BOARD OF FINANCE

TOWN OF BRANFORD 1019 MAIN STREET, P.O. BOX 150, BRANFORD, CONNECTICUT 06405

JOSEPH W. MOONEY, CHAIRMAN VICTOR CASSELLA HARRY DIADAMO, JR. PAMELA DELISE CHARLES F. SHELTON, JR. JEFFREY E. VAILETTE



EX-OFFICIO

JAMES COSGROVE, First Selectman

CLERK LISA E. ARPIN, Town Clerk

BOARD OF FINANCE REGULAR MEETING AGENDA July 31, 2023 at 7:30 p.m.

There will be a meeting of the Board of Finance on Monday, July 31, 2023 at 7:30 p.m. at Fire Headquarters, 45 North Main Street, Branford, CT. The meeting will also be available for remote public viewing via BCTV and Facebook Live.

- 1. To approve the minutes of the March 27, 2023 and May 22, 2023 meetings.
- 2. Citizen's Communication
- 3. To consider, and if appropriate, approve a request from the Tax Collector to suspend \$16,488.20 plus any additional interest due for Anchor Reef Club at Branford LLC.
- 4. To consider, and if appropriate, approve the following transfer for the Tax Collector for FY2023:

From:

10149040-588802

Contingency

(\$87,949)

To:

10141070-588620

Tax Refunds

\$87,949

- 5. To hear an update from the Tax Collector regarding collection stats for FY2023 (Grand List 2021.)
- 6. To meet with representatives of the Board of Education (BOE) pursuant to Section 10-153d of the Connecticut General Statutes.
- 7. Executive session with BOE representatives regarding item #6 (teacher negotiations.)
- 8. To appoint a member of the Board of Finance to be present during teacher negotiations.
- 9. Adjournment

Dated this 28th day of July, 2023

Lisa E. Arpin, MMC MCTC Board of Finance Clerk

Office of Tax Collector

TOWN OF BRANFORD TOWN HALL DRIVE, P.O. BOX 136, BRANFORD, CONNECTICUT 06405

ROBERT M. IMPERATO
Tex Collector



TEL: (203) 315-0672 FAX: (203) 315-3334 www.branford-ct.gov Email: rimperato@branford-ct.gov

Date: June 24, 2023

To: Joseph Mooney, Chairman Board of Finance

From: Robert M. Imperato, Tax Collector

Re: Suspense Request \$16,488.20

Anchor Reef Club at Branford LLC

60 Maple Street, Branford Ct.06405

Dear Chairman Mooney,

The above subject entity filed for United States Bankruptcy Court for debtors relief Chapter 11 on July 15, 2017.

Exhibit 1-9

United States Bankruptcy Court Chapter 11 Description

Anchor Reef Club at Branford LLC (Lot 1-A and Lot 2-A) was a planned community dating back to July 20, 2005, which created certain development rights and special declarant rights.

The land, which is the subject here, was part of the declared Anchor Reef planned community but the fee ownership of the land was vested in the Anchor Reef Club at Branford LLC, which was a Bankruptcy Chapter 11 debtor.

In January 2022, a fee interest in Lot 1-B was purchased by Mariners Landing LLC within the Anchor Reef planned community pursuant to a confirmed bankruptcy plan, which than terminated all development rights of Anchor Reef Club at Branford LLC under the declaration. This included all development rights overlaying Lot1-A and Lot 2-A.

Therefore, the interest in the Anchor Reef planned community was acquired by an amendment to the declaration creating a development right in favor of Mariners Landing LLC to withdraw the land (Lot 1-B) from Anchor Reef Club at Branford LLC and exercise the withdrawal rights by Mariners Landing LLC.

Exhibit 1

Amendment to the Declaration

Upon the settlement date of January 21, 2022, Anchor Reef Club at Branford LLC paid the Tax Collector of Branford, all real estate taxes due from the Grand List years of 2019 and 2020. The new owners made a request of the Assessor's Office to breakout the Mariners Landing LLC parcel (1-B) from the Anchor Reef Club at Branford LLC (1-A).

Exhibits

- 2. Survey Map
- 3. Settlement taxes paid at closing

In December of 2022, Certificates of Correction (COC) were completed for both Lot 1-A Anchor Reef Club at Branford LLC and Lot 1-B Mariners Landing LLC by the Assessor's Office and mailed to the respective owners of each parcel for payment.

Exhibits

- 4. Certificates of Correction 1-A and 1-B
- 5. Current tax bill Anchor Reef Club at Branford
- 6. C.G.S Sec. 12-152. Tax on portion of property assessed as a whole

At the time of the land acquisition of Lot B-1 by Mariners Landing LLC, the declarant rights ceased for parcel 1-A and 2-A and all declarant rights conveyed out to Mariners Landing LLC. The Tax Office generated a tax bill for Anchor Reef at Branford LLC for \$15,158.67 as well as a new tax bill for Mariners Landing LLC Lot 1-B for \$43,848.12.

I have attached an email correspondence from Attorney James Perito from Halloran & Sage, representing the Town of Branford in this matter to Selectman Cosgrove addressing Anchor Reef at Branford LLC remaining parcels 1-A and 2-A. Attorney Perito believes at the time of the conveyance all declarant rights and development rights ceased, which were the assets associated with Anchor Reef Club at Branford LLC. At this point, Attorney Perito concluded that the COC completed in favor of Anchor Reef Club at Branford LLC in December 2022 should have reflected a valuation of zero as there are no remaining assets and the declarant was in Bankruptcy.

Exhibit 8

Correspondence from Halloran & Sege

In the opinion of the Tax Collector, collection of this levy is doubtful.

The Tax Collector respectfully requests the Board of Finance suspend the outstanding tax obligation of \$16,488.20 associated with Anchor Reef Club at Branford LLC.

Exhibits:

- 1- 9 United States Bankruptcy Court Chapter 11 Description
- 1. Amendment to the declaration
- 2. Survey Map
- 3. Settlement statement payment of taxes
- 4. Certificates of Correction
- 5. Current tax bill Anchor Reef club at Branford LLC
- 6. C.G.S Sec. 12-152. Tax on portion of property assessed as a whole
- 7. What is Fee Simple Ownership?
- 8. Correspondence from Halloran & Sage

RECEIVED 2023 JUN 21 P 4: 39

MAN EATPINETER

Exhibit 1-9 United States Bankruptcy Court Chapter 11 Description

Exhlig

Features of Chapter 11 reorganization[edit]

Chapter 11 retains many of the features present in all, or most, bankruptcy proceedings in the United States. It provides additional tools for debtors as well. Most importantly, <u>11 U.S.C.</u> § <u>1108</u> empowers the trustee to operate the debtor's business. In Chapter 11, unless a separate trustee is appointed for cause, the debtor, as debtor in possession, acts as trustee of the business.

Chapter 11 affords the debtor in possession a number of mechanisms to restructure its business. A debtor in possession can acquire financing and loans on favorable terms by giving new lenders first priority on the business's earnings. The court may also permit the debtor in possession to reject and cancel contracts. Debtors are also protected from other litigation against the business through the imposition of an <u>automatic stay</u>. While the automatic stay is in place, creditors are stayed from any collection attempts or activities against the debtor in possession, and most litigation against the debtor is stayed, ^{LEQ} or put on hold, until it can be resolved in bankruptcy court, or resumed in its original venue. An example of proceedings that are not necessarily stayed automatically are family law proceedings against a spouse or parent. Further, creditors may file with the court seeking relief from the automatic stay. [station.needed]

If the business is <u>insolvent</u>, its debts exceed its assets and the business is unable to pay debts as they come due, ¹⁵⁰ the bankruptcy restructuring may result in the company's owners being left with nothing; instead, the owners' rights and interests are ended and the company's creditors are left with ownership of the newly reorganized company.

All creditors are entitled to be heard by the court. The court is ultimately responsible for determining whether the proposed plan of reorganization complies with bankruptcy laws.

One controversy that has broken out in bankruptcy courts concerns the proper amount of disclosure that the court and other parties are entitled to receive from the members of the creditor's committees that play a large role in many proceedings.^[12]

Exhibit 1 Amendment to the Declaration of Anchor Reef Club, A planned Community

Doc ID: 003330130005 Type: LAN Book 1338 Page 68 - 72 F11e# 2022-0000391

Record and return to: Mariners Landing, LLC c/o Edward S. Hill, Esq. Cappalli & Hill, LLC 949 Stone Lake Drive Ormond Beach, FL 32174

Amendment to Amended and Restated Declaration of Anchor Reef Club, A Planned Community (Exercising Development Right)

This Amendment to the Amended and Restated Declaration of Anchor Reef Club, A Planned Community (the "Amendment") is made as of the day of January 2022 by Mariners Landing, LLC, a Connecticut limited liability company with an office at 31 Halis Point Road, Branford, Connecticut 06405 (herein "Mariners Landing"):

Recitals:

- A. Anchor Reef Club, A Planned Community, was created by "Declaration of Anchor Reef Club, a Planned Community", (the "Community") dated July 20, 2005 and recorded in Volume 922 at Page 693 of the Branford Land Records, and amended and restated by "First Amended and Restated Declaration of Anchor Reef Club, a Planned Community", dated August 25, 2005 recorded in Volume 923 at Page 896 of the Branford Land Records. The initial Declaration and First Amended and Restated Declaration, as subsequently amended, including by the "Amendment to Declaration of Anchor Reef Club, A Planned Community (Creating Development Rights and Special Declarant Rights)" a notice of the adoption of which is being recorded contemporaneously with this Amendments in Volume 1337 at Page 340 of the Branford Land Records (the 'Mariners Landing Amendment'), are collectively referred to herein as the "Anchor Reef Declaration").
- B. The Mariners Landing Amendment creates certain Development Rights and Special Declarant Rights in favor of Mariners Landing to withdraw from the Community and property comprising the planned community, on the terms and conditions stated in the Mariners Landing Amendment, certain property and related rights as provided in the Mariners Landing Amendment.
- C. Mariners Landing now wishes to exercise such Development Rights and Special Declarant Rights.

Now Therefore, Mariners Landing hereby withdraws from the Community and the property comprising the planned community the property described in Exhibit A which is attached hereto and made a part hereof (sometimes referred to herein as the "Mariners Landing Parcel" or the "Withdrawable Land") together with all interests described in said Exhibit A and subject to the "Retained Rights in Withdrawable Land" as provided in Section 20.2 of Article XX as added to the Declaration by the Mariners Landing Amendment and other obligations as to the property that will comprise the Community after such withdrawal.

In Witness Whereof, Mariners Landing has caused this Amendment to be executed as of the day and date first above written.

Witnessed by:	
E 2 1 n c 3 (5 . 14 ; 1)	Mariners Landing, LLC By: Robert Sachs, Its Manager
Andrew Walan	
STATE OF CONNECTICUT)) ss: New Haven
COUNTY OF NEW HAVEN)
by Robert Sachs, manager of Mar.	was acknowledged before me this day of January20 22 iners Landing, LLC, a limited liability company on behalf of ais free act and deed and the free act and deed of said limited
	6150h
	Edward S. Hill
	Commissioner of the Superior Court

Exhibit A (Mariners Landing Parcel)

All that certain piece or parcel of land located in the Town of Branford, County of New Haven and State of Connecticut shown as "Parcel to be Conveyed to Mariners Landing, LLC [Anchor Reef Club A Planned Community Withdrawable Land]" on a map to be filed in the office of the Town Clerk of the Town of Branford, Connecticut entitled "Supplemental Map Anchor Reef Club A Planned Community Compilation Plan Land of Anchor Reef Club at Branford, LLC Maple Street and Indian Neck Avenue Branford Connecticut", Sheets 1 of 2 and 2 of 2, Scale: 1"=50', Date: 11-1-19, Prepared by: Summer Hill Civil Engineers & Land Surveyors, P.C.

Beginning at a point on the southerly street line of Indian Neck Avenue being the intersection of said street line and the easterly division line between remaining land of Anchor Reef Club at Branford, LLC, thence S 30° 23' 07" E, a distance of two hundred fifty one and fourteen and fourteen hundredths (251.14) feet to a point, thence N 59° 31' 59" E, a distance of one hundred ten and sixty nine hundredths (110.69) feet to a point, thence S 30° 28' 01" E, a distance of thirty four and no hundredths (34.00) feet to a point, thence N 59° 31' 59" E. a distance of one hundred forty three and sixty nine hundredths (143.69) feet to a point on the division line between the subject parcel and land now or formerly of Marine Systems, Incorporated, thence the following four courses along land now or formerly of Marine Systems, Incorporated, S 30° 23' 07" E, a distance of one hundred seventy two and eighty eight hundredths (172.88) feet to a point, thence S 59° 17' 42" W, a distance of twenty seven and nineteen hundredths (27.19) feet to a point, thence S 30° 09' 02" E, a distance of ninety one and seven hundredths (91.07) feet to a point being the easterly end of a closure line, which closure line runs S 64° 41' 15" W, a distance of three hundred seventy four and thirty one hundredths (374,31) feet and S 84° 50' 20" W, a distance of one hundred ninety and twenty four hundred (190.24) feet to a point that is the end of the closure line, thence from the easterly end of the closure line, S 30° 09' 02" E, a distance of three and two tenths more or less (3.2±) feet to the line of mean high water of the Branford River, thence southwesterly along the line of mean high water of the Branford River a distance of five hundred and eighty more or less (580±) feet to a point, thence the following two courses along land now or formerly of JJJ Holdings LLC, N 11° 08' 30"W, a distance of twenty six and no hundredths more or less (26±) feet to a point being the westerly end of the above described closure line, thence S 78° 51' 30" W, a distance of one hundred ninety five and seventy one hundredths (195.71) feet to a point, thence along remaining land of Anchor Reef Club at Branford, LLC, N 14° 28' 14" W, a distance of three hundred eighty four and ninety hundredths (384.90) feet to a point on the southerly street line of Maple Street, thence along said street line, N 38° 27' 58" E, a distance of two hundred fourteen and seventy hundredths (214.70) feet to a point being the intersection of the southerly street lines of Maple Street and Indian Neck Avenue, thence the following three courses along the southerly street line of Indian Neck Avenue, S 80° 08' 57" E, a distance of twenty nine and twenty eight hundredths (29,28) feet to a point, thence along a curve to the left having a radius of one hundred forty and no hundredths (140.00) feet, an arc length of one hundred seventy nine and thirty six hundredths (179.36) feet, a chord bearing of N 82° 08' 07" E, and a chord length of one hundred sixty seven and thirty five

Exhibit A
Page 1 of 3

hundredths (167.35) feet to a point, thence N 43° 52' 32" E, a distance of twenty and forty four hundredths (20.44) feet to the point of beginning.

The above-described parcel is sometimes referred to herein as the "Mariners Landing Parcel."

Together with any riparian rights and appurtenant easements to utilize storm drains, sewers, and to install utilities to serve the Mariners Landing Parcel. The Mariners Landing Parcel includes the dock and walkways adjacent to the Mariners Landing Parcel, subject to existing easements.

Together with easements for ingress and egress to and from the Mariners Landing Parcel to and from Maple Street and Indian Neck Avenue through, over and across roadways located on the remaining property that comprises Anchor Reef Club, A Planned Community,

Together with an easement over the remaining land of Anchor Reef Club, Planned Community any driveways or accessways for emergency access to the improvements on the Mariners Landing Parcel.

Together with:

- (1) The right and an easement to use, repair, maintain and replace such sanitary sewer mains, pipes and related facilities and such storm water and surface water drainage mains, pipes, structures and related facilities in, on and under the remaining property that comprises Anchor Reef Club, A Planned Community, as may be necessary for the proper development and operation of improvements to be located on the Mariners Landing Parcel; and
- (2) The right to construct and to use, maintain, repair and replace underground utility lines, pipes wires, ducts, conduits and other facilities in, under, and across the remaining property that comprises Anchor Reef Club, A Planned Community, for the purpose of furnishing utility and other services to buildings and improvements that may be constructed on the Mariners Landing Parcel and the right to grant easements to the Town of Branford or to public utility companies and to convey improvements within those easements anywhere in the remaining property that comprises Anchor Reef Club, A Planned Community, including, without limitation, the right to build and/or convey any and all improvements related to any utility service.

Installations for utilities shall be located outside of the footprints of existing buildings on the remaining property that comprises Anchor Reef Club, A Planned Community. Any portion of the remaining property that comprises Anchor Reef Club, A Planned Community that is disturbed by any activity permitted hereunder shall be promptly restored at the expense of the person engaging in such activity.

(3) A non-exclusive easement in common with others over and across that portion of the area shown as "Existing 25' Wide R.O.W. For Passing & Repassing and for Installation & Maintenance of Utilities in Favor of Marine Systems, Inc. (Vol. 295, Pg. 5)" on a map entitled

Exhibit A Page 2 of 3 "Boundary Line Modification Anchor Reef at Branford, LLC Subdivision, Property Located at Indian Neck Avenue, Branford, Connecticut, Prepared for: Branford Land Development, LLC, Date: 4/07/2014, Scale: 1"= 40" by Criscuolo Engineering, LLC", which map is on filed in the Branford Town Clerk's Office as Map Number 3754 and also shown on the above-referenced map to pass and repass by all means to and from Indian Neck Avenue and the Mariners Landing Parcel, including, the right to grant a non-exclusive easement, in common with others, to the Town of Branford to pass and repass by all means to and from Indian Neck Avenue and the Mariners Landing Parcel to allow public access to the Mariners Landing Parcel (or portions of it).

Said property is shown as Lot 1-B on a map entitled "Resubdivision Map, Maple Street
and Indian Neck Avenue, Branford, Connecticut, Land of Anchor Reef Club at Branford, LLC.
Maple Street and Indian Neck Avenue, Branford, Connecticut, Date: 7-1-21, revised
which has been filed in the Branford Town Clerk's Office as
Map number:

Received for Record at Branford, CT On 01/24/2022 At 1:11:13 pm

Lisa Etypin



When recorded return to: Edward S. Hill, Esq. Cappalli & Hill, LLC 949 Stone Lake Drive Ormond Beach, FL 32174

Warranty Deed

TO ALL PEOPLE TO WHOM THESE PRESENTS SHALL COME, GREETING:

KNOW YE, THAT ANCHOR REEF CLUB AT BRANFORD, LLC, a Connecticut limited liability company (the "Grantor"), in its capacity as fee owner and as Debtor-in-Possession under that certain bankruptcy case In Re: Anchor Reef Club at Branford, LLC Bankruptcy Case No. 17-21080 (JJT), in consideration of ONE DOLLAR (\$1.00) and other valuable consideration, receipt of which is hereby acknowledged, grants, bargains, sells and conveys to MARINERS LANDING, LLC (the "Grantee"), a Connecticut limited liability company, WITH WARRANTY COVENANTS, all that certain real property situated in the Town of Branford, County of New Haven and State of Connecticut, shown on Schedule A attached hereto and made a part hereof.

THE ABOVE PREMISES ARE CONVEYED SUBJECT TO:

- 1. Any and all provisions of any municipal ordinance or regulation, any federal, state, or local law, including but not limited to, the provisions of any zoning, building, planning, or inland wetland rules and regulations governing the subject property.
- 2. Taxes of the Town of Branford on the Grand List of October 1, 2021 which are not yet due and payable, and which become due and payable after the date of the delivery of the Deed, which the Grantee assumes and agrees to pay as part of the consideration for this Deed.
 - 3. Those matters shown on Schedule B attached hereto and made a part hereof.

NO CONVEYANCE TAX COLLECTED

Lisa Edypin

BRANFORD, CT TOWN CLERK WY

Delivered this 215 day	of <u>J</u>	AN W 16 1 4 2022.				
Witnessed By:	ANC	CHOR REEF CLUB AT BRANFORD, LLC				
Cycly (Print Name) E. Gray		By: Jason Ziegler, its Manager, duly authorized				
(Print Name) Douglas S. Pelhi	en,					
	ACKN	OWLEDGEMENT				
STATE OF CONNECTICUT COUNTY OF HARTFORD)) ss.)	Hartford				
On this 17 day of January, 2022, personally appeared JASON ZIEGLER, who acknowledged himself to be the Manager of ANCHOR REEF CLUB AT BRANFORD, LLC, a Connecticut limited liability company and that he, being authorized so to do, executed the foregoing instrument for the purposes therein contained, by signing the name of the limited liability by himself as its Manager before me.						
In witness whereof I hereunt	o set m	y hand.				

Name: Days las S. Pelham Notary Public My Commission

My Commission Expires: Commissioner of the Superior Court

Grantee's Address:

31 Halls Point Road Branford, CT 06405

Schedule A To Warranty Deed

Property Description

All that certain piece or parcel of land located in the Town of Branford, County of New Haven and State of Connecticut, bounded and described as follows:

Beginning at a point on the southerly street line of Indian Neck Avenue being the intersection of sald street line and the easterly division line between remaining land of Anchor Reef Club at Branford, LLC, thence S 30º 23' 07" E, a distance of two hundred fifty one and fourteen hundredths (251.14) feet to a point, thence N 59º 31' 59" E, a distance of one hundred ten and sixty nine hundredths (110.69) feet to a point, thence \$ 30° 28' 01" E, a distance of thirty four and no hundredths (34.00) feet to a point, thence N 59º 31' 59" E, a distance of one hundred forty three and sixty nine hundredths (143.69) feet to a point on the division line between the subject parcel and land now or formerly of Marine Systems, incorporated, thence the following four courses along land now or formerly of Marine Systems, Incorporated, \$ 30º 23' 07" E, a distance of one hundred seventy two and eighty eight hundredths (172.88) feet to a point, thence S 599 17' 42" W, a distance of twenty seven and nineteen hundredths (27.19) feet to a point, thence \$ 30° 09' 02" E, a distance of ninety one and seven hundredths (91.07) feet to a point being the easterly end of a closure line, which closure line runs S 64° 41′ 15" W, a distance of three hundred seventy four and thirty one hundredths (374.31) feet and S 84° 50′ 20″ W, a distance of one hundred ninety and twenty four hundred (190.24) feet to a point that is the end of the closure line, thence from the easterly end of the closure line, \$ 30° 09' 02" E, a distance of three and two tenths more or less (3.2±) feet to the line of mean high water of the Branford River, thence southwesterly along the line of mean high water of the Branford River a distance of five hundred and eighty more or less (580±) feet to a point, thence the following two courses along land now or formerly of III Holdings LLC, N 11º 08' 30"W, a distance of twenty six and no hundredths more or less (26±) feet to a point being the westerly end of the above described closure line, thence S 78º 51' 30" W, a distance of one hundred ninety five and seventy one hundredths (195.71) feet to a point, thence along remaining land of Anchor Reef Club at Branford, LLC, N 14º 28' 14" W, a distance of three hundred eighty four and ninety hundredths (384.90) feet to a point on the southerly street line of Maple Street, thence along said street line, N 38º 27' 58" E, a distance of two hundred fourteen and seventy hundredths (214.70) feet to a point being the intersection of the southerly street lines of Maple Street and Indian Neck Avenue, thence the following three courses along the southerly street line of Indian Neck Avenue, S 80° 08' 57" E, a distance of twenty nine and twenty eight hundredths (29.28) feet to a point, thence along a curve to the left having a radius of one hundred forty and no hundredths (140.00) feet, an arc length of one hundred seventy nine and thirty six hundredths (179.36) feet, a chord bearing of N 82º 08' 07" E, and a chord length of one hundred sixty seven and thirty five hundredths (167.35) feet to a point, thence N 43º 52' 32" E, a distance of twenty and forty four hundredths (20.44) feet to the point of beginning.

The above-described parcel is sometimes referred to herein as the "Mariners Landing Parcel."

Together with any riparian rights and appurtenant easements to utilize storm drains, sewers, and to install utilities to serve the Mariners Landing Parcel. The Mariners Landing Parcel dock and walkways adjacent to the Mariners Landing Parcel, subject to existing easements.

Together with easements for ingress and egress to and from the Mariners Landing Parcel to and from Maple Street and Indian Neck Avenue through, over and across roadways located on the remaining property that comprises Anchor Reef Club, A Planned Community,

Together with an easement over the remaining land of Anchor Reef Club, Planned Community any driveways or accessways for emergency access to the improvements on the Mariners Landing Parcel.

Together with:

- (1) The right and an easement to use, repair, maintain and replace such sanitary sewer mains, pipes and related facilities and such storm water and surface water drainage mains, pipes, structures and related facilities in, on and under the remaining property that comprises Anchor Reef Club, A Planned Community, as may be necessary for the proper development and operation of improvements to be located on the Mariners Landing Parcel; and
- (2) The right to construct and to use, maintain, repair and replace underground utility lines, pipes wires, ducts, conduits and other facilities in, under, and across the remaining property that comprises Anchor Reef Club, A Planned Community, for the purpose of furnishing utility and other services to buildings and improvements that may be constructed on the Mariners Landing Parcel and the right to grant easements to the Town of Branford or to public utility companies and to convey improvements within those easements anywhere in the remaining property that comprises Anchor Reef Club, A Planned Community, including, without ilmitation, the right to build and/or convey any and all improvements related to any utility service.

Installations for utilities shall be located outside of the footprints of existing buildings on the remaining property that comprises Anchor Reef Club, A Planned Community. Any portion of the remaining property that comprises Anchor Reef Club, A Planned Community that is disturbed by any activity permitted hereunder shall be promptly restored at the expense of the person engaging in such activity.

(3) A non-exclusive easement in common with others over and across that portion of the area shown as "Existing 25' Wide R.O.W. For Passing & Repassing and for Installation & Maintenance of Utilities in Favor of Marine Systems, Inc. (Vol. 295, Pg. 5)" on a map entitled "Boundary Line Modification Anchor Reef at Branford, LLC Subdivision, Property Located at Indian Neck Avenue, Branford, Connecticut, Prepared for: Branford Land Development, LLC, Date: 4/07/2014, Scale: 1"= 40" by Criscuolo Engineering, LLC", which map is on filed in the Branford Town Clerk's Office as Map Number 3754 to pass and repass by all means to and from Indian Neck Avenue and the Mariners Landing Parcel, including, the right to grant a non-exclusive easement, in common with others, to the Town of Branford to pass and repass by all means to and from Indian Neck Avenue and the Mariners Landing Parcel to allow public access to the Mariners Landing Parcel (or portions of it).

- 25. Sewer access agreement to the Town of Branford Sewer Authority dated October 9, 2013 and recorded on October 10, 2013 in Volume 1145 at Page 120 of the BLR.
- 26. Notice of decision from the Branford Planning and Zoning Commission dated January 31, 2014 and recorded on March 7, 2014 in Volume 1153 at Page 548 of the BLR.
- 27. Notice of decision from the Branford Planning and Zoning Commission dated January 22, 2014 and recorded on March 7, 2014 in Volume 1153 at Page 549 of the BLR.
- 28. Notice of decision from the Branford Planning and Zoning Commission dated January 22, 2014 and recorded on March 7, 2014 in Volume 1153 at Page 550 of the BLR.
- Notice of decision from the Branford Planning and Zoning Commission dated January 22, 2014 and recorded on March 7, 2014 in Volume 1153 at Page 552 of the BLR.
- 30. Traffic Investigative report dated March 30, 2004 and recorded on May 1, 2014 in Volume 1156 at Page 465 of the BLR.
- 31. Traffic investigative report dated April 14, 2014 and recorded on May 1, 2014 in Volume 1156 at Page 469 of the BLR.
- 32. Corrected Notice of decision from the Branford Planning and Zoning Commission dated April 7, 2014 and recorded on August 6, 2014 in Volume 1161 at Page 239 of the BLR.
- 33. Notice of decision from the Branford Planning and Zoning Commission dated April 7, 2014 and recorded on April 11, 2014 in Volume 1155 at Page 576 of the BLR.
- 34. Notice of decision from the Branford Planning and Zoning Commission dated April 7, 2014 and recorded on April 11, 2014 in Volume 1155 at Page 577 of the BLR.
- 35. Corrected Notice of decision from the Branford Planning and Zoning Commission dated April 7, 2014 and recorded on April 11, 2014 in Volume 1161 at Page 229 of the BLR.
- 36. Declaration of Boundary Modification and Easements dated April 2, 2014 and recorded on April 11, 2014 in Volume 1155 at Page 581 of the BLR.
- 37. Reciprocal Easement agreement in favor of Marine Systems, Inc. dated April 7, 2014 and recorded on April 11, 2014 in Volume 1155 at Page 583 of the BLR.
- 38. Riparian rights and easements of others to and over watercourse, and any riparian rights or easements in favor of the Grantor of the premises herein.
- 39. Notice of Amendment to Declaration of Anchor Reef Club, A Planned Community, Adopted by the Members of Anchor Reef Association, Inc. (Creating Development Rights and Special Declarant Rights) dated (48-21, 2022 and recorded on 1-24-22, 2022 in Volume 163 at Page 346-859 of the BLR.

Received for Record at Branford, CT On 01/24/2022 At 1:09:49 pm

Lia Etwic

Exhibit 2 Survey Map of Anchor Reef Club, A planned Community

Exhibit 3 Settlement Taxes Paid at Closing

SETTLEMENT STATEMENT - SELLER'S DISBURSMENTS

aener.	
Buyer:	
	4

Property Address: Settlement Date:

Anchor Reef Club at Branford, LLC Mariners Landing, LLC 60 Maple Street January 21, 2022

Cach	Balance	due	Selfer	from	Buver
- 6451	Dalalloc	MUC	Conto		muy

(100,000.00)

Less	Deposit	Previously	Received:

Seller's Disbursements:			
Tax Collector of Branford		\$_	75,620.05 💥
Real Estate - 2019 Grand List -	S	26,669.99 🗸 👤	7.1
Real Estate - 2020 Grand List	\$	47,797.27	
Personal Property - 2017 Grand List	· \$	196.85	
Personal Property - 2018 Grand List	\$	364:91	
Personal Property - 2019 Grand List	\$	317.02	
Personal Property - 2020 Grand List	\$	274.01	-
Recording Fees - Title Matters		\$	3,500.00
recording 1 600 " This matter?"	œ	440.00	•

Recording Fees - Title Matters	\$	3,500.00
ECP #160 Order Approving Sale	\$ 110.00	
ECP #321 Order Modifying Order Approving Sale	\$ 80.00	
Release of Mortgage - Nassi Funding	\$ 60.00	

Release of Mortgage - Nassi Funding Release of Easement (estimate)	\$ \$	60.00 3,250.00	
Environmental Escrow - Association			\$ 280,000.00
Environmental Escrow - Mariners Landing			\$ 200,000.00
Form III tiling fee			\$ 3,000.00
Total:			\$ 562,120.05
Total Seller Expenses:			\$ 562,120.05

Total Seller Expenses:	\$	562,120.05
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pr "

Balance Due Seller

Exhibit 4 Certificates of Correction

Napp Tay	ORIG TAX	ADJ TAX NEW TAX	45,413.08	-30,907.18 14,505.90	0.00 43,848.12	43,848.12	45,413.08 12,940,94 58,354.02
Mates 12/8	Page: 1 ONDER BY List NO EXMPT ORIG NET	ADJ NET NEW NET	1,542,040 -7,049,480	492,560	1,488,900	006 200 5 7 7	1,542,040 439,420 1,981,460
· Service of the serv	1/07/2022 REAL ORIG	NEW EXMPT	00	0	000	•	000
	김병조	NEW ASSM	1,542,040 -1,049,480	492,560	0 1,488,900 1,488,900		1,542,040 439,420 1,981,460
アゲード	COC DATE BETWEEN 12/07/2022 AND COC YR COC YR COC NO	COC DATE	2021 40399R 127077000	22027.072	2021 40400R 12/07/2022		
600	R 2021 AND 2021 COC I UNIQUE ID R/P/M/S -DIST	1031	R [D:0] C CFISHER	15803	R C CFISHER		
BAA/COC Listing Report BRANFORD	Conditions: Conditions: COC YR 2021 AND 2021 NAME CO NAME DBA /My INFO	ANCHOR REEF CLUB AT BRANFORD LLC	60 MAPLE ST	MARINERS LANDING LLC	56 Marie st	GRAND TOTAL 2	

GENERAL DATA REAL ESTATE BRANFORD

ナッシン

AS OF 12/08/2022

AS OF 12/08/20			LIENS FEES 0.00 0.00 0.00		
BRANFORD LIC		TOTALS 22,706.54 0.00 0.00 -30,907.18 14,505.90	INTEREST 0.00		
ET.	2/00002	22, 22, -30, 14,	AMOUNT -30,907.18 0.00		
ANCHOR REEF CLUB 111 OAK ST HARTFORD CT 06106	D08/000/012/00002 0		INST		o
ORIGINAL OWNER: C/O: ADDRESS: ADDRESSC: CITY ST ZIF: COUTRY: PROP LOC: EXR PROP LOC:	M/B/L: ELD CODE: EXMPT CHANGE:		ADJ 11 40399R TERM/BAICH/SEQ 11 40399R 99/9999/1	TOWN 652.77 652.77 0.00 0.00 7,252.95 7,905.72 15,158.67	Benefit Year:
2021-01-0001031 1031 2022DQ0012289 911-87	1,542,040 -1,049,480 492,560 29.4500	122,706.54 22,706.54 0.00 0.00 -30,907.18 14,505.90	TYPE CYCLE DATE Adj 6 12/07/2022 TOTAL PAYMENTS: TOTAL BALANCE DUE AS OF 12/08/2022		Amount: 0 Flag No Reason REQUESTED TAX BILL
BILL NO: UNIQUE ID: LINK# FILE# BANK: ESCROW: VOL/PAGE: LIEN VOL/PAGE: DISTRICT-	PROP ASSESSED: EXEMPTIONS: COC CHANGE: NET VALUE: MILL RATE:	INSTI: INST2: INST3: INST4: ADJS: TOT TAX: TOTAL PAID:	TYPE CYCLE Adj 6 TOTAL BALANCE DUE	INT DUE: LIEN DUE: FEES DUE: TAX DUE NOW: TOT DUE NOW: BALANCE DUE:	*** FIRGS *** Circuit Breaker Amount: Invalid Address Flag Last Adjustment Reason MESSAGES

TOTALS 0.00 00.0

MESSAGES 11/15/2022 left a message to call with atty tim miltonburger 860-493-2200. regarding past due payments ... property was sold out of bktpy. rmi

2021010400635

GENERAL DATA REAL ESTATE BRANFORD

GENERAL	GENERAL DATA REAL ESTATE	TE BRANFORD				AS O	OF 12/08/2022	2022
BILL NO: UNIQUE ID: LINK# FILE# BANK: ESCROW:	2021-01-0400635 15803	OWNER:	MARINERS LANDING LLC 31 HALLS POINT RD BRANFORD CT 06405	NG LLC RD 405				
VOL/PAGE: LIEN VOL/PAGE: DISTRICT:	1338-0061	COUNTRY: PROP LOC.: EXR PROP LOC: M/B/L: D(56 MAPLE ST D08/000/012/002.3	e :				
PLAN CODE: PROP ASSESSED: EXEMPTIONS: COC CHANGE: NET VALUE: MILL RATE:	RE 1,488,900 1,488,900 29.4500	DESCRIPTION: ELD CODE: EXMPT CHANGE;	O	•				
*** BILLED ***								
INST1: INST2: INST3: INST4: ADJS: TOT TAX: TOT TAX:	TOWN 0.00 0.00 0.00 43,848.12 43,848.12			E 88.	TOTALS 0.00 0.00 0.00 0.00 43,848:12			
*** PAYMENTS ***	*							
TYPE CYCLE Adj 6	LE DATE 12/07/2022	ADJ 10 40400R 99/9999/1	INST T	AMOUNT 43,848.12	INTEREST 0.00	LIENS 0.00	EEES CO	TOTALS
	TOTAL PAYMENTS:			00.0	0.00	00.0		5 6
TOTAL BALANCE DUE	OUE AS OF 12/08/2022) ;	5
INT DUE: LIEN DUE: FEES DUE: TAX DUE NOW: TOT DUE NOW: BALANCE DUE:		TOWN 0.00 0.00 0.00 21,924.06 21,924.06 43,848.12						
*** FIAGS *** Circuit Breaker Invalid Address Last Adjustment	Amount: Flag Reason	O No REQUESTED TAX BILL SPLIT	O					

TOTALS 0.00 0.00

Exhibit 5 Current Tax Bill Anchor Reef Club at Branford LLC

M
Certer

		Certain No. 7.		¥ 1	
Inquiry Report Bill# Unique_id Dist	TOWN OF BRANFORD Name Address City/State/Zip	Interest Date : 05/14/2023 Prop Loc/Veh.Info./Plan-Sew WEL/LINK # Flags	Page TOT Inst To Tot Adj	병병	Balance Due Now
2017-01-6001031-00 1031 0	ANCHOR REBF CLUB AT BRANFORD LLC 111 CAK ST HARTFORD CT 06106	60 MAPLE ST D08/000/012/00002 Back Taxes/Lien-Released/ Flag: W	43,276.20 0.00 43,276.20	L/F/Bint Due 0.00 0.00	Discount 0.00
2018-01-0001031-00 1031 0	ANCHOR REEF CLUB AT BRANFORD LLC 111 OAK ST HARTFORD CT 06106	60 MAPLE ST DO8/000/012/00002 Back Taxes/Lien-Released/ Flag: W	43,925.94	00.0	00.0
2019-01-00001031-00 1031	ANCHOR REEF CLUB AT BRANFORD LLC 111 OAK ST HARTFORD CT 06106	60 MAPLE ST D08/000/012/00002 Back Taxes/Lien-Released	44,595.80	00.0	00.00
2020-01-0001031-00 1031 0	ANCHOR REEF CLUB AT BRANFORD LLC 111 OAK ST HARTFORD CT 06106	60 MADLE ST D08/000/012/00002 Back Taxes	44,595.80	00.0	0.00
2021-01-0001031-00 1031 0	ANCHOR REEF CLUB AT BRANFORD LLC 111 OAK ST HARTFORD CT 06106	60 MAPLE ST D08/000/012/00002 Lien/ Flag: N	45,413.08	0.00 14,505.90 1,958.30	0.00 16,488.20 16,488.20
2022-01-0001031-00 1031 0	ANCHOR REEF CLUB AT BRANFORD LLC 111 OAK ST HARTFORD CT 06106	60 MAPLE ST D08/G00/012/GG02 Back Taxes	00.0	00.00	00.0
# Of Acct (8) : 6				00-0	0.00

15,488.20 16,488.20 0.00

14,505,90 1,958.30 24.00

222,624.10 -30,907.18 177,211.02

Exhibit 6 C.G.S 12-152 Sec. 12-152. Tax on portion of property assessed as a whole. The assessors of any town in which property is located, a portion of which has been conveyed since the date of its assessment, shall, upon request of the owner of such portion, place a valuation thereon, and the tax collector shall, upon demand of such owner, compute the amount of the tax due on such portion and accept payment of such amount from such owner, and such portion shall be free from any lien filed against the property of which it was a portion at the time of the assessment and the tax collector shall note the payment of such tax upon the record of any such lien.

Exhibit 7 What is Fee Simple Ownership?

What Is Fee Simple Ownership?

The real estate term fee simple describes a landowner's complete and total ownership of a piece of land and all properties on it. The fee simple owner may do anything they wish on the land, as long as it falls within established <u>easements</u> and <u>zoning laws</u>. This means you can add a bedroom to your home, build a second-story addition, create a new garage or tear down your entire home and build a new one from scratch. You also have the right to sell the land and its buildings whenever you want. Or you can pass down the property to whomever you'd like.

However, this doesn't mean owners can't lose their properties and land. Government bodies can use eminent domain to file <u>liens</u> against fee simple estates if the owners fail to pay <u>property taxes</u> or commit other violations. These stakeholders can then take back the property through the foreclosure process.

From: James J. Perito < perito@halloransage.com>

Sent: Friday, March 31, 2023 4:04 PM

To: Jamle Cosgrove < icosgrove@branford-ct.gov>

Cc: Barbara Neal < Bneal@branford-ct.gov >; Robert Imperato < rimperato@branford-ct.gov >; Celeste

Fisher < Cfisher@branford-ct.gov >; William Aniskovich < waniskovich@bswlaw.com >

Subject: Anchor Reef

Jamie

Bob was kind enough to provide the tax bills that were paid in Jan. 2022, the outstanding tax bills and the COC issued by the assessor's office in 12/22.

I do not believe the correction needed involves any abatement of taxes. The applicable statute which the Association's attorney is referencing and which I believe applies operates when the COC was issued in 12/22. Prior to that COC, the remaining parcels subject to the Declarant's (Anchor Club) Declarant Rights were the clubhouse (Parcel 2A) and the Parcel conveyed to Mariners.

When the Declarant terminated the Declarant Rights and conveyed out the land to Mariners, the Declarant Rights ceased. At that point, when the COC created an ID for Mariners parcel, there should have not been a remaining assessment attributed to the clubhouse area. When the Declarant Rights are terminated, that area, which was always subject to the original Declaration ceases to be separate and becomes part of the undivided interest of all unit owners. I believe what needs to happen is to have a correction to that 12/22 COC to show the Anchor Club ID parcel as 0.

It would be good if we can discuss at your convenience.

Best regards

Jim

IUI HALLORAN

James J. Perito, Esq. Halloran & Sage LLP 265 Church Street Suite 802 New Haven, CT 06510

E perito@halloransage.com
D 203.672.5423
M 203.376.5797
F 203.672.5480
www.halloransage.com

fice of Tax Collector

TOWN OF BRANFORD TOWN HALL DRIVE, P.O. BOX 136, BRANFORD, CONNECTICUT 06405

ROBERT M. IMPERATO Tax Collector



TEL: (203) 315-0672 FAX: (203) 315-3334 www.branford-ct.gov Email: rimperato@branford-ct.gov

Date: July 31, 2023

To:

Joseph Mooney Chairman Board of Finance

From: Robert M. Imperato

Tax Collector

Re:

Tax Refunds Transfer- Budget Transfers FY 2022-2023 Tax Office

Dear Chairman Mooney

I am requesting the following transfer be placed on the agenda for the Board of Finance Meeting of July 31, 2023.

Tax Refunds

Over the past fiscal year 2022-2023, the Tax Office has entertained a higher number of tax refunds than initially budgeted within the designated line item. This resulted in the Tax Office requiring a transfer to cover the shortfall.

From		
10149040-588802	Contingency	(\$87,948.88)
То		
10141070-588620	Tax Refunds	\$87,948.88

Respectfully requested,

Robert M. Imperato

Tax Collector

OFFICE OF THE TREASURER BRANFORD, CONNECTICUT



1019 MAIN STREET POST OFFICE BOX 150

(203) 315-0663 FAX (203) 315-3736 WWW.BRANFORD-CT.GOV

Date:

July 27, 2023

To:

Joseph Mooney

Board of Finance

From:

James P. Finch

Director of Finance

Re:

Teacher Negotiations

I write to request that you consider the following items at your next meeting.

Item: 1.

To meet with representatives of the Board of Education (BOE) pursuant to Section 10-153d of the Connecticut General Statutes.

Item 2.

To appoint a member of the Board of Finance to be present during teacher negotiations.

Background

As you are aware, prior to our meeting at the central office to discuss teacher negotiations we reviewed the statutory requirements as outlined below:

Sec. 10-153d. Meeting between board of education and fiscal authority required.

(a) Within thirty days prior to the date on which the local or regional board of education is to commence negotiations pursuant to this section, such board of education shall meet and confer with the board of finance in each town or city having a board of finance, with the board of selectmen in each town having no board of finance and otherwise with the authority making appropriations therein. A member of such board of finance, such board of selectmen, or such other authority making appropriations, shall be permitted to be present during negotiations pursuant to this section and shall provide such fiscal information as may be requested by the board of education.

I acknowledge that having a meeting of the two boards in advance of negotiations represents a departure from what we have done historically, however, it appears to be

more consistent with the statutory requirements. Additionally, I believe it is generally understood that the requirement is meant to provide BOE's with an understanding of a town's finances in advance of negotiations and to incorporate this knowledge into the negotiating strategy.

The second item is simply to determine which member will represent the Board of Finance during teacher negotiations.

Cc James Cosgrove, First Selectman
Board of Finance Members
Dr. Christopher Tranberg, Superintendent of Schools
Donald Neel, Chief Operating Officer
Lisa Arpin, Town Clerk