

March 23, 2022

BOARD OF ASSESSMENT APPEALS

TOWN OF WALLINGFORD

MARCH 23, 2022

MINUTES

The Wednesday, March 23, 2022 regular meeting of the Wallingford Board of Assessment Appeals was held in room 315, Town Hall Municipal Building, and 45 South Main Street, Wallingford, Connecticut.

In attendance were Thomas Vitali – Board Chairman, Carl Bonamico – Board Member, Robert Avery- Board Member, Kevin Coons – Town Assessor, Rhonda Caswell – Property Appraiser, and Shelley Hemenway – Recording Secretary.

Chairman Vitali called the meeting to order at 6:00 PM. The Pledge of Allegiance to the flag was recited.

Appointments were scheduled for each appellant and each appellant was sworn in before giving testimony. The entire Board heard each individual appeal. A decision was made by the Board and said decision will be sent in writing from the Assessors Office to each appellant within approximately one week.

The determination of appeals is based on the doings of the Wallingford Assessor on the Grand List dated October 1, 2021.

Mr. Bonamico made a motion to approve the previously submitted minutes from March 14 and March 16 2022. Seconded by Mr. Avery and passed unanimously.

APPEAL 2021-018

Jeanine May, Janice Warford, Kourtney Hester, Frank DiChristina DBA – ALLNEX INC 528 South Cherry St

Personal Property

Assessed Value \$ 4,029,466

This hearing was tabled from March 21, 2022.

Chairman Vitali stated that after review between Rhonda and personnel from Allnex, an agreement had been reached. Chairman Vitali said the Board had a memo dated today and read the agreement between the Assessors Office and Allnex. Chairman Vitali said the memo also stated that the 2022 Personal Property Declaration must have all M-65 information or the exemption could be denied.

Mr. Bonamico made a motion to reduce the assessed value to \$ 1,988,360. Seconded by Mr. Avery and passed unanimously.

APPEAL 2021-005	112 Putter Dr Unit 617	Assessed Value \$ 79,200
APPEAL 2021-006	1162 South Curtis St	Assessed Value \$ 204,700
APPEAL 2021-007	63 Putter Dr Unit 113	Assessed Value \$ 85,400
APPEAL 2021-008	85 Putter Dr Unit 317	Assessed Value \$ 79,200
APPEAL 2021-009	53 Putter Dr Unit 608	Assessed Value \$ 79,200
APPEAL 2021-010	80 Cheshire Rd	Assessed Value \$255,000
APPEAL 2021-011	86 Pond Hill Rd	Assessed Value \$ 199,000

Real Estate

Joseph W Drexler Jonathan M Shapiro ESQ of Aeton Law Partners LLP

DBA - Residential Management Services Inc.

Chairman Vitali stated the appellant had 7 appeals.

Appellant gave the Board many packets of paper and stated these papers were supposed to be sent in earlier in the week to give to the Board and they were not.

Chairman Vitali stated these papers were addressed to the City of Meriden. Appellant stated that was just a typographical error and these packets concern all the Wallingford homes. The Board looks over the packets. Chairman Vitali asked Mr. Drexler to tell the Board about the mission of Residential Management Services.

Appellant stated they support people with disabilities. They opened in 1982 and opened in Wallingford in 1985. They provide a service to people with a variety of needs including autism, physical and medical issues. They provide housing and supports such as cooking and taking clients to medical appointments.

Chairman Vitali asked about the structure of the organization. Appellant stated they have a non-profit volunteer board and management to oversee the program.

Chairman Vitali told the appellant that this was a lot of new information handed to the Board concerning the seven properties. Chairman Vitali asked the appellant to highlight the new information for the Board.

Jonathan M Shapiro ESQ stated the residents staying in the homes stay there for 30 days or for years. He would talk about the homes as a group and said that each home falls within the categories. He provided tax exempt documents from the IRS to the Board and stated they were licensed by the state. Appellant cited *Isaiah 61:1, Inc. Vs Bridgeport Connecticut* and the tax exemption they are in front of the Board about qualifies. Appellant said the homes were held for charitable purposes, used exclusively for carrying out the purposes of support for the individuals, each home is run separately, the homes are not being leased or rented other than for its charitable purposes, the homes not housing being subsidized by the government, and the homes do not constitute lower or moderate housing. Appellant said that anyone that needs these services qualifies. Appellant stated that RMS satisfies each of these criteria. They are a 501c3 organization and are exclusively for charitable purposes.

Appellant stated RMS is not self-supporting. They fundraise and revenue comes from the individuals themselves. Each individual receives financial benefits, and a portion goes to room and board. Appellant stated they do not receive government subsidies for housing. The government may give funding to the individuals in the form of SSI or from DDS.

Chairman Vitali asked if they owned the homes. Appellant stated that it depends, some have mortgages.

A discussion was had about *Isaiah 61:1, Inc. Vs Bridgeport Connecticut*.

Chairman Vitali asked if the residents were there for short term treatment or long term.

Jonathan M Shapiro ESQ said it did not matter whether they were short term or long term. He stated is the housing subsidized by the government and is it for low income, appellant stated the answer is no.

Chairman Vitali asked if it was long term housing, was the housing still exempt.

Jonathan M Shapiro ESQ cited *Isaiah 61:1* and told about the conditions that must be met.

A discussion was had about the Rainbow Housing Corporation Vs Town of Cromwell. Jonathan M Shapiro ESQ stated that a number of things were decided, such as what constitutes temporary housing, as it was not tied to a certain time period. He said the average length of stay for the Wallingford homes ranged from 1 to 13 years. He said they have a wide variety of individuals in the homes who have a wide range of needs. He said RMS is a victim of its own success and some stay for long periods of time. When an individual comes, there is no signed lease, and each person is evaluated every year to see if their needs are being met by the services provided.

Mr. Bonamico asked, based on the Supreme Court decision, a person staying 10 years is still considered temporary housing.

Jonathan M Shapiro ESQ stated yes, the Court said temporary means however long they need as long as housing is not subsidized by the government and it is not low income housing. He said the peoples money is portable, they can leave at any time, and they are not contractually tied.

Mr. Bonamico asked how they determine what is allotted to RMS.

Joseph W Drexler stated the residents receive DDS, SSI, which pays for room and board, they pay the approved rate. Mr. Bonamico asked if that rate was based on a formula. Appellant stated it was cost based and they get the approved rate.

Mr. Bonamico asked if the residents could disengage and take their DDS money. Appellant stated yes, and the residents have direct control over their money.

Chairman Vitali stated the appellant quoted Isaiah 61:1 and Rainbow housing, and asked what else was in the newly presented packet.

Appellant talked about the portability of the residents, they can leave, so it goes to a temporary nature. The licenses must be kept up to date with the state. Each resident has an individual plan. The policy of RMS is to direct support responsibilities and helps transition residents to their own place. RMS has quality improvement planning and the goals are reviewed every year. RMS has a tax exemption letter and they maintain all criteria for tax exempt. RMS goes over goals with staff and individuals and trains staff. A discussion was had concerning the financial responsibilities of RMS and where they money goes.

Appellant stated they provide respite care, which is a 30 day period, but can be extended.

Chairman Vitali clarified with Mr. Coons that the town denied exemption based on the residents, believing they are permanent residents. Mr. Coons stated they were denied because they did not meet statute requirements.

Chairman Vitali stated they need to consider how residents are accommodated, they have portability, but many have stayed a long time.

Joseph W Drexler said it should be the residents choice, they try to let each resident drive their own plan and those should be modified to the residents life needs.

Jonathan M Shapiro ESQ said it does not matter if it's short or long term housing, unless housing is subsidized by the government or it is low to moderate housing.

Joseph W Drexler said they get no funding from Connecticut housing or Federal housing, there are no housing subsidies.

Chairman Vitali referred to Rainbow housing which pointed out the length of stay is relevant. Appellant stated there was no set timeline.

Chairman Vitali stated factors can include drivers licenses and voting records. Chairman Vitali said this group was here in 2017 and they were denied. He said the Board has a spreadsheet of information that the town has done, based upon that information about relative length of stay. Chairman Vitali said the Town has the properties classified as not temporary. Chairman Vitali goes through each property stating the length of stay for the residents.

Mr. Coons stated they did seek help from the Law department and they compiled the information that was available. Mr. Coons stated 4 out of 7 are registered to vote and some have drivers licenses.

Chairman Vitali stated the Town placed an assessed value of \$45,290 including penalty. Chairman Vitali said it was being claimed as personal property.

Rhonda stated yes, because it is registered out of state, he had been filling out the form since 2020.

Chairman Vitali asked if the penalty is because the Personal Property Declaration was no signed. Rhonda stated the Assessors Office made multiple attempts to call.

Appellant told the Board the personal reasons and issues he was having at the time.

Chairman Vitali discussed finding out what the Newmar Baystar was worth.

Appellant stated he had called the RV dealer where it was purchased and he was told \$35,000.

Chairman Vitali stated he had looked online, but there was not much out there, and there is no blue book for these.

Rhonda said she found a used retail value of \$ 59,100 based on NADA. This was found on the NADA website.

Appellant confirms it is 27 FT. Appellant said it was not ready for the road, it needs repairs, but you can still drive it.

Chairman Vitali stated because the appellant did not sign, there is a 25% penalty. Mr. Coons stated it was filed on November 1, and the Assessors Office did assess as incomplete because he did not sign. Mr. Coons stated it was filed on time, it was missing the signature.

Mr. Bonamico made a motion to reduce the assessed value to \$ 40,000. Seconded by Mr. Avery and passed unanimously.

APPEAL 2021-002	463 South Main St	Assessed Value \$ 335,800
APPEAL 2021-003	453 South Main St	Assessed Value \$ 331,300
Rocco Totino		453 & 463 South Main St

Real Estate

Chairman Vitali stated the appellant placed a market value of \$450,000 on 463 South Main St and the Town placed a market value of \$479,700. Chairman Vitali read the application where the application where the appellant wrote the taxes are too high and he was trying to keep the rent reasonable. Chairman Vitali asked the appellant if he had any other comparable units in town and wondered where he come up with \$450,000.

Appellant stated the taxes went up. The assessed value went from \$262,000 to \$335,000. Appellant described both units and said there were 10 units altogether, 5 in each building.

Chairman Vitali asked if the buildings were identical. Appellant stated yes.

Mr. Coons confirmed with the appellant that the lower levels were studio. Appellant said yes.

The Board reviewed both the properties.

Mr. Bonamico made a motion on APPEAL 2021-002 to reduce the assessed value to \$ 329,000. Seconded by Mr. Avery and passed unanimously.

Mr. Bonamico made a motion on APPEAL 2021-003 to reduce the assessed value to \$ 329,000. Seconded by Mr. Avery and passed unanimously.

Chairman Vitali recused himself from the next hearing.

APPEAL 2021-023

Tom Vitali	2016 Jeep Cherokee
Motor Vehicle	Assessed Value \$ 15,050

Appellant said the mileage used to be higher, but years of not driving has brought it down, although it is still high. The mileage was 180,800.

Rhonda discussed the clean retail of \$21,500 from the NADA book. Rhonda stated the fair market value was \$17,575. Reducing for high mileage brings the assessed value to \$12,300.

Mr. Bonamico made a motion to reduce the assessed value to \$12,300. Seconded by Mr. Avery and passed unanimously.

APPEAL 2021-005	112 Putter Dr Unit 617	Assessed Value \$ 79,200
APPEAL 2021-006	1162 South Curtis St	Assessed Value \$ 204,700
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Chairman Vitali stated they can continue the discussion and the appellant can quote more court cases. Chairman Vitali continued saying the appellant had done a good job of explaining their position, but the Board members are not attorneys. The Board was trying to sort through this in the fashion they operate in. Chairman Vitali stated that as a Board, they feel they need more representation.

Jonathan M Shapiro ESQ said that the temporary housing issue made it complicated, but the houses were not government subsidized and were not low to moderate housing.

Chairman Vitali stated if it were just about Isaiah 61:1, maybe they would understand, but based on the Rainbow housing, it is not clear. Chairman Vitali stated the appellant had done a good job of laying it all out for the Board, but the Board members were not studied and knowledgeable and they did not have legal option to counter the new submissions.

Appellant stated this had been an issue for other towns for a while, but the Board had to make a determination if they meet the statute. Appellant stated that tax exempt services provide a service to people.

Chairman Vitali told the appellant that the Board was listening to them, and it made sense what they were saying to the Board, but the Board members were not lawyers, and had not been advised. Chairman Vitali stated he read the statute a couple of weeks ago preparing for the appeals. He continued that he hoped that it became more clear for non-profits at a higher level. Chairman Vitali stated other facts and variables came into play.

Appellant stated they had provided the Board with information in good faith and they believe they had met the statute. Appellant stated they were entitled to tax exempt status, they had provided the Board with all the different pieces to back their claim. The appellant stated they understood the dilemma of the Board.

Mr. Avery stated that he was not a lawyer and he does not understand all the laws. Mr. Avery said the appellant was only giving the Board their side of the story, and the Board is not in a position to determine the other side at that point in time.

Mr. Bonamico stated the appellant had presented an organized case, but he wished they had more time. Mr. Bonamico stated they were not lawyers, and this was a more complex case.

A discussion was had about the statutes.

Chairman Vitali stated that normally the Board would vote then, but with the amount of data the Board had, they, as a Board, were hesitant to vote. Chairman Vitali stated they have until the end of the month. He thought that in pursuit of understanding and fairness, this should be voted on next week.

Mr. Bonamico made a motion to table APPEAL 2021-005, APPEAL 2021-006, APPEAL 2021-007, APPEAL 2021-008, APPEAL 2021-009, APPEAL 2021-010, APPEAL 2021-011 and have a meeting next week. Seconded by Mr. Avery and passed unanimously.

APPEAL 2021-012

Errica Santore	DBA – Wallingford Nutrition Spot LLC	314 Main St Unit 8
Personal Property		Assessed Value \$ 12,500

Chairman Vitali stated the business was Wallingford Nutrition Spot LLC, and the appellant did not show.

Mr. Bonamico made a motion of No Change due to No Show. Seconded by Mr. Avery and passed unanimously.

Chairman Vitali stated the next item was the Consent Agenda.

Chairman Vitali asked why those items were on the Consent Agenda.

Rhonda explained, saying they were generally clerical errors, and some were due to late file of the Personal Property Declarations.

Mr. Bonamico made a motion to accept the Consent Agenda. Seconded by Mr. Avery and passed unanimously.

There was no old business.

There was no new business.

At 8:21 PM, Mr. Bonamico made a motion to adjourn the meeting. Seconded by Mr. Avery and passed unanimously.

Respectfully Submitted.

Shelley Hemenway

Recording Secretary

Board of Assessment Appeals