

MINUTES: SPECIAL MEETING OF THE BOARD OF SELECTMEN
Killingworth Town Hall
Tuesday, January 30, 2018; 8:15 a.m.

1. The meeting was called to order at 8:16 am.
2. Executive Session: discussion of pending litigation (CT Solar Lease 2, LLC v. Town of Killingworth, Town of Killingworth Board of Assessment Appeals). **No action was taken.**
3. Public session: actions related to pending litigation (CT Solar Lease 2, LLC v. Town of Killingworth, Town of Killingworth Board of Assessment Appeals)

A motion by lino to approve the judgment in the case of CT Solar Lease 2, LLC v. Town of Killingworth and Town of Killingworth Board of Assessment Appeals, was seconded by Gorski. The motion passed unanimously.

4. Adjournment

A motion to adjourn at 8:18 am by Gorski was seconded by Annino. The motion passed unanimously.

Respectfully submitted by Elizabeth Doyle Disbrow on 1/30/2018.

E. Disbrow

ATTACHMENT

RECEIVED
KILLINGWORTH, CT

2018 JAN 30 A 9 14

Michelle O'Neil,
Asst.

TOWN CLERK

HHB-CV17-6037525-S : SUPERIOR COURT
CT SOLAR LEASE 2, LLC : J.D. OF NEW BRITAIN
V. : AT NEW BRITAIN
TOWN OF KILLINGWORTH AND
TOWN OF KILLINGWORTH
BOARD OF ASSESSMENT APPEALS :

STIPULATION FOR JUDGMENT

The parties to the above-captioned tax appeal hereby stipulate to the entry of judgment thereon by the Superior Court in accordance with the terms of this Stipulation. This appeal concerns the tax assessment of certain personal property owned by CT Solar Lease 2, LLC (“Plaintiff”) on the Grand List of October 1, 2016 (“2016 Grand List”) located in the Town of Killingworth (“Town” or “Defendant”) at: (1) 67 Parker Hill Road, (2) 64 Parker Hill Road, (3) 98 Cow Hill Road, (4) 41 Bunker Hill Road, (5) 776 Route 148, (6) 458 Route 148, (7) 189 Emanuel Church Road, (8) 18 Chatfield Ridge Road, (9) 350 Roast Meat Hill Road (10) 90 Cow Hill Road, (11) 211 Green Hill Road, (12) 22 Running Brook Road, and (13) 126 Route 81 (collectively, the “Personal Property”). The parties hereby agree and stipulate as follows:

1. The Town will take any necessary action to treat the Personal Property as tax exempt property pursuant to C.G.S. § 12-81(57)(A) for the 2016 Grand List.
2. The Personal Property shall continue to be exempt from tax by the Town on future Grand Lists pursuant to C.G.S. § 12-81(57)(A) unless (a) the Personal Property is altered in a manner which would require a building permit; (b) the legislature of Connecticut amends the law affecting the local property taxation of residential solar panel installations in Connecticut, including but not limited to, General Statutes Section 12-81 (57); or (c) a judicial determination is made (with any appeal rights having expired) affecting the local property taxation of

residential solar panel installations in Connecticut, including but not limited to, a judicial interpretation of General Statutes Section 12-81 (57). If any of the events described in (a), (b) or (c) shall occur, the Town reserves the right to alter its assessment and tax treatment of the Personal Property, but only prospectively, concerning grand list years occurring after the occurrence of such event.

3. Even if any of the events described in (a), (b) or (c) of the prior paragraph shall occur, the Town will not retroactively alter the exempt status of the Personal Property on any grand lists that have already been certified by the Town's assessor and the Town will not reopen or audit the exempt status of the Personal Property for any previous grand list years.

4. As a result of this Stipulation, if Plaintiff has made any payment of taxes for the Personal Property pursuant to the 2016 Grand List, within thirty (30) days of the Court's approval of this Stipulated Judgment the Plaintiff shall receive a refund resulting from any overpayment of taxes for the assessments of the Personal Property on the 2016 Grand List.

5. Neither party shall be entitled to any interest, costs, fees or charges of any kind, and the parties shall pay their own costs in this appeal.

6. In consideration of this Stipulation, Plaintiff hereby releases and forever discharges, and by these presents does for its heirs, executors, administrators, successors and assigns, remise, release and discharge the Town of Killingworth, its agents, servants, and employees, including but not limited to, its Assessor and Board of Assessment Appeals and their respective heirs, administrators, successors and assigns, of and from any and all manner of action and actions, cause and causes of action or claims, known or unknown, in law or in equity which Plaintiff ever had, now has or which its executors, administrators, successors and assigns may in the future have against the Town of Killingworth, the Assessor and the Board of Assessment Appeals, its

and their agents, servants, employees, heirs, administrators, successors and assigns relating to the assessments of the Personal Property per the 2016 Grand List.

7. This Stipulation is made solely for the purposes of resolving the differences between the Parties hereto with respect to the Personal Property, and nothing in this Stipulation shall be construed as or constitute an admission of liability by any party hereto, nor shall the terms of this Stipulation be deemed binding on any party except the parties hereto.

8. The parties hereto acknowledge that they have consulted or have had an opportunity to consult with counsel of their choice prior to the execution of this Stipulation and fully understand all of its terms and conditions.

THE PLAINTIFF
CT SOLAR LEASE 2, LLC

By: Mario F. Coppola
Mario F. Coppola
Its Attorney

Date: 1-24-18

THE DEFENDANTS,
TOWN OF KILLINGWORTH, et al.

By: _____
David J. Tycz
Its Attorney

Date: _____