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Rainbow Housing Corporation v. Town of Cromwell

Supreme Court of Connecticut - September 1, 2021 - A.3d - 2021 WL 3918895

Taxpayers, which were tax-exempt charitable organizations, sought review of town board of assessment appeals' denial of charitable exemption for real property used for residential mental health treatment program.

The Superior Court granted summary judgment for taxpayers. Town appealed.

The Supreme Court held that:

- Parties' stipulation as to a "complete" tax exempt application was stipulation as to facts allowing finding of aggrievement for standing purposes, and
- Housing provided by treatment program was temporary housing under charitable exemption.

Taxpayers that were tax-exempt charitable organizations were aggrieved by town's denial of their application for charitable exemption for their real property used for a residential mental health treatment program, and thus taxpayers had standing for tax appeal, even if taxpayers did not provide assessor with information about average stay of residents at property, rents, amount of income received from rent, and existence of any rent subsidies by government, where parties stipulated that tax exemption application was complete.

Supreme Court would review town's unpreserved claim that taxpayers lacked aggrievement as a component of standing, since claim implicated trial court's subject matter jurisdiction, in tax appeal concerning denial of tax exemption for real property owned by a tax-exempt charitable organization and used exclusively for charitable purposes.

Housing provided by residential mental health treatment program of tax-exempt charitable organizations was "temporary housing" under charitable tax exemption pertaining to real property used for temporary housing, where housing was not permanent, furthered organizations' charitable purpose of providing treatment to men with severe mental health issues, and was designed to successfully transition residents into community.

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