Board of Assessment Appeals

Enfield, Connecticut

AUGUST 16, 2023 ORGANIZATIONAL SPECIAL MEETING MINUTES

(UNAPPROVED)

(Town Council Chambers, Enfield Town Hall, 820 Enfield Street at 7:00 p.m.)

Roll Call: Donna Dubanoski, Lori Longhi & Tom Tyler were present at 7:00 p.m.

Pledge of Allegiance

Fire Evacuation Announcement

Discuss and/or Approve Minutes of 2023 Hearings, Deliberations & Decision Meetings on April 3, 5, 11, 13, 19, 20, 24 & 26, 2023; and, July 12, 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 TABLED**

B. **BAA organizational preparations for hearings on September 6 (4-6), 12 (5-7) and 16 (10:00 am to 12:00 Noon), 2023** as Donna announced dates, times and site (Enfield Town Hall, Lower Level) for hearing motor vehicle appeals

C. **Status of BAA's requests for Special Meeting with Town Council**: Tom characterized as ongoing discussions between BAA Chair Tyler & Mayor Cressotti continuing for a mutually convenient date in mid-September for the BAA to make its presentation in TC Chambers via live town television, uninterrupted, unrestricted time limit with Q & A from Councilors as had been promised. Also thanked Councilors Hopkins, Pyznar, Finger, Ludwick, Nelson & Unghire for supporting BAA efforts to respond to Report (6/1/23) and for taxpayers to learn information being suppressed by administration.

D. **Donna Dubanoski, Lori Longhi & Tom Tyler report on important taxpayer topics**

Appeal Form Reviewed in Detail
Motor Vehicle Process. Proof & Procedures Reviewed & Discussed
Automobiles (What to expect & when to appeal to BAA – Antiques Car?)

Other Miscellaneous Topics of Interest Disclosed & Discussed – Moved to take up after guest speakers had completed their presentations

E. Guest Speakers included Farmer, Attorney, State Representative Doug Dubitsky (R-47th) who spoke about legal and/or practical topics related to assessment issues affecting rights and responsibilities of Taxpayers and the Town of Enfield. Especially discussing at length PA 490 and taxpayers' rights after excessive or wrongful assessments whether or not appealed to BAA among other helpful topics; and, Attorney Rachel Baird who discussed legal opinions expressed in "Report" coupled with legal and/or practical topics related to assessment issues affecting rights and responsibilities of Taxpayers and the Town of Enfield. More specifically, civil and criminal trespass, eavesdropping and alteration of public records/documents.

D. Donna Dubanoski, Lori Longhi & Tom Tyler report on important taxpayer topics

Other Miscellaneous Topics of Interest Disclosed & Discussed – Moved then taken up after guest speakers had completed their presentations.

This entire segment may be seen on YouTube at "Enfield BAA YouTube" together with all posters and written materials, distributed as a handout, are attached.
Youtube.com/@BAAEnfield06082/featured

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

G. Motion(s), Discussion & Vote by BAA (if any): Lori Longhi made a motion, which was seconded by Donna Dubanoski and, following discussion approved by 3-0 vote.
That discussion and MOTION is described as follows:

BAA does not approve of suppressed fields on public field cards.

While under discussion it was pointed out that the Tax Assessor does not work for the BAA; however, as with all town employees, the assessor ultimately is under supervision of the Town Manager who reports directly to the Town Council. Accordingly this motion is to highlight and clarify BAA policy going forward which is that **"any suppression of fields, such as EYB (Effective Year Built), Audit Trail, etc. on field cards is not sanctioned, encouraged or approved as an acceptable BAA policy."** Rationale and further explanation were as follows:

Since taxpayer monies were spent gathering, accumulating, storing and/or utilizing valuation data on taxpayer owned property, it is axiomatic that such data be displayed on every field or street card for taxpayers to access what they paid for also. The BAA specifically rejects any assertion that such information should be withheld from Enfield taxpayer deemed by the assessor, or any other administrator or official, as being "uninformed" or a "lay person."

Furthermore, justification claiming that "EYB" has nothing to do with "value" is ridiculous on its face. First of all, evidence produced this evening (8/16/2023) clearly proved that "EYB" is relevant as to depreciation and value. Secondly, **if it isn't relevant to value**, as some detractors claim, then **why is it included but suppressed on street cards at all ?** If the assessor collects, retains and/or considers it at all then it must be transparently displayed on the field cards for the taxpayer to see also.

Accordingly, for reasons recited hereinabove (among others), the BAA hereby clarifies its policy going forward of encouraging everyone connected with the assessment process in Enfield, including its own members, 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. We must make every reasonable effort to inform the public about their rights and responsibilities under the law and acknowledge that to refuse (by intent or omission) this obligation is injurious to the property tax system.

Finally, recognizing BAA's limited jurisdiction in this matter, the Secretary be authorized to convey this Motion to the Enfield Town Council at her most convenient opportunity.

<u>MOTION PASSED</u>: Lori Longhi made the above motion (to take effect immediately upon passage) which was seconded by Donna Dubanoski and, following discussion, **APPROVED** unanimously by 3-0 vote.

H. <u>Adjournment:</u> Motion to adjourn by Tom Tyler, seconded by Lori Longhi, unanimously approved 3-0 at 9:45 pm.

Respectfully Submitted,

Donna Dubanoski

Donna Dubanoski
BAA Recording Secretary

Attachments

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

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 uninformed 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: 860-253-6337
Email: thelems@enfield.org

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 [illegible]

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.

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

March [illegible], 2023

HAND-DELIVERED

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

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

Dear Mr. Helems,

[illegible] 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 [illegible] and delivered to me on March [illegible], 2023. Also, Vicki informed me that many of these same taxpayers whose documents 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 includes 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 [illegible] conclusion(s) reached in each of your forty-four (44) "revision" letters. Of particular importance would be legal opinions (if any) regarding (a) [illegible] Park Avenue ([illegible]), (b) [illegible] Avenue ([illegible]), (c) Solar Properties (including solar carports & the [illegible] agreement) ([illegible] & 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 would be critical to our evaluating pertinent and relevant evidence during [illegible], 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

Enfield-2945

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.

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

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**

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

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 <u>manipulate</u> the value in the interim years.**

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: 860-753-6555
Email: [illegible]

From: Zoppo, Ellen <ezoppo@enfield.org>
Sent: Monday, January 30, 2023 11:[illegible] 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 plant. 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 in the properties were 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 7xAD893) (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, 8:00am – 6:00pm. 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,

WANT A COPY?
PREPAY $5,000.00

Sheila M. Bailey
Town Clerk
820 Enfield Street
Enfield, CT 06082
860 253 6438

TOWN ATTORNEY COPIED ON EMAILS
YET REMAINED SILENT - WHY?

Town Of
Enfield
Connecticut

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

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
2225 Silas Deane Hwy, Ste. 2
Rocky Hill, CT 06067

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.

JULY 18, 2023
at 3:37 P.M.
ELECTRONIC ACCESS
PROVIDED
T

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.

7

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

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.

SUSPEND REVOCATIONS UNTIL 10/1/22

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.

SPECIFIC NON PROFIT + CHARITIES MANAGER INTERVENED

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.

APPEALED TO BAA

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.

APPEALED TO BAA

In terms of the Form 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:

-16 were returned to 490 status
-10 are open space
-13 had no application found
- 4 the owner agreed that they didn't belong
-12 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-0036

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,

Bill Cutter

Bill Cutter

Cc: Governor Ken Kaufman

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 came to the appeal since it was scheduled explain that they met with her and asked where the document 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 loosing sleep that these documents were not given to the BAA. On one of last days 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 Statue allows for this

LL-127

Todd's 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.

LL-128

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

OFFICE OF LEGISLATIVE RESEARCH

ResearchReport

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

[illegible]

[illegible]

Connecticut General Assembly
Office of Legislative Research
Stephanie A. D'Ambrose, Director

(860) 240-8400
Room 5300
Legislative Office Building

LL-130

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 § 12-107b); subsidized low-income housing, with exceptions, does not constitute a charitable purpose Quadrennial filing required
CGS § 12-81(8)	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 (*Connecticut College v. City of New London* 41 Conn. L. Rptr. 535)
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

Table 1 (continued)

Statute	Eligible Entities	Exempted Property	Use and Other Requirements
CGS § 12-81(15)	Religious organizations	Real property	Property must be used to house officiating clergy
CGS § 12-81(16)	Nonprofit hospitals and sanitariums	Real and personal property	Quadrennial filing required
CGS § 12-81(19)	Nonprofit veteran's organizations	Real and personal property	Property must be used exclusively for the organization's purpose
CGS § 12-81(22)	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
CGS § 12-81(20)	American National Red Cross	Real and tangible personal property	
CGS § 12-81(43)	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
12-81(58)	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(58)). They may also require such proof for purposes of the local option exemption for property leased to a nonprofit organization (CGS § 12-81(59) & 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 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 § 12-81). 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).

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

TOWN OF ENFIELD

ASSESSMENT APPEAL FORM

Appeal No. 221

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) Loyal Order of Moose 1525
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 1525 Attention: William Cutter
Street 124 South Rd
City, State, Zip Code Enfield, Ct 06082 Telephone (Daytime) 860-558-5293

For the Grand List of October 1, 2021
Description of the property being appealed (location if real estate, year/make/model/serial 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. 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 8 Not For Profit by the IRS

Applicant's estimate of FAIR MARKET VALUE of the property being appealed: 371,500 ∅ WC

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

3-15-22
DATE

Position of agent: ________

FOR BOARD OF ASSESSMENT APPEALS USE ONLY

Property Description:
Street Address: 124 South Rd Assessor Map 26 Lot 2 ID Lock 0026-0001-0090 (4830)
Other: ________

NOTICE OF APPEAL HEARING TIME AT THE TOWN HALL:
An appeal hearing is to be held (DATE) 3/16/2022 (TIME) ________

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

does not qualify under State Statutes for Exemption - found all other moose clubs taxed in other towns. non profit (501c8) does not automatically qualify property for municipal exemption

	Old Assessment	New Assessment
LAND	79900	
BUILDINGS	285600	
OUTBUILDINGS	6000	
PERSONAL PROPERTY		
TOTAL	371500	

________ DATE
CHAIRMAN, BOARD OF ASSESSMENT APPEALS

This action may be appealed to Superior Court within two months

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

LL-136

2022 HEARINGS & DECISION MINUTES

Board of Assessment Appeals

Enfield, Connecticut

LL

Appeal Number: 22

Hearing Date: 4-6-22

Property Owner/Agent: [illegible]

Property Type & Location: 124 [illegible], Enfield, CT

Having been duly sworn, evidence in support of this appeal was received in the above matter, by way of oral testimony from: [illegible]

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: [illegible]

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

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

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

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

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

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

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

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

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

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

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

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

Todd Helems: No.

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

Todd Helems: Okay.

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

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

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

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

Matthew Studer: Okay,

Todd Helems: um usually you've had all the information I needed to make a determination. I talked to more to the Forestry Division than anything else um just for a less intensive use, possibly because the soil is not as productive for those 2, 3, or 4 years.

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

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

Todd Helems: Correct.

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

Todd Helems: I would say the highest, I mean the highest classification of what that property is, otherwise it would be a administerial nightmare for both the Assessor and the farmer - well, I'm growing pumpkins this year, bring it down to tillable C or I'm growing corn this year, bringing it back up to tillable B, I mean, there would be a constant change in the records. I certainly don't think the legislation meant to be that onerous on either department either the farmer or the Assessor' s Office. So you're gonna classify it once as what it could be you know, the highest and best farm use that it can be, and it stays there it doesn't change year after year unless something catastrophic happened.

Matthew Studer: Okay, and in your experience, have you found that farm owners are typically honest and forthcoming with the classification of their property? **How much due diligence do you do when you receive an application that says, you know, tillable C, twenty acres uh what is your course of action. Do you typically accept what the farmers are representing? Do you – you've reference comparing it to a joining or adjacent parcels uh do you simply look at abutting parcels and the soil classifications or like we discussed you look at soil maps.** Have you ever consulted with the soil scientists?

Todd Helems: Uh the answer to the last part is, no, never consulted with the soil scientist um I don't review PA490 all that often um it was done this time, because of the revaluation um you know, that's that's a good time to do it. **Generally** speaking, if there's a new application coming in I'm accepting what the farmer's telling me if it's A, B, or C, I'm **not necessarily even necessarily going and looking at what neighbors is if there is a neighbor to see what theirs is** um with the Charnley Road ones, because I was reviewing all of them and the property owner was the same for both sides plus the center um you know, I already had the records out so I did review that when I was going through the records this time, probably a lot more intense than I would ever do again, because the records were such a mess. So **I was**

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

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

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

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

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

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

Matthew Studer: Okay. So I wanted to discuss briefly the Moose uh Moose Lodge that issue the uh there was an allegation that the property owner, in that case the (inaudible) charitable entity, provided four hundred plus documents to the Town Manager and that those documents were ultimately not made available to the BAA a request was made, and I believe uh we were told that Vicky brought the documents down on one of the last days of the BA hearings, but the BA members were told that you can't keep these, so they may have had an opportunity to briefly review them, but they were not provided copies of whatever documents were provided. Do you have any recollection of this, or any um explanation for the withholding of these documents from the BA members?

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

Matthew Studer: And could you just

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

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

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

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

OWNERS DISPUTED

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

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 these, 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 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 Taliberg had not attended this meeting and asked about this issue, 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

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

Abused Discretion NO EXPERT OPINION BAA LETTER (3-2023)

FALSE MISLEADING BULLY TACTICS

HOW? CITIZENS OVER WORDS DETERMINING "GOOD FAITH"

BAA (5-22) REPORT COVERED THIS ISSUE IN DEPTH

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

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

TOWN MANAGER'S NOTES ON T.C. WITH JOAN NICHOLS
CT 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 Nichols - Farm Bureau

I called Joan Nichols 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 hear and 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 has 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

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 conduct every five years[2], this process is not a review of a farm's PA 490 status[3]. 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 status[3].

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 removed[4]. 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

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 notates 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.

McCarthy, Heather

From:	Zoppo, Ellen
Sent:	Thursday, February 17, 2022 2:48 PM
To:	McCarthy, Heather
Subject:	FW: Meeting 2/10/22

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 2/10/22

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 2/10/22.
When we began to discuss the review and change of assessment on #0102 Assessor Helms 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 Table 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 can'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 40 Bailey Rd 1, 2, 3, 4.

Thank you for your attention,
Brian Kelliher

Lori Longhi
BAA Additional Information

Lori email information to Atty. 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 ½. 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 2021appeals. 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. Number14 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 Vision 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 ESTOPPEL INVOKED BY BAA

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."

MOTOR VEHICLE TACTICS DISCUSSED

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 860.741.4025
www.enfield-ct.org

Date: February 8, 2007

Unique ID: REDACTED

OWNER
REDACTED NAME
+ ADDRESS

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: [illegible]
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 Holmes
Town of Enfield Department of Assessment
assessor@enfield.org

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.

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

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.

GOALS:
DELAYED IMPLEMENTATION

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.

DUE PROCESS
EQUAL PROTECTION
AVOID LAWSUITS

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.

PAUSE NON PROFIT GROUP HOMES

PAUSE FARMS SOIL CLASSIFICATION

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.

PAUSE DMV

COLLABORATE TO CONTROL NARRATIVE

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.

"STAR CHAMBER"

NO CONFIRMATION NOTED

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

TOM'S INTERPRETATION:

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

BERCHEM MOSES

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

AV PREEMINENT

From: James Tallberg <jtallberg@kt-lawfirm.com>
Sent: Wednesday, June 15, 2022 3:17 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: 860-233-5800

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.

6

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

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 the 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

4

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 8:49 AM, James Tallberg <JTallberg@kt-lawfirm.com> wrote:

3

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

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 TJT 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.

James N. Tallberg, Esq.
Managing Partner
Karsten & Tallberg, LLC
500 Enterprise Drive, Suite 4D
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,

BERCHEM MOSES

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

AV PREEMINENT

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

Enfield-0068

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 3:15:40 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 – 094, 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.

Ellen

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.

Todd

Ellen

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 now that was received.

Todd

1

Enfield-0896

ELLEN

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.

TODD

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
- ✓ SANTANELLA
- ✓ TALLBERG
- ✓ BELINDA
- ✓ WILCOX
- ✓ TOWN CLERK
- ~~✓ [illegible]~~

TOWN OF ENFIELD

To: Maria 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?

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

See attached.

I have 2 classes, 102 & 112, to take. Though I have taken those 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

Enfield-0808

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 but not passed 2. IAAO Course 102: Income Approach to Valuation ★

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
& II
NOT COMPLETED

Enfield-0809

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 dont 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 acknowledgement we know of the problem.

John

Who is Santanella representing?
Stalking District 2
& Bigelow
taxpayers with friends
and relatives visiting
from border towns!
Stealth Administration
Operative

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: 860 253-6335
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 in box, 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

Enfield-2003

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 accepted. 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 (Sites rule) accounts. However, the biggest increase was to the discovery of around 170 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: 860-253-6330
Email: thelems@enfield.org

NOTE:
- SANTANELLA'S PET PROJECT TO HARASS TAXPAYER'S WITH UNFOUNDED ALLEGATIONS BY TODD AGAINST TAXPAYERS —
- ALSO, RETRIBUTION AGAINST ANTONACCI 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 ± 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 28.0% 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: [illegible]
Email: [illegible]

MORE MANIPULATION OF NUMBERS TO ARTIFICIALLY INCREASE

Enfield-0785

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: [illegible]
Email: [illegible]

Enfield-0802

Department of Assessment and Revenue
Town of Enfield
820 Enfield Street
Enfield, CT 06082
Tel. 860.253.6339 Fax 860.741.4023
www.enfield-ct.org

Unique ID: 60645

Date: February 8, 2022

ANDRE GRODZYK 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: VG6BA07A73B601619
Vehicle Class: 4 | Vehicle Make: MACK | Vehicle Body: CONVEN
Vehicle Year: 1982 | 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

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

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

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

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

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

Todd Helems: Not that I'm aware.

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

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

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

Todd Halems: Believe me, I will.

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

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

Mr. Coppola: I wanna see the prior ones then as well. So I want to see in in 2022 what did they do - you know what-what- what was the public notice - what was the agenda and the meeting minutes? I want public notices, agendas, meeting minutes, public notices ,agenda's, meeting minutes for all the meetings and Matt, let me ask this because I know you've gone through the BA records more than I have. Did you see that in the BA records that we got?

Matt Studer: We may have some of them, I'm not sure we have all of them, but I can go through uh more carefully, and if we already have that Todd, I'll let you know.

(Inaudible cross-talk)

Matt Studer: Oh, that's the other thing. That's right. We talked about that with Ellen Mario - they should be (inaudible).

Todd Helems: (inaudible) the agendas are online

Matt Studer: Yeah.

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

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

Todd Helems: Yeah, it should be.

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

Mr. Coppola: I will.

Mr. Coppola: Alright.

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

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

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

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

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

Matt Studer: Okay.

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

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

They didn't actually state - well, this is, you know, hearing 1 21 for John Smith on this property um some of them actually say, to be pretty friendly, some of them actually seem to be coaching um some of the things some of the questions we're leading from Tom. I mean, I basically sat behind Tom for the most part um but there was certainly (inaudible) questions to the um taxpayers, which I mean they can do what they want. But it just seemed like a very unprofessional way to to hear the facts and what the person wanted so – I don't know if you knew, I mean, he actually screened them at one of those meetings I mean, it wasn't one of the taxes hearings but one of their special meetings, I mean he literally - I think he actually just got up out of his chair and just screamed at me to shut the hell up.

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

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

Mr. Coppola: What did you say?

Todd Helems: I believe it was just you know, some of my staff members um she was asking something about one of the staff. I'm like, I believe it was on because Vicky couldn't do the secretary um hearing a portion of it and stuff and everything - they were asking you know, if somebody else was and I started to say well we have a part-time girl that's done these hearings before and that's only basically just only shut the hell up.

(inaudible cross-talk)

Todd Helems: He was at that meeting.

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

Todd Helems: I shut the hell up.

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

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

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

Todd Helems: I did not.

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

Todd Helems: I did not.

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

Todd Helems: Yeah, I mean he was just basically asking questions about um valuation - you know, so your property is next to you know, a business you think that affects the value type thing or something like that um just trying to lead the person in the right direction of the right questions to ask or or to get you know their point across – instead of just listening what the appellant had? I mean one of his biggest statements um that he always said just about every hearing that I heard was uh which is fine but yeah, so you're the owner of the property well, the courts have decided that you know, if you own the property that you have the legal right that you know what the property is worth. Which I believe is accurate I mean, I believe the courts have stated that you know, if you're the owner of property you can certainly state what you think the opinion is you know your value but it certainly doesn't make you an expert or actually don't know what the value is. It's strange on the timing because I'm reviewing all my motor vehicle, doing the Grand List motor vehicles and I'm looking at all the C of C's that were made because we always look at what they were valued at last, and just to see that you know (inaudible) lists to the DMV that he bought a vehicle for $64,000, and the BAA reduced down the $14.00.

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

Todd Helems: 3:20

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

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

Mr. Coppola: Okay, alright.

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

Mr. Coppola: No worries.

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: [illegible]
Email: [illegible]

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 Ungaro was Chair and the BAA voted 3-0 to NOT grant their appeal, and then 1 year later, with Tom Tyler replacing Ungaro 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 IT'S 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 15, 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) [illegible]

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: 89 Broad Brook Road [illegible]
(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. [illegible]

Appellant's estimate of FAIR MARKET VALUE of the property being appealed: [illegible] Appraised [illegible] Assessment

______________________ [illegible]
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: 89 BROAD BROOK Assessor Map 102 Lot 49 ID Lock: 0004-0001-0015 (18113)
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
LAND	58,500
BUILDINGS	
OUTBUILDINGS	
PERSONAL PROPERTY	
TOTAL	58,500

CHAIRMAN, BOARD OF ASSESSMENT APPEALS

This action may be appealed to Superior [illegible]

820 ENFIELD ST | ENFIELD, CT 06082 | (860) 253-6355

TO BD ADULT? UP & IN SOLAR FARM 100%!

WAS RESIDENTIAL HOUSE - NEVER BEEN IN PA 490 - NO APPLICATION. 100% IN SOLAR FARM

LL-275

2022 Decision Board of Assessment Appeals Appeal # 310
Decision Date: 5-?-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 [illegible]
[illegible] 69 [illegible]

✓ 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	230				
Swamp, Ledge	716	40				
Scrub G	716	40				
Woodland Forest	717 610	390				
Open Space	718					
[illegible]						
[illegible]						
[illegible]						
[illegible]						
[illegible]						
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		[illegible]	[illegible]	
Buildings				
Out Buildings				
Personal Property				
TOTAL				

LL-276

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-21-1974

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

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 accessory to a principal building on 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 3.n 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, in 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 2/22/06)

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

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~~ PROJECT TAXES PAYMENTS ENCOMPASS ANY PROPERTY TAXES ON THE PROJECT.

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

DATE: 5/28/22

[signature]
Chairman

LL-281

2022 Decision Board of Assessment Appeals Appeal # 3017

Decision Date:

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 [illegible]

✓ 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	2,550				
Tillable B	711	1,810				
Tillable C	712	1,660				
Tillable D	713	1,170				
Orchard E	714	990				
Pasture F	715	280				
Swamp, Ledge	716	40				
Scrub G	716	40				
Woodland Forest	717 610	390				
Open Space	718	1,680				

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				
Buildings				
Out Buildings				
Personal Property				
TOTAL				

LL-282

TOWN OF ENFIELD

ASSESSMENT APPEAL FORM

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)

RECEIVED FEB 18 2022

Name of Person and Address to which all notices and correspondence should be sent (list ONE address only):
Name Owen Jarmoc
Street 335 Hall Hill Road
City, State, Zip Code Somers CT 06071 Telephone (Daytime) [illegible]

For the Grand List of October 1, 2021 ;
Description of the property being appealed (location if real estate, year/make/model/serial 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 lease ✓

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) DATE 02/18/2022

(Position of Signer: General Manager)

FOR BOARD OF ASSESSMENT APPEALS USE ONLY:

Property Description:
Street Address: 65 Broad Brook Assessor Map 102 Lot 48 ID Lock A004-0001-0050 (55)
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
LAND	891,100	
BUILDINGS		
OUTBUILDINGS	155,800	
PERSONAL PROPERTY		
TOTAL	10 34 900	

CHAIRMAN, BOARD OF ASSESSMENT APPEALS DA[TE]

This action may be appealed to Superior Court within two month[s]

NO new amended application For PA 490

Solar Farm Lease attached

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

LL-283

2022 Decision Board of Assessment Appeals — Appeal # 40

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 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	1,090				
Tillable D	713	1,170				
Orchard E	714	890				
Pasture F	715	280				
Swamp, Ledge	716	40				
Scrub G	716	40				
Woodland Forest	717 610	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					

carports
37,800 x 3 =
113,400

151,500
33,200
184,73?

	APPRAISED AMOUNT	NEW 2022 ASSESSMENT	2021 ASSESSMENT	2020 ASSESSMENT
Land	159,300	111,400	111,400	95,460
Buildings	702,300	491,600	491,600	538,850
Out Buildings	61,300	42,910	185,600	44,120
Personal Property				
TOTAL	922,900	645,910	788,600	678,430

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
FEB 3 2022
ASSESSOR'S OFFICE
TOWN OF ENFIELD

Property owner(s) Mullen Road LLC
Name of agent (if different from owner) Tim Kearcher
Position of agent (if different from owner) Corporate Scheduler
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 Tim Kearcher
Street 15 Mullen Road
City, State, Zip Code Enfield CT 06082 Telephone (Daytime) 860-746-3231

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 6279
(Number and Street) (Assessor Map/Lot # Real Estate)
Property Description: Office building
(Business Name & Personal Property, Year, Make, Model, VIN if Motor Vehicle)
Reason for the Appeal: Solar canopies installed in 2015 are tax exempt

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

Same as Solar Panels on a Building Roof.
Solar is Exempt But Bldg is Taxable
Solar Panels cover Parking lot Area

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

(Position of Agent: Agent)

FOR BOARD OF ASSESSMENT APPEALS USE ONLY:

Property Description:
Street Address: 15 Mullen Rd Assessor Map 16 Lot 2 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
LAND	111,400	
BUILDINGS	491,600	
OUTBUILDINGS	185,600	
PERSONAL PROPERTY		
TOTAL	788600	

Solar Exempt
6 Carports Are Taxable

CHAIRMAN, BOARD OF ASSESSMENT APPEALS DATE

This action may be appealed to Superior Court within two months

They are not Solar Canopies. They are carports Built to hold Solar Panels.

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

2022 HEARINGS & DECISION MINUTES
Board of Assessment Appeals
Enfield, Connecticut

Appeal Number: 40

TT

Hearing Date: 4/12/2022

Property Owner/Agent: Muller Road LLC

Property Type & Location: 15 Muller 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: Atty Landolina of Pullman which concluded that the tax assessment valuation as stated for the October 1, 2021 Grand List was grossly excessive. Susan Comcraft

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

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):

CARPORTS MEET
DEFINITION
6 Solar Panel Carports
4/24/2017 B.P. Issued
12/20/2017 Completed

Zoo – 20 carports
built only
Fed Tax Credit for investment
into renewable energy
E.W. already handle
same issue in
2020

(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, 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 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;

Connecticut General Statutes Title 16. 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 ;

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

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.

90

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:	**-160,200**
	New Assessment:	**582,020**

REASON: Solar exemption

Brian Turley

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.

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
	Adjustment:	- 920,220
	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.

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 2 links below.

You may recall that, on May 23, 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 FMV WAS $70,000.
TOWN MADE TITLE UNMARKETABLE THEN
REFUSED TO HELP CORRECT MISTAKE

https://link.zixcentral.com/u/c6[illegible]journalinquirer.com%2Ftowns%2Fenfield%2Fpark-ave-residents-say-2-family-house-will-lead-to-parking-problems%2Farticle_65705540-7256-11ed-8d47-[illegible]fe.html

https://link.zixcentral.com/u/836af707/[illegible]journalinquirer.com%2Ftowns%2Fenfield%2Fpark-ave-residents-say-2-family-house-will-lead-to-parking-problems%2Farticle_65705540-7256-11ed-8d47-[illegible]fe.html%3Futm_source%3D[illegible]utm_campaign%3D[illegible]headlines[illegible]%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.

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

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

Todd Helems: Yes.

Mr. Coppola: And who are they?

Todd Helems: Uh John McFarms was one of them – there was a hotel uh the Enfield Mall and several properties that they appeal um Connecticut Mulch um one of the larger names was um they had several different appeals, but under different names gonna get the name wrong. It's not in Anastasia it's um KR Leasing was one of their firms or one of their properties for business names - Antonacci - I'm sorry. Not necessarily listed under Antonacci but I mean it's all sub companies or whatever under the Antonacci family. Which (inaudible) is my predecessors um family and while she's married into that family. Just to complicate things. And I did find that letter right in front of me. If any questions on it.

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2 CT MULCH

3 ANTONACCI

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

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Todd Helems: I am.

Mr. Coppola: What are your thoughts about it?

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

Mr. Coppola: Why?

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

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

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

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

Todd Helems: '16 maybe - guessing.

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

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

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

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

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

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

Mr. Coppola: Okay.

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

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

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

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

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

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

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

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

Matt Studer: Yes, we did.
Mr. Coppola: Okay, but she has not done so to date right?
Matt Studer: I have not received anything no.
Todd Helems: I believe there was previous permits before that, too for building.
Mr. Coppola: Did anybody from the BAA uh uh inquire with uh asked for uh ask any information from you regarding this property?
Todd Helems: Not from me no.
Mr. Coppola: Did they ask, did anyone from the BA um ask for any information or documentation from your office?
Todd Helems: Not that I'm aware of no?
Mr. Coppola: And um with regard to this property, which currently has a a value of 0 on that on the Town's Grant list for last year, um what do you plan on doing with regard to this property on the 2022 Grand List.
Todd Helems: Bringing it back to its value that it should be.
Mr. Coppola: And what is that number?
Todd Helems: It was originally assessed in '21 at $45,800 assessed.
Mr. Coppola: And why do - do you believe you have the legal authority to change the value of that property as of the 2022 Grand List?
Todd Helems: I do.
Mr. Coppola: Why?
Todd Helems: Under 1255 I believe that it is, (inaudible) certify under oath that all the values are true and accurate. Also under 112-17A. I believe it is, or maybe 12-111, um there's a Statue out there that says if there's a BAA decision, that's the Assessor

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

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

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

Mr. Coppola: And what is that rule?

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

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

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

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

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

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

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

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

Todd Helems: I am not.

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

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

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

PER NELSON, ATTY COPPOLA INVESTIGATE RETRIBUTION CLAIMS
DELORGE
NO WRITTEN REPORT YET
8/16/23
(TDR)

From: Helems, Todd <thelems@enfield.org>
Sent: Monday, January 23, 2023 3:21 PM
To: Marie 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 to 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: 860-253-6333
Email: thelems@enfield.org

* RETRIBUTION BY TODD AGAINST DELORGE FOR EXERCISING 1ST AMDT. RIGHT TO FREE SPEECH AT COUNCIL MEETINGS — CHANGED POOL SIZE, ADDED HEATED POOL CHANGED GARAGE TO BOUTIQUE / CABANA AND REMOVED 490 — VINDICTIVE!

Enfield-0781