

Town of Cromwell
Board of Assessment Appeals
Special Meeting
Thursday, March 14, 2019
5:00 pm
Assessor's Office

A. Call to Order: The meeting was called to order at 5:15 pm by William Vincenzi.

B. Roll Call: Present Board members Chairman William Vincenzi, Matthew Long and Julie Ritter, Alterate (arrived at 6:00pm).

Also Present: Assessor Shawna Baron and members of the Public.

Absent: Board Member Roy Roland.

Mr. Long made a *motion* to seat Julie Ritter; Mr. Vincenzi seconded. All in favor; **motion passed.**

C. New Business:

1. Hearings and Possible Action on Decisions

J&J Repair Services

Original Assessment: 17,830

James Adamowicz explained that J & J Repair is not currently open due to an injury he suffered in July 2018 and he forgot to complete his farm exemption form and he would like the Board to reduce his assessment to reflect the late filing of the exemption. Mr. Long requested that Mr. Adamowicz provide a letter from his Doctor to support the injury and to prove he was recovering during this time to support their decision should they decide to reduce the assessment. Mr. Adamowicz explained that he simply forgot and getting what Mr. Long was asking for would not be as easy task but he would try.

NO ACTION.

GKN Aerospace Services Structures Corp

Original Assessment: 10,746,490

Patrick Kaczar explained that despite being granted an extension, they missed all deadlines to declare on time because the company took on a major initiative (SAP Implementation), had finance department turnover which resulted in a loss of accounting records as well as his being hired to put things back on track. Balancing Wallingford and Cromwell, he needed to make sure that all assets were allocated accurately; by the time the data came back to him, it was too late to file without incurring a statutory 25% late penalty as well as the foreiture of their manufacturing exemption; he acknowledged neither of which the Board has the authority to waive. He explained that GKN is a good partner to the community, a good taxpayer and employs the local community so he is asking for some relief that is fair and equitable given the situation. Ideally, he'd like to see the total assessment reduced to 2.8 million, and sees 7.2 million as the worst case, but feels the 9 million offered from the Assessor was unacceptable. Due to the nature of their business, he was hesitant to provide a detailed asset list as requested by Mr. Long. Ms. Baron, reminded him that all information provided to the BAA would be subject to FOI.

NO ACTION.

Noreastern Motorsports

Original Assessment: 37,050

Rod Goulette explained to the Board that he believed he should not be assessed on his dealer plates and has successfully appealed in the past. He does not believe that dealer plates are personal property since they are on his inventory and inventory is not assessed. Ms. Baron explained that the unregistered motor vehicles are being assessed. Ms. Baron stated unregistered motor vehicles are taxable and the law does not say that dealers are excluded. If no information is provided about the vehicle on the declaration, the vehicle is assigned a value. Mr. Goulette maintains that the Cadillac with the plate on it, is not consumer ready and therefore can't be sold, yet it is inventory. In response to Ms. Ritter's question regarding how long it's not been consumer ready, Mr. Goulette replied that it's been over a year as he's been too busy to have it repaired. Ms. Baron noted that no cars have for sale signs on them. He advised the Board that he does have a car registered in the town he lives in.

The Board discussed dealer plates; the Board felt Mr. Goulette didn't support his argument with documentation.

Mr. Long made a *motion* to deny the appeal; Mr. Vincenzi *seconded*. All in favor; **motion passed**.

AT&T Mobility #S7100000

Original Assessment: 658,270

DID NOT APPEAR.

540 Main Street

Original Assessment: 658,490

Tony Palazhi explained that he and his family purchased 540 and 534 Main Street for \$750,000 January 2018. They have made improvements to the property and opened Asia Grocer, yet 45% of the building is still unoccupied and they are struggling to find a tenant. 534 Main Street cannot be built on because there is a CL&P easement on it; however they are able to plant on it and that has been successful. Mr. Palazhi and his family want to be part of this community and are trying to make it work, but the costs and challenges are overwhelming so he has asking for relief in a reduced assessment. He feels using an income approach, the property could be worth \$670,000, but market wise he doesn't believe it would be worth more than \$500,000. A developer offered him \$400,000 for the property this year. He stated the neighbor is suing them to take 25 of his parking spaces; his attorney says if this goes through, the property would be worth even less.

NO ACTION.

534 Main Street

Original Assessment: 40,538

Tony Palazhi explained that he and his family purchased 540 and 534 Main Street for \$750,000 January 2018. They have made improvements to the property and opened Asia Grocer, yet 45% of the building is still unoccupied and they are struggling to find a tenant. 534 Main Street cannot be built on because there is a CL&P easement on it; however they are able to plant on it and that has been successful. Mr. Palazhi and his family want to be part of this community and are trying to make it work, but the costs and challenges are overwhelming so he has asking for relief in a reduced assessment. He feels using an income approach, the property could be worth \$670,000, but market wise he doesn't believe it would be worth more than \$500,000. A developer offered him \$400,000 for the property this year. He stated the neighbor is suing them

to take 25 of his parking spaces; his attorney says if this goes through, the property would be worth even less.

Mr. Long made a *motion* to reduce the market value to 30,000; Mr. Vincenzi *seconded*. All in favor; **motion passed**. New Assessment: 21,000.

CIT Finance LLC, CIT Finance, LLC and CIT Bank NA 41404100, 41604600, 41305500

DID NOT APPEAR.

ATM Fast Cash for Money Services Inc

Original Assessment: 6,250

Paul Sileo presented the Board with the bill of sale for the ATM. There was a discussion of minimum assessment.

Mr. Long made a *motion* to reduce the value to \$500 (not including penalty); Ms. Ritter *seconded*. All in favor; **motion passed**. New Assessment: 350 plus 25% late penalty.

Cooper Landscaping, Michael Cooper, LIST# 80407

Original Assessment: 8,000

Mr. Cooper presented proof that he paid \$5000 for the dump truck. He felt he overpaid for the NJ State truck and that a lot of the truck is rotted out due to the salt. Mr. Long asked Mr. Cooper to provide photos and send a shop estimate to repair since the truck was not on site for inspection. Mr. Cooper would try to get the Board what he could before the next meeting 3/19/19.

NO ACTION.

S&S Concrete

Original Assessment: 37,710

Mr. Sienna came in to understand how his equipment was being valued as he didn't believe he received a clear explanation from the Assessor's Office. Ms. Baron explained that equipment, such as his JD backhoe and Bobcat, were valued not simply by age, but also by hours on the

machine and machinery can have a wide range of values. Mr. Sienna disagreed and said he was told otherwise by a Bobcat dealer, but provided no evidence to support lower values for these pieces of equipment.

Mr. Long made a *motion* to reduce the assessment to 25,240 including late penalty; Mr. Vincenzi *seconded*. All in favor; **motion passed**.

D: Old Business

1. Possible action on decisions

COMCAST

Mr. Long researched statutes involving the Comcast appeal. Upon review and discussion Mr. Long made a *motion* to deny the appeal; Mr. Vincenzi *seconded*. All in favor; **motion passed**.

40 Field Road

Ms. Baron advised the Board that the home was inspected and the value, at 90% complete, was determined to be \$513,400 (359,380 assessment).

Mr. Vincenzi made a *motion* to reduce the value to 513,400 at 90% complete; Mr. Long *seconded*. Mr. Long and Mr. Vincenzi in favor; Ms. Ritter absent. **Motion passed**.
New assessment at 90% complete: 359,380

2. Approve the minutes of the 3/7/2019 and 3/14/2019 meetings.

NO ACTION.

E: Staff Comments:
None.

F: Adjourn: A **motion** was made by Mr. Long, **seconded** by Mr. Vincenzi to adjourn the meeting at 8:20 pm. All in favor; **motion passed**.

Lisa A. Ruggiero
Board of Assessment Appeals Clerk