RTM ADMINISTRATIVE SERVICES COMMITTEE

Town of Branford

Nancy McCormack, Mark McCall, Alex Larsson, Victoria Verderame, Frank Twohill, Anthony Alfone Dan Adelman, Chair

REGULAR MEETING AGENDA

REGULAR MEETING AGENDA

Tuesday September 3, 2024 @ 7:00 p.m.

There will be a regular meeting of the RTM Administrative Services Committee on Tuesday, September 3, 2024, at 7:00 p.m. at the Branford Community House, 46 Church Street, Branford, CT.

- 1. Call to order.
- 2. Roll call.
- 3. To approve the regular meeting minutes from July 2, 2024.
- 4. To consider, and if appropriate, approve a request from Evgenia Pekarskaya, CEO of Supercool Metals for the Town of Branford to "reconsider the imposition of property tax on [their] manufacturing equipment for this year and to ask the RTM to approve a request for an exemption on the 2023 Grand List as provided for in General Statutes §12-94e (attached).
- 5. To consider, and if appropriate, approve a transfer request from the Assessor for FY2024 as follows:

From:

10141050-533290

Appraisal Services

(\$ 400)

To:

10141050-588210

Dues & Subscriptions

400

6. To consider, and if appropriate, approve a transfer request from the Tax Collector for FY2024 as follows:

From:

10141070-517000

Regular Wages & Salaries

(\$ 1,160)

10141070-555320

Postage

(\$7,417)

		Total	(\$ 8,577)
To:			
10141070-518000	Overtime		\$ 1,160
10141070-588110	State Fees & Testing		150
10141070-533285	Tax Bill Printing & Processing		<u>7,267</u>
		Total	\$ 8,577

7. To consider, and if appropriate, approve transfer requests from the First Selectman for FY2024 as follows:

Executive

From:

10141020-533280 10141020-555400	Consulting Advertising, Printing, Binding Total	(\$ 1,875) (1,115) (\$ 2,990)
To: 10141020-518250	Seasonal & Part-Time Help	\$ 2,990

8. Adjournment

Dan Adelman, Chair

August 27, 2024

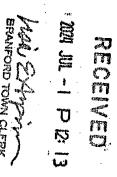
Supercoo**Metals**

Evgenia Pekarskaya, CEO Supercool Metals 21 Business Park Drive, Unit 5B Branford, CT 06405

Via USMAIL and email: maryannamore.rtm4@gmail.com

June 27, 2024

To: Maryann Amore, Moderator Moderator, Branford Town Meeting ("RTM") The Town of Branford 1019 Main Street, PO Box 150 Branford, CT 06405



Subject: Appeal for Property Tax Exemption on Manufacturing Equipment for tax year 2023

Dear Madam Moderator,

I am writing to you on behalf of Supercool Metals, a small high-tech manufacturing company that has been operating within Branford since 2020. We find ourselves in an unprecedented situation regarding the property tax imposed on our manufacturing equipment, due to an unfortunate delay in our tax filing this year.

First and foremost, I would like to highlight the potential role our company, Supercool Metals, is poised to play in the economic and technological landscape of Branford and the broader state of Connecticut. As an emerging high-tech manufacturing entity, we are on the cusp of becoming a significant contributor to the local economy and a driver of innovation. This focus means we'll be providing high-tech manufacturing jobs in a number of important industrial and clean tech areas, such as hydrogen infrastructure, space and robotics, marking a steady growth in our contribution to Branford and the state's economic and technological development.

It is also important to note the unique nature of our company. We are a small-scale operation with a total of six employees, only three of whom are full-time. This small team is at the heart of our innovation and production processes. The size of our operation means that we operate with highly limited resources and face challenges that medium-size and large companies may not encounter.

Furthermore, 98% of our income is derived from government grants, which are specifically allocated for development and manufacturing purposes. These grants do not cover expenses such as property taxes on manufacturing equipment. The unexpected imposition of this tax presents a significant financial hardship for our company. It threatens our ability to continue contributing effectively to the local economy and to maintain our role in the technological advancement of the state.

Supercoo**Metals**

June 27, 2024 Page 2.

I would also like to highlight our consistent track record of compliance with tax regulations. Our company has always filed taxes on time and has been granted an exemption on manufacturing equipment in the past (see attachments). This year's delay in filing was an anomaly, caused by several factors, including the departure of the employee responsible for tax filings in prior years and the transition of our office manager, who managed our mail, to remote work.

In light of these considerations, we would like to respectfully request the Town of Branford to reconsider the imposition of property tax on our manufacturing equipment for this year and to ask the Representative Town Meeting ("RTM") approve at an upcoming meeting our request for exemption on the 2023 Grand List as provided for in General Statutes §12-94e (attached).

Granting this exemption will not only aid in the survival of a small, yet impactful company but also ensure the continued contribution of innovative high-tech solutions to Branford and beyond.

We appreciate the RTM understanding and willingness to consider our appeal under these exceptional circumstances. Thank you for your time and consideration. We are hopeful for a positive resolution and are open to discussing this matter further if useful and/or required. I am also coping Attorneys Brian Hoeing, Updike Kelly and Spellacy, P.C., and William Aniskovich, Brenner, Saltzman & Wallman, LLP, and First Selectman, Jamie Cosgrove, who may be able to offer some further insight or assistance toward favorably resolving this matter.

Sincerely,

Evgenia Pekarskaya, CEO

Supercool Metals

Email: evgenia@supercoolmetals.com

Phone: 646 244 0247

Cc: Tracy Everson, RTM, Majority Leader [Everson5rtm@gmail.com]

Victoria Verderame, RTM, Minority Leader [Vverderame@albertus.edu]

Frank Twchill, Jr., RTM, Clerk [franktwohill@hotmail.com]

Jamie Cosgrove, First Selectman [jcosgrove@branford-ct.gov]

Brian C. Hoeing, Esq. [bhoeing@uks.com]

William Aniskovich [waniskovich@bswlaw.com]

Attachments:

- 2023 property declaration and the result of the appeal with the corrected property assessment
- Connecticut General Statutes Section 12-94e
- A copy of granted exemption for manufacturing equipment for the tax year 2022 and 2021



Go to previous versions of this Section

2023 Connecticut General Statutes Title 12 - Taxation Chapter 203 - Property Tax Assessment Section 12-94e. - Municipal option to grant certain previously waived exemptions.

Universal Citation: CT Gen Stat § 12-94e. (2023)

Whenever any person claiming the exemption from property tax under the provisions of subdivision (59), (60), (70), (72), (74) or (76) of section 12-81 has failed to file a claim with the assessor or board of assessors as required in said subdivisions and has further failed to apply for an extension of time under section 12-81k, the municipality, upon receipt of a request from such person, may, by vote of its legislative body or, where the legislative body is a town meeting, by a vote of its board of selectmen, grant such exemption according to criteria established by the municipality, including, but not limited to, allowing for any hardship experienced by the person which may account for the failure to claim the exemption or to file for an extension of time and whether the exemption would provide a net benefit to economic development in the municipality. No payment in lieu of tax under this chapter shall be made with regard to any property exempted from tax under this section.

(P.A. 03-269, S. 10; P.A. 14-183, S. 4.)

History: P.A. 03-269 effective July 9, 2003, and applicable to any assessment year; P.A. 14-183 added reference to Sec. 12-81(76) and provision re vote of board of selectmen.

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Town of Branford

Town of Branford
PO BOX 136

BRANFORD, CT 06405
203-315-0672

Bi	I	In	fo	rm	ati	on



	Taxpayer Informat		
Bill #	2020-2-0953419 (PERSONALPROPERTY)	Town Benefit	
Unique ID	58583	Elderly Benefit	7
District/Flag			
Name	SUPER COOL METALS	Assessment	474,940
Care of/DBA	/SUPER COOL METALS	Exemption	407,260
Address		Net	67,690
Detail Information	21-23 BUSINESS PARK DR		
Volume/Page			Town 29.45
		Mill Rate	

Total Installment Total Payments	+ Adjustment	1,993.48 1,993.48		Fee Due
Total Adjustments	3	0.00		Lien Due 0.00
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Inst #2	01/01/2022	996.74	er eile er	Tax/ Princ/ Bond Due 0.00
Inst #1	07/01/2021	996.74	· · · · · · · · · · · · · · · · · · ·	
Installment Inst #1	07/01/2021	Town		Total Due

*** Note: This is not a tax form; please contact your financial advisor for information regarding tax reporting.

			Payment History			
Payment Date	Туре	Tax/Principal/Bond	Interest	Lien	Fee	Total
06/18/2021	PAY	1,993.48	0.00	0.00	0.00	1,993,48
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Town of Branford

Town of Branford PO BOX 136

BRANFORD, CT 06405

203-315-0672

Bill Information



	Taxpayer Informat	lon	
Bill #	2021-2-0953419 (PERSONALPROPERTY)	Town Benefit	
Unique ID	58583	Elderly Benefit	
District/Flag			***************************************
Name	SUPER COOL METALS	Assessment	534,730
Care of/DBA	/SUPER COOL METALS	Examption	474,290
Address		Net	60,440
Detail Information	21-23 BUSINESS PARK DR		
Volume/Page			Town 29.45
		Mill Rate	

		Bill	Information As of 05	/07/2024
Installment	Due Date	Town		
Inst #1	07/01/2022	889.98		
Inst #2	01/01/2023	889.98		Tax/ Princ/ Bond Due 0.00
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Total Installment +	Adjustment	1,779.96		Fee Due 0.00
Total Payments		1,779.96		Total Due Now 0.00
				Balance Due 0.00

*** Note: This is not a tax form, please contact your financial advisor for information regarding tax reporting. ***

		Marking the control that the state of the st	Payment History			
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07/01/2022	PAY	889.98	0.00	0.00	0.00	889.98
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*** Total payments made to taxes in

2023

\$889.98



Town of Branford

Town of Branford PO BOX 136

BRANFORD, CT 06405

203-315-0672

Bill Information



	Taxpayer Informati	on	
Bill #	2022-2-0953419 (PERSONALPROPERTY)	Town Benefit	
Unique ID	58583	Elderly Benefit	** ··· · · · · · · · · · · · · · · · ·
District/Flag			d- three also and a second and a
Name	SUPER COOL METALS	Assessment	665,030
Care of/DBA	/SUPER COOL METALS	Exemption	61:1,430
Address		Net	53,600
Detail Information	21-23 BUSINESS PARK DR		**
Volume/Page			Town 29.89
		Mill Rate	

				Balance Due 0.00
Total Payments	nd name after his Horner name anamentmentals decommensations and	1,602.10		Total Due Now 0.00
Total Installment	+ Adjustment	1,602.10		Fee Due 0.00
Total Adjustments	3	0.00		Lien Due 0.00
Inst #4			1 ************************************	
Inst #3			TO PARTITI Y TO DESCRIPTION OF THE STATE OF	Interest Due 0.00
Inst #2	01/01/2024	801.05		Tax/ Princ/ Bond Due 0.00
Inst #1	07/01/2023	801.05	1	
Installment	Due Date	Town		Total Due

Note: This is not a tax form; please contact your financial advisor for information regarding tax reporting, ***

Payment History						
Payment Date	Туре	Tax/Principal/Bond	Interest	Lien	Fee	Total
11/02/2023	PAY	1,602.10	80.08	0.00	0.00	1,662.18
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*** Total payments made to taxes in 2023

\$1,662,18

Town of Branford Board of Assessment Appeals 1019 Main Street Branford, CT 06405 Thone: 203-488-2039

March 29, 2024

EVGENIA PEKARSKAYA 21 BUSINESS PARK DR, 5B BRANFORD, CT 06405

List# 58583 EVGENIA PEKARSKAYA 21 BUSINESS PARK DR, 5B

The board has reviewed the assessment of your property as requested, taking into consideration all the factors brought to our attention.

We feel that there are no errors of fact and calculations are correct, therefore we cannot agree with a change in value of this property.

We feel that the following assessment represents seventy percent of the value of the property based upon corrected calculations.

OLD ASSESSMENT 1173950 NEW ASSESSMENT 906090

The decision by the Board of Assessment Appeals is binding. Under legislation 12-117a, any person claiming to be aggrieved of the Board of Assessment Appeals may appeal the Board's decision to the superior court of the judicial district in which the person's property is subject to taxation. The appeal must be filed within 2 months of the date that the Board of Assessment Appeals mails a notice of decision.

Thank you for your cooperation.

Very Truly Yours,

Dennis Nardella Chairman