



Town of Wallingford, Connecticut

Board of Assessment Appeals

Tom Vitali, Chairman
Robert Avery, Member
Carl Bonamico, Member

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BOARD OF ASSESSMENT APPEALS

SPECIAL MEETING

MEETING DATE AND TIME: WEDNESDAY APRIL 29, 2020 – 11:00 AM

The Board of Assessment Appeals Special Meeting of April 29, 2020 will take place REMOTELY ONLY. The Public and Members may access the meeting as follows:

<https://global.gotomeeting.com/join/825313085>

You can also phone into the meeting:

Toll Free Number 1-866-899-4679

Access Code: 825-313-085

At the start of the meeting, the Chairman will instruct participants as to how the meeting will proceed. Materials discussed at this meeting are available on the Town website: www.town.wallingford.ct.us

Agenda

1. Call to Order
2. Attendance
3. Discussion and possible action regarding Encore Bus Lines LLC appeals
4. Adjournment



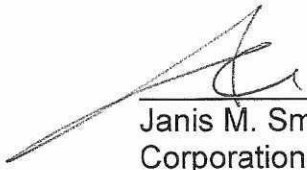
Town of Wallingford, Connecticut

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MEMORANDUM

TO: Shelby P. Jackson, III, Assessor
FROM: Janis M. Small, Corporation Counsel
RE: Encore Enterprises Ltd. Board of Assessment Appeals Appeal
DATE: April 21, 2020

The applicant claims a tax exemption under §12-241. Based upon the information provided to me, I am of the opinion that they are not entitled to the exemption. In support of this position, I offer the following points. First, based upon the information provided to me, the company does not satisfy the definition of "motor bus" in §14-1(56). The Applicant's permit is for motor vehicles "in livery service" pursuant to §13b-101 et seq. It does not have certificate under §13b-80. It does not operate a specific route and does not indiscriminately receive or discharge passengers. Further, a review of the information provided by the Applicant from 1991-2016 demonstrates that it is a charter/special operation livery service. Additionally, a review of a portion of the legislative history for §12-241 indicates that it was meant to protect bus companies with regular passenger routes in Connecticut. There is no documentation establishing that the Applicant falls within that category. It is my opinion that the application does not fall within §12-241 and they are not exempt.



Janis M. Small
Corporation Counsel

JMS/bjc