Bond Case Briefs

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Greenwich Retail, LLC v. Town of Greenwich

Supreme Court of Connecticut - August 18, 2026 - A.3d - 2026 WL 2339506

Taxpayer, a commercial rental property owner, sought judicial review of decision of board of assessment appeals which upheld tax assessor’s imposition of municipal tax penalty for failure to timely submit income and expense information.

The Superior Court denied the parties’ cross motions for summary judgment. Following a court trial, the Superior Court rendered judgment for town. Taxpayer appealed. The Appellate Court affirmed. Taxpayer petitioned for certification to appeal, which was granted.

The Supreme Court held that:

- Statute requiring owner of income-producing real property to submit income and expense information “on a form provided by the assessor” required assessor to make form available by reasonable means, but did not require assessor to prove property owner’s actual receipt of form before imposing statutory penalty; abrogating *Baker Middletown, LLC v. Middletown,* 2023 WL 6307074, and
- Municipal tax assessor satisfied statutory requirement to provide income and expense form to owner of income-producing real property by timely mailing demand and form to owner’s last known address.