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Board of Assessment Appeals

Enfield, Connecticut

JULY 12, 2023 SPECIAL MEETING MINUTES

(Town Council Chambers, Enfield Town Hall, 820 Enfield Street at 6:30 p.m.)

Roll Call: Donna Dubanoski, Lori Longhi & Tom Tyler were present at 6:30 p.m.

Pledge of Allegiance

Discuss and/or Approve Minutes of Previous 2023 Hearings, Deliberations & Decision Meetings on April 3, 5, 11, 13, 19, 20, 24 & 26, 2023. **TABLED**

Items for Discussion:

A. **BAA Reports on decisions** re: Hearings held in 2022 for 10-1-2021 Grand List and In 2023 re: 10-1-2022 Grand List and its **impact on houses, farms & automobiles** was given by Chairman Tom Tyler's brief summary of over 700 appeals disposed of within the past 1 ½ years.

B. **Status of BAA's requests for Special Meeting with Town Council** to respond to Report by B/M including BAA requesting permission from taxpayers to respond to their cases that were to be discussed on June 26th was given by Tom Tyler briefly as follows: For over a year now the BAA has been increasingly frustrated in its efforts to get an opportunity to publically address the Town Council on matters of important public interest regarding the 2021 Revaluation. the Report. The BAA and most Councilors are available to meet on August 16th but the administration notified me yesterday afternoon that date was inconvenient and suggested other dates. Hopefully, that BAA Special Meeting with the Town Council is scheduled soon.

Sometime later during presentations, Tom added that insofar as tonight's discussion of BAA matters is concerned, the BAA sought and obtained taxpayer approval and permission to publically discuss any matter specifically referred to by taxpayer's name. Some taxpayers did not want their cases discussed publically and we will respect their wishes because it's the right thing to do.

C. **Donna Dubanoski & Lori Longhi report to BAA on important taxpayer topics**

DD **Effective Year Built ("EYB")** Impact aka "Fountain of Youth" manipulations of value
Donna described personal experiences with Poster board of her home

LL **Depreciation Schedule**

Suppression tactics to hide data used to artificially inflate values

Suppression tactics to frustrate or conceal audit or tracing of changes

TT Later during meeting Tom commented on importance of EYB in determining value

DD **No local realtor/brokers were consulted** – impact "false & misleading"

TT Later during meeting Tom stressed importance of consulting with local realtors/brokers in determining value

LL **52 actually 78 Over-assessment corrections for farms from 10-1-21 Grand List and another 49 from the 10-1-22 Grand List**

Jarmoc Developments Rights Restricted as Poster board Example

Suppression tactics to hide data used to inflate values
Suppression tactics to frustrate audit or tracing of changes

TT Later during meeting Tom commented on significance of suppressing date and audit tracing to individual homeowners, businesses and farmers and why it must stop

DD **Automobiles** (What to expect & when to appeal to BAA – Antiques ?)

TT **48 Reversals or Revisions by Assessor and its impact on taxpayers**

Most appeared to be suspiciously motivated after owners/taxpayers had experienced a negative initial interaction with Todd last year. For example, after Todd was observed on private property without permission or consent of an owner (Kogut, DeLorge & Jarmoc) he usually was asked to leave and reschedule a more convenient time for the taxpayer. It appears that Todd's reaction was to abuse his discretion by revising 48 BAA Decisions without good cause or reasons as provided for by law.

Kogut – Todd removed & changed farmland classification then added 5 barns on the street card portraying them as built in 2021 basically, new; BAA inspection revealed that they were clearly built in the 1960's and appear on all aerial maps going back 50 years; Todd also claimed some were constructed with wood when a BAA inspection revealed it was not wood but particle board.

Additionally, after Todd was refused his inspection on demand, he was told to leave the property. Subsequently, Todd added square footage to the basement of a house, made the house younger by changing effective year built from 1977 to 1982 and improved condition of the property from poor to average on the street card. A BAA member's (Lori Longhi) inspection of the inside confirmed its poor condition and basement square footage. Therefore, the BAA granted Kogut's appeal for 10-1-2021 which was reversed by Todd on the 10-1-2022 Grand List, which Kogut appealed and the BAA granted his appeal a couple of months ago. Thus, this merry go round continues but it isn't so merry for taxpayers to go through year after year.

Also, it was Brian Kogut who discovered clerical error by BAA in calculating farm values during 2021 revaluation which resulted in BAA recalculating 78 farms over assessed in 2021 and 49 in 2022 each of which are due refunds. Incidentally, when this error was brought to attention of Assessor's office this spring. Tom and Lori were informed that although they had discovered these errors last year the Assessor decided not to notify BAA or farmers of error nor correct it and made no refunds or repayments to any affected farmers. BAA then prepared its own form and passed a motion ordering Assessor to correct mistakes.

DeLorge – After complaining to Town Council, Assessor made changes (garage to pool house or cabana, increased pool size, changed to heated pool and removed farmland exemption) to street card grossly increasing assessment to the taxpayers. Councilman Nelson requested the Report's author to investigate and report back whether or not such changes were properly or improperly made by the Assessor. No written report has been made yet but I'm sure Councilman Nelson will be following through on his request.

Trinity Farms – improperly classified as "commercial" and compared to H.P. Hood operation by the Assessor was expressly contradicted by a Connecticut Farm Bureau opinion as a Farm, coupled with a site inspection by the Department of Agriculture and a written opinion issued by the Commissioner of Agriculture confirming its status as a Farm. Even more disconcerting, however, was a BAA (Lori Longhi) site inspection which revealed that a single farm building was being assessed and taxed on two separate parcels at the same time. Lori found this completely improper and excessive. The BAA ordered it removed from one parcel and assessed and taxed on the other parcel. Tom mused, you would think that a refund would have been promptly made by the Town with sincerest apologies and regrets but so far that hasn't been done for whatever reason.

Tom's March, 2023 letter to Todd requested information as to how he arrived at his reasons to revise or reverse 48 BAA decisions. Specifically, Todd was asked to disclose any experts he relied upon such as Attorneys, Accountants, Appraisers or Soil Scientists and Todd said there were none – outside of consultations with the Town Attorney but no written legal opinions specific to any appeals were given by the Town Attorney.

Incidentally, Tom pointed out that the only State certified and licensed Appraiser involved in this whole revaluation and appeals process was not the Assessor, not Vision, it was the BAA's own Lori Longhi. Lori is qualified both for Residential and Commercial properties.

D. **Guest Speakers** on pertinent and relevant topics

Joan Nichols (CFB Executive Director) – Joan is exceptionally well versed and experienced in land use, agriculture, PA 490 and state statutes, rules and regulations regarding proper farm assessment practices and procedures in Connecticut – also commented of the Role of Assessor as "Watchtower" in connection with PA 490.

Carol Hall (State Representative R-59^{th}) – Ramifications and expected fallout from PA 23-181 outcome

E. **Question & Answer Segment**

With a quick explanation on what your street card looks like, why it's important to see the Assessor's office copy of the street card as it is different than the on-line version. Below are the questions and brief answers we covered.

1. So how do I get to find out what's on my street card and I want to get the un-suppressed version?

Answer: Go to the town hall and request your actual property card but you would want the card for the current year and you would probably want to ask for the revalue year and subsequent years before that so that's where you can tell the pattern of where things changed if you don't have the previous cards, you're looking at a card you really don't know if it's changed if you don't have anything to compare it to.

2. Does the tax assessor's office have to provide unsuppressed street card when asked for?

Answer: That is a question for the assessor's office or possibly ask the town council - town Manager.

3. Open space is on our maps and we had parcels in open space, why were they removed?

Answer: Open space some of them for as long as 50 years they were done by prior assessors. New Assessor came town he said we didn't have open space in Enfield and so he removed all the open space parcels. We do know that open space was in our plan of conservation and development we do know that parcels were those same parcels that got kicked out were mapped in the Department of Environmental Protection as well as in our plan of conservation

and development we do know that CROG gave some opinions regarding open space and Enfield back in the 90s. We did look at there's also a Doctrine in Connecticut called exceptions to the doctrine of Equitable estoppel which basically means if somebody comes in and they apply for open space in 1976 their granted open space in 1976 so over the next 50 years they're living with open space in 1976 and they have a right to rely on that even if there was some technical issue with the law perhaps so we looked at that particular Doctrine and felt that in terms of fundamental fairness to the people in this town if you're relying on this and it's been there 50 years and you have five or six assessors previously then we thought that you would if you were denied you would have recourse to the courts you have to spend some money in the end we felt you would probably win in which case that cost the town more money which costs all of us more money to do something that's not right so that was the reason that we put a lot of these Open Spaces back in because of the equitable estoppel and the exceptions to it if you come in and you rely on something and you're induced to rely on it the town induces you to rely on it then they can't pull the rug out from under yet without paying a heavy price so that is the partial answer.

4. How much time do the farms have to get the refund from the 2021 BAA error?

Answer: We don't know for sure the exact date but the BAA suggest asking the assessor's office or tax collector's office as soon as possible for the refund as there may be a deadline of October 1st. We believe there is a 3-year statue to correct clerical errors from the date of Grand List.

Motion(s), Discussion & Vote by BAA (if any)

NONE

Adjournment

Motion by Lori, Seconded by Donna – Voted 3-0 to Adjourn at 8:15 p.m.

Respectfully submitted,

Donna Dubanoski

Donna Dubanoski
BAA Recording Secretary

Attached: BAA presentation
Link to video
Youtube.com/@BAAEnfield06082/featured

AMENDED

Board of Assessment Appeals

Enfield, Connecticut

AGENDA FOR JULY 12, 2023 SPECIAL MEETING

(Town Council Chambers, Enfield Town Hall, 820 Enfield Street at 6:30 p.m.)

Roll Call

Pledge of Allegiance

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B. Status of BAA's requests for Special Meeting with Town Council

C. Donna Dubanoski & Lori Longhi reports to BAA on important taxpayer topics

Effective Year Built ("EYB") Impact aka "Fountain of Youth"

No local realtor/brokers were consulted – impact

52 Over-assessment corrections for farms from 10-1-21 Grand List
Developments Rights Restricted Real Estate as Example

Automobiles (What to expect & when to appeal to BAA – Antiques Car ?)

48 Reversals or Revisions by Assessor and its impact on taxpayers

D. Guest Speaker on pertinent topics is State Representative Carol Hall (R-59th)
(Ramifications from PA 23-181 outcome) AND
JOAN NICHOLS (CT FARM BUREAU)

E. Question & Answer Segment
(Taxpayers only and in written form but not about pending appeals)

F. Motion(s), Discussion & Vote by BAA (if any)

G. Adjournment

Effective Year Built – (EYB)

Explanation of Depreciation

&

Cost Approach

Property Location: 23 BETTY RD
MAP ID: 063/ / 0336/ /
Bldg Name:
State Use: 101
Vision ID: 7031
Account #047800010060
Bldg #: 1 of 1
Sec #: 1 of 1
Card 1 of 1
Print Date: 08/10/2019 04:23

CONSTRUCTION DETAIL

Element	Cd.	Ch.	Description
Style	01		Ranch
Model	01		Residential
Grade	C		
Stories	1.00		
Occupancy	1		
Exterior Wall 1	25		Vinyl Siding
Exterior Wall 2			
Roof Structure	03		Gable
Roof Cover	03		Asphalt
Interior Wall 1	05		Drywall
Interior Wall 2			
Interior Flr 1	12		Hardwood
Interior Flr 2	14		Carpet
Heat Fuel	02		Oil
Heat Type	05		Hot Water
AC Type	01		None
Total Bedrooms	03		3 Bedrooms
Full Bthrms	1		
Half Baths	0		
Extra Fixtures			
Total Rooms	5		
Bath Style	02		Average
Kitchen Style	01		Old Style
Extra Kitchens			
Fireplace(s)	1		
Extra Opening(s)	0		
Gas Fireplace(s)			
Blocked FPL(s)			
Bsmt Garage(s)	1		
Fin Bsmt	100		
FBM Quality	R		

CONSTRUCTION DETAIL (CONTINUED)

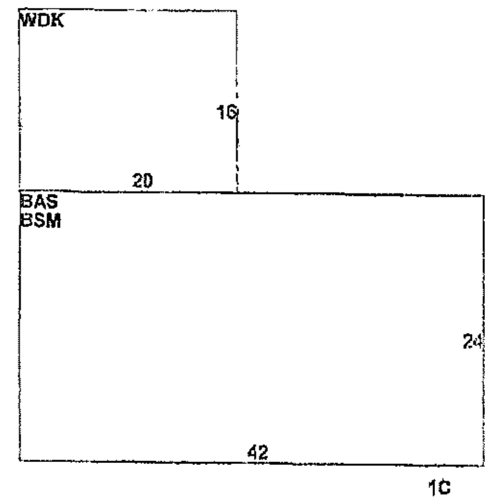
Element	Cd.	Ch.	Description
Whirlpool(s)			
Sauna			
Walk Out	N		No
Solar			

MIXED USE

Code	Description	Percentage
101	Res Dwelling	100

COST/MARKET VALUATION

Adj. Base Rate:	96.53
Replace Cost	119,890
AYB	1963
EYB	1984
Dep Code	A
Remodel Rating	
Year Remodeled	
Dep %	27
Functional Obslnc	
External Obslnc	
Cost Trend Factor	1
Condition	
% Complete	
Overall % Cond	73
Apprais Val	87,520
Dep % Ovr	0
Dep Ovr Comment	
Misc Imp Ovr	0
Misc Imp Ovr Comment	
Cost to Cure Ovr	0
Cost to Cure Ovr Comment	

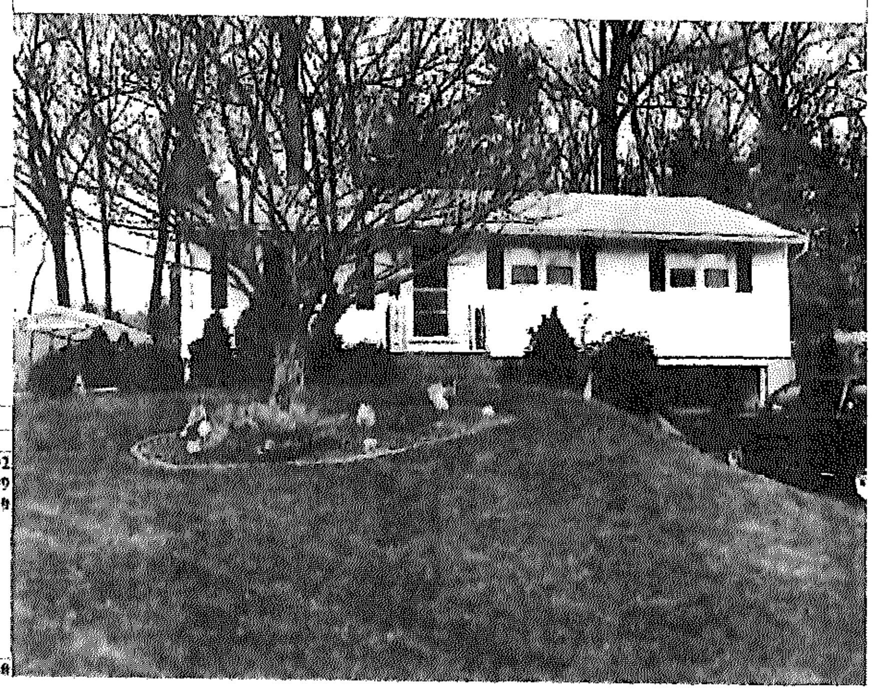


OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B)

Code	Description	Sub	Sub Descript	L/B	Units	Unit Price	Yr	Gde	Dp Rt	Cnd	%Cnd	Apr Value

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff. Area	Unit Cost	Undeprec. Value
BAS	First Floor	1,008	1,008	1,008	96.53	97,302
BSM	Basement	0	1,008	202	19.34	19,499
WDK	Deck	0	320	32	9.65	3,089
Ttl. Gross Liv/Lease Area:		1,008	2,336	1,242		119,890



Property Location: 23 BETTY RD
Vision ID: 7031
Account #047800010060
MAP ID: 063/ / 0336/ /
Bldg #: 1 of 1
Bldg Name:
Sec #: 1 of 1 **Card** 1 of 1
State Use: 101
Print Date: 08/11/2019 07:46

CONSTRUCTION DETAIL

Element	Cd.	Ch.	Description
Style	01		Ranch
Model	01		Residential
Grade	C		
Stories	1.00		
Occupancy	1		
Exterior Wall 1	25		Vinyl Siding
Exterior Wall 2			
Roof Structure	03		Gable
Roof Cover	14		Arch Shingles
Interior Wall 1	05		Drywall
Interior Wall 2			
Interior Flr 1	12		Hardwood
Interior Flr 2	14		Carpet
Heat Fuel	02		Oil
Heat Type	05		Hot Water
AC Type	01		None
Total Bedrooms	03		3 Bedrooms
Full Bthrms	1		
Half Baths	0		
Extra Fixtures			
Total Rooms	5		
Bath Style	02		Average
Kitchen Style	02		Average ←
Extra Kitchens			
Fireplace(s)	1		
Extra Opening(s)	0		
Gas Fireplace(s)			
Blocked FPL(s)			
Bsmt Garage(s)	1		
Fin Bsmt	300		
FBM Quality	B		

CONSTRUCTION DETAIL (CONTINUED)

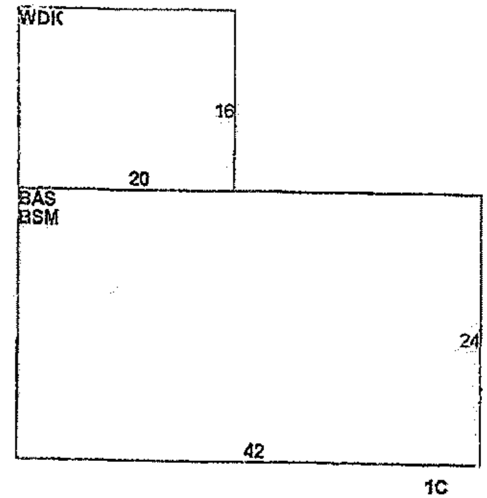
Element	Cd	Ch.	Description
Whirlpool(s)			
Sauna			
Walk Out	N		No
Solar			

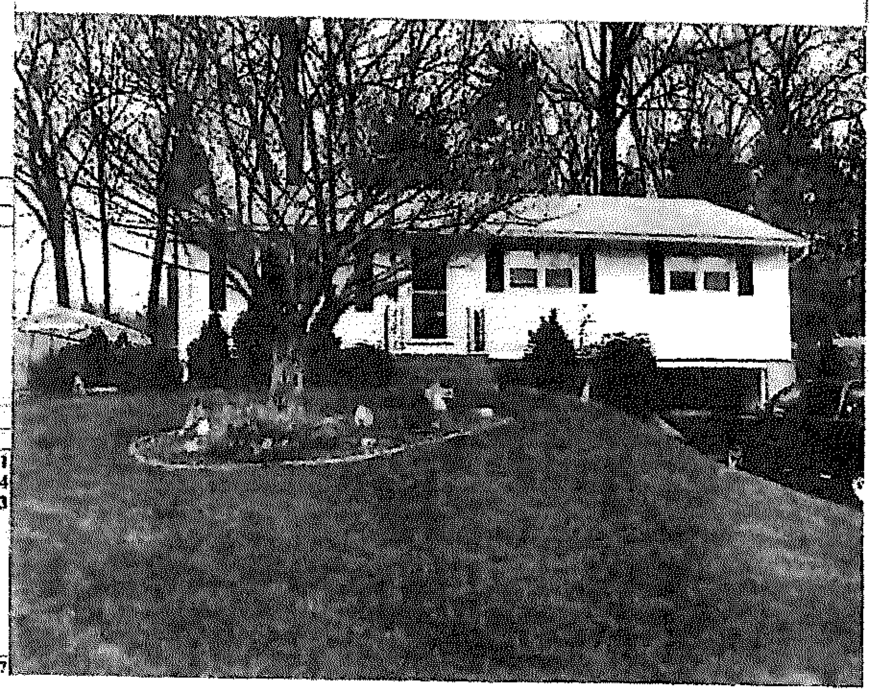
MIXED USE

Code	Description	Percentage
101	Res Dwelling	100

COST/MARKET VALUATION

Adj. Base Rate:	98.83
Replace Cost	122,747
AYB	1963
EYB	1989 ←
Dep Code	A
Remodel Rating	
Year Remodeled	
Dep %	27
Functional Obslnc	
External Obslnc	
Cost Trend Factor	1
Condition	
% Complete	
Overall % Cond	73
Apprais Val	89,610
Dep % Ovr	0
Dep Ovr Comment	
Misc Imp Ovr	0
Misc Imp Ovr Comment	
Cost to Cure Ovr	0
Cost to Cure Ovr Comment	





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

Code	Description	Sub	Sub Descript	L/B	Units	Unit Price	Yr	Gde	Dp Rt	Cnd	%Cnd	Apr Value

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff. Area	Unit Cost	Undeprec. Value
BAS	First Floor	1,008	1,008	1,008	98.83	99,621
BSM	Basement	0	1,008	202	19.81	19,964
WDK	Deck	0	320	32	9.88	3,163
	Ttl. Gross Liv/Lease Area:	1,008	2,336	1,242		122,747

Property Location 23 BETTY RD
Vision ID 7031 Account # 047800010060 Map ID 063/ / 0336/ / Bldg # 1
Bldg Name
Sec # 1 of 1 Card # 1 of 1 State Use 101
Print Date 3/17/2022 3:20:11 PM

CONSTRUCTION DETAIL

Element	Cd	Description
Style	01	Ranch
Model	01	Residential
Grade:	C	
Stories	1.00	1.00
Occupancy	1	
Exterior Wall 1	25	Vinyl Siding
Exterior Wall 2		
Roof Structure	03	Gable
Roof Cover	14	Arch Shingles
Interior Wall 1	05	Drywall
Interior Wall 2		
Interior Flr 1	12	Hardwood
Interior Flr 2	14	Carpet
Heat Fuel	02	Oil
Heat Type:	05	Hot Water
AC Type:	01	None
Total Bedrooms	03	3 Bedrooms
Full Bthrms:	1	
Half Baths:	0	
Extra Fixtures		
Total Rooms:	5	
Bath Style:	02	Average
Kitchen Style:	02	Average
Extra Kitchens		
Fireplace(s)	1	
Extra Opening(	0	
Gas Fireplace(s		
Blocked FPL(s)	1	
Bsmt Garage(s)	1	
Fin Bsmt	300	
FBM Quality	R	R
Whirlpool(s)		

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description
Sauna		
Walk Out	N	No
Solar		

MIXED USE

Code	Description	Percentage
101	Res Dwelling	100
		0
		0

COST / MARKET VALUATION

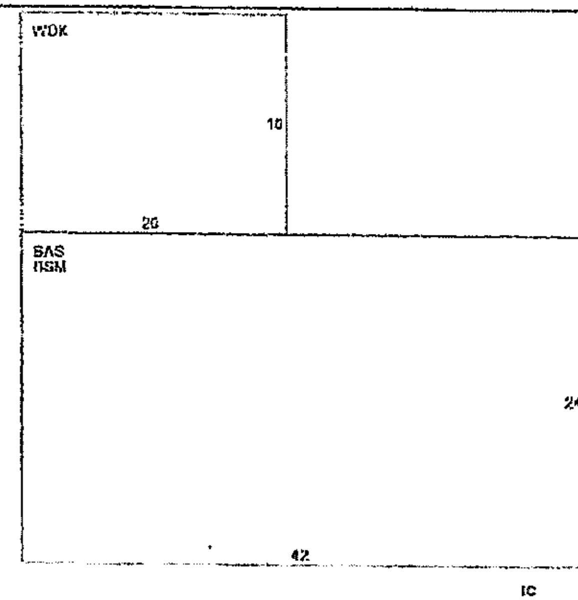
Building Value New	168,832
Year Built	1963
Effective Year Built	1992
Depreciation Code	A
Remodel Rating	
Year Remodeled	
Depreciation %	29
Functional Obsol	
External Obsol	
Trend Factor	1
Condition	
Condition %	
Percent Good	71
RCNLD	119,900
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

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

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

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,008	1,008	1,008	135.94	137,023
BSM	Basement	0	1,008	202	27.24	27,459
WDK	Deck	0	320	32	13.59	4,350
	Ttl Gross Liv / Lease Area	1,008	2,338	1,242		168,832



Property Location 23 BETTY RD
Vision ID 7031 Account # 047800010060 Map ID 063/ / 0336/ / Bldg # 1 Bldg Name Sec # 1 of 1 Card # 1 of 1 State Use 101 Print Date 6/7/2022 1:24:35 PM

CONSTRUCTION DETAIL

Element	Cd	Description
Style	01	Ranch
Model	01	Residential
Grade:	C	
Stories	1.00	1.00
Occupancy	1	
Exterior Wall 1	25	Vinyl Siding
Exterior Wall 2		
Roof Structure	03	Gable
Roof Cover	14	Arch Shingles
Interior Wall 1	05	Drywall
Interior Wall 2		
Interior Flr 1	12	Hardwood
Interior Flr 2	14	Carpet
Heat Fuel	02	Oil
Heat Type:	05	Hot Water
AC Type:	01	None
Total Bedrooms	03	3 Bedrooms
Full Bthrms:	1	
Half Baths:	0	
Extra Fixtures		
Total Rooms:	5	
Bath Style:	02	Average
Kitchen Style:	02	Average
Extra Kitchens		
Fireplace(s)	1	
Extra Opening(	0	
Gas Fireplace(s		
Blocked FPL(s)		
Bsmt Garage(s)	1	
Fin Bsmt	300	
FBM Quality	R	R
Whirlpool(s)		

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description
Sauna		
Walk Out	N	No
Solar		

MIXED USE

Code	Description	Percentage
101	Res Dwelling	100
		0
		0

COST / MARKET VALUATION

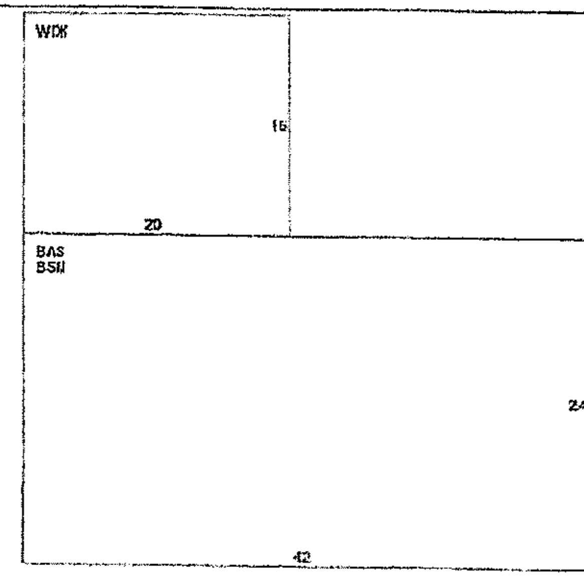
Building Value New	168,832
Year Built	1963
Effective Year Built	
Depreciation Code	A
Remodel Rating	
Year Remodeled	
Depreciation %	29
Functional Obsol	
External Obsol	
Trend Factor	1
Condition	
Condition %	
Percent Good	71
RCNLD	119,900
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

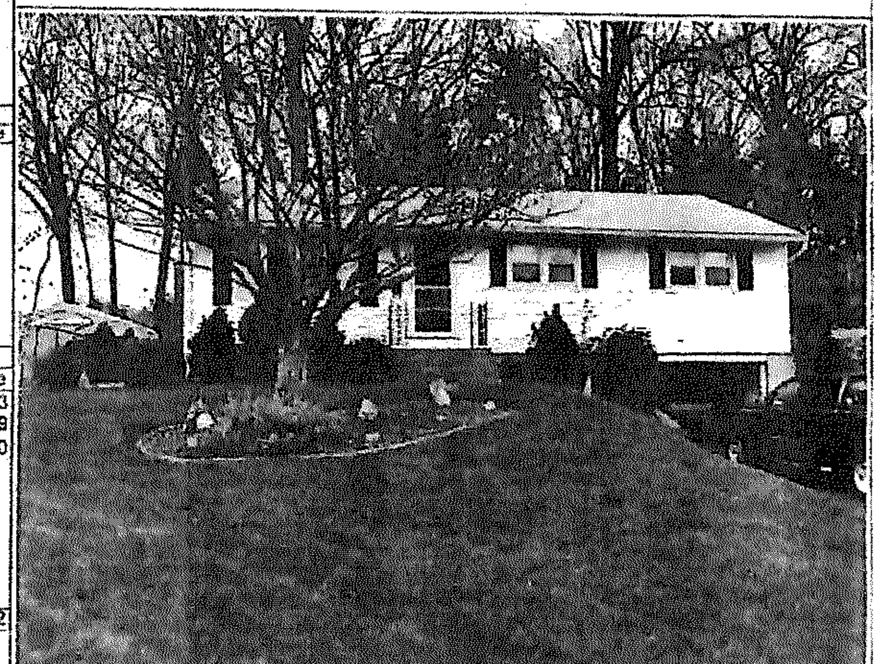
OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)

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

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,008	1,008		135.94	137,023
BSM	Basement	0	1,008		27.24	27,459
WDK	Deck	0	320		13.59	4,350
	Ttl Gross Liv / Lease Area	1,008	2,336			168,832





We stated in our report we felt Visions report was a little more than flawed. Depreciation is an integral part of how you determine value. The cost approach is on every field card in Enfield with a building on it. When we first went to the council I brought this example of a commercial property that had some changes in the effective year and with the condition. We thought this was a manipulation of numbers. It resulted in an increase of $26,000 to this property but no actual improvements were done to the building.
A couple days later after we mention this in public, then these fields are suddenly suppressed from every card in Enfield so you just can't see them anymore. These fields had been on our cards for years and years. And at the time we were still in the window for court appeals. Now you just can't see it to figure it out. Is this possible to do? YES, It can be done with a click of a button but should it be done? NO, The assessors claimed the information "muddied the waters" or people just don't understand it. Effective year built and condition does affect your value as Donna was explaining about the Fountain of Youth. The actual depreciation formula is in a hand outs but I will briefly go over it.

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.

Property Location 54 HAZARD AVE | Map ID 056/ / 0028/ / | Bldg Name | State Use 201

Vision ID 8226 | Account # 001000020051 | Bldg # 4 of 4 | Sec # 1 of 1 | Card # 4 of 4 | Print Date 3/24/2022 12:01:46 P

[illegible] Hearing Card

CONSTRUCTION DETAIL

Element	Cd	Description
Style:	17	Store
Model	94	Comm/Ind
Grade	05	Average +20
Stories:	1	
Occupancy	1.00	
Exterior Wall 1	15	Concr/Cinder
Exterior Wall 2		
Roof Structure	01	Flat
Roof Cover	04	Tar & Gravel
Interior Wall 1	01	Minim/Masonry
Interior Wall 2		
Interior Floor 1	05	Vinyl/Asphalt
Interior Floor 2		
Heating Fuel	03	Gas
Heating Type	04	Forced Air-Duc
AC Type	03	Central
Bldg Use	201	Commercial
Total Rooms		
Total Bedrms		
Total Baths		
Total H Bths		
Extra Fixtures		
Heat/AC	01	HI/AC Package
Frame Type	03	Masonry
Baths/Plumbing	02	Average
Ceiling/Wall	00	None
Rooms/Prtns	02	Average
Wall Height	15.00	
% Comn Wall		
1st Floor Use:		

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description

MIXED USE

Code	Description	Percentage
201	Commercial	100
		0
		0

COST / MARKET VALUATION

RCN	872,313
Year Built	1999
Effective Year Built	~~1998~~ (1990)
Depreciation Code	G A
Remodel Rating	
Year Remodeled	
Depreciation %	~~25~~ 21
Functional Obsol	0
External Obsol	0
Trend Factor	1
Condition	
Condition %	
Percent Good	~~77~~ 74
RCNLD	~~671,700~~ 645,511
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

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

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

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	8,000	8,000	8,000	106.17	865,390
UEP	Unfin. Enclosed Porch	0	160	64	43.27	6,923
	Ttl Gross Liv / Lease Area	8,000	8,160	8,064		872,313

BAS

80

100

UEP 20 8

Comparing 2020 to 2021. there was no improvements to warrant the effective year change
2020-1995
2021-1998 property is older by 5 years from last Re-val. this year its use 5 years older 1990 for effective year

also noticed the town had the Building as (A) = Average in 2020 card now Todd has it as (G) Good when property didn't change.
Seems like the numbers are being manipulated

Farm Corrections
For Grand List 2021 and
Grand List 2022

STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

Intergovernmental Policy and Planning Division

2020 RECOMMENDED LAND USE VALUES
Effective October 1, 2020

CATEGORY	STATE-WIDE	RIVER VALLEY
Tillable A	$1,880	$2,530
Tillable B	$1,280	$1,810
Tillable C	$1,110	$1,690
Tillable D	$850	$1,170
Orchard E	$990	$990
Pasture F	$280	$280
Swamp, Ledge Scrub G	$40	$40
Woodland/Forest Land	$390	$390

	River Valley Municipalities	
Bloomfield	Glastonbury	South Windsor
Cromwell	Granby	Suffield
East Granby	Manchester	Vernon
East Hartford	Portland	West Hartford
East Windsor	Rocky Hill	Wethersfield
Ellington	Simsbury	Windsor
Enfield	Somers	Windsor Locks

ENFIELD BAA GRAND LIST 2021 CORRECTIONS
PA 490 LAND VALUES

July 12, 2023

	A	B	C	D	E	F	G	
1	CLERICAL ERROR CORRECTIONS TO BE MADE TO THE 2021 GRAND LIST							
2	**Appeal #**	**Name**	**Error Charged at 100% Amount**	**70%**	**Assessed Amount**	**Credit Amount**	**Approximate Dollar Amount Not taking Fire District into account**	
3	351	Longhi	9460	x 70%	6622	2838	$	97.14
4	135	Bosco	874	x 70%	612	262	$	8.97
5	135-1	Bosco	13013	x 70%	9109	3904	$	133.63
6	6	Liquore	25106	x 70%	17574	7532	$	257.81
7	8	Szczesiul	2335	x 70%	1635	701	$	23.98
8	16	Solenski	12390	x 70%	8673	3717	$	127.23
9	5	Mastroberti	2574	x 70%	1802	772	$	26.43
10	110	Rypysc	1788	x 70%	1252	536	$	18.36
11	7	Kramerer	46673	x 70%	32671	14002	$	479.29
12	29	Szykula	1070	x 70%	749	321	$	10.99

	A	B	C	D	E	F	G
1	CLERICAL ERROR CORRECTIONS TO BE MADE TO THE 2021 GRAND LIST						
2	**Appeal #**	**Name**	**Error Charged at 100% Amount**	**70%**	**Assessed Amount**	**Credit Amount**	**Approximate Dollar Amount Not taking Fire District into account**
13	38	Berry	5060	x 70%	3542	1518	$ 51.96
14	251	Vencuinas	9153	x 70%	6407	2746	$ 93.99
15	85	Vasseur	17771	x 70%	12440	5331	$ 182.49
16	83	Eastwood	340	x 70%	238	102	$ 3.49
17	231	JAJ Enfield LLC	7845	x 70%	5492	2354	$ 80.56
18	129	Turner	1370	x 70%	959	411	$ 14.07
19	382	White	19170	x 70%	13419	5751	$ 196.86
20	208	Maynard	21063	x 70%	14744	6319	$ 216.30
21	353	Williams	33893	x 70%	23725	10168	$ 348.05
22	120	Wojnar	3442	x 70%	2409	1033	$ 35.35

	A	B	C	D	E	F	G
1	CLERICAL ERROR CORRECTIONS TO BE MADE TO THE 2021 GRAND LIST						
2	Appeal #	Name	Error Charged at 100% Amount	70%	Assessed Amount	Credit Amount	Approximate Dollar Amount Not taking Fire District into account
23	216	Brainard Rd LLC	1406	x 70%	984	422	$ 14.44
24	217	Brainard Rd LLC	6515	x 70%	4561	1955	$ 66.90
25	218	Guzie Farm & Nursery	3620	x 70%	2534	1086	$ 37.17
26	219	Guzie Farm	1810	x 70%	1267	543	$ 18.59
27	220	Guzie Farm	297	x 70%	208	89	$ 3.05
28	203	Peterson	17257	x 70%	12080	5177	$ 177.21
29	1	Urbanowicz	2054	x 70%	1438	616	$ 21.09
30	2	Raffia Farms	27339	x 70%	19137	8202	$ 280.74
31	3	Raffia Farms	6252	x 70%	4376	1876	$ 64.20
32	4	Raffia Farms	4427	x 70%	3099	1328	$ 45.46

	A	B	C	D	E	F	G
1	CLERICAL ERROR CORRECTIONS TO BE MADE TO THE 2021 GRAND LIST						
2	**Appeal #**	**Name**	**Error Charged at 100% Amount**	**70%**	**Assessed Amount**	**Credit Amount**	**Approximate Dollar Amount Not taking Fire District into account**
33	15	Mullen, A	31070	x 70%	21749	9321	$ 319.06
34	108	Mullen, A	7547	x 70%	5283	2264	$ 77.50
35	79	CDW Inc	35560	x 70%	24892	10668	$ 365.17
36	19	Lindeland	84636	x 70%	59245	25391	$ 869.13
37	20	Lindeland	37297	x 70%	26108	11189	$ 383.00
38	39	Flecther & Maple LLC	1512	x 70%	1058	454	$ 15.53
39	41	Bay Street	20647	x 70%	14453	6194	$ 212.02
40	45	F & G LLC	6020	x 70%	4214	1806	$ 61.82
41	47	Laughlin Rd LLC	1677	x 70%	1174	503	$ 17.22
42	48	F & G Fletcher & Maple LLC	1683	x 70%	1178	505	$ 17.28

	A	B	C	D	E	F	G
1	CLERICAL ERROR CORRECTIONS TO BE MADE TO THE 2021 GRAND LIST						
2	**Appeal #**	**Name**	**Error Charged at 100% Amount**	**70%**	**Assessed Amount**	**Credit Amount**	**Approximate Dollar Amount Not taking Fire District into account**
43	46	Laughlin Rd llc	6404	x 70%	4483	1921	$ 65.76
44	312	Kogut Florist & Nurseryman	1668	x 70%	1168	500	$ 17.13
45	313	Kogut Florist & Nurseryman	3638	x 70%	2547	1091	$ 37.36
46	314	Kogut Florist	7019	x 70%	4913	2106	$ 72.08
47	315	Kogut Florist	108786	x 70%	76150	32636	$ 1,117.12
48	316	FRW Maintenance	27143	x 70%	19000	8143	$ 278.73
49	317	FRW Maintenance	12608	x 70%	8826	3782	$ 129.47
50	318	FRW Maintenance	43879	x 70%	30715	13164	$ 450.59
51	319	FRW Maintenance	61196	x 70%	42837	18359	$ 628.42

	A	B	C	D	E	F	G
1	CLERICAL ERROR CORRECTIONS TO BE MADE TO THE 2021 GRAND LIST						
2	**Appeal #**	**Name**	**Error Charged at 100% Amount**	**70%**	**Assessed Amount**	**Credit Amount**	**Approximate Dollar Amount Not taking Fire District into account**
52	320	FRW Maintenance	20398	x 70%	14279	6119	$ 209.47
53	321	FRW Maintenance	11417	x 70%	7992	3425	$ 117.24
54	322	Flectcher Farm LLC	47495	x 70%	33247	14249	$ 487.73
55	354	Swols Realty	9802	x 70%	6861	2941	$ 100.66
56	358	Swols Realty	28978	x 70%	20285	8693	$ 297.58
57	359	Swols Realty	18824	x 70%	13177	5647	$ 193.30
58	360	Latkofsky	46517	x 70%	32562	13955	$ 477.68
59	24	Morell	770	x 70%	539	231	$ 7.91
60	21	LaRussa	4633	x 70%	3243	1390	$ 47.58
61	363	DeLorge	6720	x 70%	4704	2016	$ 69.01

	A	B	C	D	E	F	G
1	CLERICAL ERROR CORRECTIONS TO BE MADE TO THE 2021 GRAND LIST						
2	Appeal #	Name	Error Charged at 100% Amount	70%	Assessed Amount	Credit Amount	Approximate Dollar Amount Not taking Fire District into account
62	0	Romano	7548	x 70%	5284	2264	$ 77.51
63	278	Jarmoc	44648	x 70%	31254	13394	$ 458.49
64	279	Jarmoc	4525	x 70%	3168	1358	$ 46.47
65	280	Jarmoc	50318	x 70%	35223	15095	$ 516.72
66	281	Jarmoc	63549	x 70%	44484	19065	$ 652.58
67	288	Jarmoc	45250	x 70%	31675	13575	$ 464.67
68	289	Polek	83419	x 70%	58393	25026	$ 856.63
69	291	Jarmoc	16710	x 70%	11697	5013	$ 171.59
70	292	Jarmoc	55153	x 70%	38607	16546	$ 566.37
71	294	Jarmoc	44665	x 70%	31266	13400	$ 458.66

	A	B	C	D	E	F	G
1	CLERICAL ERROR CORRECTIONS TO BE MADE TO THE 2021 GRAND LIST						
2	**Appeal #**	**Name**	**Error Charged at 100% Amount**	**70%**	**Assessed Amount**	**Credit Amount**	**Approximate Dollar Amount Not taking Fire District into account**
72	295	Jarmoc	16160	x 70%	11312	4848	$ 165.95
73	296	Jarmoc	26419	x 70%	18493	7926	$ 271.30
74	297	Jarmoc	32459	x 70%	22721	9738	$ 333.32
75	298	Jarmoc	13636	x 70%	9545	4091	$ 140.03
76	299	Jarmoc	16563	x 70%	11594	4969	$ 170.09
77	300	Jarmoc	25412	x 70%	17788	7624	$ 260.96
78	301	Jarmoc	73665	x 70%	51566	22100	$ 756.47
79	304	Jarmoc	27638	x 70%	19347	8291	$ 283.81
80	306	Jarmoc	21720	x 70%	15204	6516	$ 223.04

	A	B	C	D	E	F	G
1	CLERICAL ERROR CORRECTIONS TO BE MADE TO THE 2022 GRAND LIST						
2	**Appeal #**	**Name**	**Error charged at 100% Amount**	**70%**	**Assessed Amount**	**Credit Amount**	**Approximate Dollar Amount not taking Fire District into account**
3	131	Monaco	15249	x 70%	10674	4575	$156.59
4	135	Bosco	874	x 70%	612	262	$8.97
5	135-1	Bosco	13013	x 70%	9109	3904	$133.63
6	6	Liquore	25106	x 70%	17574	7532	$257.81
7	8	Szczesiul	2335	x 70%	1635	701	$23.98
8	16	Solenski	12390	x 70%	8673	3717	$127.23
9	110	Rypysc	1788	x 70%	1252	536	$18.36

Members: Thomas Tyler, Lori Longhi, Donna Dubanoski

	A	B	C	D	E	F	G
1	CLERICAL ERROR CORRECTIONS TO BE MADE TO THE 2022 GRAND LIST						
2	**Appeal #**	**Name**	**Error charged at 100% Amount**	**70%**	**Assessed Amount**	**Credit Amount**	**Approximate Dollar Amount not taking Fire District into account**
10	7	Kramerer	46673	x 70%	32671	14002	$479.29
11	29	Szykula	1070	x 70%	749	321	$10.99
12	38	Berry	5060	x 70%	3542	1518	$51.96
13	251	Vencuinas	9153	x 70%	6407	2746	$93.99
14	83	Eastwood	340	x 70%	238	102	$3.49
15	231	JAJ Enfield LLC	7845	x 70%	5492	2354	$80.56
16	129	Turner	1370	x 70%	959	411	$14.07

	A	B	C	D	E	F	G
1	CLERICAL ERROR CORRECTIONS TO BE MADE TO THE 2022 GRAND LIST						
2	Appeal #	Name	Error charged at 100% Amount	70%	Assessed Amount	Credit Amount	Approximate Dollar Amount not taking Fire District into account
17	382	White	19170	x 70%	13419	5751	$196.86
18	208	Maynard	21063	x 70%	14744	6319	$216.30
19	353	Williams	33893	x 70%	23725	10168	$348.05
20	120	Wojnar	3442	x 70%	2409	1033	$35.35
21	203	Peterson	17257	x 70%	12080	5177	$177.21
22	2	Raffia Farms	27339	x 70%	19137	8202	$280.74
23	3	Raffia Farms	6252	x 70%	4376	1876	$64.20

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1	CLERICAL ERROR CORRECTIONS TO BE MADE TO THE 2022 GRAND LIST						
2	**Appeal #**	**Name**	**Error charged at 100% Amount**	**70%**	**Assessed Amount**	**Credit Amount**	**Approximate Dollar Amount not taking Fire District into account**
24	4	Raffia Farms	4427	x 70%	3099	1328	$45.46
25	15	Mullen, A	31070	x 70%	21749	9321	$319.06
26	108	Mullen, A	7547	x 70%	5283	2264	$77.50
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28	41	Bay Street	20647	x 70%	14453	6194	$212.02
29	45	F & G LLC	6020	x 70%	4214	1806	$61.82
30	47	Laughlin Rd LLC	1677	x 70%	1174	503	$17.22

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1	CLERICAL ERROR CORRECTIONS TO BE MADE TO THE 2022 GRAND LIST						
2	**Appeal #**	**Name**	**Error charged at 100% Amount**	**70%**	**Assessed Amount**	**Credit Amount**	**Approximate Dollar Amount not taking Fire District into account**
31	48	F & G Fletcher & Maple LLC	1683	x 70%	1178	505	$17.28
32	46	Laughlin Rd llc	6404	x 70%	4483	1921	$65.76
33	354	Swols Realty	9802	x 70%	6861	2941	$100.66
34	358	Swols Realty	28978	x 70%	20285	8693	$297.58
35	359	Swols Realty	18824	x 70%	13177	5647	$193.30
36	360	Latkofsky	46517	x 70%	32562	13955	$477.68
37	24	Morell	770	x 70%	539	231	$7.91

	A	B	C	D	E	F	G
1	CLERICAL ERROR CORRECTIONS TO BE MADE TO THE 2022 GRAND LIST						
2	**Appeal #**	**Name**	**Error charged at 100% Amount**	**70%**	**Assessed Amount**	**Credit Amount**	**Approximate Dollar Amount not taking Fire District into account**
38	21	LaRussa	4633	x 70%	3243	1390	$47.58
39	279	Jarmoc	4525	x 70%	3168	1358	$46.47
40	280	Jarmoc	50318	x 70%	35223	15095	$516.72
41	288	Jarmoc	45250	x 70%	31675	13575	$464.67
42	289	Polek	83419	x 70%	58393	25026	$856.63
43	292	Jarmoc	55153	x 70%	38607	16546	$566.37
44	294	Jarmoc	44665	x 70%	31266	13400	$458.66

	A	B	C	D	E	F	G
1	CLERICAL ERROR CORRECTIONS TO BE MADE TO THE 2022 GRAND LIST						
2	**Appeal #**	**Name**	**Error charged at 100% Amount**	**70%**	**Assessed Amount**	**Credit Amount**	**Approximate Dollar Amount not taking Fire District into account**
45	295	Jarmoc	16160	x 70%	11312	4848	$165.95
46	296	Jarmoc	26419	x 70%	18493	7926	$271.30
47	297	Jarmoc	32459	x 70%	22721	9738	$333.32
48	298	Jarmoc	13636	x 70%	9545	4091	$140.03
49	299	Jarmoc	16563	x 70%	11594	4969	$170.09
50	300	Jarmoc	25412	x 70%	17788	7624	$260.96
51	306	Jarmoc	21720	x 70%	15204	6516	$223.04

Example of Refund
Form and how to find it
on the town web site.
&
Blank form you can
print if you needed

Town of Enfield Site, Departments, Assessors Office
Forms - scroll to - Tax office Forms

REQUEST FOR A REFUND OF PROPERTY TAXES
Town of Enfield, Connecticut

Our records indicate that you have an overpayment on your property taxes. CT State Statutes 12-129 require a written request from each taxpayer before we may refund your overpayment. Please sign the enclosed refund form and return it to us.

Please do not remove any attachments to this form.
If you have any questions, please contact the Tax Department at (860)253-6340.

NAME: ______________________________

ADDRESS: ______________________________

____

TAX BILL: ______________________________

TOTAL REFUND: $ ______________________________

I am entitled to this refund because I made the payments from funds under my control and no other party will be requesting this refund. I understand that false or deliberately misleading statements subject me to penalties for perjury and/or for obtaining money under false pretenses.

TAXPAYER SIGNATURE ______________________ DATE ____________

TO OBTAIN REFUND PLEASE FILL OUT FORM AND RETURN TO:

TOWN OF ENFIELD
TAX COLLECTOR
820 Enfield Street
Enfield CT 06082

taxcollector@enfield.org

DO NOT WRITE BELOW THIS LINE
FOR TAX USE ONLY

TAX COLLECTOR ______________________ DATE ____________

1. Certificate of Correction
2. Overpayment of Taxes
3. Overpayment of Escrow Account
4. Apply Veteran's Exemption
5. Board of Assessment and Appeals

DATE BILL PAID: ______________________________

You have to request any money/refund they don't tell you, you have a refund or money sitting in the account!

REQUEST FOR A REFUND OF PROPERTY TAXES
Town of Enfield, Connecticut

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ADDRESS: ______________________________

____

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TAX COLLECTOR ______________________________ DATE ______________________________

1. Certificate of Correction
2. Overpayment of Taxes
3. Overpayment of Escrow Account
4. Apply Veteran's Exemption
5. Board of Assessment and Appeals

DATE BILL PAID: ______________________________

Development Right Restricted Farms and the Explanation of one farm that came in for a hearing because of the PA 490 land was reclassified

Appeal 300

29 Acres of **Development Right Restricted** land- This land is restricted only to agriculture. The value went from.......

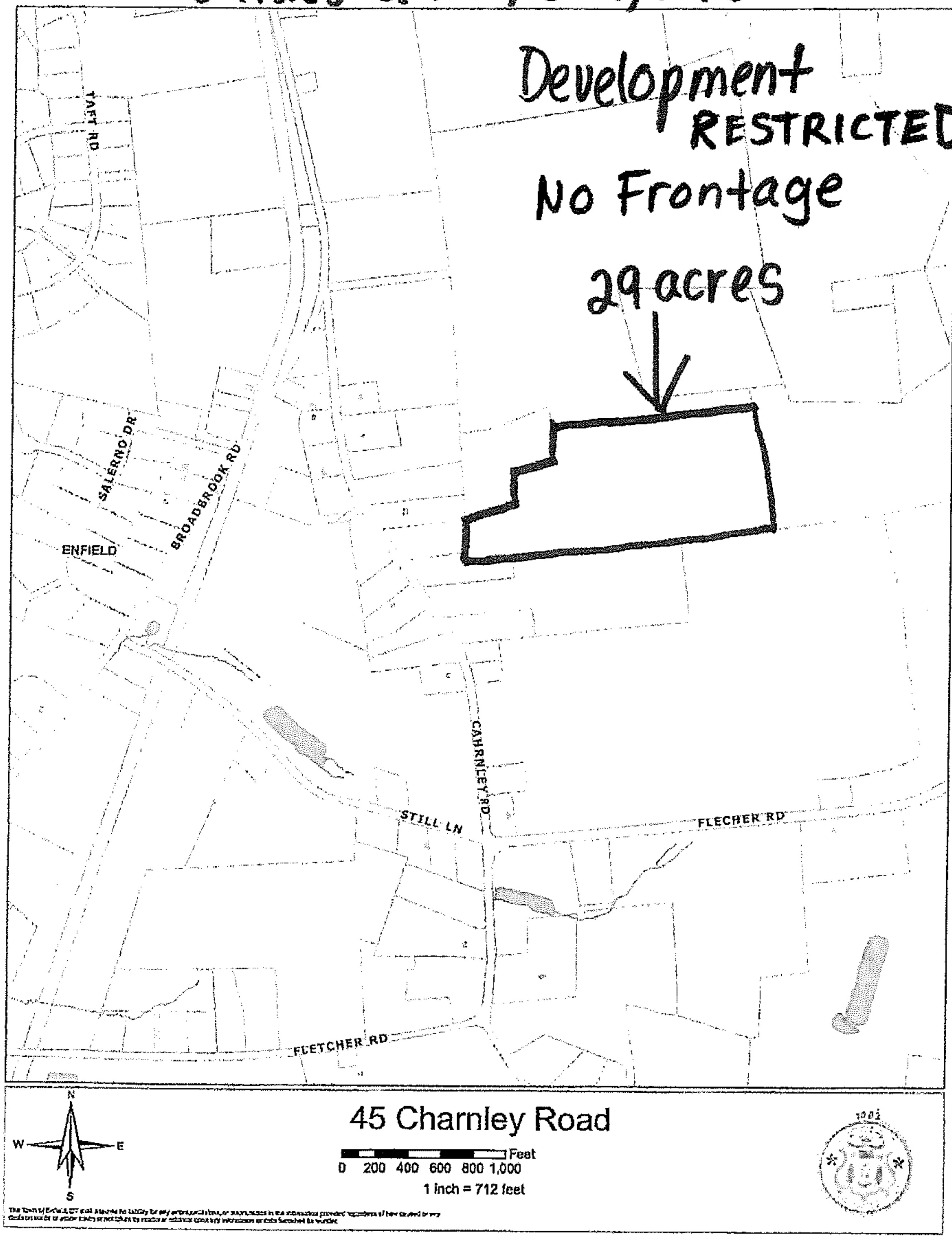
12-15-2021 $307,400
12-30-2021 $886,000
03-24-2022 1,307,040

$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

Valued at #1,307,040



Property Location 45 CHARNLEY 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 06082

TOPO	UTILITIES	STRT / ROAD	LOCATION
0 Flat	1 None		
1 Vacant			

SUPPLEMENTAL DATA

Alt Prcl ID	000500010040	Neighbhd	01205
Fire Dist.	3	Dev Lot #	
Zoning	R88	Callback Lt	
TIF DIST		Income	
Census/Bl	4810-0926	Circuit Brkr	
Total Acres	30.5		
GIS ID	108-15	Assoc Pid#	

CURRENT ASSESSMENT

Description	Code	Appraised	Assessed
FARM LAND	6-1	307,400	51,220
	Total	307,400	51,220

6049

ENFIELD, CT

VISION

RECORD OF OWNERSHIP

RECORD OF OWNERSHIP	BK-VOL/PAGE		SALE DATE	Q/U	V/I	SALE PRICE	VC
JARMOC FARMS LLC	1838	0017	03-23-2004	U	V	100,000	28

PREVIOUS ASSESSMENTS (HISTORY)

Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed
2021	6-2	7,890	2020	6-2	4,860	2019	6-2	4,860
	Total	7,890		Total	4,860		Total	4,860

This signature acknowledges a visit by a Data Collector or Assessor

EXEMPTIONS

Year	Code	Description	Amount
		Total	0.00

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm Int

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	0
Appraised Xf (B) Value (Bldg)	0
Appraised OB(L) Value(BLDG)	0
Appraised Land Value (Bldg)	307,400
Special Land Value	51,220
Total Appraised Parcel Value	307,400
Valuation Method	C
Total Appraised Parcel Value	307,400

ASSESSING NEIGHBORHOOD

Nbhd	Nbhd Name	STREET INDEX NAME	Tracing	Batch
0001				

NOTES

DEV RIGHTS TO STATE OF CT V.2868 P697

BUILDING PERMIT RECORD

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments

VISIT / CHANGE HISTORY

Date	Id	Type	Is	Cd	Purpose/Result
11-15-2021	TH			20	Field Review
12-31-2020	OM			99	Vacant Land - Inspected
02-03-2018	DF			30	Quality Control
02-16-1993	ZZ			70	Prior Inspection

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	710	490 Tillable A	R88		2.020	AC	43,564	1.00000	0	1.00	065	1.200		1.0000		105,600
1	710	490 Tillable A			26.900	AC	7,500	1.00000	0	1.00		1.000		1.0000		201,800

Total Card Land Units 28.92 AC Parcel Total Land Area 28.92 Total Land Value 307,400

Property Location 45 CHARNLEY RD   Map ID 108/ / 0016/ /   Bldg Name   State Use 711
Vision ID 73   Account # 000500010040   Bldg # 1   Sec # 1 of 1   Card # 1 of 1   Print Date 12-30-2021 12:43:50 P

CURRENT OWNER

JARMOC FARMS LLC

33 SCHOOL ST

ENFIELD CT 06082

TOPO.	UTILITIES	STRT / ROAD	LOCATION
0 Flat	1 None		
1 Vacant			

SUPPLEMENTAL DATA

Alt Prcl ID	000500010040	Neighbhd	01205
Fire Dist.	3	Dev Lot #	
Zoning	R88	Callback Lt	
TIF DIST		Income	
Census/Bl	4810-0926	Circuit Brkr	
Total Acres	30.0		
GIS ID	108-15	Assoc Pid#	

CURRENT ASSESSMENT

Description	Code	Appraised	Assessed
FARM LAND	6-1	821,000	20,530
VAC RS LN	5-1	65,000	45,500
Total		886,000	66,030

6049
ENFIELD, CT

VISION

RECORD OF OWNERSHIP

Owner	BK-VOL/PAGE		SALE DATE	Q/U	V/I	SALE PRICE	VC
JARMOC FARMS LLC	1838	0017	03-23-2004	U	V	100,000	28

PREVIOUS ASSESSMENTS (HISTORY)

Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed
2021	6-2	7,890	2020	6-2	4,860	2019	6-2	4,860
	Total	7,890		Total	4,860		Total	4,860

This signature acknowledges a visit by a Data Collector or Assessor

EXEMPTIONS

Year	Code	Description	Amount
		Total	0.00

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm Int

ASSESSING NEIGHBORHOOD

Nbhd	Nbhd Name	STREET INDEX NAME	Tracing	Batch
0001				

NOTES

DEV RIGHTS TO STATE OF CT V.2668 P697

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	0
Appraised Xf (B) Value (Bldg)	0
Appraised OB(L) Value(BLDG)	0
Appraised Land Value (Bldg)	886,000
Special Land Value	20,530
Total Appraised Parcel Value	886,000
Valuation Method	C
Total Appraised Parcel Value	886,000

BUILDING PERMIT RECORD

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments

VISIT / CHANGE HISTORY

Date	Id	Type	Is	Cd	Purpose/Result
12-30-2021	TH			20	Field Review
12-01-2021	JW			41	Hearing - No Change
11-16-2021	TH			20	Field Review
12-31-2020	OM			99	Vacant Land - Inspected
02-03-2018	DF			30	Quality Control
02-16-1993	ZZ			70	Prior Inspection

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	711	490 Tillable B	R88		14.700	AC	43,654	1.00000	0	1.00	065	1.200		1.0000		768,500
1	717	490 Woodland			7.000	AC	7,500	1.00000	0	1.00		1.000		1.0000		52,500
1	100	Res Vacant			7.220	AC	7,500	1	0	1	065	1.200		1		65,000

Total Card Land Units 28.92 AC   Parcel Total Land Area 28.92   Total Land Value 886,000

Property Location 45 CHARNLEY RD   Map ID 108/ / 0015/ /   Bldg Name   State Use 610
Vision ID 73   Account # 000500010040   Bldg # 1   Sec # 1 of 1   Card # 1 of 1   Print Date 3/24/2022 9:21:08 AM

CURRENT OWNER	TOPO	UTILITIES	STRT / ROAD	LOCATION
JARMOC FARMS LLC 33 SCHOOL ST ENFIELD CT 06082	0 Flat 1 Vacant	1 None		

SUPPLEMENTAL DATA

Alt Prcl ID	000500010040	Neighbhd	01205
Fire Dist.	3	Dev Lot #	
Zoning	R88	Callback Lt	
TIF DIST		Income	
Census/Bl	4810-0926	Circuit Bckr	
Total Acres	30.5		
GIS ID	108-16	Assoc Pid#	

CURRENT ASSESSMENT

Description	Code	Appraised	Assessed
FOREST	6-2	1,307,040	4,860
Total		1,307,040	4,860

6049
ENFIELD, CT
VISION

RECORD OF OWNERSHIP

RECORD OF OWNERSHIP	BK-VOL/PAGE		SALE DATE	Q/U	V/I	SALE PRICE	VC
JARMOC FARMS LLC	1838	0017	03-23-2004	U	V	100,000	28

PREVIOUS ASSESSMENTS (HISTORY)

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		Total	4,860

This signature acknowledges a visit by a Data Collector or Assessor

EXEMPTIONS

Year	Code	Description	Amount
		Total	0.00

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm Int

ASSESSING NEIGHBORHOOD

Nbhd	Nbhd Name	STREET INDEX NAME	Tracing	Batch
0001				

NOTES

DEV RIGHTS TO STATE OF CT V.2668 P697

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	0
Appraised Xf (B) Value (Bldg)	0
Appraised OB(L) Value(BLDG)	0
Appraised Land Value (Bldg)	1,307,040
Special Land Value	4,860
Total Appraised Parcel Value	1,307,040
Valuation Method	C
Total Appraised Parcel Value	1,307,040

BUILDING PERMIT RECORD

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments

VISIT / CHANGE HISTORY

Date	Id	Type	Is	Cd	Purpost/Result
02-03-2018	DF			30	Quality Control
02-16-1993	22			70	Prior Inspection

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	610	490 Forest	R88		28,920	AC	36,156	1.00000	0	1.00	065	1,250		1.0000		1,307,040

Total Card Land Units 29 AC   Parcel Total Land Area 29   Total Land Value 1,307,040

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.

1 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.

2 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.

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.

3

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
Taxation of mobile manufactured homes and mobile manufactured home parks.
(b) In determining the value of a mobile manufactured home park for the purpose of real property taxation, assessors shall consider the cost of the original unimproved land and all improvements thereon, including, but not limited to, leveling, drainage, filling, paving of streets and walkways, lighting, installation of water,

APPENDIX E: SUPPLEMENTAL COURT CASES RELATED TO PA 490

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 Commission designate the property in its Open Space Plan as eligible for PA 490 but the legislative body of the town must also clearly approve the Plan's use "for property tax purposes."

DETERMINATION OF USE 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 my 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:

4

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

Forest land was transferred from a corporation into the individual name of its sole shareholder for no consideration. The actual use of the property did not change. The Supreme Court held that such a

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.

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.

5 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.

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

(vii) 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;

6 (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.

Automobiles

Town of Enfield form for Classic Cars and The CAAO example

&

BAA September Appeals form for Automobiles

TOWN OF ENFIELD

APPLICATION FOR ANTIQUE, RARE OR SPECIAL INTEREST MOTOR VEHICLE

PURSUANT TO SECTION 14-1 AS AMENDED BY PA 08-150

Under new state law PA 08 – 150 all vehicles that are over 20 years old can be considered to be valued at 500 assessment dollars providing that the below application is completed in its entirety and meets the definition under section (3) *"Antique, rare or special interest motor vehicle" means a motor vehicle twenty years old or older which is being preserved because of historic interest and which is not altered or modified from the original manufacturer's specifications;".* **Failure to file this form by December 31, 2023, will result in your vehicle being valued at average retail value based on NADA values according to state statutes.**

Please note this form must be signed by an Authorized Repair Mechanic to be Valid.

OWNER INFORMATION			
OWNER'S NAME	FIRST NAME	MIDDLE INITIAL	LAST NAME
OWNER'S MAILING ADDRESS	STREET NUMBER/STREET NAME	TOWN/CITY	ZIP CODE
OWNER'S TELEPHONE NUMBERS	TELEPHONE NUMBER	CELL NUMBER	FAX NUMBER

MOTOR VEHICLE INFORMATION			
YEAR	MAKE	MODEL	VEHICLE IDENTIFICATION NUMBER

LIST AND DESCRIBE ANY AND ALL ALTERATIONS AND/OR MODIFICATIONS FROM THE ORIGINAL MANUFACTURER'S SPECIFICATIONS:

THE FOLLOWING QUESTIONS MUST BE ANSWERED (IF MORE SPACE IS NEEDED, ATTACH A SEPARATE SHEET)		
1. IS THIS MOTOR VEHICLE 20 YEARS OR OLDER?	☐ NO	☐ YES
2. IS THIS MOTOR VEHICLE BEING PRESERVED? IF YES, THEN EXPLAIN HOW?	☐ NO	☐ YES
3. IS THERE A HISTORICAL USE FOR THIS MOTOR VEHICLE? IF YES, THEN EXPLAIN HOW?	☐ NO	☐ YES
4. HAS THIS MOTOR VEHICLE BEEN ALTERED OR MODIFIED FROM THE ORIGINAL MANUFACTURER'S SPECIFICATION? IF YES, THEN EXPLAIN HOW?	☐ NO	☐ YES

Affidavit

The applicant acknowledges that all of the above statements are true and complete. The applicant of a false affidavit/statement shall be subject to such fines, penalties and/or imprisonment as provided by law. My signature signifies that this affidavit has been read and understood.

SIGNATURE OF OWNER ____________ PRINT NAME ____________ DATE SIGNED ____________

Subscribed and sworn to before me: ____________ NOTARY PUBLIC ____________ DATE SIGNED

Auto Mechanic Affidavit

I have inspected the above vehicle at the owners request and have determined that the above vehicle has been altered or modified from the original manufacturer's specifications. ☐ NO ☐ YES

SIGNATURE AUTO MECHANIC INSPECTOR ____________ PRINT NAME ____________ LICENSE # ____________

COMPANY NAME ____________ ADDRESS ____________ PHONE # ____________ DATE SIGNED ____________

FOR ASSESSOR'S OFFICE USE ONLY

This application is ☐ Approved ☐ Denied Grand List of October 1, 2023

The reason for denial: ____________

SIGNATURE OF MEMBER OF ASSESSOR'S OFFICE ____________ PRINT NAME ____________ DATE SIGNED ____________

Deadline for Application is DECEMBER 31, 2023

CHAO - FORM

Town Seal

TOWN OF ____________________

ASSESSOR'S OFFICE
Address
Phone Fax

AFFIDAVIT FOR ANTIQUE, RARE OR SPECIAL INTEREST MOTOR VEHICLES AS DEFINED IN ACCORDANCE WITH SECTION 14-1 (3), AS AMENDED BY PUBLIC ACT 08-150, TO BE ASSESSED FOR NOT MORE THAN $500.

Vehicles, registered or non-registered, 20 years or older that meet the definition as an antique, rare or special interest motor vehicle, in accordance with the provisions of the Connecticut General Statutes Section 14-1, as amended by Public Act 08-150, Section 1, shall not be assessed more than $500.

Definition

C.G.S. Section 14-1, (3) "Antique, rare or special interest motor vehicle" means a motor vehicle twenty years old or older which is being preserved because of historic interest and which is not altered or modified from the original manufacturer's specifications.

Motor Vehicle Information

Year	Make	Model	Vehicle Identification Number

Owner's Name	First Name	Middle Initial	Last Name
Owner's Mailing Address	Street Number & Name	Town/City	Zip Code
Owner's Telephone No.	Telephone	Cell	Fax

The owner deposes that the vehicle(s) meets the required definition as stated above.

Signature:	Dated:

Substitute Senate Bill No. 298

Public Act No. 08-150

AN ACT CONCERNING THE DEPARTMENT OF MOTOR VEHICLES.

Section 1. Section 14-1 of the 2008 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2008*):

(3) "Antique, rare or special interest motor vehicle" means a motor vehicle twenty years old or older which is being preserved because of historic interest and which is not altered or modified from the original manufacturer's specifications;

Sec. 56. Subsection (b) of section 12-71 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2008*):

(b) Except as otherwise provided by the general statutes, property subject to this section shall be valued at the same percentage of its then actual valuation as the assessors have determined with respect to the listing of real estate for the same year, except that any antique, rare or special interest motor vehicle, [for which number plates have been issued under section 14-20] as defined in section 14-1, as amended by this act, shall be assessed at a value of not more than five hundred dollars. The provisions of this section shall not include money or property actually invested in merchandise or manufacturing carried on out of this state or machinery or equipment which would be eligible for exemption under subdivision (72) of section 12-81 of the 2008 supplement to the general statutes once installed and which cannot begin or which has not begun manufacturing, processing or fabricating; or which is being used for research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing or being used for the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis or being used for measuring or testing or metal finishing or in the production of motion pictures, video and sound recordings.

Appeal No: ______________

BOARD OF ASSESSMENT APPEALS
SEPTEMBER SESSION
TOWN OF ENFIELD CONNECTICUT

Please print the following information about each vehicle appealed.

GRAND LIST OF OCTOBER 1, 2022

Appellant's Name ________________________

Account Number __________________

Name and mailing address of party to be sent correspondence:

____

____

____

Make __________
Model __________ VIN Number ______________________
Year __________ Mileage ________________

Reason for appeal:

____

____

Appellant's fair market value: ________________________________
(attach documentation of value, if applicable)

____ ____________
Signature of property owner or duly authorized agent Date
(attach proof of authorization)

__ Your application was denied on ________________ Action Date
__ Your application was granted on ________________ Action Date

Table	Old Assessment	New Assessment	Difference
______	______________	______________	_________

Board of Assessment Appeals

__________________________________, Chairman Date __________

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

Board of Assessment Appeals now has a Youtube page. BAA page Link below:

Video from the BAA Meeting presentation
July 12, 2023

@

Youtube.com/@BAAEnfield06082/featured