



**MINUTES
ENFIELD TOWN COUNCIL
WORKSHOP
June 26, 2023
6:00 PM - Scitico Room**

1. WELCOME - Mayor Cressotti

Mayor Cressotti welcomed the participants and members of the public. He asked those in attendance to introduce themselves. Present were Councilors Gina Cekala, Robert Cressotti, Matthew Despard, Douglas Finger, Nick Hopkins, Michael Ludwick, Cynthia Mangini, Ken Nelson Jr., Marie Pyznar (remotely), John Santanella, and Lori Unghire. Also present were Ellen Zoppo-Sassu, Town Manager; Steve Bielenda, Assistant Town Manager; Attorney James Tallberg, Town Attorney; Sheila Bailey, Town Clerk; Todd Helems, Enfield Assessor; John Chaponis, Colchester Assessor; Jason Lawrence, Tolland Assessor; Tom Tyler, Chairman of the Board of Assessment Appeals (BAA); Lori Longhi, BAA Member; Attorney Mario Coppola, Berchem Moses PC; Attorney Rachel Baird, BAA Counsel.

2. INTRODUCTION OF FORMAT - Attorney Tallberg

Attorney Tallberg introduced himself as the moderator of this workshop. The purpose of this workshop was to try to find a way to move forward from the Independent Review of the 2021 Revaluation and to establish best practices for the future.

The format of the meeting was as follows:

- The BAA and the Assessor were given ten minutes for opening statements
- Discussion was to take place on seven appeals that leadership chose to review, which included three the BAA identified as well
- Discussion of those seven was to be limited to twelve minutes (six minutes each)
- Attorney Coppola would have an opportunity to make additional commentary at the end of each review as needed
- The BAA and the Assessor were given ten minutes for closing statements

Through the Mayor, the Chairman of the BAA was given the choice of whether the BAA would like to go first or second for opening statements and they chose to go first. As a matter of procedure, the Assessor would then be given the opportunity to present the first of the seven reviews, and the BAA would then have an opportunity to respond. Town Councilors were asked to hold their questions till the end.

Councilor Hopkins motioned to suspend the rules and set a future Special Town Council Meeting to hear from the BAA separately. Attorney Tallberg clarified that this is a workshop,

clearly posted as such, and not a special meeting of the Council.

Councilor Santanella remarked that the Independent Review, performed by Berchem Moses, who was hired by the Council, was thorough and exhaustive and that the meeting wasn't necessary. He motioned to adjourn, which Councilor Hopkins seconded. Attorney Tallberg again stated that this meeting was a workshop, and the motion was out of order.

Councilor Finger stated that at the last Council meeting, it was said that a special meeting would be scheduled, not a workshop. Attorney Tallberg explained that leadership met and agreed on the format of the meeting and that it would move forward.

Councilor Despard suggested we continue with the workshop tonight in the current format and decide later whether a special meeting is necessary. Councilor Nelson was in agreement that we should hear from the BAA and their opening statements before deciding to cancel this meeting.

3. OPENING STATEMENTS - 10 minutes each

Attorney Rachel Baird, 2234 Silas Deane Highway, Rocky Hill, spoke on behalf of the Board of Assessment Appeals.

Attorney Baird stated that her intention was to use the ten minutes allowed for opening statements to object to the format of the meeting on behalf of the BAA. The BAA members would not participate in the meeting to protest the format, which Attorney Baird stated denied the BAA members the same opportunity to speak as was given Attorney Coppola. She further stated that the Board didn't think it was appropriate to publicly discuss the individual taxpayers' appeals, all of whom received no notice that their appeals were to be the subject of the meeting.

Attorney Baird asked what the intention was and what would happen after the meeting. She stated that the Town Council had no statutory authority to review the Board's decisions. In the report by Attorney Coppola, he disagreed with three decisions of the Board. She stated that just because Attorney Coppola disagreed with the decisions of the Board, does not make them contrary to law.

Attorney Baird stated that the BAA attempted to inform the Council of its concerns regarding town administration, resulting in an artificially inflated October 2021 Grand List. The Board Members were concerned about over-assessments, unwarranted changes, and PA490 classifications affecting residents, farmers, business owners, charities, non-profits, etc.

Attorney Baird expressed concern over the choice of a moderator for this meeting and the ability of the moderator to remain objective. She also re-stated the BAA's request that the

Town Council hold a Special Meeting in order for the BAA to make its presentation in the same manner afforded to Attorney Coppola.

Todd Helems, Enfield Assessor, 820 Enfield Street, Enfield.

Todd Helems stated that since March of 2022, he has kept silent while his reputation and character have been attacked.

Mr. Helems stated that while it was unprecedented, the Town Council contracted for a comprehensive, independent review to obtain legal answers for every issue listed. The town residents have paid a lot of money for this review, which Mr. Helems believes speaks for itself. While some people may not like the outcome of the Independent Review, Councilors agreed that it was fair and comprehensive. He believed that once the report was issued, it would put an end to this once and for all.

Mr. Helems stated that tonight, the town is taking another unprecedented step in that the Town Council will discuss several appeals, which he feels is inappropriate. He stated that having some residents in attendance while others are not, defies the basic taxation principal of treating everyone the same. He is here today at the Council's request.

Mr. Helems introduced John Chaponis, Colchester Assessor, and ceded the remainder of his time. Mr. Chaponis is past president of the Assessors Association, Chair of the State's Ethics Commission, and one of the authors of the current Code of Ethics for Assessors. He has taught numerous assessment workshops at the University of Connecticut, and currently sits on the state agency that handles the training and certification of Assessors in Connecticut.

John Chaponis, Colchester Assessor, 17 Norwich Avenue, Colchester

John Chaponis stated that he attended the meeting at Mr. Helems's request, however, they are colleagues and not personal friends. He was in attendance in order to answer questions regarding industry standards. The issues in Enfield have received a lot of press and are being carefully watched by the assessment community. He agreed with Mr. Helems that the proceedings were unprecedented.

Mr. Chaponis indicated that the ultimate job description of an assessor is the fair administration of property tax as prescribed by state statute. That is the exact description of the job of the Board of Assessment Appeals, and in a perfect world, they work well together.

Mr. Chaponis read the review and it seems many of the issues revolve around exemptions and PA490. The Supreme Court ruled that an exemption of taxation is the equivalent of appropriating funds, because it lifts the tax off those exempted and shifts it onto others. Those decisions are some of the hardest decisions an assessor has to make. Just because someone qualified in the past does not entitle them to receive the exemption in perpetuity.

4. REMARKS

Attorney Tallberg stated that the BAA made a decision not to participate but it was his understanding that leadership wanted to discuss seven cases.

Councilor Nelson stated that he didn't think it would be helpful to only hear only one side. He stated that Mr. Helems didn't support this meeting either. He would support scheduling a separate meeting for the BAA to present.

Mr. Helems clarified that although he felt that the meeting was inappropriate, he was more than happy to answer questions. He doesn't understand why the BAA requires a meeting to tell their side. They had an opportunity to do so and provide documentation during the Independent Review. Both the Assessor and the BAA told their stories during the Independent Review, and he doesn't understand why this is continuing. This process has created so much distrust in the community that it is difficult for his department to do its job. He does not believe this is good for the town. Councilor Nelson reiterated that the BAA feels the review didn't adequately tell their side of the story.

Attorney Coppola suggested taking a fifteen-minute recess for Attorney Tallberg to speak with Attorney Baird and perhaps amend some of the format of the meeting to see if the BAA would come back and resume the workshop.

Councilor Pyznar indicated that although she appreciated having the meeting, she agreed that in order to move on, the BAA should have a separate meeting.

Mayor Cressotti stated that leadership all agreed that the format was fair to both the BAA and the Assessor. He was not comfortable discussing the issues with only one side in attendance.

Attorney Tallberg indicated that Attorney Baird shook her head no and the BAA would not return. He further stated that the workshop agenda was published on Friday, June 23, stating that it was a workshop. The Town Manager emailed the BAA Chair and asked him whether he wanted to speak first or second. He responded that they would like to go

first. Town administration had every expectation that the format was published, understood, and that the BAA would participate. Attorney Tallberg stated that the recommendations of the report should be reviewed by the Council and the town should move forward.

5. ADJOURNMENT

The Moderator declared the meeting adjourned at 7:40pm.

Respectfully submitted,

Sheila M. Bailey, Town Clerk
Clerk of the Council