



MINUTES
ENFIELD TOWN COUNCIL
REGULAR MEETING
June 19, 2023
7:00 PM - Council Chambers
https://youtube.com/live/u1FpWBS_t1M

1. ROLL CALL

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

Absent: Douglas Finger, John Santanella

Also Present: Town Manager, Ellen Zoppo-Sassu; Assistant Town Manager, Steve Bielenda; Town Attorney, James Tallberg; Director of Finance, John Wilcox; and Town Clerk, Sheila Bailey.

2. PRAYER

- Recited

3. PLEDGE OF ALLEGIANCE

- Recited

4. FIRE EVACUATION ANNOUNCEMENT

- Announced

5. MINUTES OF PRECEDING MEETINGS

MOTION #6630 made by Nelson seconded by Mangini to accept the minutes of the June 5, 2023 Special Meeting.

Upon a **SHOW OF HANDS** vote, the Chair declared **MOTION #6630** adopted 9-0-0.

MOTION #6631 made by Unghire seconded by Nelson to accept the minutes of the June 5, 2023 Regular Meeting.

Upon a **SHOW OF HANDS** vote, the Chair declared **MOTION #6631** adopted 9-0-0.

6. SPECIAL GUESTS

- None

7. PUBLIC COMMUNICATION AND PETITIONS

Tom Tyler, 18 Bridge Lane

Mr. Tyler stated that he felt the Independent Review was not fair to the Board of Assessment Appeals (BAA) as well as to the Board members. He requested the Town Council afford the BAA an opportunity to speak at a public meeting in the same format afforded to Attorney Mario Coppola of Berchem Moses, which is: an open session in Council Chambers during which the Board would present its uninterrupted rebuttal, televised, and without time constraints. Instead, he received an email from Attorney Tallberg dictating the terms of the

meeting between the Town Council, Assessor and BAA, which the BAA does not find acceptable. *A copy of the email is appended to these minutes.*

Donna Dubanoski, 23 Betty Road

Ms. Dubanoski stated her concerns with the suppression of the Effective Year Built (EYB) on property cards which she feels inflates the value of properties. The BAA brought this to the Council's attention last year. The BAA doesn't believe it was applied correctly and would like an opportunity to meet with the Council to rebut this report. *Written comments are appended to these minutes.*

Lori Longhi, 1427 Enfield Street

Ms. Longhi stated that the BAA acted as a whistleblower by bringing documentation supporting its complaints to the attention of the Council. Instead of being commended, the BAA has been victimized.

Ms. Longhi questioned why the BAA wasn't interviewed until the very end of this review process. The RFP and the review itself stated that this was an Independent Review and Evaluation of the 2021 Revaluation. She provided over two hundred pages of information during a seven-hour interview and yet none of the information was included in the report. She is asking for the Council to provide the BAA the same opportunity they gave Berchem Moses to address these issues in a public meeting. *Written comments are appended to these minutes.*

Phil Dumont, 16 Celtic Court

Mr. Dumont mentioned that he is still looking for the new budget figures. He also spoke about the contributions Angelo Lamagna made to this community through his volunteerism and forty-plus years of recreation service. He asked the Council to consider re-naming "Higgins Park the Angelo Lamagna Recreational Area at Higgins Park."

He also spoke of Frank Mancuso, the former Mayor of Enfield. In the early 1960s he led Enfield in the change from a Board of Selectmen form of government to a Town Council. He helped establish the Hazardville Little League and was appointed as Ella Grasso's Director of Emergency Preparation. He suggested the town honor him as well, possibly at Fermi or Powder Hollow, and name a field the "Frank Mancuso Recreation Area at Powder Hollow."

Ann Marie Galdenzi, 1330 Enfield Street

Ms. Galdenzi stated that as a resident, she would like to hear what the Board of Assessment Appeals has to say concerning the report.

8. COUNCILOR COMMUNICATIONS AND PETITIONS

Councilor Cekala stated that leadership never promised the BAA that they would have a televised meeting, on the dais, with uninterrupted time to speak. They were promised a Special Meeting, which the BAA has declined. The structure set up for that meeting was decided by leadership, not by administration.

Councilor Pyznar asked the Town Manager for an explanation of the ECS Block Grant. She has looked at the last two BOE budgets and she can't find where the extra money from the grant went. In 2022, the BOE budget was \$73,275,252 and the budgeted ECS dollars were \$28,600,000. We actually received \$29,823,645 which is a difference of over \$1,223,000. She asked where those funds are shown.

Ms. Zoppo-Sassu responded that ECS funds are a revenue source provided to the town to fund their portion of public education. It does not get passed through to the BOE, it stays with the town. In 2023, the BOE budget was \$75,929,555 and the information we have to date shows that the state's contribution will be \$29,823,645. The town did not budget for the full amount of \$29M because we were not convinced the Alliance funding would come through. If it had, the Alliance funds would go straight to the BOE, not the town. When the state budget came in at a higher amount than we budgeted of roughly \$1.4M, the town took that as revenue, not the BOE. It is a reimbursement to the Town. We put it in an account marked ECS and there is now a balance of \$1.4M. Because of this balance, we can reduced the amount we anticipated using from fund balance.

Finance Director John Wilcox explained that ECS funding comes to the town and we use it to offset what we give the schools. With an Alliance District, they don't give the town the full \$29M. They take the amount of ECS funds we were given in 2012 and the difference is given to the BOE directly in the form of an Alliance Grant. The town receives less money and that is what we budgeted for. Normally, when ECS funding is reduced, the town is allowed to reduce the expenditures we appropriate for the BOE. With an Alliance District, we are not allowed to reduce those expenditures so the town funds additional money we don't receive from the state. That money goes directly to the schools.

Councilors Pyznar, Unghire and Ludwick would like to hear from the BAA and believe they should be given the opportunity to speak freely and defend themselves and given the same courtesy as was given Attorney Coppola.

Councilor Nelson encouraged residents to complete applications to serve on the Fair Rent Commission. He also raised residents' concerns regarding the telephone poles from Ann

Street to Weymouth Road. The poles are leaning and seem to be overloaded by lines.

Councilor Nelson stated that he was part of the leadership meeting that agreed to the meeting between the BAA and the Assessor during which they could address the top seven valuations and appeals and explain each of their views and reasoning behind their decisions. He doesn't understand why the BAA is not interested in doing this.

Councilor Hopkins addressed concerns from residents of Highland Park that if the parking ban on Francis Avenue is put into place, people will just park on Highland. He would also like the town to look into restrictions for tractor trailer vehicles on certain town roads.

Councilor Hopkins requested a Special Meeting to speak with the Assessor and the BAA during which the Council would be able to ask questions.

Councilor Pyznar requested electronic copies of the transcripts filed in the Town Clerk's office. Ms. Zoppo-Sassu responded that the Attorney Coppola has provided electronic copies of some of the transcripts to Attorney Baird and she has requested access to that dropbox.

Councilor Pyznar asked the Town Attorney whether the Council needed to pass a resolution to accept the \$1.4M. Attorney Tallberg responded that he does not recall doing so in the past four years but trusts that the Finance Director is doing it properly. He will look at it. Chairman Cressotti expressed his confidence in the town's Finance Director.

Chairman Cressotti remarked that leadership met and agreed upon the format of the meeting between the Assessor and the BAA. They decided that they would address seven properties and their appeals where both the Assessor and the BAA could defend their decisions and set a time limit for both sides.

Councilor Hopkins requested there be separate meetings, one to hear from the BAA and one from the Assessor. Councilor Pyznar supported this request. Councilors Cekala and Nelson stated that we already have a meeting scheduled. Until they are in the same room together, the town will not have any answers.

9. TOWN MANAGER REPORT AND COMMUNICATIONS

Town Manager Zoppo-Sassu stated that she included in the board packet communications from the Conservation Commission requesting the funds from the potential sale of town-owned property be reimbursed in Open Space Funds.

The town currently has a Fair Rent Commission Ordinance so we do not have to adhere to

the July 1, 2023 deadline given by the state. The current commission is dormant and has not received any appreciable complaints. The Town Manager's office has sent emails to the previous commission members to ascertain who is still interested in serving.

Ms. Zoppo-Sassu wanted to remind Councilors of the situation we were in starting back in 2009 with our Water Pollution Control facility. There were at least five letters of violation which culminated in an intensive two-day inspection in 2016. The facility was found to be deficient in over seventeen categories which is why we had to go to a sewer use charge.

TOWN ATTORNEY REPORT

Town Attorney Tallberg spoke to two of the issues brought up by the BAA.

1. Attorney Tallberg read the email sent by him to BAA Chair Tom Tyler inviting him to the upcoming meeting between the BAA, Council and the Assessor. *This email is appended to these minutes.*
2. Attorney Tallberg indicated that the BAA was interviewed by Attorney Coppola near the end of the review process because the town made several requests to obtain information held by the BAA regarding BAA appeals that should have been in the custody of the Assessor. In November, boxes containing approximately 6,000 records were received from the BAA. The attorneys performing the Independent Review needed to review these files prior to interviewing the BAA.

10. REPORT OF SPECIAL COMMITTEES OF THE COUNCIL

- None

11. UNFINISHED BUSINESS

A. PA 490 - Open Space Ordinance Update and Set Public Hearing

MOTION #6632 by Cekala seconded by Mangini.

BE IT RESOLVED that the Enfield Town Council does hereby schedule a public hearing regarding the matter of P.A. 490 Open Space Ordinance to be held on July 17, 2023 to begin at 6:55 PM in the Council Chambers of the Enfield Town Hall which is located at 820 Enfield Street, Enfield, Connecticut 06082 in order to receive public comment.

Upon a **ROLL CALL** vote, the Chair declared **MOTION # 6632** adopted 9-0-0.

12. NEW BUSINESS

A. **Consent Agenda**

MOTION #6633 by Cekala seconded by Mangini to approve the Consent Agenda.

Upon a **SHOW OF HANDS** vote, the Chair declared **MOTION #6633** adopted 8-0-

0. Councilor Nelson stepped out of the room.

1. **Discussion/Resolution:** Request for Transfer of Funds for Increased Disposal and Recycling Costs

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

FROM: Public Works Highway Maintenance

Technological Services *ACCOUNT #10300370-533400* \$3,000

TO: Public Works Refuse Collection and Disposal

Disposal Services *ACCOUNT #10300390-542100* \$3,000

FROM: Public Works Highway Maintenance

Grounds Services *ACCOUNT #10300370-542400* \$4,139

TO: Public Works Refuse Collection and Disposal

Disposal Services *ACCOUNT #10300390-542100* \$4,139

FROM: Public Works Highway Maintenance

Rental of Equipment *ACCOUNT #10300370-544200* \$1,729

TO: Public Works Refuse Collection and Disposal

Disposal Services *ACCOUNT #10300390-542100* \$1,729

FROM: Public Works Highway Maintenance

Office Supplies *ACCOUNT #10300370-561200* \$493

TO: Public Works Refuse Collection and Disposal

Disposal Services *ACCOUNT #10300390-542100* \$493

FROM: Public Works Highway Maintenance

Safety Supplies *ACCOUNT #10300370-561600* \$226

TO: Public Works Refuse Collection and Disposal

Disposal Services *ACCOUNT #10300390-542100* \$226

FROM: Public Works Highway Maintenance

Other Supplies *ACCOUNT #10300370-561900* \$142

TO: Public Works Refuse Collection and Disposal

Disposal Services *ACCOUNT #10300390-542100* \$142

FROM: Public Works Highway Maintenance

Food/Food Related *ACCOUNT #10300370-563000* \$3,650

TO: Public Works Refuse Collection and Disposal

Disposal Services *ACCOUNT #10300390-542100* 3,650

I hereby certify that the above-stated funds are available as of 06/12/2023. John Wilcox, Finance Director.

2. **Discussion/Resolution:** Request for Transfer of Funds for Vehicle Supplies/Materials
BE IT RESOLVED, that in accordance with Chapter VI, Section 8(f) of the Town Charter, the following transfer is hereby made:

FROM: Fleet Services

Stipends *ACCOUNT # 10300380-516000* \$3,500.00

TO: Fleet Services

Vehicles *ACCOUNT # 10300380-561700* \$3,500.00
Supplies/Materials

I hereby certify that the above-stated funds are available as of 06/12/2023 John Wilcox, Finance Director.

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

C. **Discussion/Resolution:** Request for a Bid Waiver for the Disposal and Processing of Municipal Solid Waste and Recycling

RESOLUTION #6634 by Mangini, seconded by Cekala.

WHEREAS, the Town of Enfield generates approximately 14,500 tons of municipal solid waste and 3,500 tons of household recycling each year, and;

WHEREAS, the Town has utilized F&G Recycling LLC for processing of said municipal solid waste and recycling since 2012, and;

WHEREAS, F&G Recycling LLC has provided reliable and efficient service, and;

WHEREAS, the Department of Public Works has determined that there are no alternative providers with the capacity to process the Town's municipal solid waste and recycling,

THEREFORE, BE IT RESOLVED, that the Town Council does hereby find, based on the foregoing compelling public interest, and in accordance with chapter V, section 8(d), that it is therefore against the best interest of the Town to solicit bids for municipal solid waste and recycling services.

Upon a **ROLL CALL** vote, the Chair declared **MOTION #6634** adopted 9-0-0.

D. **Discussion/Resolution:** Request for a Bid Waiver for Sludge Disposal Services at the Enfield Water Pollution Control Facility

RESOLUTION #6635 by Nelson, seconded by Mangini.

BE IT RESOLVED, that in accordance with Chapter V, Section 8(d) of the Enfield Town Charter, the Enfield Town Council does hereby determine that it is against the best interest of the Town to require competitive bidding for Sludge Disposal Services at the Enfield Water Pollution Control Facility.

WHEREAS, the Enfield Water Pollution Control Facility (WPCF) generates approximately 1,300 dry tons of sludge each year; and

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

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

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

Upon a **ROLL CALL** vote, the Chair declared **MOTION #6635** adopted 9-0-0.

E. **Discussion/Resolution:** Resolution to Amend Enfield Town Code Sections 2-151 through 2-157, inclusive - Fair Rent Commission

RESOLUTION #6636 by Mangini, seconded by Cekala.

BE IT RESOLVED, that the Council hereby adopts the revisions to Enfield Town Code Sections 2-151 through 2-157, inclusive - Fair Rent Commission.

Councilor Pyznar thought that we were going to return the membership to seven members. Chairman Cressotti responded that he believed we were going to reduce the number to five but keep the structure of two tenants, two landlords and one person who is neither a tenant or a landlord.

Councilor Ludwick likes the wording in the original ordinance. Councilor Nelson would support leaving the original wording but reduce the number of members.

Upon a **ROLL CALL** vote, the Chair declared **MOTION #6636** failed 5-4-0. Councilors Ludwick, Nelson, Pyznar and Unghire voted against.

F. **Discussion/Resolution:** Resolution Authorizing the Town Manager to Submit Applications to the State of Connecticut for the 2023 Neighborhood Assistance Act

RESOLUTION #6637 by Nelson, seconded by Cekala.

BE IT RESOLVED the Enfield Town Manager or her designee is hereby authorized to submit the three proposed program applications for The Hazardville Institute Conservancy Society, Inc (1) and Opera House Players, Inc (2) to the State of Connecticut Department of Revenue Services under the provision of the "Neighborhood Assistance Act," and to approve any donations received as a result of this application. Upon a **ROLL CALL** vote, the Chair declared **MOTION #6637** adopted 9-0-0.

G. **Discussion/Resolution:** Resolution to Approve Tax Assessment Agreement for 9 North Main Street

RESOLUTION #6638 by Nelson, seconded by Mangini.

BE IT RESOLVED that the Town Manager, Ellen Zoppo-Sassu, is empowered to enter into a Tax Assessment Agreement, subject to review and approval by the Town Attorney, in the name of and on behalf of the Town of Enfield with 9 North Main Street LLC.

Upon a **ROLL CALL** vote, the Chair declared **MOTION #6638** adopted 9-0-0.

H. **Discussion/Resolution:** Resolution Authorizing the Town Manager to Enter into an Agreement with Data Cloud Solutions for Mobile Appraisal Services

RESOLUTION #6639 by Nelson, seconded by Mangini.

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

BE IT FURTHER RESOLVED, that the Enfield Town Council authorizes the Town Manager

to enter into an agreement with Woolpert, Inc. d/b/a Data Cloud Solutions for mobile assessment software.

FROM: ASSESSMENT AND REVENUE COLLECTION

OTHER PROFESSIONAL 10183000 533900 \$21,000
SERVICES

TO: ASSESSMENT AND REVENUE COLLECTION

SOFTWARE 10183000 573600 \$21,000

I hereby certify that the above-stated funds are available as of 06/12/2023 John Wilcox, Finance Director.

Upon a **ROLL CALL** vote, the Chair declared **MOTION #6639** adopted 9-0-0.

I. **Discussion/Resolution:** Resolution Authorizing Waiver of Property Maintenance Fines for 261 Brainard Road, Enfield, CT

RESOLUTION #6640 by Nelson, seconded by Cekala.

BE IT RESOLVED that the Enfield Town Council does hereby authorize the waiver of property maintenance fines on 261 Brainard Road that total \$88,449.00;

NOW, THEREFORE BE IT RESOLVED that the Enfield Town Council does hereby authorize the Town Manger to sign a release of lien for the property maintenance lien recorded December 2, 2021 at Volume 2822 Page 1195 in the Enfield Land Records.

Councilor Nelson stated that this house has been a problem for twenty years. The father passed away and the son inherited the property. Councilor Nelson would like to compromise by reducing the fine to \$5,000 as long as the property stays in compliance. Councilor Despard asked how the Blight Committee voted and Council Nelson responded that the vote was 3 to 1 in favor of forgiving the fine. Councilor Despard supports the decision of the Blight Committee to waive the fine.

Councilor Unghire stated that she will support the decision of the Blight Committee. The intent of the Blight Committee is to bring the property in compliance, not to make money.

AMENDMENT #1 by Nelson, seconded by Ludwick to amend the resolution to a fine of \$5,000 paid over two years as long as the property stays in compliance.

Upon a **SHOW OF HANDS VOTE**, the Chair declared **AMENDMENT #1** failed 3-6-0. Councilors Cekala, Cressotti, Despard, Hopkins, Ludwick and Unghire voted against.

Upon a **ROLL CALL** vote, the Chair declared **MOTION #6640** adopted 6-3-0. Councilors Cekala, Cressotti, Despard, Hopkins, Ludwick and Unghire voted against.

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

- None

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

- None

15. COUNCILOR COMMUNICATIONS.

- None

16. ADJOURNMENT.

MOTION #6641 by Nelson, seconded by Cekala to adjourn.

Upon a **SHOW-OF-HANDS** vote being taken, the Chair declared **MOTION #6641** adopted 9-0-0, and the meeting stood adjourned at 10:38pm.

Respectfully submitted,

Sheila M. Bailey, Town Clerk
Clerk of the Council

Tom Tyler

From: Tallberg, James <jtallberg@enfield.org>
Sent: Friday, June 16, 2023 6:52 PM
To: Tom Tyler
Cc: rbaird@rachelbairdlaw.com
Subject: Re: BAA - Assessor Meeting

Dear Chairman Tyler –

The Town Council will conduct a workshop on **June 26, 2023, at 6:00 p.m.**, at Town Hall, to discuss the findings and recommendations that were presented in the Independent Review of the 2021 Revaluation, dated June 1, 2023.

The format will be a roundtable designed to find common ground between the BAA and the Tax Assessor, and to discuss a positive path forward. This event is intended to be non-adversarial, with the hope that Enfield can grow stronger from this experience and implement the best practices identified and recommended by the Independent Review.

The BAA is cordially invited to attend and participate.

Sincerely,

James N. Tallberg, Esq.
Town Attorney
Town of Enfield
820 Enfield Street
Enfield, CT 06082-2997

This email has been scanned for spam and viruses by Proofpoint Essentials. Click [here](#) to report this email as spam.

Donna Dubanoski, 23 Betty Rd.

I would like to bring you back to the beginning of last year when the BAA came in front of you to tell you that we saw things on the field cards and dubbed it the “Creation of the fountain of Youth Formula” which was our words because it made properties get younger as they aged. Concurrently even though no improvements had been made to the property we saw the effective year or condition magically gets newer or younger. These changes artificially increased assessment values.

Mario’s Report stated on (pg.’s 36 & 37) that conditions are based on physical observations made in the field by different data collectors so basically, it’s a degree of subjectivity then goes onto say that the public needs to mention this to vision or Todd and have an open communication. I explained my personal street cards to Mario, how I went to vision for my home in the last revaluation and that the vision employee who is still there today, told me that she was not going to lower my assessment, but she would raise my neighbors. When she learned I sat on the BAA she was furious and said I should have told her that from the beginning. I went as a resident to vision not a member of the BAA. I did tell her I understood why people came to the BAA mad and upset after their vision hearings. I experienced it firsthand.

She then changed my street card and by changing my kitchen from old style to average and my home EYB increased 10 years vs the 5 that they keep doing in a revalue year. Meaning my house after that meeting with vision was younger therefore my assessment after her changes went up 2,000. So, we pointed out how these fields on the card if

they make changes effect the taxpayer. Mario later explains Effective year built and that other towns suppress this field not everyone understands what effective year is and it confuses them or “muddies the water” Basically these assessors are saying the people of Enfield are not smart enough and so they would be confused. We, the BAA, were saying hey this was on our field cards ... we saw this issue ... all of a sudden, Poof. ! that information disappears because it was suppressed.

Now we were told from this report that when people in the field make a mistake, may cost your property more money, you need to call the assessor and have a dialogue or we can just hide the information so taxpayers can no longer find EYB data since it was suppressed. The best yet is the foot note (footnote # 14 on page 37) where Mario minimized the financial impact on taxpayers by stating the difference between average and good is only 5% - ONLY 5%!!!! So, Enfield on a \$300,000 house 5% is \$15,000. Enfield taxpayers are systematically over assessed by only 5% so that's not any big deal to Mario but we know it's a very big deal to Enfield's taxpayers not as affluent as Mario. My footnote: There was never a time when it went down only 5%.

I brought all this up in my interview with Mario. In the report Mario stated after interviewing Tyler & Longhi it is apparent their concern was focused on Effective Year Built (EYB). Tom even said in his interview to ask Donna or Lori, but especially ask Donna because it affected her personally. So why was Tyler singled out in the report and no mention of me. I don't have a transcript for my interview, and I'm not sure why they would not transcribe a BAA members

interview, but maybe my interview didn't fit the narrative of this report.

I do believe I need more time to explain this troubling practice more fully in order for all the Councilors to understand it like we do.

In conclusion what we said about the fountain of youth formula and effective year built was all correct. And we pointed this out to you last year. The report however twist and turns like a roller coaster on the subject matter so you really don't know that what we said, was actually correct.

I thought we had agreed at the last meeting that we the BAA members and Rachel our attorney would be on the agenda to have our special meeting before you just like Mario presented his report. We deserve the time to rebut this report on television and in a non-timed presentation to you council members and the residents in town. I would ask you all to make sure that we are given that same time and respect.

Thank you!

Pages 36 & 37 of the report attached.

the property as of October 1, 2021. This decision is within the purview of the revaluation company and the Assessor.

The BAA's third complaint alleged the creation of a "fountain of youth formula." See Enfield-0119; App. 4). The BAA alleged that this formula "made residential properties get younger as they aged, apparently in order to artificially inflate value for tax revaluation purposes." Once again, we have not seen any evidence to substantiate the BAA's accusation. There may have been instances where the condition of a property improved from "average" to "good" with no significant renovations or construction occurring during the interim period between revaluations (i.e. from 2016 to 2021). However, determinations of condition are based on physical observations made in the field by different data collectors. There will always be a degree of subjectivity as it relates to the evaluation of a property's condition.¹³ That said, the revaluation company and the assessor should utilize consistent, and generally understood, guidelines and criteria for field assessing a property's condition. If a property owner feels that the condition of his or her property has been changed without justification, it is imperative that the property owner raise their concern with the revaluation company and/or the assessor. The evaluation of a property's condition can ordinarily be resolved through informal dialogue or a physical inspection. It is the recurring theme of this report, but, once again, open communication between the assessor and taxpayers is critical to a successful revaluation.

The majority of the public and the BAA's criticism is directed toward Helems. However, it is worth remembering that the bulk of Vision's data collection was conducted under the prior-assessor, Froment. Regardless, our review has not revealed any significant aberrations relating to the mass evaluation of property conditions. It is our conclusion that Vision and the Assessor

¹³ Additionally, it is possible that the condition of a property was changed to correct an inequity from a prior revaluation. (See Interview with Denise Hames; Enfield-3993).

utilized generally consistent criteria for determining the condition of properties. While there may have been individual structures that could have justified a reevaluation by either Vision or Froment and/or Helems, we have found no evidence of any systematic or formulaic wrongdoing or an improper “fountain of youth formula.”¹⁴

After interviewing Tyler and Longhi, it is apparent that much of their concern was focused on a figure known as Effective Year Built (“EYB”). In addition to accusations that Helems and Vision manipulated the EYB to reduce the age of structures and increase their assessment, there was also concern that Helems improperly altered field cards by suppressing EYB data from the public. These concerns are not justified and result from a misunderstanding of the EYB. A property’s EYB does not independently impact its value. EYB is an after-the-fact calculation derived from a property’s actual age (i.e. its year built) and its condition. Because EYB is based upon the condition of the property, it may be greater than or less than the property’s actual age. For example, a residential home built in 1950 may have an EYB of 1990 if it is in good condition and has been well maintained.

Our interviews with Helems, June Perry, Paul Friia and Denise Hames confirmed that EYB is the byproduct of a property’s actual, or chronological, age and its condition and utility. Furthermore, Helems did not improperly alter property field cards by suppressing EYB data. Each municipality operates slightly differently; however, it is not uncommon to suppress EYB on field cards. Neither Westport nor Weston report EYB on field cards. Paul Friia, the Westport Assessor, explained that most towns suppress EYB data because “not everyone understands what effective age [or EYB] is because you’ll see the actual age, and then you’ll see an effective age and...in my experience...it would [only] serve to confuse the issue. (Interview with Paul Friia; Enfield-4026). Denise Hames, the Weston Assessor, similarly confirmed that EYB “is not

¹⁴ Additionally, it is worth noting that the difference between an average and good condition is only 5%.

I want to bring you back to the beginning. See something say something. I want to explain where we are coming from. We basically are the whistle blowers. People that report waste, fraud, abuse, unethical practices, mismanagement, gross waste of public funds and an abuse of authority. The whistle blowers are supposed to provide specific information, which enables people to properly review the complaint. The complainant should submit evidence identifying issues, documents and other sources of information so someone can examine the allegations.

The BAA members did everything above, we came to you, we brought you this factual information, told you the problems and wrote a report. We thought it should have been a council run investigation just going through everything that we had -but that is not what happened. Now here we are today spent a ton of public money.... And let's blame the victims. There are whistleblower laws written to prevent this type of retaliation.

One of the biggest issues I had with this investigation was the BAA were basically the complainants yet we were the last ones to be interviewed. Why? Doesn't anyone wonder why? I read the RFP and I read the MOU it was all about the revaluation and assessment practices. When I asked I was told they had the BAA report.....But we had a vast amount of documents that compiled that report and no one asked us for anything. *We actually had to insist on being interviewed.* Why is that? I met with Mario just like all the other BAA members at the very end of the independent review and I believe that report was already written. I went over these 284 pages one by one with him for almost 7 hours. I gave him the annotated pages of where I felt the issues were in the Connecticut Association of Assessing Officers hand book, I highlighted the pages in the PA 490 Farm Bureau guide, I gave him case law, and I gave him the backup information from the actual appeal and the appeal # where the information was. This was not addressed in the report or the appendix. This is what I wanted explain to you last year and especially now before you blindly take a recommendation from someone that told us that he was not there to judge the BAA, but then he does exactly that! He said he wasn't in the room to here the cases like we did, and that he did not look at them on a case by case basis so he judges us but didn't look at the cases? What were we paying him to do? The BAA heard all the appeals, we looked at and read the 10,000 documents that they just copied and bates numbered. We had a duty to the tax payers of this town to be able to give you the information that was given to us. He should have wanted to know what we had first and not last. You should want to know what we have. He should have interviewed more than one person. He should have disclosed his relationship with the assessors don't you think he should have told you that both are long time clients of Bercham Moses? On top of that he was teaching a class to them and all Connecticut Assessors last week basically how to win over the taxpayers in a mock trial. He is simply an attorney that represents the best interest of assessors.

After your last meeting I received many calls and a few hand written letters from residents and the common theme was how can any employee just be rude and just "mostly" follow the law.... plus the residents know that state statue was not followed for the reversals. Do you find that "mostly" is an acceptable bar for any employee? We are asking that June 26th be a special meeting for us and for it to be held in the same manner that you gave Mario. So we may speak fully and not be shut down. Everyone says let's move forward don't you think we want to move forward too? We have lost sleep over tax payer issues, we have spent countless hours on appeals, field reviews and there is a lot of time and energy to sit on a board. Don't forget we were the whistle blowers and then we got attacked -it sends a clear message to the public; it could be why it is so hard to get people to sit on boards? You said at the last council meeting we would have this opportunity to speak and present our side to the public then that was all changed. I can only hope for the residents and tax payers of this town you'll do the right thing. Thank you