Helems can unilaterally decide which decisions of the Board are or are not valid, then he has usurped the statutory role of the Board that is mandated by Conn. Gen. Stat. § 12-111. Indeed, the residents of the Town of Enfield will have no confidence in their ability to vindicate their rights under this statute and to meaningfully receive a fair hearing regarding their property assessments. As it stands, a resident can challenge Mr. Helems' assessment, win before the BAA, and have Mr. Helems simply countermand the Board and revert the assessment to his preferred figure at the first available opportunity. A resident's victory, and their rights under Conn. Gen. Stat. § 12-111 and Chapter 203 of the Connecticut General Statutes, mean precisely nothing under these circumstances.

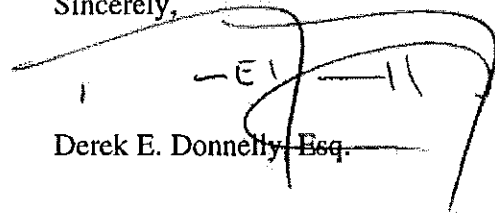
Time will tell if the actions that Mr. Helems has taken rise to the level of wanton, willful or malicious misconduct. However, what is apparent now is that if Mr. Helems is not reigned in, there is a distinct possibility that the taxpayers of Enfield and the Board will be forced to adjudicate the same sets of facts and circumstances year after year, as Mr. Helems simply "revises" the decisions of the Board on a yearly basis. This would doubtlessly waste substantial time and resources for both the taxpayers of Enfield and the BAA. There is also no telling what kind of other liability that these actions could open the Town to, and it is not a stretch to imagine the significant legal costs that could be incurred as taxpayers sue the Town in attempt to free themselves from the cycle of "revised" assessment decisions that Mr. Helems seems set to create. Indeed, my clients have now already been forced to appeal, at the cost of time and expense, the exact same post revaluation assessment in consecutive tax years, to say nothing of the dozens of other taxpayers affected by Mr. Helems' "revisions" that find themselves in the exact same circumstances.

In closing, I note that the BAA process works relatively smoothly in 168 Towns in Connecticut. The question this body should ask is why is Enfield the only Town where it does not.

September 20, 2023

Thank you for the opportunity to put this letter into the record on behalf of my clients.

Sincerely,

A handwritten signature in black ink, appearing to read "Derek E. Donnelly". The signature is stylized with a large, sweeping "D" and "E".

Derek E. Donnelly Esq.

Cc: Thomas Tyler, Chairman, BAA

FEB 14 2020

PROPERTY TAX STABILIZATION AGREEMENT

This Property Tax Stabilization Agreement ("Agreement") is made and entered into as of February 3rd, 2020 ("Effective Date") by and between the TOWN OF ENFIELD, a municipal corporation organized pursuant to the laws of the State of Connecticut ("Town") and NUTMEG SOLAR, LLC., a limited liability company organized and existing under the laws of the State of Delaware ("Nutmeg"). Nutmeg and the Town are collectively referred to in this Agreement as the "Parties" and are individually referred to as a "Party."

WITNESSETH

WHEREAS, Nutmeg has acquired options to purchase fee simple ownership of certain parcels of land and has entered into ground leases for other parcels of land, all of which are contiguous, comprise approximately 128 acres, and are located near the intersection of Bailey Road and Broad Brook Road, Enfield, Connecticut, such real property being more specifically identified in Exhibit A attached hereto ("Land"); and

WHEREAS, Nutmeg intends to own, build and operate a 19.6 megawatt alternating current (MWac) solar photovoltaic facility ("Project") that will be located on the Land and will include solar panels, inverter / transformer stations, and associated electric transmission and storage equipment; and

WHEREAS, the Project has been selected by the Connecticut Department of Energy and Environmental Protection pursuant to the Small-Scale Clean Energy Request for Proposals, and Nutmeg has entered into a power purchase agreement for the Project dated June 20, 2017 with The Connecticut Light and Power Company, d/b/a Eversource Energy, and The United Illuminating Company pursuant to Conn. Gen. Stat. §§ 16a-3f and 12-81(57)(f), which power purchase agreement has been approved by the Public Utilities Regulatory Authority ("PURA"); and

WHEREAS, the Project will be a Class 1 renewable energy source as defined in Conn. Gen. Stat. § 16-1; and

WHEREAS, Nutmeg maintains that the projected level of future real and personal property tax obligations on the Property under normal assessment and levy practices would make the Project economically infeasible; and

WHEREAS, the Project will be subject to further construction and public utility permits and approvals by the Town; and

WHEREAS, the Town, acting through its Town Council, has a strong interest in: (a) encouraging the development and establishment of environmentally sound power uses, (b) promoting sound economic development, (c) facilitating the uses to which Nutmeg will put the Property, (d) attracting Nutmeg to the Town, and (e) increasing the Town's tax revenue; and

WHEREAS, the Project will expand employment opportunities and the tax base of the Town and will help ensure an adequate and reliable power supply and a competitive generation market, thereby benefiting residential, industrial, commercial and governmental consumers of electricity; and

WHEREAS, Conn. Gen. Stat. §12-81(57)(F) authorizes the Town to abate up to one hundred per cent of the property taxes due for any tax year for a Class I renewable energy source as defined in Conn. Gen. Stat. § 16-1 that is the subject of a power purchase agreement approved by PURA pursuant to Conn. Gen. Stat. §16a-3f, for a period not longer than the term of such power purchase agreement; and

WHEREAS, the Enfield Town Council at its regular meeting on February 3rd, 2020 adopted a Resolution pursuant to Conn. Gen. Stat. §12-81(57)(F) approving this Property Tax Stabilization Agreement. .

NOW THEREFORE, in consideration of the mutual covenants, agreements, obligations and undertakings provided for herein, the Town and Nutmeg agree as follows:

Section 1. Definitions.

Capitalized terms used in this Agreement but not otherwise defined herein shall have the meanings set forth below:

"Abatement Period" means the twenty consecutive Property Tax Levy tax periods beginning with the Property Tax Levy that is based on either (i) the Uniform Assessment Date that is no more than 120 days prior to the Generation Commencement Date or (ii) the following Uniform Assessment Date if the Generation Commencement Date is more than 120 days after the preceding Uniform Assessment date.

"Conn. Gen. Stat." means the Connecticut General Statutes, as amended.

"Generation Commencement Date" means the date on which the Project has passed its initial performance tests and has begun to commercially deliver electricity into the transmission grid.

"Land" means the real property described in Exhibit A, whether owned by Nutmeg or owned by another person and ground leased to Nutmeg, and exclusive of real property improvements or personal property located on such land.

"Lessor" means the owner of a fee simple interest in Land that is subject to a ground lease to Nutmeg.

"PPA" means the power purchase agreement that Nutmeg entered into dated June 20, 2017 with The Connecticut Light and Power Company, d/b/a Eversource Energy, and The United Illuminating Company and such other future power purchase agreements as Nutmeg may enter to

sell electricity generated by the Project to other purchasers pursuant to Conn. Gen. Stat. §§16a-3f and 12-81(57)(F) and approved by PURA.

"Property" means all real property that is owned by Nutmeg and identified on Exhibit A as Property subject to Options to Purchase; all real property improvements thereon, and personal property owned by Nutmeg, located on the Land, and that is part of the Project, including any personal property, , whether presently existing or acquired during the term of this Agreement, arising from, related to, or used directly or indirectly in the production, storage, transmission, or distribution of electricity or the operation, maintenance, or improvement of the Project, including systems or devices located on the Land and used or designated for the storage of electricity produced by the Project, such as batteries or other electrical storage devices.

"Property Tax Levy" means the annual property tax imposed by the Town, payable in semi-annual installments and based on property owned and valued as of each annual Uniform Assessment Date.

"Tax Year" means the period July 1 through June 30.

"Uniform Assessment Date" means October 1 of each year, or such other annual uniform assessment date as may in the future be established by applicable law.

Section 2. Payments Prior to Abatement Period.

For all Property Tax Levies prior to the Abatement Period, shall pay property taxes on the Property in amounts determined as if this Agreement was not in effect. During such periods, Nutmeg and the Town retain all rights, remedies and obligations permitted or required by law with regard to the Property, its assessments, and the levy and collection of taxes.

Section 3. Abatement and Payments in Lieu of Tax During the Abatement Period.

(a) Nutmeg shall provide the Town with written notice of the Generation Commencement Date.

(b) (i) During the Abatement Period, the Town shall abate all Town property taxes that in the absence of this Agreement would be imposed against the Property. In lieu of all such abated taxes, Nutmeg for each year in the Abatement Period shall make an annual payment to the Town in the fixed amount of \$319,432 ("Project Taxes"). Nutmeg shall pay the Project Taxes annually in full by July 31 of each year following the Uniform Assessment Date. (ii) By way of example, if the Generation Commencement Date is January 5, 2021, the Town will wholly abate its normal Property Tax Levy that is based on the Uniform Assessment Date of October 1, 2020, and in lieu of such taxes Nutmeg will remit a payment to the Town by July 31, 2021 of Project Taxes in the amount of \$319,432. (iii) The above-referenced payment of \$319,432 is based partially on the estimated fair market value of \$21,300,000 of Nutmeg's personal property situated on the Land. If the personal property declaration, referenced in subsection (c) of this section, indicates that the fair market value of the personal property is greater than \$21,300,000, the annual

amount of the Project Taxes referenced above will be increased proportionately. In no event shall the annual amount of the Project Taxes be less than \$319,432.

(c) (i) Nutmeg shall provide to the Town, along with the written notice of the Generation Commencement Date as referenced above, a personal property declaration for all personal property on the Land. (ii) Nutmeg shall include with each payment of Project Taxes documentation that reasonably establishes its compliance with all requirements necessary to qualify for an abatement pursuant to Conn. Gen. Stat. §12-81(57)(F), as from time to time amended to the extent any such amendments apply to the Project. The Town may request from Nutmeg specific additional information and documentation reasonably necessary to establish the accuracy of Nutmeg's computation of Project Taxes or the Project's continuing qualification for abatement under Conn. Gen. Stat. §12-81(57)(F). The Town shall not be required to bill Nutmeg annually for Project Taxes due, but shall provide to Nutmeg documentation acknowledging receipt of the Project Taxes.

(d) During the Abatement Period Nutmeg shall file personal property declarations for the Property with the Town's Office of Assessment and Revenue Collection any other documents, information, renditions or detailed listings of the Property as required to comply with subsection (c) of this Section 3.

Section 4. Characterization of Project Taxes.

The Project Taxes shall be considered real and personal property taxes imposed and collected by the Town on the Property; shall represent the sole property tax payments to be made by Nutmeg to the Town with respect to the Property; and shall be accepted by the Town in full satisfaction of any property taxes due on the Property. The parties acknowledge that the Hazardville Fire District is not a party to this Agreement and as such the Project Taxes do not include real and personal property taxes due and payable to the Hazardville Fire District.

Section 5. Adjustments for Material Change in Taxing Structure.

This Agreement is predicated on the assumption that real and personal property taxes continue to be assessed by and paid to the Town in a manner consistent with current law, and that the State of Connecticut's system of property taxes is not replaced by a substitute system of taxes (whether property or otherwise) that materially increases or diminishes the receipts a municipality derives from property taxes or that a taxpayer pays in respect of property taxes. In recognition of the foregoing, if the current system of property taxation is materially modified by law, the Parties agree to negotiate in good faith to modify this Agreement in a manner that preserves the respective economic positions of the Parties. For purposes of this Section, an increase or decrease in real or personal property tax assessments or an increase or decrease in the rate of property tax shall not, in and of itself and irrespective of magnitude, constitute a material modification of the current system of property taxation. The Project Taxes payable to the Town pursuant to this Agreement will not change unless this Agreement is amended in writing by the Parties.

Section 6. Taxes Following Term of This Agreement.

(a) Commencing on the expiration or termination of the term of this Agreement, the Property shall be assessed in the manner required by applicable law and taxes shall be calculated and be due and payable as provided by applicable law.

(b) If this Agreement terminates on a date other than the first day of a Tax Year, (i) Nutmeg's tax liability for the period from the beginning of such Tax Year through the termination date shall be the Project Taxes for the full Tax Year under this Agreement multiplied by the number of days from the beginning of the Tax Year through and including the termination date, divided by three-hundred and sixty-five, (ii) Nutmeg's tax liability for the period from the termination date through the end of the Tax Year shall be the Property Tax Levy due for such Tax Year in the absence of this Agreement multiplied by the number of days from the day after the termination date through the end of the Tax Year, divided by three-hundred and sixty-five; and (iii) after the termination date, Nutmeg shall begin making installment payments of property taxes at such times as required by applicable law; provided, Nutmeg shall adjust the amount of the installment payment first due after the termination date as necessary to cause the total taxes paid for such Tax Year to equal its tax liability for such Tax Year under this Section.

Section 7. No Additional Tax Benefits.

Nutmeg agrees that it will not pursue any additional exemptions or tax abatements or any subsequent adjustment to its tax payments to the Town that are the subject of this Agreement unless permitted herein. Nothing in this Section shall prohibit Nutmeg from seeking additional tax relief and rebates from the State of Connecticut, federal authorities, or authorities other than the Town, provided that no such relief shall reduce the amounts payable by Nutmeg to the Town under this Agreement. The Town will cooperate with Nutmeg in applying for state, federal, or other programs providing tax assistance or other incentives to electricity generators in the State.

Section 8. Audits, Inspection of Records, Declarations.

During the term of this Agreement, Nutmeg shall grant access to all paper and electronic records, books, documents, accounting procedures, practices or any other items relevant to the performance of this Agreement to the Town or such other persons or entities designated by the Town for the purposes of inspecting and auditing such books and records, provided that the Town has provided five (5) business days prior written notice, and the Town or its representatives shall not unduly disrupt Nutmeg's operations. The Town shall not make a copy of any such records and the Town shall conduct any inspection and auditing at the business location or locations designated by Nutmeg. In addition to the personal property declarations referenced in Section 3.(d), above, Nutmeg shall file with the Town all declarations, reports and other documentation as may be required by applicable federal, state or municipal law or regulation.

Section 9. Late Payments.

If Nutmeg fails to make a Project Tax payment within thirty (30) days following the due date provided for payment, interest at the rate set forth in Conn. Gen. Stat. §12-146 shall accrue on any unpaid portion of the Project Tax from the date such payment was due until paid, and the Town shall retain all rights and remedies it may have under law if any such payment remains unpaid.

Section 10. Remedies for Nonpayment of Taxes.

The Parties hereto acknowledge and agree that the Project Taxes payable by Nutmeg to the Town are taxes imposed pursuant to Conn. Gen. Stat. Chapter 204 (except to the extent such taxes are modified as to amount and timing of payment pursuant to this Agreement) and that all rights and remedies available to the Town under applicable law (including, without limitation, Conn. Gen. Stat. Chapter 205) with respect to nonpayment of taxes shall apply to the payment and collection of Project Taxes.

Section 11. Miscellaneous Provisions.

The Agreement shall not apply to any improvements to real property or personal property that are not associated with the Project. Nothing in this Agreement shall modify, alter, reduce, or relate in any way to the rights and remedies of the Parties with respect to the assessment and collection of taxes on the Property or to the Town's valuation of the Property after the term of this Agreement expires. This Agreement shall not constitute evidence of value in any tax appeal commenced by any owner of the Project or Property for any Tax Year after expiration of this Agreement.

Section 12. Term of Agreement.

The term of this Agreement commences on the date of its execution and delivery by the Parties and terminates without notice after the expiration of Abatement Period.

Section 13. Termination; Cure Period.

It shall be a breach of this Agreement and this Agreement shall terminate if the Project ceases operations, if the PPA is terminated, or if the Project otherwise no longer qualifies for an abatement pursuant to Conn. Gen. Stat. §12-81(57)(F) ("terminating events"). Nutmeg shall provide the Town with written notification within 30 days of one or any combination of the terminating events. Nutmeg shall have sixty (60) days to cure such breach or, if such breach cannot be cured within such 60-day period in the exercise of all due diligence, an additional period of up to 60 days provided that Nutmeg has commenced an attempt to cure the breach within the initial 60-day period. Nutmeg shall provide the Town with weekly progress updates and/or reports detailing the status of its attempt to cure the breach or breaches. Notwithstanding the provisions set forth in this section, Nutmeg may, from time to time, in whole or part temporarily (no more than 30 days) cease operation of the Project for reasonable business purposes such as equipment upgrades.

In the event that this Agreement is terminated within the first fifteen (15) years of the Abatement Period, all tax benefits granted for the period prior to the termination shall become due and payable to the Town. Nutmeg and/or its successors and assigns shall be liable for the difference between the amount of the personal and real property taxes that would have been due, but for this Agreement, from the Generation Commencement Date up to and including the year of termination and the total amount of the Project Taxes paid for the same period. Such total amount shall constitute a tax lien upon the Property. In no event will the Town issue a refund to Nutmeg.

Section 14. Entire Understanding.

This Agreement reflects the entire understanding of the Parties hereto and supersedes all previous verbal and written agreements between the Parties regarding the subject matter hereof.

Section 15. Notices.

All notices required or permitted under the terms of this Agreement shall be in writing and may be delivered by hand or by facsimile or registered or certified mail. Notice that is sent by registered or certified mail, by hand or by facsimile shall be deemed effective on the second day after deposit in the United States Mail, postage prepaid, or on the second day after hand delivery or facsimile transmission, except as otherwise demonstrated by a signed receipt or facsimile confirmation. Notices may be sent to the following addresses:

If to the Town:

Office of the Town Manager
Town of Enfield
820 Enfield Street
Enfield, CT 06082-2997

If to Nutmeg:

Casey Tomasiak
Nutmeg Solar, LLC
700 Universe Blvd
Mail Stop: PSX/JB
Juno Beach, FL 33408

A Party may designate a different notice individual or address by giving written notice as set forth above.

Section 16. Amendments; Waivers.

No modification or amendment of this Agreement shall be valid or effective unless expressly set forth in an agreement in writing signed on behalf of each Party. If and to the extent the provisions of any modification or amendment shall be unenforceable or void under law, such unenforceable or void provisions shall be disregarded, and this Agreement shall otherwise remain in full force and effect. No waiver, consent or discharge (other than discharge by reason of performance) shall be effected, except by an instrument in writing executed by or on behalf of the Party against whom enforcement of such waiver, consent or discharge is sought.

Section 17. Assignment.

This Agreement is assignable in whole or part by Nutmeg without the Town's consent (i) in connection with the obtaining of financing for the Project and/or (ii) in connection with the sale or other transfer of ownership of some or all of the Property; provided, any such assignment must be in writing and Nutmeg shall promptly provide notice and a copy of any such written assignment to the Town.

In the event Nutmeg or a subsequent owner of the Property assigns this Agreement to a purchaser of Property, the Party making the assignment shall be relieved from liability for the payment and performance of its obligations hereunder with respect to such sold Property which arise after such assignment so long as the written assignment causes the assignee to assume the obligation to make the Project Tax payments and to perform other obligations under this Agreement with respect to such sold Property which arise after such assignment. In connection with any assignment of this Agreement to facilitate the obtaining of financing or refinancing for the Project, the Town shall execute such consents, estoppel certificates, agreements and similar documents as Nutmeg shall reasonably request, provided any such documents must be approved in advance by the Town Council.

Section 18. Successors and Assigns.

This Agreement shall be binding upon and shall inure to the benefit of the Parties hereto and their respective successors and assigns. Nutmeg's obligations hereunder are solely its obligations, respectively, and no affiliate of Nutmeg, and no member, officer, director, manager, agent or other representative of the Nutmeg shall have any personal liability for the performance of its obligations hereunder.

Section 19. Severability.

The Parties hereto have entered into this Agreement in good faith on the basis of applicable Connecticut law. Each Party hereto, including its successors and assigns, agrees not to challenge the validity of this Agreement or its enforceability against such Party. If the validity or enforceability of this Agreement or any portion hereof is challenged by any third party, each Party hereto agrees to defend the validity and enforceability of this Agreement, with each Party bearing its own attorneys' fees and costs. If a term of this Agreement shall be deemed to be illegal or

unenforceable pursuant to a final, non-appealable judgment by a court having competent jurisdiction over the Parties, the remainder of this Agreement shall remain in full force and effect as if such portion had not been included in this Agreement from the beginning.

Section 20. Captions.

The paragraph headings or captions appearing in this Agreement are for convenience only, are not a part of this Agreement, and are not to be considered in interpreting this Agreement.

Section 21. No Admissions.

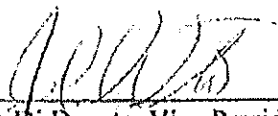
The Parties agree and acknowledge that this Agreement will expire at the end of its term, at which point the Parties may seek to renegotiate and enter into a new Agreement relating to the Project and Property. Upon the expiration of this Agreement, the Parties agree that nothing set forth within this Agreement shall be deemed or claimed to constitute an admission of any Party as to any matter, including but not limited to the valuation, assessment, characterization, or classification of any real property, improvements to real property, or personal property.

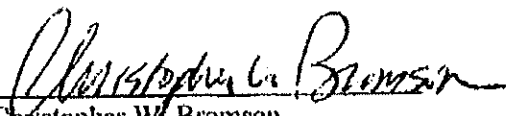
Section 22. Governing Law, Venue & Enforcement.

This Agreement shall be governed by and construed under the laws of the State of Connecticut. The Parties agree that the prevailing party shall be entitled to equitable relief, including injunctive relief and specific performance, in the event of any judicially proven breach of this Agreement by Nutmeg or the Town.

NUTMEG SOLAR, LLC

TOWN OF ENFIELD

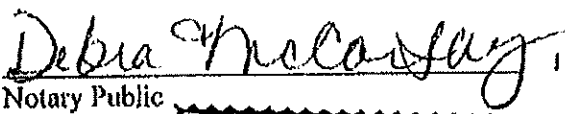
By: 
John Di Donato, Vice President
Duly Authorized

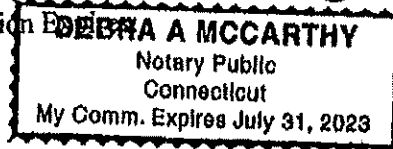

Christopher W. Bromson
Town Manager
Duly Authorized

STATE OF CONNECTICUT)
COUNTY OF HARTFORD)

SS: Enfield

Personally appeared Christopher W. Bromson, Town Manager of the Town of Enfield, Connecticut, signer of the foregoing instrument, and acknowledged the same to be the free act and deed of said Town, and his free act and deed as such officer, before me.


Notary Public
My Commission Expires



STATE OF FLORIDA)
COUNTY OF PALM BEACH)

SS: Juno Beach

Personally appeared John Di Donato of Nutmeg Solar, LLC, signer of the foregoing instrument, and acknowledged the same to be the free act and deed of said company, and his free act and deed as such officer, before me.


Notary Public
My Commission Expires:

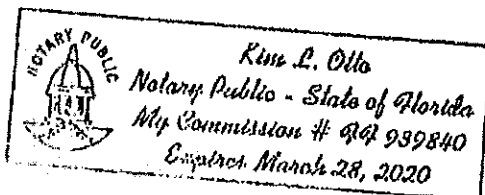


EXHIBIT A

REAL PROPERTY (LAND)

Property subject to Options to Purchase

Assessor's Map Number	Lot Number	Owner as of Effective Date
109	4	Laura M. Jarmoc
109	40	Laura M. Jarmoc
109	18	Laura M. Jarmoc
109	12	James T. Lefebvre
109	13	James T. Lefebvre
109	3	David J. & Donna L. Waleryzak

Property subject to Ground Leases

Assessor's Map Number	Lot Number	Owner as of Effective Date
102	48	Jarmoc Farms, LLC and Jarmoc Real Estate, LLC
102	50	Jarmoc Farms, LLC and Jarmoc Real Estate, LLC
108	6	Jarmoc Farms, LLC and Jarmoc Real Estate, LLC

Property Location 45 CHARLNEY RD
Vision ID 73

Account # 000500010040

Map ID 108/0015/

Bldg # 1

Bldg Name
Sec # 1 of 1

Card # 1 of 1

State Use 610
Print Date 12-15-2021 7:04:57 PM

CURRENT OWNER

JARMOC FARMS LLC

33 SCHOOL ST

ENFIELD CT 06032

TOPO

UTILITIES

STRT/ROAD

LOCATION

Description

Code

Appraised

Assessed

6049

ENFIELD, CT

Alt Pct ID 000500010040

Fire Dist 3

Zoning R88

TIF DIST

Census/BI 4810-0926

Total Acres 30.5

GIS ID 108-15

Assoc Pct#

Neighborhood 01205

Dev Lot #

Callback LT

Income

Circuit Bkr

RECORD OF OWNERSHIP

BK/VOL/PAGE

SALE DATE

QU VA

SALE PRICE

VC

Year

Code

Assessed

Year

Code

JARMOC FARMS LLC

1838 0017

03-23-2004

U V

100,000 28

2021 6-2

7,890 2020 6-2

4,860 2019 6-2

4,860

4,860

4,860

EXEMPTIONS

Description

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CURRENT OWNER		TOTAL		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT		VISION	
JARMOC FARMS LLC		1 None								Description Code Appraised Assessed		6049	
33 SCHOOL ST		1 Vacant								FARM LAND 6-1 821,000 20,530		ENFIELD, CT	
										VAC RS LN 5-1 85,000 45,500			
ENFIELD CT 06082		AL Pct ID 000500010040		SUPPLEMENTAL DATA		Neighborhood 01205							
		Fire Dist 3				Dev Lot #							
		Zoning R88				Callback LI							
		TIF DIST				Income							
		Census/BI 4810-0926				Circuit Bkr							
		Total Acres 30.5											
		GIS ID 108-15				Assoc Pct#							

RECORD OF OWNERSHIP										OTHER ASSESSMENTS																					
BK-VOL-PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		Year		Code		Assessed		Year		Code		Assessed		Year		Code		Assessed			
1838		0017		03-23-2004		U		V		100,000		28		2021		6-2		7,890		2020		6-2		4,860		2019		6-2		4,860	
JARMOC FARMS LLC																															

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total				Total			
				0.00			

ASSESSING NEIGHBORHOOD				NOTES			
Nbhd	Nbhd Name	STREET INDEX NAME	Tracing	DEV RIGHTS TO STATE OF CT V.2668 P697			
0001							

BUILDING PERMIT RECORD				APPROVED VALUE SUMMARY			
Permit ID	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp
Total				Total Appraised Parcel Value			
				886,000			

LANDLINE VALUATION SECTION				APPROVED VALUE SUMMARY			
B Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index
711	490 Tillable B	R88		14,700 AC	43,364	1,00000	0
717	490 Woodland			7,090 AC	7,500	1,00000	0
100	Res Vacant			7,220 AC	7,500	1	1
Total				Total Land Value			
				886,000			

APPROVED VALUE SUMMARY				APPROVED VALUE SUMMARY			
Appraised Bldg. Value (Card)				Appraised Bldg. Value (Card)			
0				0			
Appraised Xf (B) Value (Bldg)				Appraised Xf (B) Value (Bldg)			
0				0			
Appraised OB(L) Value(BLDG)				Appraised OB(L) Value(BLDG)			
0				0			
Appraised Land Value (Bldg)				Appraised Land Value (Bldg)			
886,000				886,000			
Special Land Value				Special Land Value			
20,530				20,530			
Total Appraised Parcel Value				Total Appraised Parcel Value			
886,000				886,000			
Valuation Method				Valuation Method			
C				C			

APPROVED VALUE SUMMARY				APPROVED VALUE SUMMARY			
Appraised Bldg. Value (Card)				Appraised Bldg. Value (Card)			
0				0			
Appraised Xf (B) Value (Bldg)				Appraised Xf (B) Value (Bldg)			
0				0			
Appraised OB(L) Value(BLDG)				Appraised OB(L) Value(BLDG)			
0				0			
Appraised Land Value (Bldg)				Appraised Land Value (Bldg)			
886,000				886,000			
Special Land Value				Special Land Value			
20,530				20,530			
Total Appraised Parcel Value				Total Appraised Parcel Value			
886,000				886,000			
Valuation Method				Valuation Method			
C				C			

CURRENT OWNER		TOPO	UTILITIES	STRT/ROAD	LOCATION	CURRENT ASSESSMENT		VISION	
JARMOC FARMS LLC	01 Flat 1 Vacant	1 None				Description FOREST	Code 6-2	Appraised 1,307,040	Assessed 4,860
33 SCHOOL ST		SUPPLEMENTAL DATA				8049 ENFIELD, CT			
ENFIELD CT 06082		Alt Pct ID 000500010040 Fire Dist 3 Zoning R88 TIF DIST Census/BI 4810-0926 Total Acres 30.5 GIS ID 108-15				Neighborhood 01205 Dev Lot # Callback Lt Income Circuit Brkr Assoc Pct#			

RECORD OF OWNERSHIP		BR/VOL/PAGE	SALE DATE	QU	VI	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)	
JARMOC FARMS LLC		1838	0017	03-23-2004	U	V	100,000	28	Year Code Assessed Year Code Assessed V Year Code Assessed
									2020 6-2 4,860 2019 6-2 4,860 2019 6-2 4,860
		Total				4,860		Total 4,860	

EXEMPTIONS		OTHER ASSESSMENTS		APPRaised VALUE SUMMARY	
Year	Code Description	Amount	Code Description	Number	Amount
Total		Total		Total	
				4,860	

ASSESSING NEIGHBORHOOD		NOTES	
Nbhd	Nbhd Name	STREET INDEX NAME	Tracing
0001			
DEV RIGHTS TO STATE OF CT V.2658 P697			

BUILDING PERMIT RECORD				VISIT/CHANGE HISTORY			
Permit Id	Issue Date	Type	Description	Amount	Inst Date	% Comp	Date Comp
				Total Appraised Parcel Value 1,307,040			

LAND LINE VALUATION SECTION				APPRaised VALUE SUMMARY			
B Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index
1 610	490 Forest	R88		28.920 AC	36,156	1.00000	0
				Total Land Value 1,307,040			

LAND LINE VALUATION SECTION				APPRaised VALUE SUMMARY			
B Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index
1 610	490 Forest	R88		28.920 AC	36,156	1.00000	0
				Total Land Value 1,307,040			

On Thu, Feb 3, 2022 at 2:18 PM Owen Jarmoc <owen.jarmoc@jarmocfarm.com> wrote:

Todd,

I have some questions with respect to the 2 above 490 applications and was hoping you could clear up any confusion.

With respect to 19 Chamley Road:

- We listed 9.7 acres of Tillable C on our application. You assessed it as 9.7 acres of Tillable B. It is my understanding that the 490 Use tax follows what was planted on the land (ie the use). Could you please provide the reason that you elected to change it from Tillable C to Tillable B? My understanding is that the classification is determined by the soil and topography of the property and not what is planted. I changed it from Tillable C to B as your adjoining property is classified as Tillable B and I would expect that this property is very similar in nature.
- We listed 4.27 acres of Wasteland on our application. You assessed it as 4.27 acres of 490 woodland. I would like to direct your attention to the GIS mapping. That entire area is listed as wetland and the wood is what most experts would refer to as scrub brush. Could you please provide the reason that you elected to change it from wasteland to woodland. Please see the GIS mapping below – as you can see, only a small corner of both properties has any green on them. The green indicates wetlands. Please also note that you originally applied for PA490 for this parcel, in 2006, as woodland, with no mention of wetlands at that time.

With respect to 45 Chamley Road:

- We listed 14.7 acres of Tillable C on our application. You assessed it as 14.7 acres of Tillable B. It is my understanding that the 490 Use tax follows what was planted on the land (ie the use). Could you please provide the reason that you elected to change it from Tillable C to Tillable B? See answer above
- We listed 14.22 acres of Wasteland on our application. You assessed it as 7.00 acres of 490 woodland and then 7.22 acres of Residential Vacant. I would like to direct your attention to the GIS mapping. That entire area is listed as wetland and the wood is what most experts would refer to as scrub brush. Could you please provide the reason that you elected to change it from wasteland to wood land for roughly half the reported acreage. Furthermore, and more importantly could you please provide the reason that you removed 7.22 acres from 490 status and place it under Residential Vacant? As you know the development rights for this land were sold, so it must always remain a farm. I am unaware how you could remove the aforementioned acreage from 490.

There was a substantial change of use on this property (as well as 19 Chamley Rd), which I discovered after my visit late last year. I reminded you that you needed to refile an application for PA490 or risk losing the classification all together. There are no clear-cut guidelines as to the amount of woodlands needed for a farm unit. My contention has always been that the program was not designed to have a 20 ac parcel with 2 acres of farm and 18 acres of woodland. My general practice has been to look at each parcel and apply about 25% of the area to woodlands. This, of course, can vary from property to property, depending on each parcel's particular factors. Please note that the 7.22 acres classified as residential was valued as excess land and not as a buildable lot. The value placed on this is \$,000 per acre.

September 20, 2023

VIA HAND DELIVERY ONLY

Mayor Robert Cressotti
Town Council Members
Enfield Town Hall
820 Enfield Street
Enfield CT 06082

RE: Town Council Meeting on 09/20/2023
Discussion of 78 Park Avenue, Enfield – Municipal Assessment Appeal to the BAA
Property Owners/Clients – David and Lori Longhi

Dear Honorable Mayor and Town Council Members:

Please be advised that this office represented David and Lori Longhi in connection with the recent sale of 78 Park Avenue, Enfield CT 06082. It is my understanding that you intend to discuss this property and the assessment appeal taken following the town's 2021 revaluation (Oct 1, 2021, assessment date). First and foremost, I would like to express that the continued discussions of litigated and decided appeals is highly unusual, especially in this proposed format.

Connecticut law provides aggrieved taxpayers and property owners a statutory process under which a municipal tax assessment may be appealed, and the process is codified in Connecticut General States Sec. 12-111. The property owners availed themselves of this statutory process. Specifically, Mr. Longhi appealed the October 1, 2021 assessment of 78 Park Avenue to the BAA. Since Mrs. Longhi is a BAA member, she recused herself from hearing the appeal(s), and it is my understanding that Mr. Longhi appeared before the Board on or about April 20, 2022. It is also my understanding that the appeal was granted, the Board attributed a value of zero (\$-0-) to the property, and no appeal of the BAA decision was taken under C.G.S. Sec. 12-117a.

As I am sure you all know, a statutory assessment of real property concerns the specific date in time, October 1st of each and every year. On October 1, 2021, the Longhis did not have marketable, saleable, or useable title to the property. Their deed described a lot down the street, 74 Park Avenue.

This information came to light after the Longhis entered into a contract for sale of 78 Park Ave with Maiden Builders LLC sometime in April 2021. During the due diligence phase of the purchase, the proposed purchaser discovered the significant defect. Request was made to the Town Attorney's office, but unfortunately those efforts were not fruitful. Thereafter, I contacted CATIC (Connecticut Attorney's Title Insurance Company) and a claim was filed under the neighbor Brunk's title policy. CATIC assigned outside counsel to handle the proposed title search and next steps to correct the title, short of a quiet title (C.G.S. Sec. 47-31) claim. CATIC's legal counsel drafted the correcting deeds and affidavits, and oversaw collecting the documents, and ultimately recording the documents at the direction of CATIC. The documents were recorded on April 21, 2022, and notice was given to

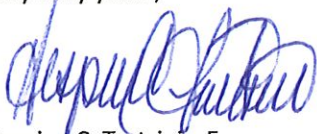
my office of the recordings on or about April 29, 2022.

Thereafter, assuming the Longhis had clear and marketable title to proceed with the sale of 78 Park Avenue, the proposed purchaser continued to pursue permitting for his proposed development of the property. On or about April 2023 buyer's counsel discovered an issue with the Town of Enfield tax sale of 2016 and asserted that the Town failed to comply with statutory requirements of notice (See C.G.S. Sec. 12-157 and 12-167a) to the then property owner. CATIC nor any other title company would insure the property considering the Town's failure to follow the statutory requirements of notice and the deficiencies in the recorded Affidavit.

A formal request for access to the tax file was submitted to Town Attorney Mark Cerrato on May 23, 2023. He immediately forwarded the request to Assessor Helems, who informed me of his interpretation of the statute noting that market value has nothing to do with insurable title. However, I was not requesting an interpretation of the statute. I was requesting access to the tax sale file. Rather than engage in a tit for tat argument on statutory interpretation with the Assessor, I renewed my records request. In late June 2023, I was informed via email that the file was available in the Assessor's office and to make an appointment to view the file when Assessor Helems was also available to be there. On June 26, 2023, I was able to access the file, and obtain copies of the notices in the file, paying \$21.50 for 13 pages of copies. The Longhis ultimately sold the property on July 7, 2023, for \$40,000.00 as noted on the deed conveying title to Maiden Builders LLC.

In closing, I must note that the Longhis paid taxes on 78 Park Avenue, without protest, from the time they purchased the property in 2016 until the noted appeal, despite not having marketable title the property they purchased directly from the Town.

Very truly yours,



Despina C. Tartsinis, Esq.

CC: Tom Tyler, Chairman of the BAA

I met TA back in the spring of 2022. He drove up while I was in my garage and introduced himself. We talked a bit about the vision appraisal and I mentioned that they listed my new garage as a pool house. He told me that I had to address that with vision.

As the conversation continued, he then told me that he was taking away my 490 status I asked him how he came up with that and admitted that he was here a week ago, and no one was home, so he looked inside the garage, and house and I said you didn't see the no trespassing signs posted he said no asked if this was standard practice and, how he had the right, and he told me that he was the new tax assessor and can, "do as he wishes", and made a comment about how there is a new sheriff in town.

At this point he continued to ask me questions, which felt accusatory. He asked about my business, and equipment. I did not appreciate where the conversation was going so I asked him to leave. Before he left I asked what I can do about the \$490,000, and he just told me I need to reapply.

I went to the town offices to inquire about how a garage can be mistaken for a pool house, and vision told me I missed my opportunity. I spoke to Alyssa Hanvey about it and she confirmed with Vicky ATA that the garage would be \$35k cheaper than a pool house so I appealed it then. As we were talking I brought up the 490 and Alyssa said I could appeal that also. Her information contradicted the Tax Assessor's, so she clarified, and I was able to appeal that as well. While I was in the town building the tax assessor saw me and impolitely asked me to adjust my mask. I asked why him nor anyone else was not even wearing a mask, and he responded with, "my building my rules."

Later that night I was informed that the Tax Assessor scolded Allyssa for helping me and that he told her that's not her job to do so. I was blown away by that statement because if she didn't help me (unlike him) I wouldn't have been able to appeal.

I then went in front of BAA to explain my case and they reduced my garage to what I thought it should be, also along the lines of what Vicky said, which was a \$35,000 difference from \$90,000 to 490 as well so I was happy and thought it was over then.

I informed Mike Ludwig's and Nick Hopkins of my issues, and then was requested to come speak at a town council meeting. I expressed my hesitation with discussing my concerns publicly due to potentially feeling targeted. Reluctantly, I decided to share after other council members asked me to. Unfortunately, my concerns were valid and the situation got worse.

In October 2022 I received my new assessment. In it, my 490 was taking away my garage, but went to \$135,000, which stated that I have a pool heater (I do not have one). There was a \$10,000 increase and everything went up again including the house, which was an extra \$25,000.

Again, I went to the town again and appealed in the spring of 2023 again, and appealed, met with BAA. I truly believe this was vindictive due to me speaking to town council by this action.

The BAA changed the assessment back to 490 again and brought house number down to what was appropriate. However, to this day, on my housing card it states that...

A report done by Copola proved he had no right to add a heater to my pool, or raise my garage and property. The pool heater was never ever mentioned in prior appeals nor did he have any evidence of one so I'm unsure of why he would change it.

STATEMENT BY SCOTT DELORGE

2022 Decision Board of Assessment Appeals

Appeal #

363

Decision Date:

5/20/22

Motion to approve Appeal made by Donna Dubanoski and seconded by Thomas Tyler

After due consideration and thoughtful deliberation of all evidence in the matter of this appeal,

Enfield's Board of Assessment Appeals finds that the Property Owner Dolorge

600 Washington Rd.

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

OR

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

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

Unanimous

3-0

Donna Dubanoski

☐ Yay

☐ Nay

Lori Longhi

☐ Yay

☐ Nay

Thomas Tyler

☐ Yay

☐ Nay

Farm Land	Code	River Valley	Acres	Amount	Appraised Amount	Assessed Amount
Tillable A	710	2,530				
Tillable B	711	1,810				
Tillable C	712	1,690				
Tillable D	713	1,170	1.5	1755		
Orchard E	714	990				
Pasture F	715	280				
Swamp, Ledge	716	40				
Scrub G	716	40				
	717					
Woodland Forest	610	390	12.73	4,965		
Open Space	718					
R33 -		23,500	.83			51,600
OTHER RELIEF ORDERED: This property be restored and reinstated to its prior P.A. 490 Status and classification(s) as existed on the 10-1-2020 Grand List with exception(s) only for the above assessment calculation(s) immediately.						
				7200		KCS
TOTALS		16.25		6780		

APPRAISED AMOUNT

NEW 2022 ASSESSMENT

2021 ASSESSMENT

2020 ASSESSMENT

Land

73,714

51,600

133,200

52,900

Buildings

323,029

226,120

262,600

211,970

Out Buildings

35,714

25,000

75,200

9,320

Personal Property

9,600

6,720

TOTAL

442,060

309,440

471,000

274,190

Grnd Land

TOWN OF ENFIELD
ASSESSMENT APPEAL FORM

363
Appeal No. _____

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

Property owner(s) SCOTT + Kimberly Deloye
Name of agent (if different from owner) _____
Position of agent (if different from owner) _____
Property owner will be represented by (check one): Self ☒ Agent: _____
(If by agent, must attach evidence of authorization)

Name of Person and Address to which all notices and correspondence should be sent (list ONE address only):
Name SCOTT DELOYE
Street 336 GEORGE WASHINGTON RD
City, State, Zip Code ENFIELD CT Telephone (Daytime) 860-849-3591

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

Property Type: Single Family Home
(Real Estate, Supplemental Motor Vehicle, Personal Property)
Property Location: 336 George Washington Rd (Assessor Map/Lot if Real Estate) 60
(Number and Street)

Property Description: _____
(Business Name if Personal Property, Year, Make, Model, VIN if Motor Vehicle)
Reason for the Appeal: Said my Garage is a pool House 431,200
Appellant's estimate of FAIR MARKET VALUE of the property being appealed: 600K

Signature of owner and/or agent (Attach proof of authorization) [Signature] DATE 3/19/2022
(Position of signer: _____)

FOR BOARD OF ASSESSMENT APPEALS USE ONLY:

Property Description: _____
Street Address: 336 G. WASHINGTON Assessor Map 16 Lot 186 ID Lock 0004-0002-0015
Other: _____ (114057)

NOTICE OF APPEAL HEARING TIME AT THE TOWN HALL
An appeal hearing is to be held (DATE) 4/5/2022 (TIME) 6:00 PM

Your application was denied on _____ (Action Date)

Your application was granted on _____ (Action Date)

	Old Assessment	New Assessment	Difference
LAND	<u>133,200</u>	_____	_____
BUILDINGS	<u>262,600</u>	_____	_____
OUTBUILDINGS	<u>75,200</u>	_____	_____
PERSONAL PROPERTY	_____	_____	_____
TOTAL	<u>471,000</u>	_____	_____

CHAIRMAN, BOARD OF ASSESSMENT APPEALS DATED _____

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

820 ENFIELD ST | ENFIELD, CT 06082 | (860) 253-6339

RECEIVED
MAR 18 2022
ASSESSOR'S OFFICE
TOWN OF ENFIELD
Page 235 of 283

BOARD OF ASSESSMENT APPEALS
TOWN OF ENFIELD, CONNECTICUT
AGENT'S CERTIFICATION

DATE: 3/18/2022

TO WHOM IT MAY CONCERN:

I, Scott DeLong, being the legal owner of property located at:

336 George Washington R
ENFIELD CT 06092

hereby authorize _____ to act as my agent in all matters before
the Board of Assessment Appeals of the Town of Enfield, for the assessment year
commencing October 1, _____.



Owner's Signature

Scott DeLong

Printed Name

2022 HEARINGS & DECISION MINUTES

Board of Assessment Appeals

Enfield, Connecticut

Appeal Number: 363

TT

Hearing Date: 4/21/2022

Property Owner/Agent: SCOTT DeLORGE

Property Type & Location: 336 GEORGE WASHINGTON ROAD, Enfield, CT

Having been duly sworn, evidence in support of this appeal was received in the above matter, by way of oral testimony from: SCOTT DeLORGE

which concluded that the tax assessment valuation as stated for the October 1, 2021 Grand List was grossly excessive. Unauthorized entry - listed - appraiser

boasted landscaper background - combative - appraiser
In support of that conclusion, the following documents and/or additional notes (if any) were offered and received as evidence:

cannot appeal until after mill rate is set
NO SALE
NO USE CHANGE
NOT POOL/HOUSE
BUT GARAGE

Modified FNU to \$431,200.

2022 DECISION MINUTES

Board of Assessment Appeals

Appeal Number: _____

Decision Date: _____

After due consideration and thoughtful deliberation of all evidence in the above-referenced matter as more fully identified on the upper half of this page, Enfield's Board of Assessment Appeals finds that the Property Owner

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

OR

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

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

Unanimous _____

Donna Dubanoski _____ Yay _____ Nay

Lori Longhi _____ Yay _____ Nay

Thomas Tyler _____ Yay _____ Nay

Relief (if any): _____

CURRENT OWNER		TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT		PREVIOUS ASSESSMENTS/HISTORY		VISION	
DELRORGE SCOTT + KIMBERLY		0 Flat		2 Electricity		6 Mod Traffic		RES LAND		1-1		1-1		6049	
336 GEORGE WASHINGTON RD		3 Water		8 Septic				DWELLING		1-3		1-3		ENFIELD, CT	
ENFIELD CT 06082								RES OUTBL		1-4		1-4		238	
Alt Pict ID 000900020015		Neighbnd 01202		Dev Lot #		Callback Lt		Income		Circuit Bkr		Assoc Pld#		0	
Fire Dist. 5		R33		4802-0906		16.25		GIS ID 76-186		Total 431,200		306,170		0	

RECORD OF OWNERSHIP										PREVIOUS ASSESSMENTS/HISTORY									
DELRORGE SCOTT + KIMBERLY	BK/VOL/PAGE	SALE DATE	C/U	V/I	SALE PRICE	MC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed				
LEGIENZA ALFREDA EST OF +	2671 0408	07-06-2017	U	V	50,000	08	2020	1-1	52,900	2019	1-1	52,900	2019	1-1	52,900				
LEGIENZA ALFREDA EST OF +	2671 0406	07-06-2017	U	V	50,000	08		1-3	211,970		1-3	211,970		1-3	211,970				
LEGIENZA ALFREDA EST OF +	2634 0001	12-23-2015	U	U	0			1-4	41,300		1-4	9,320		1-4	9,320				
LEGIENZA ALFREDA +	2256 0230	01-08-2007	U	V	70,650	08													
							Total	306,170			Total	274,190			Total	274,190			

ASSESSING NEIGHBORHOOD		STREET INDEX NAME		Tracing		Batch	
Nbnd 0001		STREET INDEX NAME		Tracing		Batch	
pa490 applied year 1 2019 grand list							

NOTES	
pa490 applied year 1 2019 grand list	
Special Land Value	4,330
Total Appraised Parcel Value	431,200
Valuation Method	C
Total Appraised Parcel Value	431,200

BUILDING PERMIT RECORD										VISIT / CHANGE HISTORY						
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpose/Result		
B-20-104	04-21-2020	BP	Permit	18,000	11-06-2020	100		BUILD 42' X 60' FARM UTILIT	11-06-2020		DF					
B-20-72	02-19-2020	BP		5,000	11-06-2020	100		42' X 60' FOUNDATION FOR	02-17-1993		ZZ	3	03	BUILDING PERMIT		
B-18-98	03-08-2018	BP	Permit	17,750	12-06-2018	100		18X29X37 IGP						Prior Inspection		
B-17-877	11-06-2017	BP	Permit	260,000	12-06-2018	100		3 BR 2.5 BATH SINGLE FAM								
LAND LINE VALUATION SECTION																
B	Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustment	Adj Unit P	Land Value	
1	101	Res Dwelling	R33		88,000	0.83	1.00000	5	0.95	055	1,000		1,0000		69,390	
1	710	490 Tillable A			1,500		1.00000	0	1.00	055	1,000		0.0000		0	
1	717	490 Woodland			12,730		1.00000	0	1.00	055	1,000		0.0000		0	
Total Card Land Units					16	AC	Parcel Total Land Area					16	Total Land Value			69,390

336 GEORGE WASHINGTON

Legend

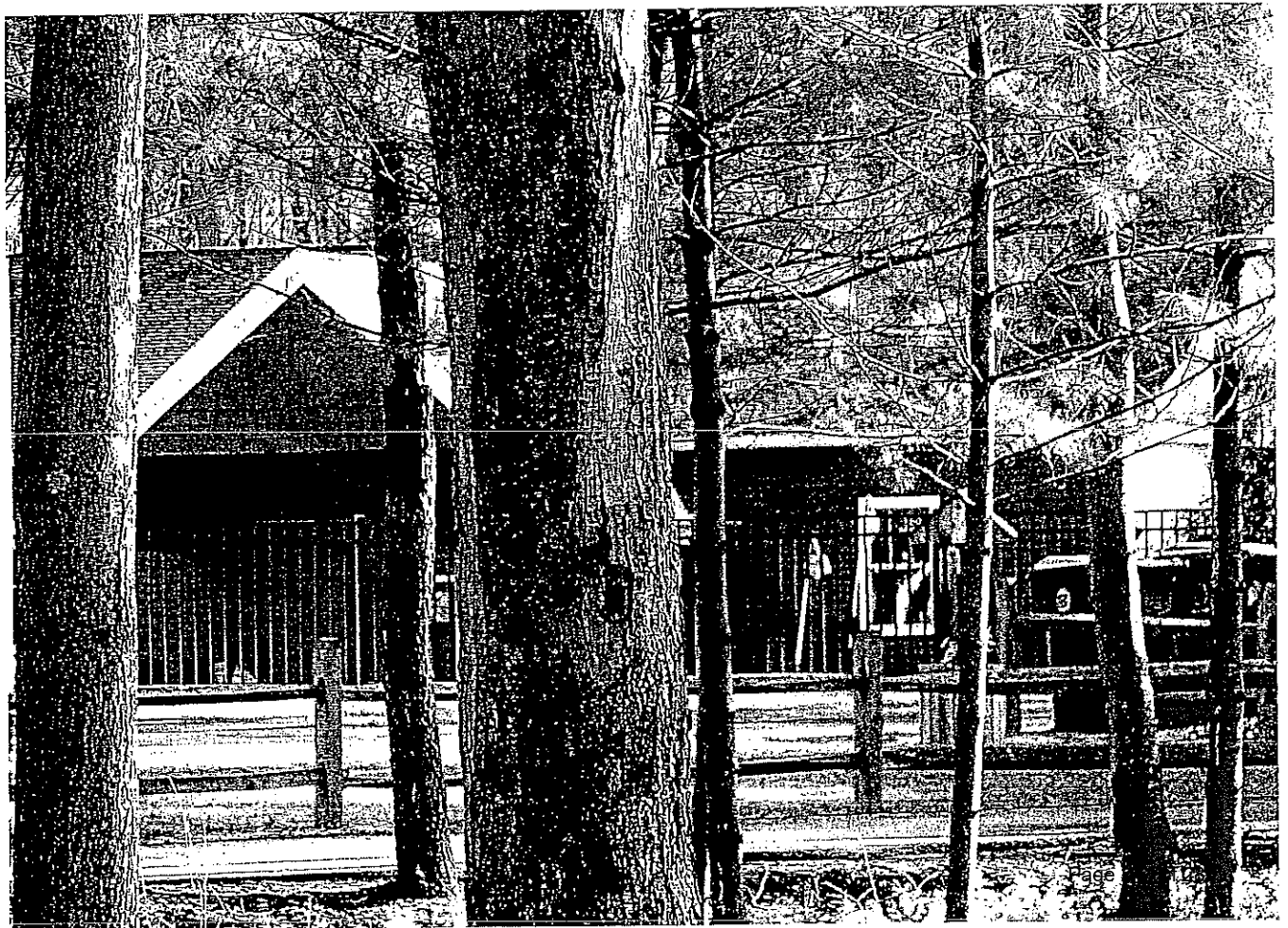
- 65 Broad Brook Rd
- Easy Pickin's Orchard
- Feature 1

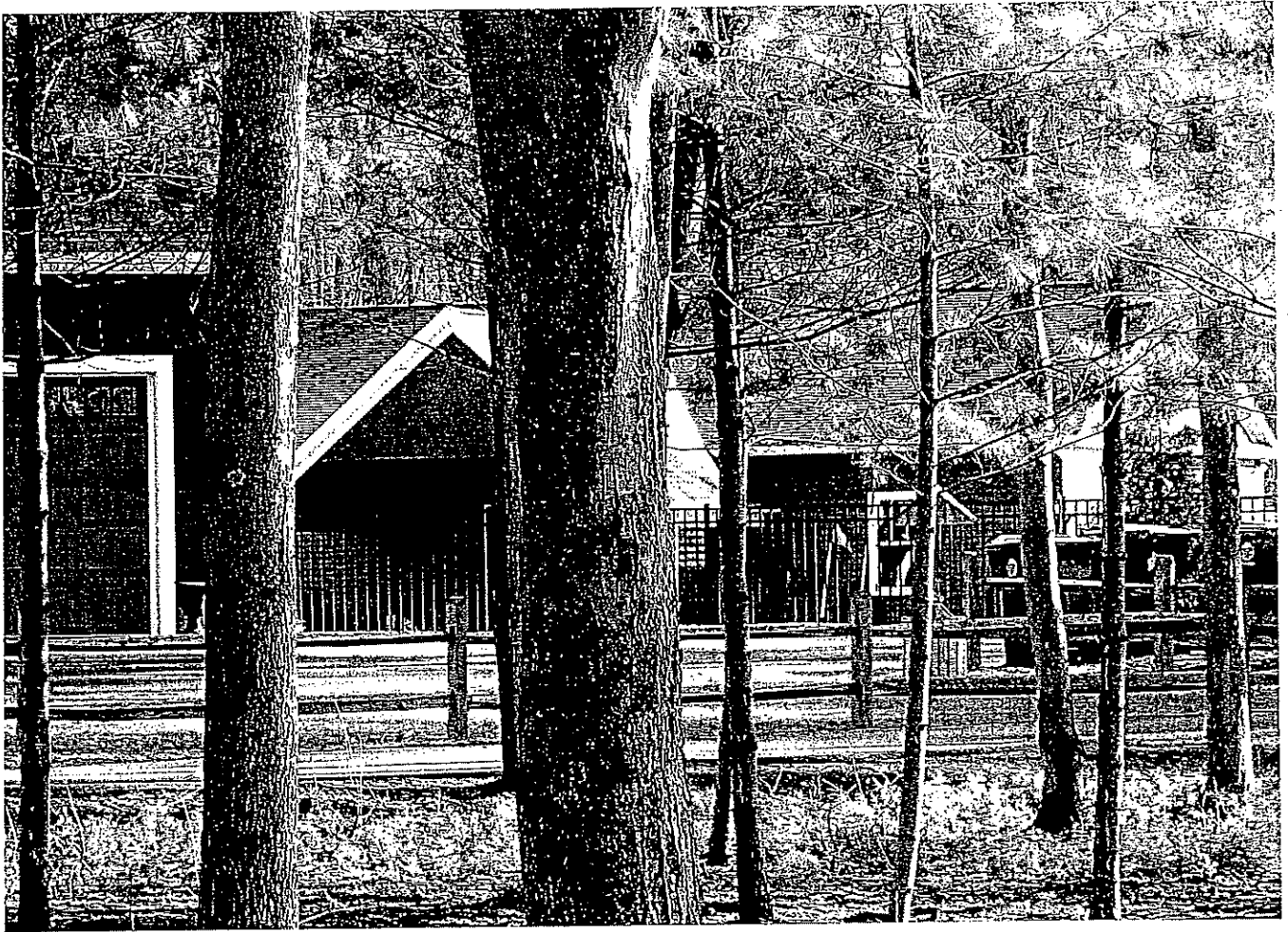
0 of 283

Google Earth

200 ft







CURRENT OWNER		TOPO		UTILITIES		STRT./ROAD		LOCATION		CURRENT ASSESSMENT		6049	
DELORGE SCOTT + KIMBERLY		0 Flat		2 Electricity		6 Mod Traffic		RES LAND		Code 1-1		Assessed 83,600	
		3 Water						RES EXCES		Code 1-2		Assessed 106,700	
		8 Septic						RES OUTBL		Code 1-3		Assessed 375,200	
336 GEORGE WASHINGTON RD								RES OUTBL		Code 1-4		Assessed 107,400	
ENFIELD CT 06082													
Fire Dist. 5													
Zoning R33													
TIF DIST													
Census/BI 4802-0906													
Total Acres 16.25													
GIS ID 76-186													
Assoc Pict#													

RECORD OF OWNERSHIP													PREVIOUS ASSESSMENTS (HISTORY)																							
BK:VOL/PAGE	SALE DATE	Q/U	VI	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed	Total																				
DELORGE SCOTT + KIMBERLY	2671	0408	07-06-2017	U	V			50,000	08																											
LEGIENZA ALFREDA EST OF +	2671	0406	07-06-2017	U	V			50,000	08																											
LEGIENZA ALFREDA EST OF +	2634	0001	12-23-2015	U	V			0																												
LEGIENZA ALFREDA +	2256	0230	01-08-2007	U	V			70,650	08																											
													Total				471,000				Total				306,170				Total				274,190			

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total				0.00			

Nbhd	Nbhd Name	ASSESSING NEIGHBORHOOD	STREET INDEX NAME	Tracing	Batch
0001					

pa490 applied year 1 2019 grand list

BUILDING PERMIT RECORD										APPROVED VALUE SUMMARY												
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpose/Result	Total Appraised Parcel Value	672,900						
B-20-104	04-21-2020	BP	Permit	18,000	11-06-2020	100		BUILD 42' X 60' FARM UTILT	11-12-2021	TH			20	Field Review								
B-20-72	02-19-2020	BP		5,000	11-06-2020	100		42' X 60' FOUNDATION FOR	11-06-2020	DF	3		03	BUILDING PERMIT								
B-18-98	03-08-2018	BP		17,750	12-06-2018	100		18X29X37 IGP	08-19-2020	FS			01	Measure - No Entry								
B-17-877	11-06-2017	BP	Permit	260,000	12-06-2018	100		3 BR 2.5 BATH SINGLE FAM	02-17-1993	ZZ			70	Prior Inspection								

BUILDING PERMIT RECORD										VISIT / CHANGE HISTORY				
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpose/Result
B-20-104	04-21-2020	BP	Permit	18,000	11-06-2020	100		BUILD 42' X 60' FARM UTILIT	11-12-2021	TH			20	Field Review
B-20-72	02-19-2020	BP		5,000	11-06-2020	100		42' X 60' FOUNDATION FOR	11-06-2020	DF	3		03	BUILDING PERMIT
B-18-98	03-08-2018	BP	Permit	17,750	12-06-2018	100		18X29X37 IGP	08-19-2020	FS			01	Measure - No Entry
B-17-877	11-06-2017	BP	Permit	260,000	12-06-2018	100		3 BR 2.5 BATH SINGLE FAM	02-17-1993	ZZ			70	Prior Inspection
LAND LINE VALUATION SECTION														



CURRENT OWNER	TOPO	UTILITIES	STRT / ROAD	LOCATION	Description	CURRENT ASSESSMENT
DELONGE SCOTT + KIMBERLY	0 Flat	2 Electricity	6 Mod Traffic		RES LAND	1-1 69,390 52,900
		3 Water			DWELLING	1-3 302,810 211,970
		8 Septic			RES OUTBL	1-4 59,000 41,300
SUPPLEMENTAL DATA						
336 GEORGE WASHINGTON RD	Alt Pict ID	000900020015	Neighbd	01202		
	Fire Dist.	5	Dev Lot #			
	Zoning	R33	Callback Lt			
	TIF DIST		Income			
	Census/BI	4802-0906	Circuit Bkr			
	Total Acres	16.25				
ENFIELD CT 06082	GIS ID	76-186	Assoc Pict#			
					Total	431,200 306,170

6049

ENFIELD, CT

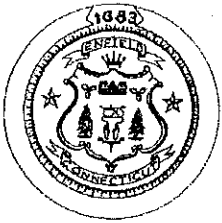
Page 244 of 283

RECORD OF OWNERSHIP	BK/VOL/PAGE	SALE DATE	QU	VII	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)									
							Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed	
DELOERGE SCOTT + KIMBERLY LEGIENZA ALFREDA EST OF + LEGIENZA ALFREDA EST OF + LEGIENZA ALFREDA +	2671	0408	07-06-2017	U	V	50,000	08									
	2671	0406	07-06-2017	U	V	50,000	08									
	2634	0001	12-23-2015	U	V	0										
	2256	0230	01-08-2007	U	V	70,650	08									
							Total		306,170	Total		274,190	Total		274,190	

EXEMPTIONS						OTHER ASSESSMENTS					
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int.			
		Total	0.00								
ASSESSING NEIGHBORHOOD											
Nbhd		Nbhd Name	STREET INDEX NAME	Tracing			Batch				
0001											
NOTES											
									APPRAISED VALUE SUMMARY		
Appraised Bldg. Value (Card)								302,810			
Appraised Xt (B) Value (Bldg)								0			
Appraised OB(L) Value(BLDG)								59,000			
Appraised Land Value (Bldg)								69,390			

NOTES		
pa490 applied year 1 2019 grand list		
	Special Land Value	4,330
	Total Appraised Parcel Value	431,200
	Valuation Method	C
	Total Appraised Parcel Value	431,200
BUILDING PERMIT RECORD	WST/CHANGE HISTORY	

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpose/Result	
B-20-104	04-21-2020	BP	Permit	18,000	11-06-2020	100		BUILD 42' X 60' FARM UTILIT	11-06-2020	DF	3		03	BUILDING PERMIT	
B-20-72	02-19-2020	BP		5,000	11-06-2020	100		42 X 60' FOUNDATION FOR	02-17-1993	ZZ				Prior Inspection	
B-18-98	03-08-2018	BP	Permit	17,750	12-06-2018	100		18X29X37 IGP							
B-17-877	11-06-2017	BP	Permit	260,000	12-06-2018	100		3 BR 2.5 BATH SINGLE FAM							
LAND LINE VALUATION SECTION															
B	Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustment	Adj Unit P	Land Value
1	101	Res Dwelling	R33		88,000	0.83	1.00000	5	0.95	055	1.000		1.0000		69,394
1	710	490 Tillable A			1,500		1.00000	0	1.00	055	1.000		0.0000		0
1	717	490 Woodland			12,730		1.00000	0	1.00	055	1.000		0.0000		0
				Total Card Land Units	16	AC	Parcel Total Land Area 16				Total Land Value				69,394



Town of Enfield ~ Division of Building Inspection

820 Enfield Street, Enfield, Connecticut 06082

Telephone: (860) 253-6370
www.enfield-ct.gov

#363

BUILDING PERMIT

Type of Permit: **Residential - Farm Buildings**

Permit #: **B-20-104**

Code Edition: **2018 CSBC**

Date of Issue: **4/21/2020**

Property Owner: **DELOGE SCOTT + KIMBERLY**
336 GEORGE WASHINGTON RD
ENFIELD, CT 06082

Owner Telephone: **(860) 849-3591**

Job Location: **336 GEORGE WASHINGTON RD**

Parcel ID: **000900020015**

Job Name:

Applicant: **scott delorge**
65 sharren lane
enfield, CT 06082

Telephone: **(860) 849-3591**

Contractor:

Telephone:

License #:

License:

Construction Type: **VB: Any building material permitted by code** Use Group Proposed: **U-A01: Agricultural Buildings**

Job Cost: **\$18,000.00**

Type of Job: **Residential - Farm Buildings**

Permit Fee Paid: **\$297.00**

Description of Work: **Build 42' x 60' farm utility building will be 16' in height (mid point between eave and ridge) for equipment on previously approved foundation on permit# B-20-72. Electrician to pull separate permit. See attached farm status.**

Building Official's Signature

This permit will become void if the work is not started within six months of the date of issue shown above.

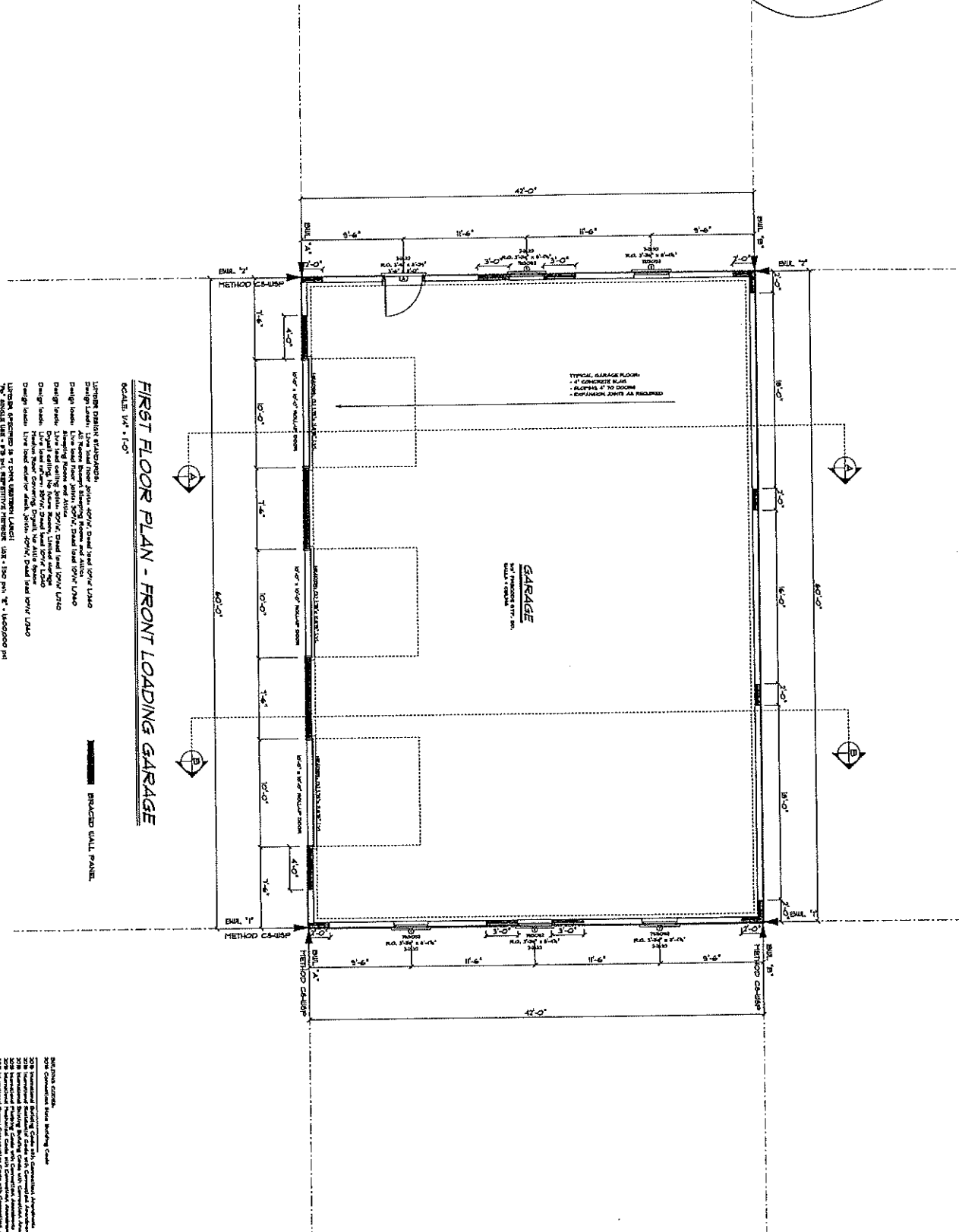
All requests for inspection shall be made 24 hours in advance. Permit numbers are required when scheduling any inspection. Minimum inspections include:

1. Soils and footing or foundation forms before concrete is placed.
2. Damp-proofing and drainage systems before back-filling.
3. Rough electrical, plumbing, heating (HVAC), and framing (roofing, siding, windows, and doors must be installed) before insulation. Cut sheets signed and sealed by a Connecticut registered engineer are required before requesting inspection of framing that includes trusses, composite beams, or composite joists.
4. Insulation and vapor barrier before covering.
5. Final inspection after submitting the certificate of occupancy request form.

Where applicable, separate permits are required for sewer, electrical, plumbing, alarm, fire sprinkler, fixture and HVAC installations or alterations.

Approved plans and this permit shall be retained on the jobsite until a final inspection is made. Where a certificate of occupancy is required, the building shall not be occupied until said certificate is issued.

No temporary certificates of occupancy will be issued.



FIRST FLOOR PLAN - FRONT LOADING GARAGE

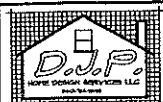
OCALH, V4', F-O'

[illegible]

BRACHED WALL PANEL

309 International Building Code with Commentary, American
Institute of Architects
320 International Building Code with Commentary, American
Institute of Architects
321 International Building Code with Commentary, American
Institute of Architects
322 International Building Code with Commentary, American
Institute of Architects
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340 International Building Code with Commentary, American
Institute of Architects

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DELORGE GARAGE
336 WASHINGTON RD
ENFIELD, CT. 06082

DATE: Thursday, October 22, 2015
SCALE: 1/4" = 1' or as indicated
DRAWN BY: DWP
REVISED:
APPROVED:

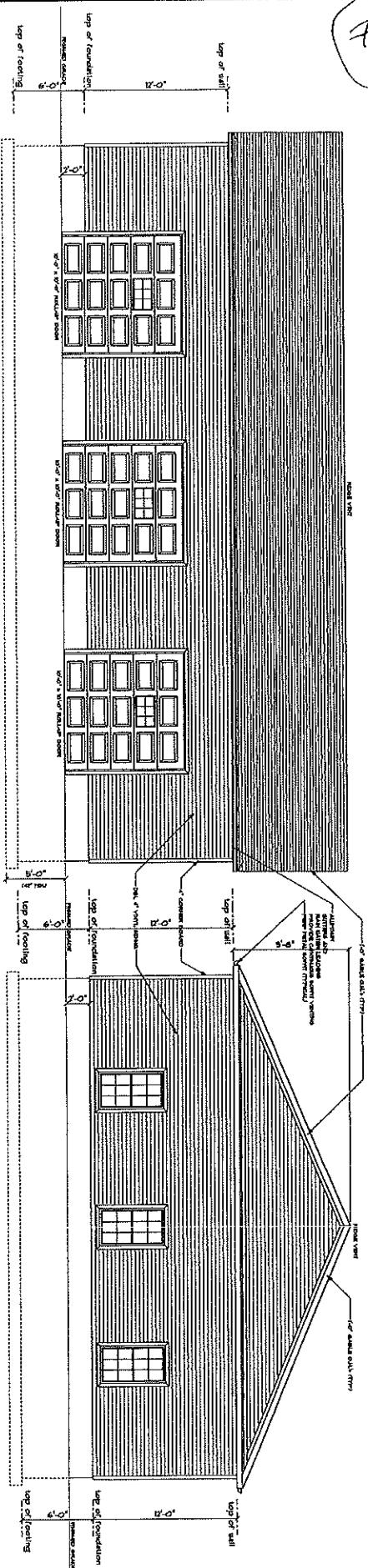
FLOOR PLAN

Page 246 of 283

CREATING NO.

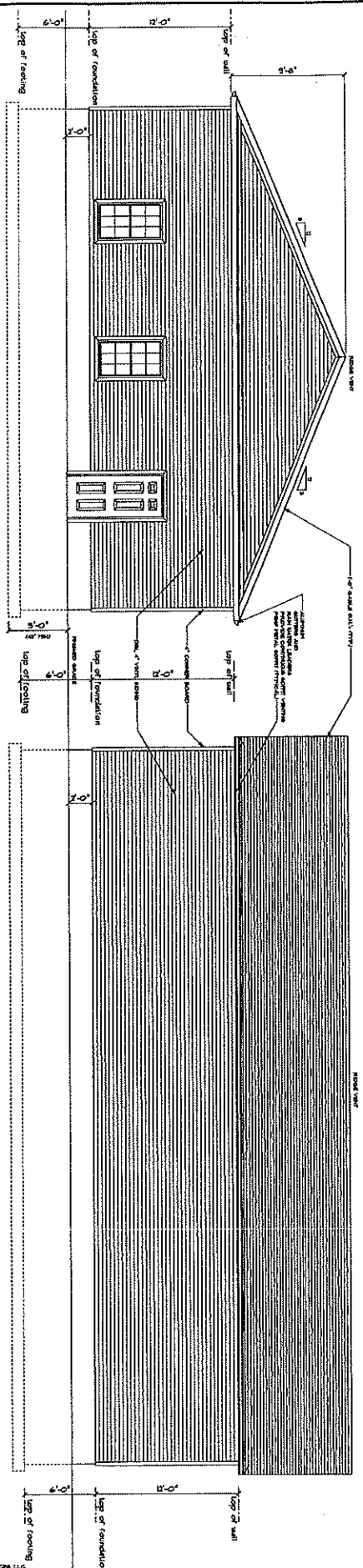
15

#363



FRONT ELEVATION
SCALE: 1/4" = 1'-0"

RIGHT ELEVATION
SCALE: 1/4" = 1'-0"



LEFT ELEVATION
SCALE: 1/4" = 1'-0"

REAR ELEVATION
SCALE: 1/4" = 1'-0"

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DELORGE GARAGE
336 WASHINGTON RD
ENFIELD, CT. 06082

DATE:	10/10/2014
SCALE:	1/4" = 1'-0"
DRAWN BY:	DJP
REVIEWED:	
APPROVED:	

BUILDING ELEVATIONS

336 GEORGE WASHINGTON RD**Location** 336 GEORGE WASHINGTON RD**Mblu** 076/ / 0186/ /**Acct#** 000900020015**Owner** DELORGE SCOTT + KIMBERLY**Assessment** \$471,000**Appraisal** \$672,900**PID** 14057**Building Count** 1**Fire District** 5**Current Value**

Appraisal			
Valuation Year	Improvements	Land	Total
2021	\$482,600	\$190,300	\$672,900
Assessment			
Valuation Year	Improvements	Land	Total
2021	\$337,800	\$133,200	\$471,000

Owner of Record

Owner DELORGE SCOTT + KIMBERLY
Co-Owner
Address 336 GEORGE WASHINGTON RD
 ENFIELD, CT 06082

Sale Price \$50,000
Certificate
Book & Page 2671/0408
Sale Date 07/06/2017
Instrument 08

Ownership History

Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
DELORGE SCOTT + KIMBERLY	\$50,000		2671/0408	08	07/06/2017
LEGIENZA ALFREDA EST OF +	\$50,000		2671/0406	08	07/06/2017
LEGIENZA ALFREDA EST OF +	\$0		2634/0001		12/23/2015
LEGIENZA ALFREDA +	\$70,650	1	2256/0230	08	01/08/2007

Building Information

Building Information

Building 1 : Section 1

Year Built: 2018
 Living Area: 2,529
 Replacement Cost: \$378,970
 Building Percent Good: 99
 Replacement Cost
 Less Depreciation: \$375,200

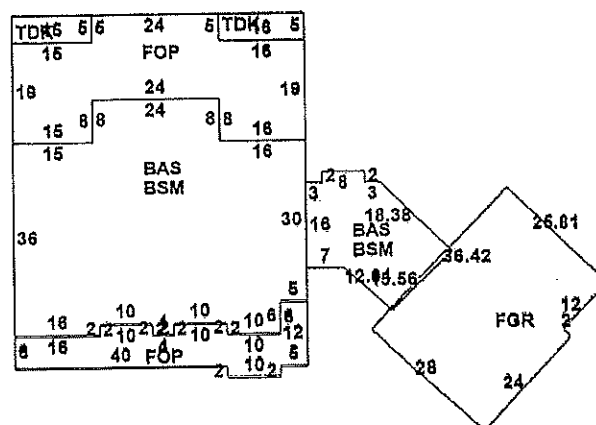
Building Attributes	
Field	Description
Style	Ranch
Model	Residential
Grade:	
Stories	1
Occupancy	1
Exterior Wall 1	Vinyl Siding
Exterior Wall 2	
Roof Structure	Gable
Roof Cover	Arch Shingles
Interior Wall 1	Drywall
Interior Wall 2	
Interior Flr 1	Hardwood
Interior Flr 2	
Heat Fuel	Gas
Heat Type:	Forced Hot Air
AC Type:	Central
Total Bedrooms:	3 Bedrooms
Full Bthrms:	2
Half Baths:	1
Extra Fixtures	3
Total Rooms:	6
Bath Style:	Average
Kitchen Style:	Average
Extra Kitchens	
Fireplace(s)	
Extra Opening(s)	
Gas Fireplace(s)	
Blocked FPL(s)	

Building Photo



(<http://images.vgsi.com/photos2/EnfieldCTPhotos/A00\03\48\35.jpg>)

Building Layout



(ParcelSketch.ashx?pid=14057&bid=14057)

Building Sub-Areas (sq ft)			Legend
Code	Description	Gross Area	Living Area
BAS	First Floor	2,529	2,529
BSM	Basement	2,529	0
FGR	Garage	986	0
FOP	Open Porch	1,393	0
TDK	Trex Deck	155	0
		7,592	2,529

Bsmt Garage(s)	
Fin Bsmt	
FBM Quality	
Whirlpool(s)	
Sauna	
Walk Out	No
Solar	
Fndtn Cndtn	
Basement	

Extra Features

Extra Features	Legend
No Data for Extra Features	

Land**Land Use**

Use Code 101
 Description Res Dwelling
 Zone R33
 Neighborhood 055
 Alt Land Appr No
 Category

Land Line Valuation

Size (Acres) 16.25
 Frontage
 Depth
 Assessed Value \$133,200
 Appraised Value \$190,300

Outbuildings

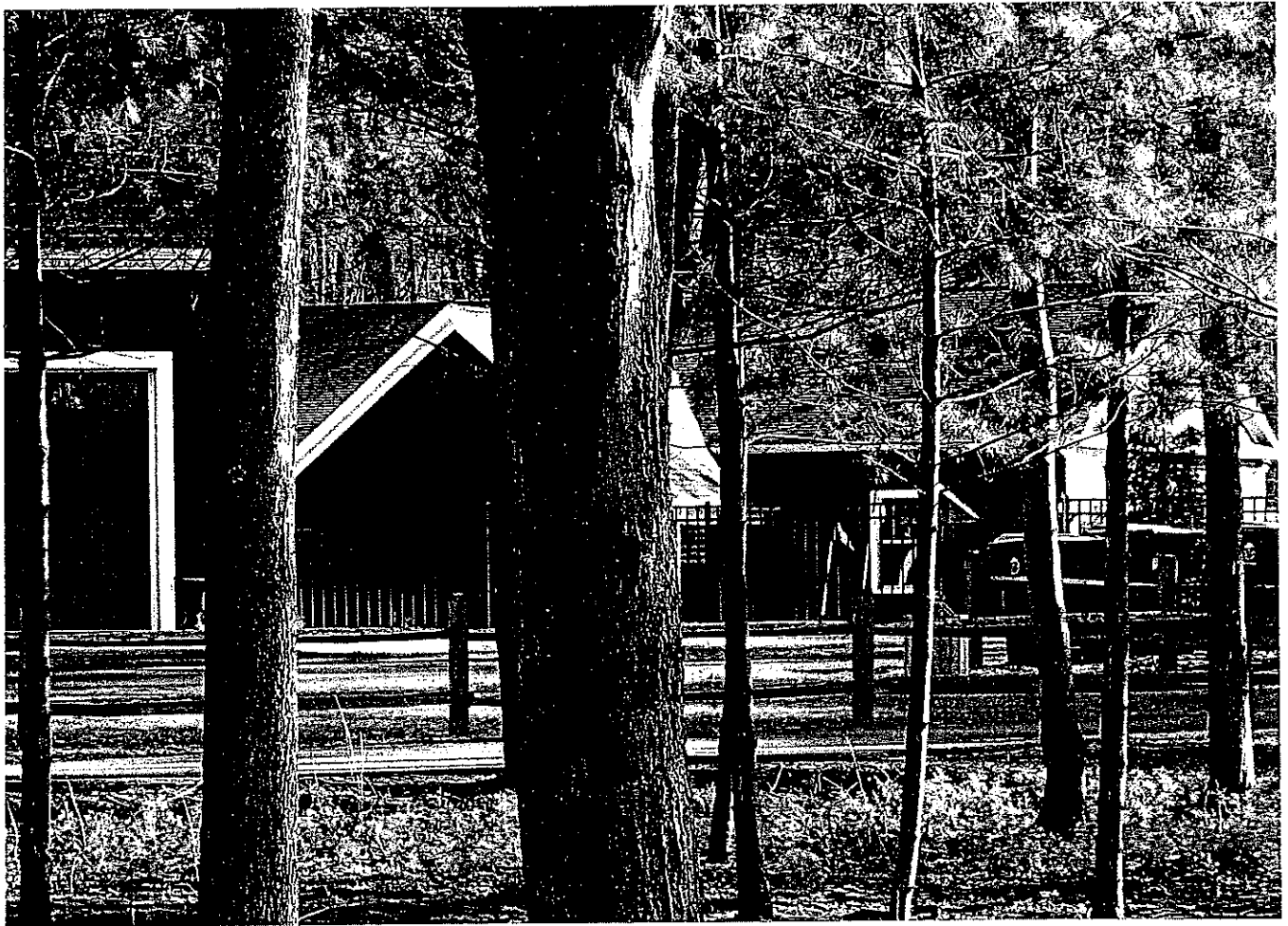
Outbuildings						Legend
Code	Description	Sub Code	Sub Description	Size	Value	Bldg #
SPL1	Inground Pool - Typical	UH	Unheated	666.00 S.F.	\$13,300	1
BTH	Pool House	<i>This is a garage</i>		2520.00 S.F.	\$90,100	1
FOP	Porch			450.00 S.F.	\$4,000	1

Valuation History

Appraisal			
Valuation Year	Improvements	Land	Total
2020	\$361,810	\$69,390	\$431,200
2019	\$316,130	\$69,390	\$385,520
2018	\$316,130	\$176,120	\$492,250

Assessment			
Valuation Year	Improvements	Land	Total
2020	\$253,270	\$52,900	\$306,170
2019	\$221,290	\$52,900	\$274,190
2018	\$221,290	\$123,280	\$344,570

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336 GEORGE WASHINGTON

- Legend**
- 65 Broad Brook Rd
 - Easy Pickin's Orchard
 - Feature 1

of 283



RECEIVED

ASSESSOR'S OFFICE
TOWN OF ENFIELD

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

March 21, 2023

Mr. Todd Helems
Supervisor of Assessment & Revenue Collection
Office of Revenue Collection
820 Enfield Street
Enfield, CT 06082

HAND-DELIVERED

Re: Request for Additional Information and/or Documentation
as to March 1, 2023 Revised Decisions 10-1-21 Grand List

Dear Mr. Helems,

Relative to the above matter, I want to thank you for providing me with a copy of forty-four (44) "revision" letters, all dated March 1, 2023, postmarked March 6th and delivered to me on March 8, 2023. Also, Vicki informed me that many of these same taxpayers whose decisions you "revised" have filed new appeals (10-1-2022 Grand List) which the BAA will be hearing in April.

Since each of your "revision" letters included only a brief conclusory statement of your opinion it did not provide the BAA with much to consider in trying to fully understand your conclusions. Accordingly, if you consulted with and/or relied upon any experts (such as Attorneys, Accountants, Appraisers or Soil Scientists) or if you considered and/or relied upon any documents, I request you provide me with a copy of that information or documentation (if any) used to substantiate conclusion(s) reached in each of your forty-four (44) "revision" letters. Of particular importance would be legal opinions (if any) regarding: (a) 78 Park Avenue (Longhi); (b) 54 Virginia Avenue (Romano); (c) Solar Properties (including solar carports & tax stabilization agreement) (Jarmoc & Other Taxpayers); and, (d) Any and all other properties. That information and documentation would greatly assist us in better understanding both town and taxpayer positions. Also, it could be critical in our evaluating pertinent and relevant evidence during deliberations; and, finally, in rendering BAA decisions, fairly and equitably, to all.

Thank you for your attention, consideration and anticipated cooperation.

Very truly yours,

Thomas J. Tyler, Chairman



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

March 29, 2023

Board of Assessment Appeals - Enfield Ct
820 Enfield St
Enfield, CT 06082

Dear Chairman Tyler and members:

I am writing to you today in response to your request for more information on the 44 letters that were sent on March 1, 2023, revising the decisions made by the 2021 BAA.

I have grouped the properties into several groups instead of trying to write a narrative on each property. Many of the properties had similar circumstances, and this approach allows me to answer much quicker than the alternative. If you have specific questions on any particular property(s), I would be happy to answer them at a later date.

First off, there are 3 groups that are very simple in nature and do not require much of an explanation. They are as follows-

Open Space Properties-

Hazardville Water, Enfield Hunter's Club and Grassmere Country Club

Eight (8) properties were claiming an Open Space designation. As the town has never formalized a local P&Z plan, that includes Open Space, these properties **cannot** be listed as such. There is a Bloomfield court case that touches on this matter. The designation can also be removed if the town changes its decision on the local ordinance on the specific issue. Open Space cannot be granted if the local ordinance has not been approved by the Town Council. It is my understanding that the town council has referred the request for an Open Space ordinance from the Conservation committee to the Planning & Zoning committee.



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Commercial Use Properties-

CT Mulch, Vasseur Landscaping, Bill's Landscaping, Liquore Gravel, Paul Williams (Plaza Excavating) and 114 North St (New England Landscaping Services)

Seven (7) properties have an active commercial entity to them. Two of the properties have an active gravel pit on them (which is explicitly excluded from PA490), four properties have an active landscape company using the property for their business and the last one is a manufacturer using the majority of the property for their business.

There are three (3) additional properties that the owner of Bill's Landscaping owns. Bill Guzie owns, I believe, 42, 44 and 46 Long Hollow Rd. One parcel is a single-family home with the other two vacant parcels (possible building lots) flanking the house. There is no farming on these three properties. My belief is that the owner is trying to extend his landscape business to include his residence.

Jarmoc Solar Properties-

There are five (5) properties, all owned by Jarmoc Farms, that the 2021 BAA gave a zero (0) value to. The reasoning behind the BAA's decision was stated that the properties should not be taxed twice. These properties are all owned by the same entity and are part of the Nutmeg Solar Farm, located on Broad Brook Rd. The fact that I put these back on the GL is because the Town entered into a **tax agreement with Nutmeg Solar**, not Jarmoc.

To be clear, there is no agreement between the Town of Enfield and Jarmoc Farms, the owner of the 5 properties that the BAA adjusted to a zero value. The tax agreement specifically **excludes** these properties from the agreement. Jarmoc Farms leases these properties directly to Nutmeg Solar, so these properties are in fact income producing properties for Jarmoc Farms and should be valued as such. I consulted with the author of the Tax Agreement (John Wilcox), and he confirmed that the Jarmoc properties were excluded from the agreement.

*NOT AUTHORIZED BY WILCOX
NUTMEG DRAFTED IT?*

This agreement fixed the dollar amount that Nutmeg Solar would pay, over a set period of time, for the properties that they owned or had the option to purchase. The agreement was not intended to fix the fair market value (FMV) or the assessment value of the properties. The BAA does not have authority over a tax agreement and should not have entertained the appeal as such.



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One other item of concern on these properties is that some of them had outbuildings on them, unrelated to the solar farm. There are barns and other farm buildings on the property, which by placing a zero value on the whole property, also zeroed out the value of these unrelated buildings.

merged
into
other
→

Also, Jarmoc Farms claims that one property, 65 Broad Brook Rd, was merged into the others. We could not find any deed filed with the town clerk's office and as CT is a recording state, unless a deed is filed, the property hasn't changed.

Carports/Solar-

15 Mullen Rd (Mullen Road LLC)

The property owner built six structures in their parking lot which house a solar array for the building. While the solar panels and supporting equipment (cables, junction boxes, etc. aka personal property) are exempt by statute, the structures themselves are not. My understanding is that if the solar panels were removed, the structure (carport) itself would not be altered. They would still function as carports for the business. As such, the structures themselves do not qualify under the solar exemption. The building department's documentations list both a roof panel and a solar panel. It also states 'carports with solar panels'.

Problematic Values on Properties-

There are six (6) properties that had problematic values placed on them by the BAA, one that most lay persons would agree that the values were suspect. Most of these involved large barns that the BAA valued at, I believe, \$1.66 per square foot, for the older barns. The revaluation valued these barns, mostly, between \$10 - \$20 a square foot. I believe that the scrap value of the lumber of these large barns is worth more than the \$1.66 that the BAA used.

The way in which I evaluated the BAA's decision on some of these properties is based on building permits filed by the owner. A requirement in the filing of a permit is for the owner to state the value of the project. On one of the Jarmoc properties, where 2 barns were built, the property owner stated a value of \$190,000. This equates to a per square foot value of \$13.83. Please note that the owner discussed the values with the building department, which agreed to a lower value due to the fact of the owner doing much of the work. Meaning, these barns should actually be valued higher than the \$190,000 stated on the permit. The revaluation placed a value of \$19.18 per square foot for these new barns.



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Another of the Jarmoc properties had a large warehouse built as well as an office. The values used by the BAA were again suspect, especially when reviewing the building permits and local building costs. A large barn was also recently constructed on this property.

Another of these properties, the BAA changed the style of the building from a house to a warehouse. They also removed the building lot that has been on this property for years. Just due to the fact that a house is not lived in, may be used for storage, does not change the fact that the building is still a house.

Unqualified Appraisals-

Lori Longhi, Lori + David Longhi, Lily's LLC, Holly's LLC and David + Lori Longhi

Five (5) properties, all owned by the same entity, had been lowered by the BAA from what appeared to be an appraisal supplied by the owner. These appraisals were incomplete and not signed by a licensed appraiser. The "appraisals" relied on unqualified sales as well as sales outside of the parameters for the revaluation time frame.

One of these properties was lowered to a zero (\$0) value due to a title issue. It appears that the title issue was resolved before the actual BAA hearing. There are two deeds, one signed March 25, 2022 and the other on April 3, 2022, which appear to correct any title issues. The owner had an appeal heard on April 20, 2022. Coincidentally, though the deeds were signed earlier, they were not filed until April 21, 2022, the day after the hearing. In fact, the owner had started the process to build a 2-family house prior to the hearing, which was the subject of a JI newspaper article.

Another of these properties was lowered by using the Effective Year Built (EYB) to artificially lower the depreciation. This, in effect, double dipped on the depreciation and incorrectly lowered the value. The EYB is the product of the AYB (Actual Year Built) and the Depreciation Code (condition). The EYB used in revaluation, has nothing to do with the value of a property.

Properties not Farmed-

Scott Delorge (336 George Washington Rd), Penny + Vincent Urbanowicz (25 South Rd) and Barbara Maynard et al (40 Bacon Rd)



Department of Assessment and Revenue Collection
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FALSE → There were three (3) properties that are not being farmed. Two of the properties, 336 George Washington and 25 South Rd, were confirmed by the owner, and/or a resident, that the property was no longer being farmed as of October 1, 2021.

The third property has since been sold.

No BAA Application-

Raymond Romano (54 Virginia Ave)

One property owner did not file an application by the required deadline. He claims that the assessor denied him from filing on the last day allowed. This is a false statement and was never researched and/or confirmed by the BAA by reaching out to the assessor's office. The Board did not have the authority to hear this appeal, which was confirmed by the town attorney.

Exempt/Quadrennials-



Moose Lodge (124 South Rd), Centurion Holdings (100 Hazard Ave) and Mt. Carmel (8 Margaret St)

The Moose Lodge is a private club and by definition, does not qualify for the exemption. I know of no other Lodge in CT that is exempt. I have reached out to many other municipalities and they all have stated that the Moose Lodge is a taxable entity.

So what?

Centurion Holdings is the owner of the real estate at 100 Hazard Ave. As the property owner, they have no charitable purpose. Centurion owns the property and leases the building to Hartford Hospital. While Hartford Hospital may be an exempt entity, Centurion Holdings is nothing more than a landlord, even if they have a lease to own agreement with Hartford Hospital. This is nothing more than what a bank would do granting a mortgage to a property owner.

The property owned by Mt. Carmel is a vacant parcel. There are court cases that help to determine that vacant land is not exempt (see *Hellenic Orthodox Community, Inc. v. City of Waterbury, et al*). Mt. Carmel also did not file a quadrennial for exempt status on this property. Someone can't be granted an exemption without the filing of a quadrennial application.



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No PA490 Application-

91 Simon Rd (CDW Inc) and Old King St (Parsons Road Farm LLC (Jarmoc))

As of today, neither of these properties have filed for PA490 status. As with the quadrennials, a property owner must file an application in order to be designated with the PA490 status.

Miscellaneous-

74 Town Farm Rd (Jacquelyn Bosco)

This property, prior to the BAA hearing, was corrected to place the outbuildings on the right property. The owner has two pieces of adjoining property with outbuildings on both. We discovered that some of the outbuildings were incorrectly placed on the wrong property. During the revaluation, we corrected this issue. The BAA changed the properties incorrectly by moving the outbuildings again.

Considering all of the above issues, I believe that most, if not all, of them could have been avoided by better communications between the BAA and the Assessor's office. Most, if not all, of this information was given to the BAA before the hearings, but the BAA never reached out to the Assessor's office for any questions or clarifications of any items.

I appreciate the opportunity to review these 44 files with the BAA and hope that in the future, we may have a more collaborative working relationship.

Should you have any questions, please contact me at 860-253-6339.

Sincerely,

A handwritten signature in black ink, appearing to read "Todd Helems".

Todd Helems CCMA II, SPA
Supervisor of Assessment and Revenue Collection

RECEIVED
ENFIELD TOWN CLERK

2023 OCT -3 PM 3:49

Shela M Bailey



BERCHEM MOSES.COM

MARIO F. COPPOLA, ESQ.
BERCHEM MOSES PC
1221 POST ROAD EAST, SUITE 301
WESTPORT, CT 06880
Tel: (203) 571-1707
mcoppola@berchemmoses.com

MEMORANDUM OF LAW

TO: Hon. Robert Cressotti, Mayor & Councilor at Large
Enfield Town Council

CC: Ellen Zoppo-Sassu, Town Manager
James Talberg, Town Attorney
Todd Helems, Tax Assessor

FROM: Mario F. Coppola, Esq.

DATE: August 24, 2023

RE: Analysis of assessment of 336 George Washington Rd. on 2022 Grand List

I. Factual Background

The Town Council requested that I review the most recent assessment levied by the Assessor, Todd Helems, on the October 1, 2022 Grand List ("2022 Grand List") for a residential property at 336 George Washington Road (the "Property"), which is owned by Scott and Kim Delorge. Attached hereto as Exhibit 1 please find a memorandum from Helems confirming certain facts concerning the assessments of the Property.

On the October 1, 2021 Grand List, the Assessor assessed the Property for \$471,000. The Property owners filed an appeal to the Enfield Board of Assessment Appeals ("BAA"), and the BAA reduced the Property's value on the 2021 Grand List to \$309,440.

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Upon preparing the 2022 Grand List, the Assessor reviewed the Property pursuant to his authority under Connecticut General Statutes ("C.G.S.") § 12-55(b), which provides in relevant part that "[p]rior to taking and subscribing to the oath upon the grand list, the assessor ... shall equalize the assessment of property in the town, if necessary, and make any assessment omitted by mistake or required by law. The assessor ... may increase or decrease the valuation of any property as reflected in the last preceding grand list ...". Based upon that review, Helems increased the assessment of the Property on the 2022 Grand List to \$491,500. The Property owners again appealed to the BAA and the BAA reduced the Property's assessment on the 2022 Grand List to \$335,625.

II. Analysis

Aside from an assessor's authority under C.G.S. § 12-55(b) to equalize the grand list, between town-wide revaluations an assessor has limited authority to change assessments of properties only for reasons specified in the General Statutes.¹ Helems made three specific interim changes to the assessment of the Property on the 2022 Grand List.

First, Helems increased the assessment of certain excess land based upon his

¹ C.G.S. § 12-53a(a) permits the assessor to assess completed new construction for full valuation from the date a certificate of occupancy was issued or the date on which such new construction is first used for the purpose for which same was constructed, whichever is the earlier, prorated for the assessment year in which the new construction is completed. C.G.S. § 12-53a(b) which permits the assessor to assess partially completed new construction as of October 1st each year. C.G.S. § 12-64a provides that whenever a building is damaged beyond repair or demolished, the assessment of the building should be removed as of the date that the building was damaged, demolished or removed. C.G.S. § 12-60 permits an assessor to correct clerical errors on an assessment between revaluations within three years from the date of the omission or mistake.

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determination that the Property was not being farmed and did not qualify for PA490 classification. During the 2021 revaluation, Helems originally removed the Property's farmland classification under PA490 based upon the absence of an actual farming or agricultural operation. The Property owners appealed to the BAA. The BAA reduced the assessment of the land to a value consistent with the valuation of farmland under C.G.S. § 12-107c. Based upon his determination that the Property did not qualify for PA490 classification as a matter of law and was not being actively farmed, Helems was justified in increasing the assessment of the excess land on the 2022 Grand List.

Second, Helems increased the assessment of an accessory outbuilding on the 2022 Grand List. During the revaluation Vision assessed the outbuilding, which was constructed in 2018, as a pool house. The applicant appealed to the BAA and explained that the outbuilding was a garage, not a pool house. The BAA reduced the structure's assessment, presumably based upon the applicant's explanation. On the 2022 Grand List, Helems used the applicant's statement to the BAA, and Vision's apparent mischaracterization of the structure, as justification to increase its assessment. This was improper. The BAA had already reduced the assessment of the outbuilding based upon the owner's representation that it was used as a garage. Helems may disagree with the valuation attributed to the garage by the BAA's 2021 decision, but this disagreement as to value does not justify an interim revaluation under C.G.S. § 12-55(b).

Lastly, on the 2022 Grand List, Helems increased the assessment of the pool based on it having a heater. Helems reasonably assumed that the pool was heated but was denied the opportunity to inspect the Property/pool during the 2021 revaluation to verify whether the pool had a heater. If Helems valued the pool as if it were heated on the 2021 Grand List, his action to increase the assessment of the pool on the 2022 Grand List may have been justified. If a

property owner denies an assessor's request to inspect the exterior or interior of a property for assessment purposes, then the assessor is entitled to use the best information that is reasonably available to him to carry out his statutory duty. The property owner, in such a case, cannot complain if the assessor, acting in good faith, makes an error in judgment in the valuation process of the assessment. See J.C. Penney Corp. v. Manchester, 291 Conn. 838, 845, 970 A.2d 704 (2009). Helems, however, did not make the reasonable assumption that the Property's pool was heated when he assessed the pool on the 2021 Grand List (i.e., revaluation year). Instead, on the 2022 Grand List he decided to increase the assessment of the pool based on it having a heater. Helems received no new information between 2021 and 2022 to justify this increase in the assessment of the pool. In fact, Helems confirmed that he still does not know whether the pool is heated. Therefore, it was improper for Helems to increase the assessment of the pool on the 2022 Grand List in the absence of any new information.

The amount of the BAA's total reduction of the assessment of the Property on the 2022 Grand List significantly exceeded Helems increase in the assessments of the accessory building and pool from the 2021 Grand List. Therefore, there should be no reason whatsoever for the current \$335,625 assessment of the Property on the 2022 Grand List to be further reduced.

The BAA's most recent decision on the 2022 Grand List reduced the assessment of the excess land based on a value consistent with the valuation of farmland under C.G.S. § 12-107c. For the 2023 Grand List, pursuant to an assessor's authority under C.G.S. § 12-55(b) to equalize the grand list, Helems may be well justified in increasing the assessment of the excess land at the Property if he determines that as of October 1, 2023 the Property is not being farmed and does not qualify for PA490 classification.

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EXHIBIT 1



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

June 23, 2023

Atty. Mario Coppola
Bercham Moses PC

RE: Scott Delorge
336 George Washington Rd

Attorney Coppola,

I have been asked to supply you with information regarding the above-referenced property. The property owner (D) appealed to the 2021 BAA over the value of his property. To give you a background on the timeline to this property –

8/19/20 – Revaluation company visited and measured the property. Interior inspections were not being done because of Covid. At this time, the reval company changed the 2,520 sf outbuilding from a 1 story barn to a bath house. They also added a 450 sf porch that was attached to the structure.

11/12/21 – I visited the property during my inspections of PA490 properties. The owner was present, and we talked for about an hour. He agreed that he did was not qualified for PA490 as he tried, but failed, to grow x-mas trees. I asked to look inside the bath house but he refused.

4/5/22 – The BAA heard D appeal and reduced the value to \$442,060. It should be noted that on the application, it appears that D originally stated his value should be \$600,000. There is a different handwriting next to the stated value that states 431,200. This appears to be the Chairman's handwriting. He also was not appealing the PA490 status. The only reason for the appeal was "said my garage is a pool house".

5/26/22 – The BAA decisions was made. They granted the PA490 status for the land, lowered the bath house/garage value and lowered the value of the house itself.

2/8/23 – In my preparation of the 2022 GL, I reviewed this property again as I believed that the BAA erred in their decision. I could not sign an oath agreeing to the value set by the board. As I noted that D stated the bath house was a garage, I made that change. This actually increased the value of that structure. I also removed the PA490 status as the owner has agreed that he was not qualified.

Upon review, noting that the owner refused an interior inspection, I looked at the entirety of the property. The house was built in 2018 as was of good quality construction. It was not unreasonable to determine that the inground pool was heated. Using the best information available, I changed the pool from unheated to heated. It is well established that the taxpayer cannot justly complain if the assessors, in good faith, make an error in judgement in listing and valuing his property. See *JCPenny v Manchester and Xerox Corp. v. Board of Tax Review*.

If I was looking for retribution, as has been stated, I could have easily made the garage/bath house as a separate building. The structure is 9 sf smaller than the house. As D owns a landscape business, it is certainly possible that this building is used as job shop or warehouse. This would have greatly increased the value.

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4/11/23 – D appealed the 2022GL value to the BAA. No reason is stated on the application.

4/26/23 – The BAA again granted the PA490 exemption as well as lowering everything else.

Due to the fact that I was asked to review this property again, I discovered that it appears the D built an approximately 20x24 structure by the pool. Sometime between April 2022 and September 2022 the structure was built. I could not find any permits for this structure. The cement patio is far extended from the previous year as well. As we still do not have the supporting documents from the 2022 appeal hearings from the BAA, I do not know if this was mentioned at the hearing. The structure is probably a bath house or shed, due to the proximity to the pool. My office was never notified of the structure, from either D or the BAA (if they were told).

As no interior of any structure was made, it is impossible to know what else might be found that is not included in the assessor's records.

If you have any other questions, please let me know.

Thank you.

Todd Helems CCMA II

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The Moose club had had Tax Exempt status for years. Todd removes them from the exemption. They went in and met with the town manager with approx. 400 pages of documents. They testified at the hearing that Ellen indicated that they were all set and they proved their tax exempt status. They filed the appeal as an aside waiting for the official paperwork. She kept all the documents. The day of the appeal they come and asked if I had all their documents? We the BAA had nothing. I asked them to give their testimony and I would request the documents from staff. They said that if needed they would re-copy all 400 documents but that had been a time consuming project but they would do it again versus losing the appeal for not having the supporting documents.

I had repeatedly asked for these documents. I was losing sleep over it. Why were these documents not given to the BAA, where were they? Who was holding them? I would not let this go because without this information we could not grant this appeal. I told Vicki they said they met with the town manager if the assessor's office can't find them I will go ask Ellen myself. On one of the last days of the hearings I was handed the documents and I was told that I could not take them, I could not copy them, and I had to look at them in the hearing room. I stopped doing appeals and proceeded to look through the entire stack. I then insisted on her copying the 990 form to prove I had seen it and had looked through all 400 pages.

I did this during hearings and could not participate in other hearings. The sticky note on Todd's had on this appeal been "does not qualify under state statute for exemption—found other moose clubs taxed in other towns, nonprofit 503c does not automatically qualify property for municipal exemption.

Mario in the report makes a statement Lori Longhi particularly as going above and beyond what is typically expected of a BAA in terms of compiling data and notes. He made it seem like we are not supposed to do our due diligence and just go oh well no 400 pages you not being granted.

I did have to look into this further since Todd was claiming they didn't qualify. I did pull the legislative research on property exemptions or non profits. We the BAA went over this and all the documents as well as their testimony.

I was so bothered by the withholding of the appellants documents. That after the hearings and the decisions were over I wrote Deputy Mayor Cekala an email. Asking her to read our report, telling her I lost sleep over the things we heard in the testimony. I told her I was concerned over the inflated values. I went over the 400 pages that never made it to our hearing and I was told I could only look at them. I told her we should not be treating people like this. I said at some point you going to have to decide if you will protect the town and the people in it or protect the administration. I gave her all the BAA members phone numbers I am sorry to say to the taxpayers that we are at the cross roads of doing what right or not.

Based on the testimony and documents provided -The BAA ruled this appeal fell into the state requirements of Exempt.

End of story- nope Todd reversed them a second year and they had to do it all over again. For a second year I had to request the documents again. Why are we even having any issue with getting appellants documents? They are for the BAA and for the appeals. Mario even during BAA interviews is concerned about appellant's documents not getting to the BAA. But he never mentions anything in the report.

Who had the documents? Why were they being withheld from the BAA?

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Appeal 300

29 Acres of Development Right Restricted land- For people that do not know the development rights have been sold off and the only thing you can do is agriculture. This parcel is solely limited to farming. With that said the value on this parcel has change based upon the field cards that the BAA had been given in the appeals.

12/15/21 \$307,400

12/30/21 \$886,000

03/24/22 \$1,307,040

To illustrate to you the last value that parcel was shown on the field card is \$45,070 per acre (remember in my last case I explained the highest sold in my data base in the State of Ct for 23 years was \$20,000 per acre with farm buildings, riding arena and horse stables. This property has no buildings! Even at the \$886,000 value the per acre price is \$30,551 per acre and that is still \$10,000 higher than the highest sold in Connecticut. This was an example of grossly excessive values. To make it very easy for Mario our supposed independent investigator I gave him all the areas of the Connecticut Assessors handbook where the assessor did not follow his own guidelines.

Use Value

Legal Factors

Rule of Valuation

Uniformly

Audit trail

Then I gave him the court case in the CT Farm Bureau hand book on Development rights sold. That they can't be ignored.

If a farmer dies or if the property fall out of PA 490 they pay on these inflated values. The same "watchtower" rules that all properties must be assessed uniformly and at the same level of value. Failed miserably on this parcel.

This is the person that the town manager said was arrogant and extremely entitled and that no town staff enjoyed working with him. It doesn't matter who you are or if your liked or not. We the BAA have always treated each tax payer fair, with respect and have considered each case that was presented to us.

If Mario was doing a real independent investigation don't you think he would have looked into this one? In his report he only talks about re- classification nothing on value. It is one of your MOU questions that you wanted answered -which by the way if you didn't notice most of your questions were never answered. It seems as though you put out a scope for the tax assessment review but it wasn't followed. And I would like to point out that the MOU was burried in section 19 of 20 sections in the appendix. But Todd 's updated resume was number one.

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MOU question #18 Could any properties whose PA 490 exemptions were removed be considered to have been excessively taxed under Connecticut law? Well in this appeal- Hell, yes! Remember this was only a sampling of the farm issues we saw.

MOU question #22 Have you observed any violations of law and or best practices other than those already inquired about here? That certainly should have been a Yes for excessive value and certainly investigated. Was this farmer interviewed? Nope

So what basis did the assessor have to value this property more than double than any other restricted farm sale in the entire State of Connecticut? Where did these values come from?

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Appeal 300

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29 Acres of Development Right Restricted land- This land is restricted only to agriculture. The value went from.....
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12-15-2021 \$307,400

12-30-2021 \$886,000

03-24-2022 1,307,040

\$1,307,040 / 29 acres is \$45,070 acre for restricted farmland.
This is an example of grossly excessive values.

These are the areas that were given to the investigator to review in the Connecticut Association of Assessing Officers Handbook (CAAO). The pages were attached.

1. Use value – pages 7-9 CAAO
2. Legal Factors pages 7-9 CAAO
3. Rule of Valuation pages 5-31 CAAO
4. Court Case – can't disregard the development sold PA 490 Book page 49 (2010 book of cases)
5. Uniformly – same levels of values pages 1-10 CAAO
6. Audit Trail –who made these changes; was audit trail on or off? Pages 5-46 CAAO

Each parcel of land should be listed separately. This is the only way an assessor can be sure that no property is omitted and that each piece can be easily identified on the maps for tax lien purposes or for separation when one parcel of land is sold out of several belonging to one owner.

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Valuation

Before studying the methods and procedures used in measuring the value of various types of property, each assessor must first understand the two fundamental requirements in valuing property for assessment purposes.

* [First: all property must be assessed according to the statutory rule of value. Second: all property must be assessed uniformly and at the same level of value.] *

[Uniformity in assessment levels cannot be achieved without the use of pricing schedules for various types of property. Schedules for land, buildings, and personal property are discussed in other chapters in this handbook.]

Assessors find that the use of such schedules not only produces more equitable property valuations but also provides a basis for better defending or explaining assessments to taxpayers.

Resources for Assessment Administration

As has already been stated, each assessor is responsible for ensuring that all property is valued in accordance with applicable law and acceptable appraisal practices, and that the Grand List is a true and accurate compilation of the assessments of all taxable and tax exempt property in a town. In order to accomplish this annual task, it is essential that assessors have and be able to use certain resources.

Assessment Maps

Each assessor must have a complete and accurate set of assessment maps (also referred to as cadastral maps). Accounting for all parcels of land in a town is much easier to accomplish if their locations, sizes and shapes have been determined and are graphically represented. Once all land is accounted for, buildings and other improvements to land can be inventoried. Since an assessor must ensure that all properties are assessed, but that no property is assessed more than once, this is a necessary task.

Assessment maps show the relative size and location of each parcel of land in town. Such maps are drawn to scale and delineated for lot lines, property lines, or both. They also contain unique identifiers for each land parcel, and display natural and man-made features that can affect property values.

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municipality may allow pursuant to section 12-81f, for such year and for each subsequent assessment year by multiplying the amount of exemption in each of said subdivisions by a multiplier determined by dividing the net taxable grand list for such year of revaluation by the net taxable grand list of the last year prior to such revaluation.

Sec. 12-62h and 12-62i

Stay and phase-in of implementation of revaluation. Performance-based revaluation testing standards. Sections 12-62h and 12-62i are repealed, effective June 6, 2006. See OPM Regulations

Sec. 12-62j

Inter-local revaluation agreement grant.

Section 12-62j is repealed, effective July 1, 2001.

Sec. 12-62k

Revaluation exemption review committee.

Membership. Statistical measures. Certification. Penalty. Section 12-62k is repealed, effective June 6, 2006.

Sec. 12-62l

Option to not implement revaluation for 2003, 2004 and 2005 assessment years.

2003, 2004 or 2005 assessment year shall not be required to effect a revaluation prior to the 2006 assessment year provided any decision not to implement a revaluation pursuant to this subsection shall be approved by the legislative body of such town or

Sec. 12-62m

Reports of assessed valuation of property in towns phasing in revaluation.

... the assessed valuation of said property as reported to the Secretary of the Office of Policy and Management shall reflect the gradual increase in assessment applicable to comparable taxable real property for the same assessment year.

(b) ..., the grand list furnished, pursuant to section 7-328, to the clerk of any district, as defined in section 7-324, shall reflect assessments based upon such phase-in for each assessment year during which such phase-in is effective.

Sec. 12-62p

Municipal option to delay revaluation or suspend phase-in of real property assessment increase.

2008, 2009 or 2010 assessment year shall not be required to effect a revaluation prior to the 2011 assessment year. Such subsequent revaluation shall recommence at the point in the schedule required pursuant to section 12-62.

Sec. 12-63

Rule of valuation.

Optional depreciation schedules. Depreciation rules for machinery and equipment. (a) The present true and actual value of land classified as farm land pursuant to section 12-107c, as forest land pursuant to section 12-107d, or as open space land pursuant to section 12-107e shall be based upon its current use without regard to neighborhood land use of a more intensive nature, provided in no event shall the present true and actual value of open space land be less than it would be if such open space land comprised a part of a tract or tracts of land classified as farm land pursuant to section 12-107c. The present true and actual value of all other property shall be deemed by all assessors and boards of assessment appeals to be the fair market value thereof and not its value at a forced or auction sale.

Sec. 12-63a

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SPECIAL FACTORS AFFECTING LAND VALUES

Particular Legislation

Prior to passage of Public Act 490 in 1963, farm land was classified on the basis of its usefulness in growing, nourishing and supporting farms crops and farm animals. The land was divided into two main classifications, tillable and non-tillable, and then further subdivided for ease of comparison. A standard unit value for each class was determined after classification and a study of sales and rentals of comparable parcels.

Since the passage of Public Act 490, however, the valuation of farm land, forest land, and open space land can be based on use value rather than market value. See pages 7-13 through 7-45 and refer to the publication "490: A GUIDE", prepared by Connecticut Farm Bureau Association, 1999, as well as to Frequently Asked Questions (FAQ) on the Department of Agriculture's website (www.state.ct.us/doag). The Department of Energy and Environmental Protection's publication entitled *Guidance for Assessors & Foresters* summarizes forest land classification procedures. Also, that agency's website (www.dep.state.ct.us) contains information regarding Public Act 490, as well as a list of Certified Foresters.

Legal Factors

Planning and zoning, deed restrictions, easements and taxation are important factors. Is there a well designed, adequately enforced master plan? If spot zoning is prevalent and over or under zoning of certain classifications is present, land values will be affected. Deed restrictions in relationship to limitations, terms and renewals, must be considered. Easements are reservations retained by grantors in the chain of title, such easements upon, and rights of way across a property circumscribe the rights of subsequent owners. An easement for ingress and egress in favor of parties other than the owner tends to decrease a property's utility and value. However, there may exist an easement attaching to adjacent property which is beneficial to ownership of the subject property. Rights of way, party wall agreements, and other agreements which run with the land can either restrict or enhance the land's utility and value.

Uniformity of assessments and burden of tax in relation to other communities is of critical importance in determining demand for the various types of property.

Economic Factors

Economic elements include rent capability, population, availability of money and encroachment. The assessor must consider the adaptability of the land to the area economic market. Population trends and the income of the various groups of people as well as the availability of mortgage money must be considered.

Social Factors

Social factors include population density, income, and area growth. Generally, land is more valuable in densely populated areas. This premise is based on the presumption that in heavily populated areas the demand for land is greater; hence this greater value. Land value is dependent upon the personal income of people in the area and their ability and willingness to pay.

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Physical Factors

These characteristics include location, size or area shape, elevation, ingress and egress. Location is by far the most important. All other factors can be just right, but if location is problematic value is adversely affected. Is the area sufficient? Does the shape of the parcel lend itself to the proper placement of improvements? Does the elevation require cutting, filling and grading? If so, how extensive and expensive? Consideration must also be given to adequacy of ingress and egress. All of these factors affect land values, and each must be considered in relation of the use of the land.

ASSESSMENT OF BUILDINGS

The function of the assessor is to locate, list, and value all taxable property according to a uniform standard. Assessors are bound, in the performance of their duties, by specific laws dealing with uniformity of assessments, and other aspects of the assessing process. Their assessments are subject to review by Board of Assessment Appeals and various administrative and judicial bodies.

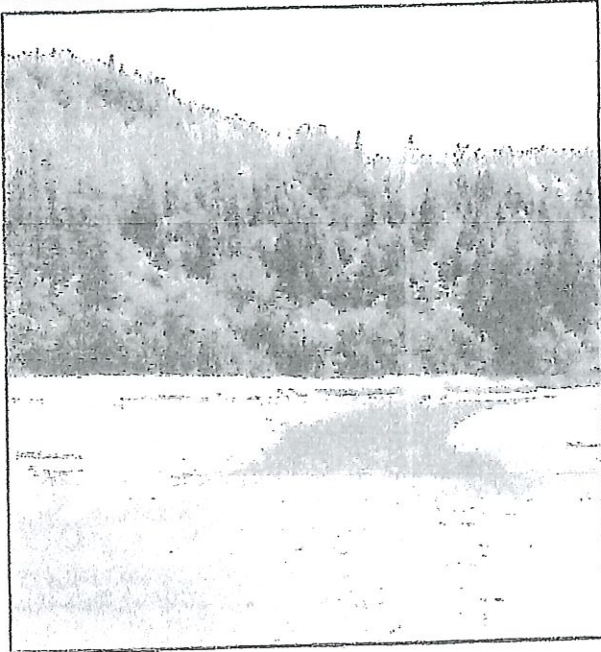
Concept of Value for Assessment Purposes

Assessors have adopted the accepted methods, sales, cost less depreciation, and income. In practice, heavy reliance is placed on the replacement cost less depreciation method in the discharge of the assessor's responsibility of estimating the fair market value of the great variety of structures, found in varying stages of repair, devoted to many different uses, and embracing a wide range of construction costs, in his jurisdiction. This method lends itself most readily to the use of standard rules, formulas, and schedules as well as to the requirements of quick mass appraisal needs. It has been found to produce equitable values for these buildings which are consistent with good judgment and the dictates of the general statutes. While Connecticut law does not specifically require that land and buildings be assessed separately, this is the prevailing practice.

Valuation of Improvements

Improvements to land vary endlessly. In addition to the infinite variety of buildings, there are such improvements as docks, tanks, paving, fences, industrial equipment, rail spurs, billboards, cell towers and public utility installations. As with land valuation the assessment of buildings requires the establishment of a classification system according to use and construction type. Design establishes use, and the kind of materials used establishes construction types.

Because assessors must make wholesale, equalized building valuations, they seek the most economical and timesaving methods consistent with good appraisal practice. Usually each building is described on a property record card containing the basic data as to use, construction type, date of construction, area, and other pertinent information. From these data replacement costs are computed on a square foot or cubic foot basis, using a standard assessment cost manual. Each basic building type is assigned a base unit value and then adjusted for the size and shape and additions or subtractions due to the presence or absence of special features.



fallow for a period of time. In all cases, the land use has not changed and should remain classified under PA 490 and the assessor should examine the overall intent and purpose of PA 490 as it pertains to land classification. It is important for the farmer to communicate with the assessor when there is a change to the farming operation and to have a plan for continuation of the farming operation in order to maintain the land in PA 490

Change or Sale of Acreage: If a landowner sells off some acreage of land that has been classified under PA 490 farmland, the acreage not sold remains under classification and should not be declassified, provided the use has not changed. In the case of PA 490 forest land or open space, the landowner's remaining land should not be declassified unless the remaining acreage falls below the minimum acreage required for those classifications. The change in acreage should be noted in the PA 490 file for that property and the existing application amended to reflect the change in acreage. A new map or sketch clearly showing classified and non-classified land or change of ownership should be filed as well. A new Qualified Foresters Report may not be required unless the classification is over ten years old. In addition, the conveyance tax clock remains the same and does not start anew.

Subdivision of PA 490 Land: There have been a number of legal challenges involving use valuation as impacted by the owner obtaining subdivision approval or a special permit for development after property is classified under PA 490. The earliest Supreme Court case to touch on the issue is *Marshall v. Town of Newington* (1968). A farmer had caught a zone change and had his farm zoned indus-

owned classified as farmland under PA 490. The Supreme Court declared that it was irrelevant that the adjoining property was sold for high prices as industrial land. The important focus was whether the land sought to be classified was being used for farming purposes. There was an analysis of the amount of farming being conducted.

In a 1994 Superior Court case, however, *Maynard v. Town of Sterling*, the owner had his 36-acre farm approved for 18 building lots. At the time of trial, eight lots had houses built on them, and the remaining land was still being farmed with a corn crop. The lower court determined the development of eight out of 18 lots and offering the balance for immediate development was a change to the actual use of the whole farm, and the declassification was found proper. The court reasoned that the farmer's active development no longer served the public policy underlying PA 490.

In 2002, a similar fact situation was presented involving PA 490 forest land in *Carmel Hollow v. Town of Bethlehem*. A subdivision approval had been obtained and lots sold. However, the Connecticut Supreme Court found that the forest land could not be declassified by the assessor even though a number of lots had been sold because only the State Forester had the power to declassify forest land. The Court did not reach the issue of the impact of selling lots in this case.

The Supreme Court in *Griswold Airport v. Madison* (2008) found that the mere approval of a special permit for 127 condominium units on an area of an airport classified as open space did not justify declassification. The court found that the airport use had not actually changed.

This line of cases makes it clear that the change of land use approvals by themselves do not require a declassification. But once a property owner begins to use those approvals by converting parts of the property into other uses, and offering it for sale for those purposes, especially in the case of farmland, they take a risk that they will be viewed more as a developer and the remaining land will be declassified. At least there should be enough of a viable farming operation still active and not being offered for development that it is legitimately worthy of continued classification standing alone. Where there are minimum acreage requirements for open space, and definitely for forest land, declassification is proper if the minimum acreage is not maintained in that use.

Reclassification occurs when PA 490 land changes from one classification to another, but stays within the same deeded ownership i.e. from PA 490 farmland to PA 490 forest land. In many cases, the reason that the assessor is looking to have farmland reclassified is that the amount of

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A written revaluation project plan shall be developed prior to the commencement of the revaluation and updated as necessary during the course thereof. The project plan shall include, but is not limited to, a list of project activities, person(s) responsible for each activity and the time frame of each activity. Periodic reports on the progress of the revaluation project plan shall be completed by the assessor and shall be filed in the assessor's office. Each such report shall chronicle the work completed and the work remaining for each activity.

(2) Property Inventory

(A) The cadastral maps shall be up to date.

(B) Each real estate parcel shall have a property record file, which should be computerized.

Each property record file shall contain the following data, as applicable:

(i) parcel size

(ii) current land use

(iii) zoning classification of parcel

(iv) site characteristics that contribute to the value of the land

(v) neighborhood code

(vi) building size

(vii) construction quality or grade classification

(viii) year built

(ix) condition of the building(s)

(x) significant building characteristics, such as number of stories, height, construction type, and wall type

(xi) other characteristics that contribute to the value of the building

(xii) other structures or improvements that may exist on the parcel, such as a swimming pool, fencing, garage, or shed.

(C) Each land or building characteristic having a qualitative attribute shall have an alphanumeric code.

(D) A property inspection system shall be maintained.

(E) A building permit monitoring system shall be maintained.

(F) A quality assurance program consisting of:

(i) a data collection manual that explains how to measure structures and how to select the most appropriate property characteristics of those available;

(ii) a data review program to ensure all essential property characteristics are entered into the property record file;

(iii) an audit trail for either manual systems or computer systems that tracks changes in property records, who made the change, when the change was made and the value previous to each change.

(3) Compiling Market Value Data

(A) A file of all real property sales transactions for the sales time period used shall be established. For each such transaction the following information shall be included in the file: parcel identification number, property location, United States Census Bureau census tract number, date of sale, sales price, property assessment as of the date of the sale, property class, and any other salient property characteristics as of the date of the sale. The sales price of the property and its condition as of the date of the sale should be verified, if possible, with the buyer or seller.

(B) If the sale property is not considered a market sale as delineated in subdivision (9) of section 12-62i-1 of the Regulations of Connecticut State Agencies, the file shall contain the reason for such determination.

Audit
Trail

land to be classified as PA 490 forest land. This often makes it easier for the assessor but is often an unnecessary step since the only times that land may be declassified are through a sale, a transfer or a change in land use. The only time a change of reclassification may be justified is if a substantial amount of time has gone by so that the abandoned farmland has reverted to woodland and the forest land classification more readily reflects the current use of the land, provided the parcel meets the 25 acre minimum for forest land classification. Under this scenario, reclassification of the land from PA 490 farmland to PA 490 forest land is a much more desirable option than losing the PA 490 classification all together.

If acreage of forest land or woodland was included in the original application, this determination that the forest land was part of the farm unit, should be vested with that application.

It is advisable for assessors to communicate clearly and in a timely manner when making any changes to an existing PA 490 classification. Landowners do not always correlate an increase in assessment with a change to their 490 land classification.

■ NOTIFICATION REQUIREMENTS FOR DECLASSIFICATION OF PA 490 LAND

In 2005, Section 11 of PA 05-190 amended CGS Section 12-504f. This amendment requires town clerks, upon the filing of a deed in the land records, to notify assessors of the sale of any classified farm, forest or open space land.

It should be noted that there is no similar requirement related to transfers of such land. Upon receipt of a town clerk's notice of such a sale, an assessor must inform the new owner of the tax benefits available for classified farm, forest or open space land, in accordance with the amended provisions of CGS Section 12-504f.

■ NOTIFICATION REQUIREMENTS FOR DECLASSIFICATION OF PA 490 LAND

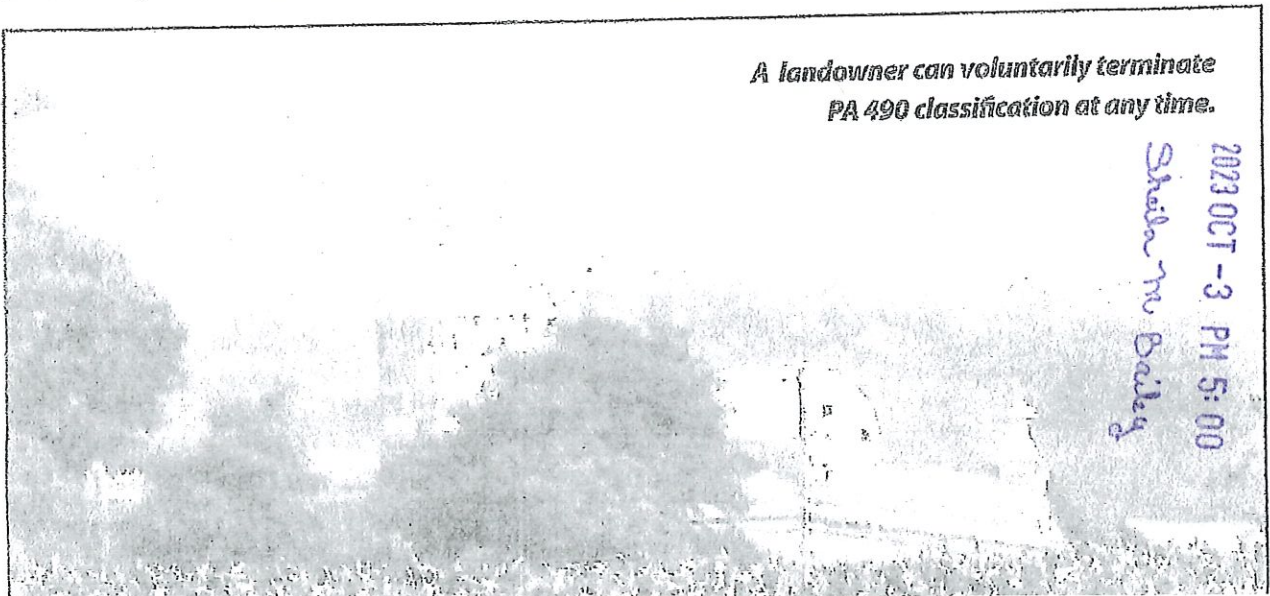
There is no statutory requirement that the assessor notify a landowner of declassification of PA 490 land, therefore it is very important for the owner of PA 490 land to respond to the assessor when information is requested regarding a PA 490 classification. CGS Chapter 203, Section 12-55 does require notification of assessment increase.

For reclassification from one PA 490 classification to another, the conveyance clock should not restart, provided the ownership remains the same.

■ DECLASSIFICATION REQUIREMENTS FOR PA 490 LAND

CGS Section 12-504b. If a conveyance tax has been paid on classified land, upon recording of the deed and payment of the required conveyance tax, such land shall be automatically declassified and the assessor will record with the town clerk a certificate stating that the land has been declassified.

A landowner can voluntarily terminate PA 490 classification at any time.



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■ SUMMARY OF IMPORTANT 490 COURT CASES

Case titles in **BOLD CAPS** indicate SUPREME COURT CASES; others are lower court cases, which have less precedential value.

■ DEFINITION OF FARMLAND

A broad analysis of the legislative intent in defining farmland:

JOHNSON v. BOARD OF TAX REVIEW TOWN OF FAIRFIELD, November 23, 1970 160 Conn. 71

The Supreme Court articulated that the provisions of PA 490 are "as much conservation statutes as they are tax relief measures." "The purpose of the tax relief is to aid the conservation effort, and not merely to aid food production itself." The Court specified that the definition of farming in Section 1-1 applies. The case also supplies a definition of "farm unit" as referring to a geographical area used for the farming purpose. In the specific case, land used for a nursery was found to qualify.

HARRY MARSHALL v. TOWN OF NEWINGTON, January 30, 1968 156 Conn. 107

The Supreme Court states that the underlying industrial zoning of a property and the fact that the owner requested such zoning status has no bearing on whether the land qualifies for farmland classification under PA 490.

■ OPEN SPACE CLASSIFICATION

ROLLING HILLS COUNTRY CLUB, INC v. TOWN OF WILTON, May 20, 1975 168 Conn. 466

A golf course sought to be classified as open space and was refused. The Supreme Court found that the Wilton Planning Commission had sufficiently designated the golf course as recreational open space and that, even though the land is not "in its pristine, natural state" nor "undeveloped," that neither was a requirement for the open space classification. Nor is it required that the land be available for public use.

BIRCHWOOD COUNTRY CLUB, INC v. TOWN OF WESTPORT, July 10, 1979 178 Conn. 295

The Supreme Court noted that it is possible for the Planning Commission to both add and subtract land it designates as eligible for open space classification from its Open Space plan, which would affect the PA 490 assessment of the particular property. It did not require certain formalities in the manner of reducing acreage eligible. Note that the requirement for approval of the open space plan by the legislative body was added after this case.

ASPETUCK COUNTRY CLUB, INC v. TOWN OF WESTON, August 4, 2009 292 Conn. 817

The Supreme Court reaffirms that not only must the Planning

■ DETERMINATION OF METHOD VALUE

The most thorough discussion of the method for determination of use value of farmland as opposed to fair market value can be found in:

Frank Bussa v. Town of Glastonbury, August 12, 1968 28 Conn. Supp. 97, which discusses the policies of PA 490 and the methodology of use value assessment. This case may provide valuable insight in any case where a local assessor might decide to determine use value by means other than adopting the recommended values from OPM.

RUSTICI v. TOWN OF STONINGTON, November 22, 1977 174 Conn. 10

The Supreme Court found that the assessor was not limited to reference farm land values in the determination of open space value, since Section 12-63 permits open space to be valued for more than farmland. Also the capitalization of rentals method for valuation was found to be inappropriate to represent the use value of a golf course. The landowner had the burden to prove the method used was unjust.

Stanley Gozdz v. Board of Tax Review, Town of Tolland, November 16, 1976 Docket No. 4634.

In Gozdz, the plaintiff farmer and forestland owner lost because he was arguing about the method of determining use value. The holding is that an assessor can use "any method which would not utilize factors that may subject the land to a value reflecting a higher or better use than its actual use." The Superior Court in this case approved use of the capitalization of income method for both farm land and forest land.

While technically, the following case is not interpretive of PA 490, it is still of interest in matters of valuation of a farm:

NELSON CECARELLI v. TOWN OF NORTH BRANFORD, January 18, 2005 272 Conn. 485

The Supreme Court upheld the lower court's decision that the assessed value of land under a residence that is included in a tract upon which the development rights have been sold and alienability has been thus restricted, is affected by the restrictions and should be given a lower value accordingly. Note that the Supreme Court merely affirmed the reasoning of the lower court judge, which can be referenced at 49 Conn. Supp. 125.

■ DECLASSIFICATION AND PAYMENT OF CONVEYANCE TAX

• Interpretations of 12-504a-f regarding when conveyance tax may be owed:

TIMBER TRAILS ASSOCIATION v. TOWNS OF NEW FAIRFIELD AND SHERMAN, July 13, 1993 226 Conn. 407

APPROVED: SUPERIOR COURT CLERK, JUDICIAL DISTRICT OF NEW HAVEN

CAAO Code of Ethics and Standards of Professional Conduct

Revised by the CAAO Executive Board, February....., 2009.

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Shirley M Bailey

Exceptions

If compliance with or adherence to any Canon or Ethical Rule set forth in the CAAO Code of Ethics and Standards of Professional Conduct would constitute a violation of the law of any jurisdiction, such Canon or Ethical Rule shall be void and of no force or effect in such jurisdiction.

In stating each individual Canon or Ethical Rule, no attempt has been made to enumerate all of the various circumstances and conditions that will excuse an CAAO member from strict observance; however, the CAAO recognizes that illness, acts of God, and various other events beyond the control of an CAAO member may make it inequitable to insist upon a strict observance in a particular case. When an CAAO member, in the exercise of reasonable care, commits a violation due to illness, acts of God, or other circumstances beyond his or her control, it is expected that the Ethics Committee will act in a manner that will avoid an inequitable result.

Inasmuch as there are other remedies under applicable federal, state/provincial, and local laws, nothing in this Code shall apply to the conduct of a member toward his or her employees and other workers in the member's assessment office or appraisal business, including, but not limited to, employment discrimination.

Canon 1: (Professional Duties)

Members shall conduct their professional duties and activities as a member of CAAO in a manner that reflects credit upon themselves, their profession and the organization.

Ethical Rules

ER 1-1 It is unethical for members to conduct their professional duties in a manner that could reasonably be expected to create the appearance of impropriety.

ER 1-2 It is unethical for members to accept an appraisal or assessment-related assignment which they are not qualified to perform.

ER 1-3 It is unethical for members knowingly to fail in performance of their duties according to applicable laws and regulations or in the uniform application of such laws and regulations.

ER 1-4 It is unethical for members to refuse (by intent or omission) to make available all public records in their custody for public review, unless access to such records is specifically limited or prohibited by law, or the information has been obtained on a confidential basis and the law permits such information to be treated confidentially. Assessing officers must make every reasonable effort to inform the public about their rights and responsibilities under the law and the property tax system.

ER 1-5 It is unethical for members to refuse to cooperate with public officials to improve the efficiency and effectiveness of the property tax in particular and public administration in general.

ER 1-6 It is unethical to engage in misconduct of any kind that leads to a conviction for a crime involving fraud, dishonesty, false statements, or moral turpitude.

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Sheila M Bailey

Steps in a Revaluation

Every assessment jurisdiction must prepare for periodic revaluations and the upgrading of its mass appraisal system. Required activities are presented below in the order they occur.

Revaluation Decision

Connecticut Statutes govern this decision. The current statute requires a revaluation be done every five years with property inspections done within a ten-year period.

The 2004 amendment to §12-62(b) provides that if a town's most recently implemented revaluation was based on a statistical update of assessments that did not encompass physical inspections of real property the next revaluation must include such inspections. Conversely, if the last revaluation a town implemented included physical inspections of real property, the next revaluation may be effected by statistical means.

However, the provisions of this subsection specify that "in no case shall a physical inspection be required more than once every ten years". This, together with the amended provisions of §12-62(a)(3), may result in instances where the new requirement for revaluations involving physical inspections followed by statistical updates or statistical updates followed by physical inspections are not immediately operative. Some towns will implement more than one revaluation effected by statistical means, before implementing a revaluation that is based on all real property being physically inspected.

Performance Analysis

This determines whether values are equitable and consistent with the market. The primary tool for analysis is the sales/assessment ratio study, which should be conducted at least annually.

Analysis of Available Resources

Before beginning a revaluation, the jurisdiction must take stock of its available resources: staff, budget, existing systems and practices, data processing equipment and support, and existing data and maps. An adequate budget is crucial because it can overcome deficiencies in the other areas.

Public Act 15-229 Sections 2, 3 and 4 amend C.G.S §7-360, §7-364 and §7-366, respectively, by allowing costs associated with a revaluation to be included in municipal budget reserve funds for capital and nonrecurring expenditures. (Effective 10/1/2015)

Choice of Revaluation

Once the resources are in place through the budget process the Assessor and town officials will have to decide what service is desired. There are various methods by which a revaluation of all real property in a jurisdiction may be accomplished; by a professional revaluation firm; or by an assessor with the assistance of the assessor's staff and that of a consultant; or done as an "In House" revaluation by the Assessor with assistance from staff members. Critical to this decision is the current and projected staff levels in an individual office. This would entail an adequate number of staff members who also possess good valuation experience.

Regardless of the method used to conduct the revaluation, **the assessor must be in complete charge of the program.** It is the assessor's responsibility to make the final decisions as to the establishment of values, methods and procedures to be followed, and forms to be used. The assessor must develop or approve all

Appeal 41

73.74 Acres of **Development Right Restricted** land. The value went from \$318,000 to \$751,000

7/23/2021 $\$318,000 / 73.74 = \$4,312$ acre

3/03/2022 $\$751,000 / 73.74 = \$10,184$ acre

The development rights were sold in 1983. The property was land locked with no access from a paved street. Pasture can certainly be woods – PA 490 handbook page 5 & 6. It has a power line that runs through the middle. Todd changed the classification of the land- which is not allowed. Todd gives the land an imputed lot value on the land. Meaning he gives the property a buildable lot value of \$105,600- that actually can't even have any building lot since it is a restricted by deed from having a separate building lot. Todd put there was a change in use. It had remained the exact same wooded lot for over 10 years that I know of and the applicant testified to. This was excessive value on an agricultural restricted farm land parcel with a agricultural easement and a power line easement, with no road frontage on a paved or dirt road.

This was all given to Mario Cappola to review. The pages of the Connecticut Association of Assessing Officers Handbook (CAAO) given as well. And the pages CT Farm Bureau handbook. The below pages were attached for these appeals and the others that I gave as an example.

1. Rule of Valuation (CAAO pages 5-31)
2. Legal Factors (CAAO pages 7-9) Easements
3. Ingress & Egress and Location (CAAO pages 7-10) this affects land values
4. Uniformly – (CAAO 1-10) same levels of values
5. Audit trail- who made the changes (CAAO pages 5-46)
6. Reclassification of PA490 Farmland (CT Farm Bureau book pages 26-27)
7. Court Case- Farm Bureau can't disregard the developments sold (CT Farm Bureau page 49 of 2010 book of cases)
8. Todd in complete control of the Revaluation (CAAO pages 5-3)