

NO. CV 07 4021160S : SUPERIOR COURT  
ENRICO VACCARO : JUDICIAL DISTRICT OF  
 : FAIRFIELD AT BRIDGEPORT  
v.  
CITY OF BRIDGEPORT : DECEMBER 10, 2008

MEMORANDUM OF DECISION

The plaintiff, Enrico Vaccaro, an attorney representing himself, brings this one-count tax appeal claiming that during the tax years of October 1, 2002 through October 1, 2005, he did not own any personal property in the city of Bridgeport (city). For the assessment year of October 1, 2006, the plaintiff further claims that he owned a fax machine, printer and single-line telephone as part of his solo law practice.

The city's assessor determined that the plaintiff owned personal property valued in the amount of \$11,719 which was subsequently revised to a value of \$11,506. The plaintiff appealed the assessment to the city's board of assessment appeals (BAA) but the BAA made no further changes in the valuation. The plaintiff then filed the instant appeal.

The plaintiff is an attorney with an office address of 1057 Broad Street in Bridgeport where he shares office space with Attorneys Jeanmarie A. Riccio and Edward L. Piquette since 2005. However, the plaintiff "does not own the office furniture or equipment at this location but is allowed to use it as part of his space sharing

arrangement.” (Plaintiff’s Exhibit 1.) Prior to 2005, the plaintiff shared office space with Attorney Nathan Plotkin at this same location.

The plaintiff did not file a personal property declaration with the city’s assessor pursuant to General Statutes § 12-40 for the tax years of October 1, 2002 through October 1, 2005. Section 12-40 recites, in relevant part, that “[t]he assessors in each town . . . shall, on or before the fifteenth day of October annually, post on the signposts therein, if any, or at some other exterior place near the office of the town clerk, or publish in a newspaper published in such town . . . a notice requiring all persons therein liable to pay taxes to bring in a declaration of the taxable personal property belonging to them on the first day of October in that year in accordance with section 12-42 and the taxable personal property for which a declaration is required in accordance with section 12-43.” The plaintiff first filed a personal property declaration for the assessment year of 2006. See Plaintiff’s Exhibit 1, p. 6.

General Statutes § 12-42 recites, in relevant part, that “[i]f no declaration is filed, the assessors shall fill out a declaration including all property which the assessors have reason to believe is owned by the person for whom such declaration is prepared, liable to taxation, at the percentage of its actual valuation, as determined by the assessors in accordance with the provisions of sections 12-63 and 12-71, *from the best information*

*they can obtain*, and add thereto twenty-five per cent of such assessment.” (Emphasis added.)

Roger Palmer, the city’s deputy assessor, testified that he periodically checks various information sources, including the telephone book and the secretary of state’s online databases, to determine whether a property owner was obligated to file a declaration of personal property with the city. Mr. Palmer also utilized Reference USA, a database that lists business telephone numbers and addresses, business owner names, number of employees and website information.

Mr. Palmer also testified that he conducts physical inspections of commercial premises, publishes notice in the local newspaper and has notices posted on city bulletin boards in order to inform property owners of their obligation to file declarations.

On one occasion, when the plaintiff came to city hall to represent a client, Mr. Palmer obtained a business card listing Vacarro’s office at 1057 Broad Street in Bridgeport. Mr. Palmer testified that he checked the Judicial Branch website and learned that the plaintiff had an office address listed at 1057 Broad Street in Bridgeport since 1998. From this information, Palmer concluded that Vacarro must have owned office furniture and equipment in years 2002 through 2005.

When a property owner fails to file a declaration of personal property as required by § 12-41, an assessor is required by § 12-42 to make a determination of the actual value

of taxable property from the best information available to him or her. As the plaintiff had no declaration on file, Palmer determined that the value of the plaintiff's office personal property was related to the square footage of office space stated in Reference USA and his own experience as an assessor.

More specifically, Palmer determined that the plaintiff had 1,250 square feet of office space based on information in Reference USA and multiplied this amount by \$7.50 per square foot of office space, derived from the median values from all other law firm filings made with the city, to arrive at a value of \$9,375. Palmer then added a 25% penalty (\$2,343.75), pursuant to § 12-41 (d), to arrive at a final value of \$11,719.

Subsequently, an employee from the assessor's office inspected the office space at 1057 Broad Street and determined that the plaintiff used 180 square feet of office space.

However, the plaintiff claims that he did not own any office furniture or equipment when he leased space and used the office furniture and equipment of his lessor as part of his lease arrangement. On this basis, the plaintiff further claims that because he did not own any property in the city during the period of 2002 to 2005, he was not obligated to file a declaration of personal property pursuant to § 12-41. The plaintiff contends that any property tax due on the office furniture and equipment would be the obligation of the attorneys leasing the office space to him along with the use of the furniture and equipment.

Although the plaintiff claims that he did not own any personal property as part of his law practice during the period from 2002 to 2005, he was still obligated, if he was a lessee of office equipment, to file a declaration of personal property pursuant to General Statutes § 12-57a (a), which provides, in relevant part, as follows:

“Any personal property subject to a contract of lease . . . which property is in the possession of the lessee on any assessment day in the municipality in which the lessee resides, shall, for information purposes only, be included in the personal property declaration of the lessee as an individual entry or as part of a list of such leased property in the possession of the lessee on such assessment day. Such entry or declaration may be in the form of an attachment or a separate category of property in such declaration and with respect to each item of such leased property, the lessee shall be required to include the name and address of the owner of such property and the term of the lease applicable thereto. In the event the lessee is not required to submit a personal property declaration in such municipality, any such items of leased personal property shall be recorded in such form as used for purposes of personal property declarations, adding thereto identification of such property as leased personal property and including with respect to each item of such property the name and address of the owner thereof.”

The purpose for the enactment of § 12-57a was to require lessees of personal property to inform the assessor regarding who the owner of leased property was in order for the assessor to place the personal property on the municipality’s tax rolls.<sup>1</sup>

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The General Assembly enacted Public Act 86-115, codified as General Statutes § 12-57a. In discussing the legislation in House Bill No. 305, Representative Emmons remarked as follows:

Although the plaintiff acknowledges that he leased office space from other attorneys and used their equipment as part of the office lease, there is no evidence that the plaintiff entered into a written contract to lease the office equipment from the other attorneys. It appears that the plaintiff's arrangement was for the intermittent use of office equipment rather than a contract to lease specific equipment in addition to using office furniture. Furthermore, the attorneys with whom the plaintiff shared office space filed declarations with the assessor identifying themselves as the owners of the furniture and equipment. Under these circumstances, there was no need for the plaintiff to comply with either § 12-40 or § 12-57a for the assessment years of 2002 through 2005.

For the assessment year of 2006, the plaintiff filed a declaration form listing a telephone, a printer and a fax machine for a total original cost of \$250 which he depreciated to a value of \$60, claiming that the equipment was approximately five-years-old. Recognizing that the plaintiff has signed an affidavit attached to the 2006 personal property declaration attesting to the truth of his statement (see plaintiff's Exhibit 2, p. 1),

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“This bill came out of an interim study committee on property taxation, and basically what the bill does is it requires when an individual, a business man or a corporation presents their list for the Grand List of Personal Property in October, that on that list must be included leased equipment that they have on their premises as well as the owner and owner's address of that leased equipment.

“And basically it is to give the assessors the tool for the assessment purposes and to find who the owner of record is. Mr. Speaker, I think it is an especially good bill for some of the city areas where there are more leased pieces of equipment than in maybe more the rural areas.”

the court accepts the plaintiff's filing that the value of his personal property for the assessment year of 2006 was \$60.

Because the valuation arrived at by the court is less than that arrived at by the assessor, judgment may enter in favor of the plaintiff, sustaining his appeal, without costs to either party.

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Arnold W. Aronson  
Judge Trial Referee