

# 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 MINUTES July 31, 2023 at 7:30 p.m.

RECEIVED

AUG 09 2023

BRANFORD TOWN CLERK

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

Board members seated were: Chairman Joseph Mooney, Victor Cassella, Harry DiAdamo, Pamela DeLise, Charles Shelton and Jeffrey Vailette. Also present were First Selectman James Cosgrove, Finance Director Jim Finch and Town Clerk Lisa Arpin. RTM reps in attendance were Peter Black, Carolyn Sires and Frank Twohill. Also BOE Chair Peter Berdon, Meaghan DeLucia-BOE, Tax Collector Robert Imperato, Ellen Michaels-BOE, School Superintendent Christopher Tranberg, BPS Chief Operating Officer Donald Neel, Jon Prins-BOE and Marie Watson-BOE.

1. The Board unanimously approved the minutes of the March 27, 2023 and May 22, 2023 meetings by motion from Mr. Shelton, seconded by Mr. Vailette.
2. Citizen's Communication--RTM representative Peter Black commented regarding a previous meeting's presentation regarding the sale of tax liens to a private equity firm.
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.

Tax Collector Robert Imperato presented this item reviewing materials previously distributed to the Board. Anchor Reef Club at Branford LLC filed Bankruptcy Chapter 11. A tax lien is on the property and it is a complex issue in the hands of Attorney Jim Perito. By motion from Mr. Vailette, seconded by Mr. Cassella, the request was unanimously approved. Note: The updated post-meeting total suspended, including interest is \$16,923.37.

4. The Board heard a request by Tax Collector Robert Imperato to approve the following transfer request for FY2023:

From:		
10149040-588802	Contingency	(\$87,949)
To:		
10141070-588620	Tax Refunds	\$87,949

Finance Director Jim Finch reported the contingency balance after this item will be \$557,977. Motion to approve made by Mr. Valette, seconded by Mr. Shelton, vote was unanimous.

5. The Tax Collector updated the Board with preliminary collection stats for FY2023 (Grand List 2021) as per the attached handouts. Chairman Mooney complimented Mr. Imperato on his presentation.
6. & 7. Chairman Mooney announced an executive session with the Board of Finance members and BOE representatives regarding teacher negotiations pursuant to Section 10-153d of the Connecticut General Statutes at 7:55pm.

Chairman Mooney called the meeting back to regular session at 8:31 pm and announced no votes were taken in executive session.

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

Chairman Mooney announced Pam DeLise as the BOF representative. Motion by Mr. Valette, seconded by Mr. Cassella; vote was unanimous.

7. Adjournment - The meeting adjourned at 8:32 p.m. by motion from Mr. Cassella, seconded by Mr. Shelton.

Dated this 9<sup>th</sup> day of August, 2023



Lisa E. Arpin, MMC MCTC  
Board of Finance Clerk

TOWN OF BRANFORD

TAX SUSPENSE TOTALS

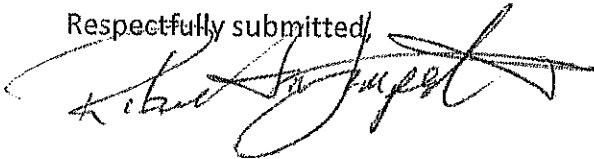
Grand List Year: 2021

<u>ANCHOR REEF CLUB AT BRANFORD</u>	<u>Total</u>
<u>LLC</u>	
\$16,923.37	\$16,923.37
As of 8/1/2023	

I hereby certify that, to the best of my knowledge, each tax in the above statement has not been paid, is uncollectable, and should be transferred to the suspense tax book.

Dated at Branford, Connecticut, on the 31st day of July 2023.

Respectfully submitted,



Robert M. Imperato, Tax Collector, Town of Branford

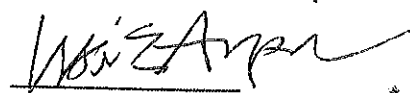
ACTION TAKEN BY BOARD OF FINANCE

To Robert M. Imperato, Tax Collector of Branford, Connecticut:

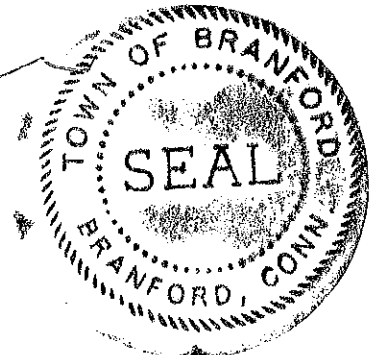
A detailed examination has been made of the above statement, dated 31st day of July, 2023, recommending the transfer of certain uncollected taxes to the suspense tax book. The taxes listed in such statement are believed to be uncollectable and pursuant to section 12-165 of the General Statutes, authority is hereby given you to transfer such taxes, in accordance with the law, to the suspense tax book.

Dated at Branford, Connecticut, the 1<sup>st</sup> day of Aug., 2023

Board of Finance of Branford, Connecticut by



Town Clerk



TOWN OF BRANFORD

DELINQUENT STATEMENT

TAX COLLECTOR  
PO BOX 136  
BRANFORD, CT 06405  
(203) 315-0672

OUR RECORDS INDICATE  
AS OF 08/01/2023  
A BALANCE ON THE FOLLOWING  
TAX GRAND LIST



AS of August 1, 2023

ANCHOR REEF CLUB AT BRANFORD LLC  
111 OAK ST  
HARTFORD, CT 06106-0000

0030090141308103808306106151511

BILL #	UNIQUE ID	TYPE	TAX	INTEREST	B-INT	L/FEES	TOTAL
2021-01-0001031	1031	RE	14,505.90	2,393.47	0.00	24.00	16,923.37
	60 MAPLE ST D08/000/012/00002						
	<b>TOTAL</b>		<b>14,505.90</b>	<b>2,393.47</b>	<b>0.00</b>	<b>24.00</b>	

PAYMENT MADE AFTER 08/01/2023  
NOT REFLECTED ON THIS STATEMENT.  
INTEREST APPLIES THRU 08/31/2023

\*\* TOTAL DUE:

16,923.37

Office 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: June 24, 2023

To: Joseph Mooney, Chairman Board of Finance

From: Robert M. Imperato, Tax Collector *[Signature]*

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.

*[Handwritten signature]*  
BRANFORD TOWN CLERK

2023 JUN 21 P 4: 38

RECEIVED

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 \$49,848.12.

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

*Neil Shapiro*  
STANFORD TOWN CLERK

**Exhibit 1-9**  
**United States Bankruptcy Court**  
**Chapter 11**  
**Description**



## Features of Chapter 11 reorganization<sup>[edit]</sup>

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, 11 U.S.C. § 1108 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.<sup>[13]</sup>

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 automatic stay. 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,<sup>[14]</sup> 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.<sup>[citation needed]</sup>

If the business is insolvent, its debts exceed its assets and the business is unable to pay debts as they come due,<sup>[15]</sup> 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.<sup>[16]</sup> 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.<sup>[17]</sup>

**Exhibit 1**

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



Doc ID: 003330130006 Type: LAN  
Book 1338 Page 68 - 72  
File# 2022-00000391

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 21<sup>st</sup> day of January 2022 by **Mariners Landing, LLC**, a Connecticut limited liability company with an office at 31 Halls 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.



**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

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

"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



Doc ID: 003380120007 Type: LAN  
Book 1938 Page 61 - 67  
File# 2022-00000390

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 S. Aron  
BRANFORD, CT TOWN CLERK *msj*





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 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 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 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 "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 file 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.
29. 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 485 of the BLR.
31. Traffic Investigative report dated April 14, 2014 and recorded on May 1, 2014 in Volume 1156 at Page 489 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 6.8.21, 2022 and recorded on 1.24.22, 2022 in Volume 1537 at Page 846-859 of the BLR.

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

Lisa Schapiro

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



**Exhibit 3**

**Settlement Taxes Paid at Closing**

Exh. 3

SETTLEMENT STATEMENT - SELLER'S DISBURSMENTS

Seller: Anchor Reef Club at Branford, LLC  
Buyer: Mariners Landing, LLC  
Property Address: 60 Maple Street  
Settlement Date: January 21, 2022.

Cash Balance due Seller from Buyer			\$
Less Deposit Previously Received:		\$ (100,000.00)	
Seller's Disbursements:			
Tax Collector of Branford		\$ 75,820.05	*
Real Estate - 2019 Grand List	\$ 26,669.99		
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	
ECP #180 Order Approving Sale	\$ 110.00		
ECP #321 Order Modifying Order Approving Sale	\$ 80.00		
Release of Mortgage - Nassi Funding	\$ 80.00		
Release of Easement (estimate)	\$ 3,250.00		
Environmental Escrow - Association		\$ 260,000.00	
Environmental Escrow - Mariners Landing		\$ 200,000.00	
Form III filing fee		\$ 3,000.00	
Total:		\$ 562,120.05	
Total Seller Expenses:		\$ 562,120.05	
Balance Due Seller			\$

6/24

ED



**Exhibit 4**  
**Certificates of Correction**

*Updated 12/8/2022 JGP*

*Exh. 4*

*COC*

RAA/COC Listing Report BRANFORD  
 Conditions : COC YR 2021 AND 2021  
 CO NAME  
 DBA / MV INFO

Date : 12/07/2022  
 Page : 1

ANCHOR REEF CLUB AT BRANFORD LLC	UNIQUE ID	COC YR	COC NO	COC DATE	12/07/2022 AND 12/07/2022			12/07/2022			12/07/2022			
					R/P/M/S -DIST	E/C/P	REAL	ORDER BY	LIST NO	ORIG NET	ADJ NET	NEW NET	ORIG TAX	ADJ TAX
60 MAPLE ST	1031	2021	40399R	12/07/2022	1,542,040	0	1,542,040	0	1,542,040	0	1,542,040	45,413.08	0.00	45,413.08
MARINERS LANDING LLC	R [D:0]				-1,049,480	0	-1,049,480	0	-1,049,480	0	-1,049,480	-30,907.18	0.00	-30,907.18
56 MAPLE ST	15803	2021	40400R	12/07/2022	492,560	0	492,560	0	492,560	0	492,560	14,505.90	0.00	14,505.90
GRAND TOTAL					1,488,900	0	1,488,900	0	1,488,900	0	1,488,900	43,848.12	0.00	43,848.12
					1,542,040	0	1,542,040	0	1,542,040	0	1,542,040	45,413.08	0.00	45,413.08
					439,420	0	439,420	0	439,420	0	439,420	12,940.94	0.00	12,940.94
					1,981,460	0	1,981,460	0	1,981,460	0	1,981,460	58,354.02	0.00	58,354.02

COC

Exn 4



\*2021010001031\*

AS OF 12/08/2022

GENERAL DATA REAL ESTATE BRANFORD

BILL NO: 2021-01-0001031
UNIQUE ID: 1031
FILE# 2022DQ0012289
BANK:
ESCROW:
VOL/PAGE: 911-87
LIEN VOL/PAGE: 0
DISTRICT: 0

ORIGINAL OWNER: ANCHOR REEF CLUB AT BRANFORD LLC
C/O: 111 OAK ST
ADDRESS: HARTFORD CT 06106
ADDRESS2:
CITY ST ZIP: 60 MAPLE ST
COUNTRY:
PROP LOC.:
EXR PROP LOC:
M/B/L: D08/000/012/00002
ELD CODE: 0
EXMPT CHANGE:

PROP ASSESSED: 1,542,040
EXEMPTIONS:
COC CHANGE: -1,049,480
NET VALUE: 492,560
MILL RATE: 29.4500

\*\*\* BILLED \*\*\*

INST1: TOWN
INST2: 22,706.54
INST3: 0.00
INST4: 0.00
ADJS: -30,907.18
TOTAL TAX: 14,505.90
TOTAL PAID: 0.00

\*\*\* PAYMENTS \*\*\*

TYPE CYCLE DATE ADJ TERM/BATCH/SEQ INST AMOUNT INTEREST LIENS FEES TOTALS
Acj 6 12/07/2022 11 40399R 99/9999/1 T -30,907.18 0.00 0.00 0.00 0.00
TOTAL PAYMENTS:
TOTAL BALANCE DUE AS OF 12/08/2022

INT DUE: TOWN 652.77
LIEN DUE: 0.00
FEES DUE: 0.00
TAX DUE NOW: 7,252.95
TOT DUE NOW: 7,805.72
BALANCE DUE: 15,158.67

\*\*\* FLAGS \*\*\*

Circuit Breaker Amount: 0 Benefit Year: 0
Invalid Address Flag No
Last Adjustment Reason REQUESTED TAX BILL SPLIT
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. tmi

COC

Exh 4



AS OF 12/08/2022

GENERAL DATA REAL ESTATE BRANFORD

BILL NO: 2021-01-0400635  
UNIQUE ID: 15803  
LINK#  
FILE#  
BANK:  
ESCROW:  
VOL/PAGE: 1338-0061  
LIEN VOL/PAGE:  
DISTRICT:

ORIGINAL OWNER:  
C/O:  
ADDRESS:  
ADDRESS2:  
CITY ST ZIP:  
COUNTRY:  
PROP LOC.:  
EXR PROP LOC:  
M/B/L:

MARINERS LANDING LLC  
31 HALLS POINT RD  
BRANFORD CT 06405  
56 MAPLE ST  
D08/000/012/002.3

PLAN CODE: RE  
PROP ASSESSED:  
EXEMPTIONS:  
COC CHANGE: 1,488,900  
NET VALUE: 1,488,900  
MILL RATE: 29.4500

DESCRIPTION:  
ELD CODE:  
EXMPT CHANGE:

0

\*\*\* BILLED \*\*\*

INST1: TOWN  
INST2: 0.00  
INST3: 0.00  
INST4: 0.00  
ADJS: 43,848.12  
TOT TAX: 43,848.12  
TOTAL PAID: 0.00

TOTALS  
0.00  
0.00  
0.00  
0.00  
43,848.12  
43,848.12  
0.00

\*\*\* PAYMENTS \*\*\*

TYPE	CYCLE	DATE	ADJ	TERM/BATCH/SEQ	INST	AMOUNT	LIENS	FEES	TOTALS
Adj	6	12/07/2022	10 40400R	99/9999/1	T	43,848.12	0.00	0.00	0.00
TOTAL PAYMENTS:						0.00	0.00	0.00	0.00

TOTAL BALANCE DUE AS OF 12/08/2022

INF DUE:  
LIEN DUE:  
FEES DUE:  
TAX DUE NOW: 21,924.06  
TOT DUE NOW: 21,924.06  
BALANCE DUE: 43,848.12

\*\*\* FLAGS \*\*\*

Circuit Breaker Amount: 0  
Invalid Address Flag NC  
Last Adjustment Reason REQUESTED TAX BILL SPLIT  
Benefit Year: 0

**Exhibit 5**

**Current Tax Bill Anchor Reef Club at Branford  
LLC**



**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 easements and zoning laws.

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 liens against fee simple estates if the owners fail to pay property taxes or commit other violations. These stakeholders can then take back the property through the foreclosure process.

**Exhibit 8**

**Correspondence Halloran & Sage**

**From:** James J. Perito <[perito@halloransage.com](mailto:perito@halloransage.com)>  
**Sent:** Friday, March 31, 2023 4:04 PM  
**To:** Jamie Cosgrove <[jcosgrove@branford-ct.gov](mailto:jcosgrove@branford-ct.gov)>  
**Cc:** Barbara Neal <[Bneal@branford-ct.gov](mailto:Bneal@branford-ct.gov)>; Robert Imperato <[rimperato@branford-ct.gov](mailto:rimperato@branford-ct.gov)>; Celeste Fisher <[Cfisher@branford-ct.gov](mailto:Cfisher@branford-ct.gov)>; William Aniskovich <[waniskovich@bswlaw.com](mailto: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

**JJ HALLORAN  
LLP SAGE**

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

E [perito@halloransage.com](mailto:perito@halloransage.com)

D 203.672.5423

M 203.376.5797

F 203.672.5480

[www.halloransage.com](http://www.halloransage.com)

# Office of Tax Collector


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

**Item #4**

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

RECEIVED  
2023 JUL 28 P 1:26  
M. Imperato  
BRANFORD TOWN CLERK

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)
To		
10141070-588620	Tax Refunds	\$87,948.88

Respectfully requested,

Robert M. Imperato

Tax Collector

Grand Ratebook Sewer Adjusted Collectible  
\$3,001,010.06

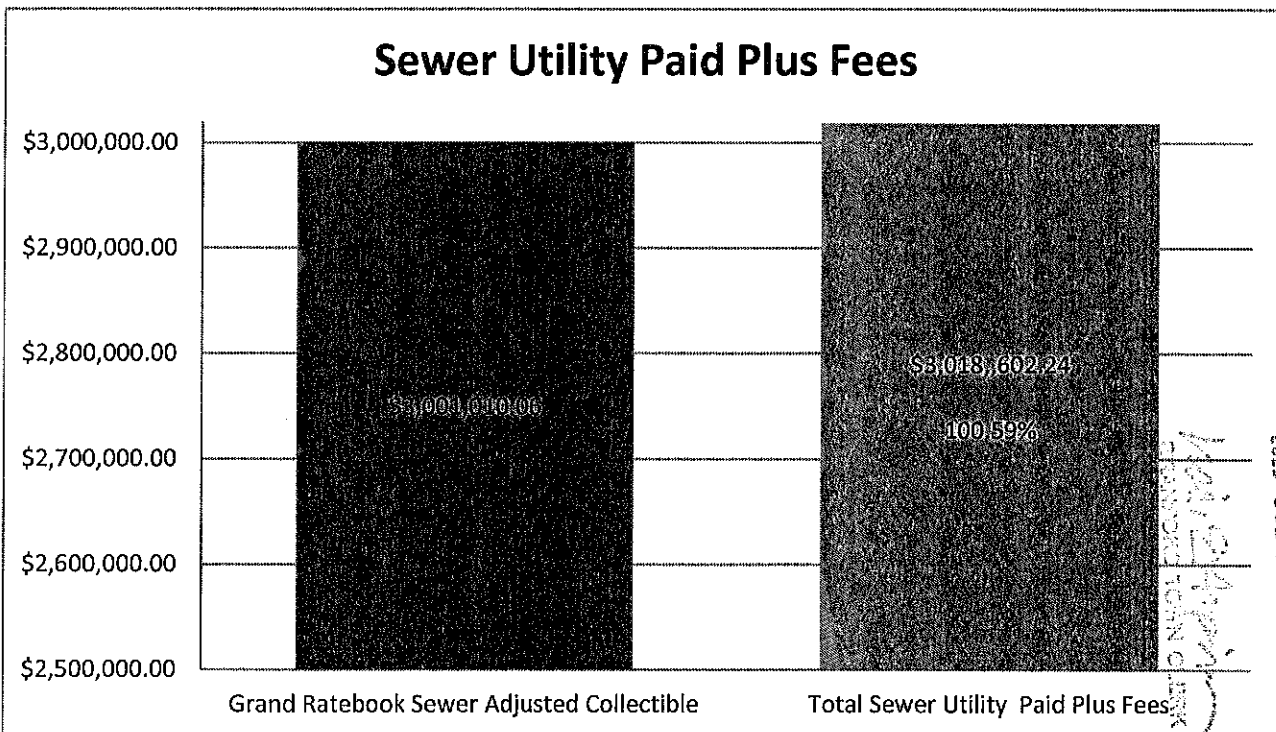
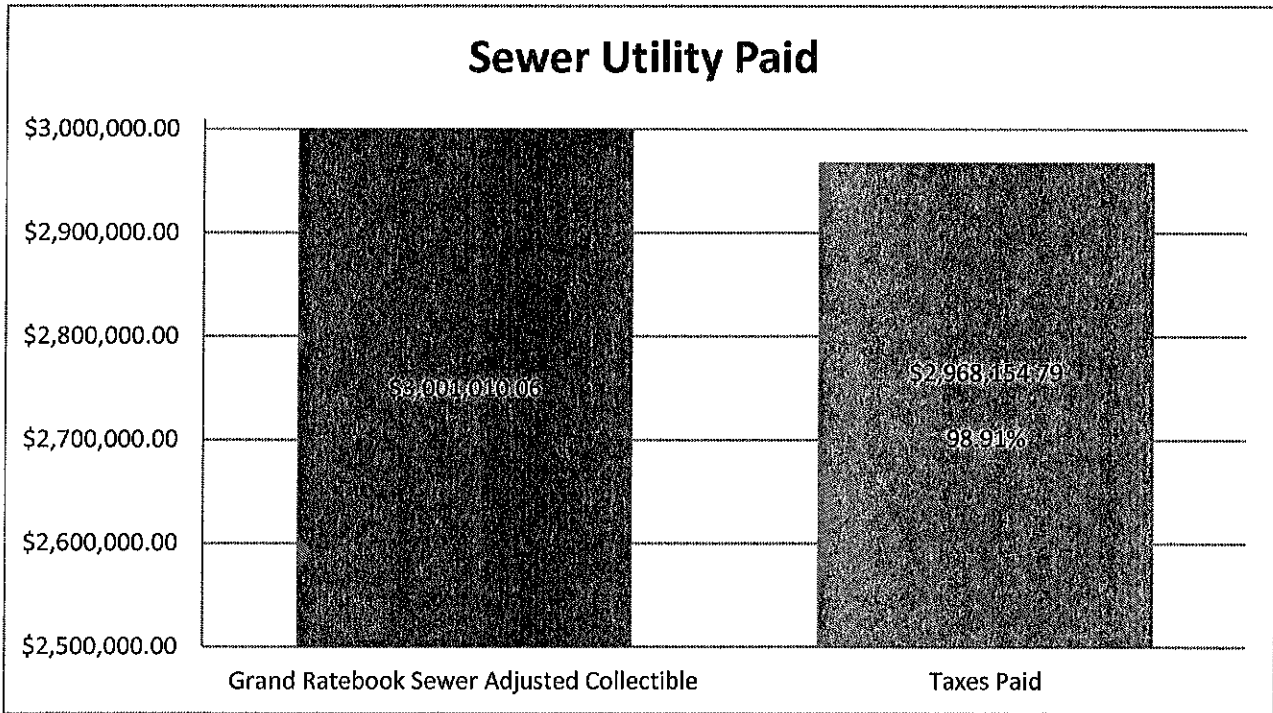
Taxes Paid  
\$2,968,154.79

Percent Collected  
98.91%

Grand Ratebook Sewer Adjusted Collectible  
\$3,001,010.06

Total Sewer Utility Paid Plus Fees  
\$3,018,602.24

Percent Collected  
100.59%

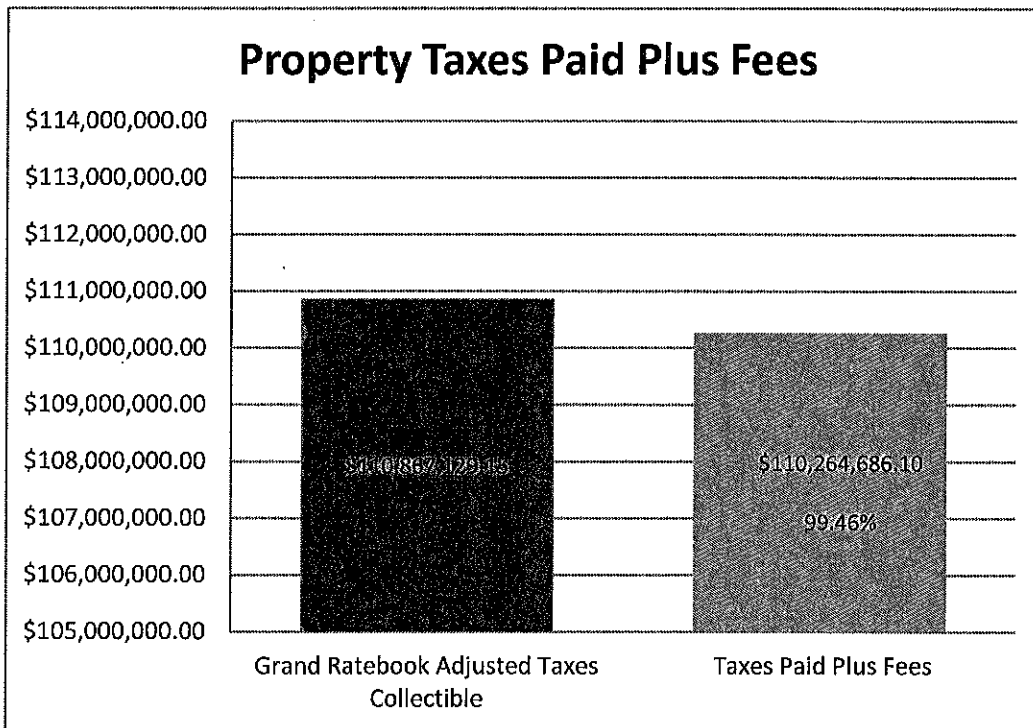
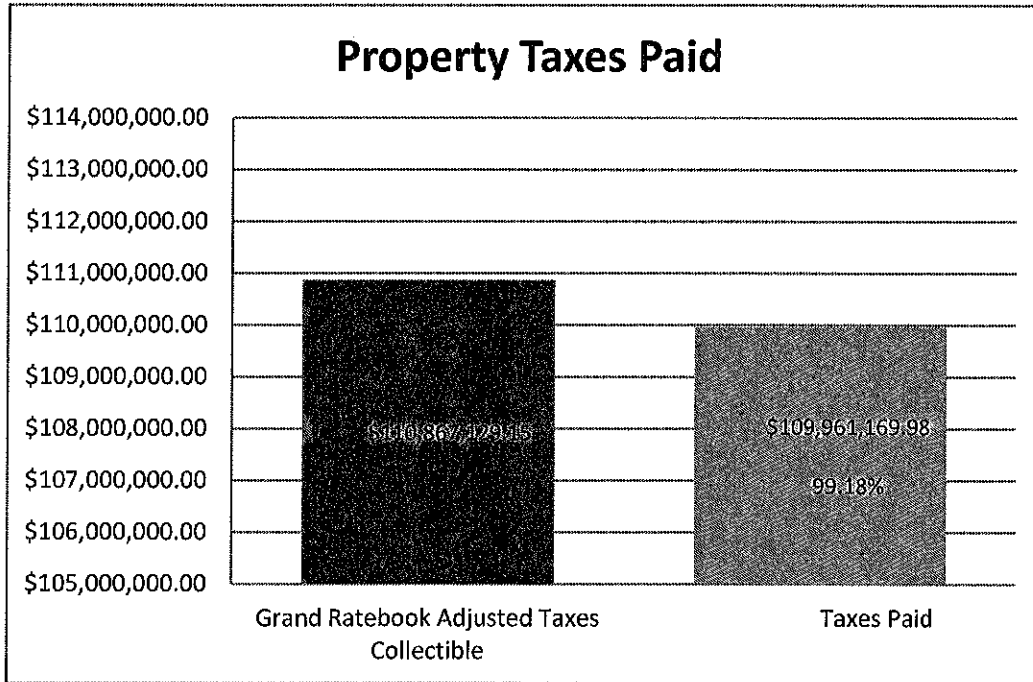


RECEIVED  
 2023 JUN 31 P 3:01  
 TOWN OF BIRKBECK

# Item #5

Grand Ratebook Adjusted Taxes Collectible	Taxes Paid	Percentage Collected
\$110,867,129.15	\$109,961,169.98	99.18%

Grand Ratebook Adjusted Taxes Collectible	Taxes Paid Plus Fees	Percentage Collected
\$110,867,129.15	\$110,264,686.10	99.46%



*Handwritten signature*  
DORLAND TOWN CLERK

2023 JUL 31 P 3:01

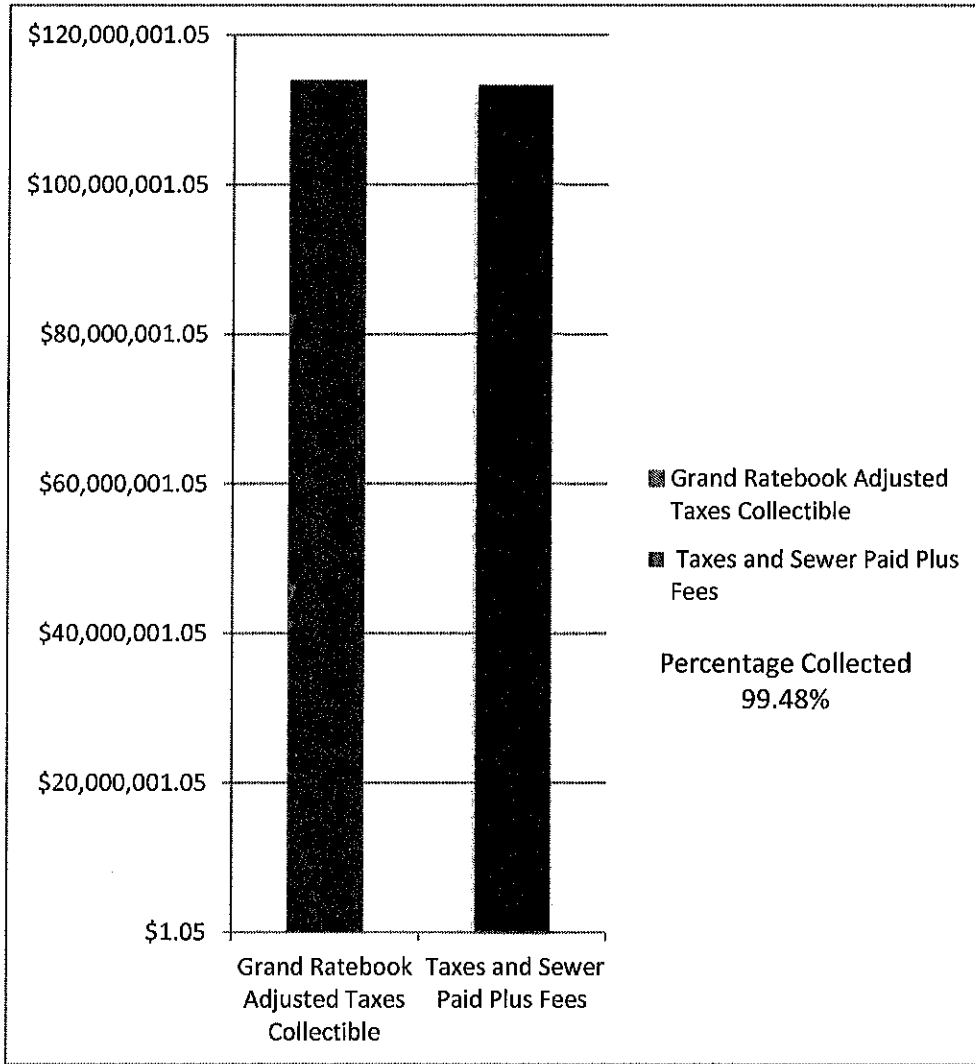
RECEIVED

# Item #5

Grand Ratebook Adjusted Taxes Collectible  
\$113,868,139.00

Taxes and Sewer Paid Plus Fees  
\$113,283,288.34

Percentage Collected  
99.48%



*[Signature]*  
CHRISTOPHER TOWN CLERK

2023 JUL 31 P 3:01

RECEIVED



# Item #5

Total Taxes Paid Plus Fees  
\$113,283,288.34

Total Departmental Budget  
\$929,067.00

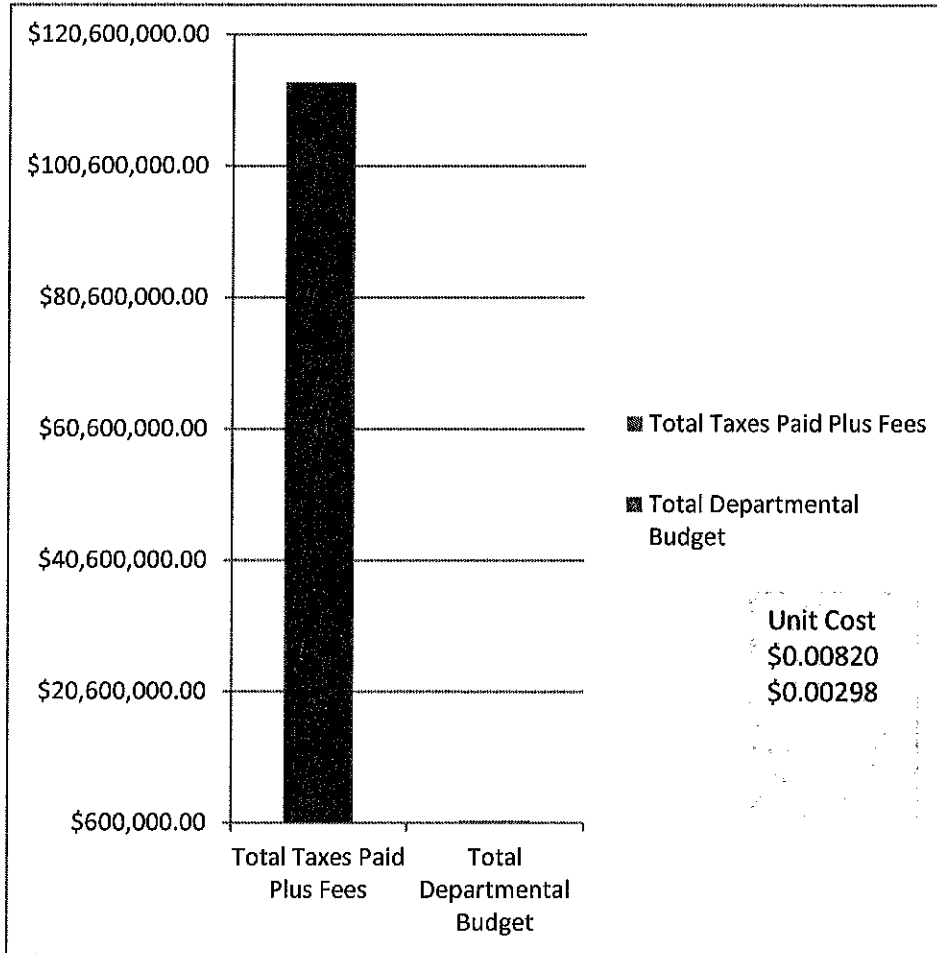
Unit Cost  
\$0.00820

Including Tax Refunds

Total Taxes Paid Plus Fees  
\$113,283,288.34

Total Departmental Budget w/o Refunds  
\$337,111.00

Unit Cost  
\$0.00298



*Handwritten Signature*  
EDMUND C. TOWN CLERK

2003 JUL 31 P 3:01

RECEIVED

OFFICE OF THE TREASURER  
BRANFORD, CONNECTICUT

Items #6,7 & 8

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

Wai S. ...  
BRANFORD TOWN CLERK

2023 JUL 28 A 10:41

RECEIVED

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