



		Total	(\$ 8,577)
To:			
10141070-518000	Overtime		\$ 1,160
10141070-588110	State Fees & Testing		150
10141070-533285	Tax Bill Printing & Processing		<u>7,267</u>
		Total	\$ 8,577

7. To consider, and if appropriate, approve transfer requests from the First Selectman for FY2024 as follows:

Executive

From:			
10141020-533280	Consulting		(\$ 1,875)
10141020-555400	Advertising, Printing, Binding		<u>( 1,115)</u>
		Total	(\$ 2,990)
To:			
10141020-518250	Seasonal & Part-Time Help		\$ 2,990

8. Adjournment

Dan Adelman, Chair

August 27, 2024

# SupercoolMetals

Evgenia Pekarskaya, CEO  
Supercool Metals  
21 Business Park Drive, Unit 5B  
Branford, CT 06405

Via USMAIL and email: [maryannamore.rtm4@gmail.com](mailto:maryannamore.rtm4@gmail.com)

June 27, 2024

To: Maryann Amore, Moderator  
Moderator, Branford Town Meeting ("RTM")  
The Town of Branford  
1019 Main Street, PO Box 150 Branford, CT 06405

*Mari E. Amore*  
BRANFORD TOWN CLERK

2024 JUL - 1 P 12:13

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**Subject: Appeal for Property Tax Exemption on Manufacturing Equipment for tax year 2023**

Dear Madam Moderator,

I am writing to you on behalf of Supercool Metals, a small high-tech manufacturing company that has been operating within Branford since 2020. We find ourselves in an unprecedented situation regarding the property tax imposed on our manufacturing equipment, due to an unfortunate delay in our tax filing this year.

First and foremost, I would like to highlight the potential role our company, Supercool Metals, is poised to play in the economic and technological landscape of Branford and the broader state of Connecticut. As an emerging high-tech manufacturing entity, we are on the cusp of becoming a significant contributor to the local economy and a driver of innovation. This focus means we'll be providing high-tech manufacturing jobs in a number of important industrial and clean tech areas, such as hydrogen infrastructure, space and robotics, marking a steady growth in our contribution to Branford and the state's economic and technological development.

It is also important to note the unique nature of our company. We are a small-scale operation with a total of six employees, only three of whom are full-time. This small team is at the heart of our innovation and production processes. The size of our operation means that we operate with highly limited resources and face challenges that medium-size and large companies may not encounter.

Furthermore, 98% of our income is derived from government grants, which are specifically allocated for development and manufacturing purposes. These grants do not cover expenses such as property taxes on manufacturing equipment. The unexpected imposition of this tax presents a significant financial hardship for our company. It threatens our ability to continue contributing effectively to the local economy and to maintain our role in the technological advancement of the state.

# SupercoolMetals

June 27, 2024

Page 2.

I would also like to highlight our consistent track record of compliance with tax regulations. Our company has always filed taxes on time and has been granted an exemption on manufacturing equipment in the past (see attachments). This year's delay in filing was an anomaly, caused by several factors, including the departure of the employee responsible for tax filings in prior years and the transition of our office manager, who managed our mail, to remote work.

In light of these considerations, we would like to respectfully request the Town of Branford to reconsider the imposition of property tax on our manufacturing equipment for this year and to ask the Representative Town Meeting ("RTM") approve at an upcoming meeting our request for exemption on the 2023 Grand List as provided for in General Statutes §12-94e (attached).

Granting this exemption will not only aid in the survival of a small, yet impactful company but also ensure the continued contribution of innovative high-tech solutions to Branford and beyond.

We appreciate the RTM understanding and willingness to consider our appeal under these exceptional circumstances. Thank you for your time and consideration. We are hopeful for a positive resolution and are open to discussing this matter further if useful and/or required. I am also coping Attorneys Brian Hoeing, Updike Kelly and Spellacy, P.C., and William Aniskovich, Brenner, Saltzman & Wallman, LLP, and First Selectman, Jamie Cosgrove, who may be able to offer some further insight or assistance toward favorably resolving this matter.

Sincerely,



Evgenia Pekarskaya, CEO

Supercool Metals

Email: [evgenia@supercoolmetals.com](mailto:evgenia@supercoolmetals.com)

Phone: 646 244 0247

Cc: Tracy Everson, RTM, Majority Leader [Everson5rtm@gmail.com]  
Victoria Verderame, RTM, Minority Leader [Vverderame@albertus.edu]  
Frank Twchill, Jr., RTM, Clerk [franktwohill@hotmail.com]  
Jamie Cosgrove, First Selectman [jcosgrove@branford-ct.gov]  
Brian C. Hoeing, Esq. [bhoeing@uks.com]  
William Aniskovich [waniskovich@bswlaw.com]

Attachments:

- 2023 property declaration and the result of the appeal with the corrected property assessment
- Connecticut General Statutes Section 12-94e
- A copy of granted exemption for manufacturing equipment for the tax year 2022 and 2021



*Mai Stephen*  
BRANFORD TOWN CLERK

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Go to previous versions of this Section →

# 2023 Connecticut General Statutes

## Title 12 - Taxation

### Chapter 203 - Property Tax Assessment

#### Section 12-94e. - Municipal option to grant certain previously waived exemptions.

Universal Citation: CT Gen Stat § 12-94e. (2023)

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Whenever any person claiming the exemption from property tax under the provisions of subdivision (59), (60), (70), (72), (74) or (76) of section 12-81 has failed to file a claim with the assessor or board of assessors as required in said subdivisions and has further failed to apply for an extension of time under section 12-81k, the municipality, upon receipt of a request from such person, may, by vote of its legislative body or, where the legislative body is a town meeting, by a vote of its board of selectmen, grant such exemption according to criteria established by the municipality, including, but not limited to, allowing for any hardship experienced by the person which may account for the failure to claim the exemption or to file for an extension of time and whether the exemption would provide a net benefit to economic development in the municipality. No payment in lieu of tax under this chapter shall be made with regard to any property exempted from tax under this section.

(P.A. 03-269, S. 10; P.A. 14-183, S. 4.)

History: P.A. 03-269 effective July 9, 2003, and applicable to any assessment year; P.A. 14-183 added reference to Sec. 12-81(76) and provision re vote of board of selectmen.

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Town of Branford  
Board of Assessment Appeals  
1019 Main Street  
Branford, CT 06405  
Phone: 203-488-2039

March 29, 2024

EVGENIA PEKARSKAYA  
21 BUSINESS PARK DR, 5B  
BRANFORD, CT 06405

List# 58583 EVGENIA PEKARSKAYA  
21 BUSINESS PARK DR, 5B

The board has reviewed the assessment of your property as requested, taking into consideration all the factors brought to our attention.

We feel that there are no errors of fact and calculations are correct, therefore we cannot agree with a change in value of this property.

We feel that the following assessment represents seventy percent of the value of the property based upon corrected calculations.

OLD ASSESSMENT  
1173950

NEW ASSESSMENT  
906090

The decision by the Board of Assessment Appeals is binding. Under legislation 12-117a, any person claiming to be aggrieved of the Board of Assessment Appeals may appeal the Board's decision to the superior court of the judicial district in which the person's property is subject to taxation. The appeal must be filed within 2 months of the date that the Board of Assessment Appeals mails a notice of decision.

Thank you for your cooperation.

Very Truly Yours,

Dennis Nardella  
Chairman

*Mai Stephen*  
BRANFORD TOWN CLERK

2024 JUL - 1 P 12:14

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