

**ENFIELD TOWN COUNCIL  
MINUTES OF A SPECIAL MEETING  
MONDAY, JUNE 5, 2023**

A Special Meeting of the Enfield Town Council was called to order by Mayor Cressotti on Monday, June 5, 2023. The meeting was called to order at 5:30pm.

**ROLL-CALL** – Present were Councilors Cekala, Cressotti, Despard, Finger, Hopkins, Ludwick, Mangini, Nelson, Pyznar, Santanella, and Unghire. Also present were the Town Manager, Ellen Zoppo-Sassu; Assistant Town Manager, Steven Bielenda; Finance Director, John Wilcox; Town Clerk, Sheila Bailey.

**Discussion of Water Pollution Control Sewer Fees**

Council discussed the proposed FY23/24 Sewer Service Fees and Rates schedule. Councilors requested additional financial reports according to various fee schedules such as:

- Adjusting the per gallon rates and reducing the base rate
- Changing the fee structure to one rate for all gallons used once usage is over the \$20,000 threshold

The Finance Director will report back with the requested information.

**Council Etiquette with Department Heads**

The Town Manager reminded Councilors that all Department Head requests must come through the Town Manager.

**Presentation of the Independent Review and Evaluation of Town of Enfield 2021 Revaluation**

Chairman Cressotti thanked Attorney Coppola and his colleague Attorney Studer.

Councilor Ludwick stated that this was a worthwhile process. It is important because it affects every taxpayer. He also added that he thinks it was a fair process. He said that they were fair and upfront and always answered his questions.

Attorney Coppola stated that his law firm, Berchem and Moses PC, was hired by the town to conduct an independent review and evaluation of issues pertaining to the town's 2021 revaluation process and the Board of Assessment Appeals. He stated that the records from the review will be available in the Town Clerk's Office should any member of the public wish to review the full record. They also compiled an appendix of twenty documents that they thought were the most relevant references when reading the report. Copies have been provided to the Council and Assessor. Electronic copies are also available online for the public to view.

Ms. Zoppo-Sassu stated that from her standpoint they will be using this as a road map in conjunction with the town attorney, and the assessment and tax collection staff. They will be making it a point to implement several of the recommendations that were made. She asked that the Council digest this report and come up with concerns that can be put together so that when she meets with the staff, they understand

the position of the Council and what the priorities are moving forward. She will continue to have robust communications with staff.

Attorney Tallberg stated that he thinks that the report is thorough, balanced, objective, fact-based, transparent, and fair.

Councilor Mangini thanked them for a very detailed, factual report.

Councilor Nelson thought that the report was thorough and in-depth. He said a lot of this is communication and falls on the Council to adopt a PA490 statute which would eliminate a lot of the problems that are being sent to the BAA. The one thing that he did not like about the report was the comments that were made that diminished the character of the previous assessor. The comments came from someone who was interviewed. He said pushing the problems that we are having today on a previous employee is ridiculous. He publicly apologized to her and said her name should not be in the report.

Councilor Cekala thanked them for the report. It has been a long time coming. She appreciates the thoroughness and factualness. She asked if they were able to interview everyone they set out to interview in the process. Attorney Coppola responded that for the most part, yes, but there were a few people they did not have the opportunity to interview. There were a couple of organizations that had spoken to the Council that said they would let them know if they wanted to be interviewed. They were receptive to anyone who wanted to be interviewed. They interviewed two unbiased assessors from across the state. The Council liaisons were helpful in letting them know who wanted to be interviewed.

Councilor Hopkins asked if the transcripts of those interviewed were shared with the town. Attorney Coppola stated that the transcripts were provided as part of the record. They had transcripts for most of the interviews but not all of them. They started out not doing them to keep costs down and then found someone to do them at a reduced rate. Some of the interviews were also taped on ZOOM.

Councilor Hopkins asked why more taxpayers that appealed were not interviewed. Attorney Coppola stated that the Council liaisons provided names of the folks that were interested in being interviewed. He said they would have interviewed as many as the liaisons thought was appropriate.

Councilor Hopkins asked why they did not touch on the issue of the letters that were sent out for reversals of BAA decisions while the investigation was pending. Attorney Coppola answered that it was his recollection that it was in fact addressed in the report. The Assessor was not able to overturn the decisions but rather come to a new conclusion of value that was different than the BAA at the next grand list year. Councilor Hopkins stated the concern was that individuals who had had their appeals overturned, then had their original assessed amount increased. It was communicated that this might be a vindictive action. Attorney Coppola stated that this was reviewed. Revaluations on the 2022 grand list that were not consistent with decisions that the BAA made on the prior 2021 grand list were reviewed.

Councilor Hopkins asked for clarification on whether it was possible to determine whether farmland or forest land was properly classified without reviewing individual cases. Attorney Coppola stated that they provided a review of the procedures administered by the assessor. He said if the town were to adopt an ordinance for open space, that would allow properties previously designated to apply for exemptions.

They found instances where a new application needed to be filed for exemption. There were some instances regarding forest and farmland where it was determined that the assessor was not using best practices. Councilor Hopkins asked how many properties they looked at with PA-490 exemptions. Attorney Coppola responded that it was a total of 77, including the 14 that were appealed to the BAA.

Councilor Hopkins asked if it was fair to say that the assessor generally complied with statutory mandates and adhered to best practices, and most complied with the law. Attorney Coppola agreed that it was fair to say that.

Councilor Hopkins asked about statements made in the report. Attorney Coppola stated that he stands by everything that is in the report.

Councilor Hopkins asked if any of the instances where the law wasn't followed open us up to any legal action. Attorney Coppola stated that the taxpayer could file an appeal to the BAA and then to Connecticut Superior Court.

Councilor Hopkins asked about farmland exemptions. Attorney Coppola stated that each property that is applying for farm exemptions should be reviewed case by case.

Councilor Pyznar stated that what she took away from the report was that we had a new employee that was doing things differently and we had a very confident BAA that questioned it. She thinks that the report is fair, and she hopes everyone can agree that we never let anything get this contentious again where we have to use taxpayer dollars to bring in outside counseling.

Councilor Ludwick stated that pages 50-56 about farmland was the reason he was interested in the report. When it comes to PA490 woodlands, it's not just about food, it's about conservation of land. He asked at what point does someone not engaging in best practices become overstepping the subjectivity the law allows. Attorney Coppola stated that farmers generally know their land better than the assessor. Councilor Ludwick stated that reclassification is why he felt we needed an independent review.

Councilor Despard was happy with the report and thought it was fair. He mentioned that PA490 open space is on the agenda tonight. He thanked Attorney Coppola for saving us money on the transcripts.

Councilor Hopkins asked about the Brightline rule being fair on page 50 of the report. Attorney Coppola explained that.

Councilor Hopkins referred to a quote on page 51 of the report. Attorney Coppola stated that the intent is to preserve farmland in Connecticut by providing an exemption for active farms.

Councilor Hopkins asked what the best practice is for determining soil composition. Attorney Coppola stated that best practice would be to get a soil expert if soil classification is being determined. Attorney Studer stated that regarding Ms. Nichols, she knows her soil best. She is not going to grow a less profitable crop in better soil. He thinks that the best practice is to listen to what the farmer is telling you. Soil assessment needs to be done by someone other than the assessor unless they are a soil scientist.

Councilor Hopkins asked about recording taxpayers during their appeal. Attorney Coppola stated that some towns record and some do not. They are public meetings, and any member of the public can attend. His recommendation is to not record the meetings unless the BAA thinks it would be helpful for purposes of deliberation.

Councilor Hopkins said it was mentioned that if the property owner feels that the condition of his property has changed without justification, the property owner should raise their concern with the assessor. How can we make an environment to do that going forward? Attorney Coppola stated that Enfield had the perfect storm of having a new assessor in the middle of a revaluation year. The assessor did not have as much time to work with the constituents as he wanted.

Councilor Nelson confirmed that revaluation happens every five years. He spoke of an instance where a homeowner got their assessment and revaluation, went to the BAA and had it changed, the following year the assessor revalues their property again and values it for a lot more than the first time the BAA overturned it. Does the taxpayer have to go through this every single year? Attorney Coppola stated that if a permit was pulled and new construction happened, the assessor can assess a new value. He should not be changing assessments with no permit being pulled. The assessors Watch Tower role is very limited. Attorney Coppola stated that he would be more than happy to check into the application he is talking about and find out what was done.

Councilor Despard shared in Councilor Nelson's concerns but stated that if we start getting into the weeds, it will cost us a lot of money. Attorney Coppola agreed to review that one case free of charge.

Chairman Cressotti asked for information about the changing or altering of field cards. Attorney Coppola stated that the calculation is based on the year of construction and the grade of the property and that results in the effective year bill. The assessors interviewed said that they have never had the effective year built on any of their field cards. It is up to the assessor whether they want it on the field card or not.

Chairman Cressotti thanked them for the report and all their answers to the questions.

## **ADJOURNMENT**

**MOTION #6611** by Councilor Despard, seconded by Councilor Unghire to adjourn.

Upon a **SHOW-OF-HANDS** vote being taken, the chair declared **MOTION #6611** adopted, 11-0-0, and the meeting stood adjourned at 7:28pm.

Respectfully submitted,

Sheila M. Bailey  
Clerk of the Council  
Town Clerk

Tina Demers  
Secretary of the Council