

Bond Case Briefs

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STANDING / TAX APPEAL - CONNECTICUT

Fairfield Merrittview Ltd. Partnership v. City of Norwalk

Supreme Court of Connecticut - March 1, 2016 - A.3d - 320 Conn. 535 - 2016 WL 730546

Limited partnership appealed board of assessment appeals' decision upholding municipal property tax assessment on commercial office complex. The Superior Court granted partnership's motion for permission to amend appeal to add limited liability company (LLC) as plaintiff, and, subsequently, the Judge Trial Referee, valued complex at \$35,059,753. City appealed. The Appellate Court reversed and remanded. Partnership and LLC appealed.

The Supreme Court of Connecticut held that:

- LLC had standing to appeal decision upholding tax assessment, and
- Mistake should be construed in its ordinary sense, rather than as connoting absence of negligence, abrogating *DiLieto v. County Obstetrics & Gynecology Group, P.C.*, 297 Conn. 105, 998 A.2d 730.

Limited liability company (LLC), which was added as plaintiff by limited partnership, had standing to appeal board of assessment appeals' decision upholding municipal property tax assessment on commercial office complex, despite claim that LLC had not appeared before board. LLC was aggrieved by board's refusal to reduce claimed overassessment of complex, LLC was owner of property on date of board's assessment and was legally responsible for payment of any taxes levied on basis of assessment, city did not object to amendment of appeal, which named LLC as plaintiff, and naming of partnership, instead of LLC, was due to error, misunderstanding, or misconception.

Mistake should be construed in its ordinary sense, rather than as connoting an absence of negligence, as used in statute allowing a court, when necessary for determination of real matter in dispute, to substitute or add a plaintiff when any action has been commenced in name of the wrong person as plaintiff through mistake, abrogating *DiLieto v. County Obstetrics & Gynecology Group, P.C.*, 297 Conn. 105, 998 A.2d 730.