

**From:** [Albert Lucas](#)  
**To:** [Billie Jo Wilson](#)  
**Subject:** FW: Booker T. Washington request for tax abatement will also be a communication  
**Date:** Wednesday, May 11, 2022 12:27:01 PM

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**From:** Alexzander Pullen <[apullen@newhavenct.gov](mailto:apullen@newhavenct.gov)>  
**Sent:** Wednesday, May 11, 2022 12:21 PM  
**To:** John Taylor <[john.taylor@btwacs.org](mailto:john.taylor@btwacs.org)>  
**Cc:** Albert Lucas <[alucas@newhavenct.gov](mailto:alucas@newhavenct.gov)>  
**Subject:** RE: Booker T. Washington

Hey Al,

This gentleman is looking to get onto the Tax Abatement Committee Agenda.

Thanks,

Alex

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**From:** John Taylor <[john.taylor@btwacs.org](mailto:john.taylor@btwacs.org)>  
**Sent:** Tuesday, May 10, 2022 6:23 PM  
**To:** Alexzander Pullen <[apullen@newhavenct.gov](mailto:apullen@newhavenct.gov)>  
**Subject:** Re: Booker T. Washington

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Can you provide Mr. Lucas' contact information? He wasn't cc-ed.

Respectfully,

John A. Taylor Jr.  
Executive Director  
Booker T. Washington Academy  
**School of Distinction (High Performing) 2016-2017**  
475-202-2814 (cell)

*Not everything that is faced can be changed, but nothing can be changed until it is faced. James Baldwin*

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On Mon, May 9, 2022 at 3:20 PM Alexzander Pullen <[apullen@newhavenct.gov](mailto:apullen@newhavenct.gov)> wrote:

Mr. Taylor,

Title I, Section 4, Article 6 of the New Haven Code of Ordinances governs the Tax Abatement committee. Each town operates differently based on its local ordinance, though the ultimate power to permit such committees to be formed comes from the state. A Church or house of worship is exempt, as is a Church/parish school. A Church which rents to a school would not be exempt as New Haven has no local ordinance to do so. I do not know what the policy is in Hamden.

To plead your hardship case to the Tax Abatement Committee, you would simply email Al Lucas (CC'd) so that you can be placed on the next agenda.

Alex Pullen, CCMA, MBA

Acting City Assessor

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**From:** John Taylor <[john.taylor@btwacs.org](mailto:john.taylor@btwacs.org)>

**Sent:** Thursday, May 5, 2022 5:24 PM

**To:** Alexzander Pullen <[apullen@newhavenct.gov](mailto:apullen@newhavenct.gov)>

**Cc:** Justin Elicker <[JElicker@newhavenct.gov](mailto:JElicker@newhavenct.gov)>

**Subject:** Re: Booker T. Washington

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Alex-

The tax abatement committee is specific to New Haven, correct? I see that other cities have their own. Or is this a state committee?

Please advise.

We have a situation that is similar in Hamden- renting a school building from a church for our middle school- and the city does not tax the church. The previous Mayor promised us when we

were negotiating to lease there that at minimum, Hamden would negotiate a payment in lieu of tax arrangement with the church if the issue came up. Fortunately, to date, no issue has arisen. We were hoping to craft a similar arrangement in New Haven. 205k annual in taxes for a school, which by the way is already underfunded by the state and does not receive any facility or maintenance funding from the state, is a significant hardship. We've reached a tipping point where we cannot balance our budget for next school year unless we can get some relief here.

Any help you can provide in getting a meeting with the tax abatement committee would be appreciated.

Respectfully,

John A. Taylor Jr.  
Executive Director  
Booker T. Washington Academy  
**School of Distinction (High Performing) 2016-2017**  
475-202-2814 (cell)

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*James Baldwin*

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On Thu, May 5, 2022 at 3:57 PM Alexzander Pullen <[apullen@newhavenct.gov](mailto:apullen@newhavenct.gov)> wrote:

All,

This is an issue that was arisen in the past and which I have discussed with Al Lucas in Legislative services as the best course of action may be an appeal to the Tax Abatement committee.

The situation is as such:

1. St. Stanislaus owns a building which would be exempt if it were being used as a church, however, it is not being used as such.

2. A church is exempt by statute but only as long as it's being used as a church. When this building was leased to the Board of Ed., it became taxable. CT General Statutes state that if an exempt organization is leasing property to someone else, even if they are exempt, that property becomes taxable.
3. St. Stanislaus is now leasing to Booker T Washington, a charter school, who does not own the building and is only leasing space, putting them in essentially the same position as the BOE.
4. State Statute only allows property leased to an exempt organization to be exempted if a municipality passes an ordinance to do so. New Haven doesn't have this ordinance, and if we did, it would probably be very costly. The only ordinance that exists concerns the sale and acquisition of property between two non-taxable parties.

As was communicated earlier to Al Lucas, St. Stanislaus or the Booker T. Washington Charter School (depending on who is responsible for the taxes as dictated by their lease) needs to talk to the Tax abatement committee and try to get on the agenda. From the tone of previous emails it sounds as though this is a hardship case, which is the exact domain of the Tax Abatement Committee.

Alex Pullen, CCMA, MBA  
Acting City Assessor

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**From:** Justin Elicker <[JElicker@newhavenct.gov](mailto:JElicker@newhavenct.gov)>  
**Sent:** Thursday, May 5, 2022 3:39 PM  
**To:** Alexzander Pullen <[apullen@newhavenct.gov](mailto:apullen@newhavenct.gov)>  
**Cc:** [john.taylor@btwacs.org](mailto:john.taylor@btwacs.org)  
**Subject:** Booker T. Washington

Hi Alex,

John reached out to me about taxes that are paid on the St. Stan's building on State Street. Given that both the church and Booker T. are non-profits, are they still required to pay taxes? John is cced if you have questions. Thanks Alex.

Justin