Linda M. Hodge



First Selectman



Board of Selectmen Regular Meeting Minutes Thursday, October 16, 2008 Colchester Town Hall

Meeting Room 1 – Immediately Following the Conclusion of the Colchester Chairman Meeting which Begins at 7:00 p.m.

MEMBERS PRESENT: First Selectman Linda Hodge, Stan Soby, Greg Cordova, Rosemary Coyle, John

Malsbenden

MEMBERS ABSENT:

OTHERS PRESENT: Mike Caplet, Nick Norton, James Ford, Rob Tarlov, Goldie Liverant, Lynne Stephenson, Susan Nikirk, Gerald Nikirk, Patricia Johness, Linda Dart and other citizens

- 1. Call to Order: First Selectman L. Hodge called the meeting to order at 7:15 p.m.
- Additions to the Agenda: R. Coyle moved to add #2A "Discussion and Possible Action on Parks & Recreation Ornament Project" and a new #12a "Discussion regarding 2009 Meeting schedule" to the agenda, seconded by J. Malsbenden. Unanimously approved. MOTION CARRIED.
 - a. Discussion and Possible Action on the Parks & Recreation Commission Ornament Project: Lynne Stephenson presented the proposed ornament project. S. Soby moved to approve the initial purchase of the (100) ornaments with the understanding that the Board would see the final design before it goes to production and that additional ornaments could be purchased when the initial (100) are sold, seconded by R. Coyle, and to authorize the First Selectman to sign all necessary documents. Following discussion, all members present voted in favor. MOTION CARRIED.
- 3. Approve Minutes of the October 2, 2008 Regular Board of Selectmen Meeting: R. Coyle moved to accept the minutes of the October 2, 2008 regular Board of Selectmen meeting minutes with an amendment to item # 11 with the text, "seconded by R. Coyle. Unanimously approved. MOTION CARRIED" following the text "United Way Campaign.", seconded by G. Cordova. Unanimously approved. MOTION CARRIED.
- 4. Approve Minutes of the October 14, 2008 Special Board of Selectmen Meeting: S. Soby moved to accept the minutes of the October 14, 2008 Special Board of Selectmen meeting minutes as presented, seconded by G. Cordova. Unanimously approved. MOTION CARRIED

5. Citizen's Comments: (Moved by general consent to immediately follow item #8) Susan Nikirk explained her concerns about the assessment and tax bill for the Vine Training & Worship Center, Inc. She submitted multiple documents to the Board as information items (attached). The Board of Selectmen discussed the need to hold a special meeting and to invite John Chaponis to attend to review the issue as soon as possible.

Patricia Johness said that she attended opening services during December 2006 and attended other services beyond that date and prior to 2006.

Without objection, First Selectman L. Hodge called a recess at 7:58 p.m. to obtain a copy of pertinent materials. The Board of Selectmen reconvened at 8:00 p.m.

Linda Dart said that she currently attends the Vine Training & Worship Center and enjoys it very much.

- 6. Boards and Commissions Interviews and/or Possible Appointments and Resignations
 - a. Planning & Zoning Commission (alternate; term expires 12/1/11): John Carroll (interviewed on 9/18): R. Coyle moved to appoint John Carroll as an alternate to the Planning & Zoning Commission with a term to expire 12/1/11, seconded by S. Soby. Following discussion, all members present voted in favor. MOTION CARRIED.
 - b. Planning & Zoning Commission (alternate; term expires 12/1/11): James Miller (interviewed on 8/21): G. Cordova moved to appoint James Miller as an alternate to the Planning & Zoning Commission with a term to expire 12/1/11, seconded by S. Soby. Following discussion, all members present voted in favor. MOTION CARRIED.
 - c. Open Space Advisory Committee (members; term expires 03/01/11): Robert Misbach (interviewed on 9/18): R. Coyle moved to appoint Robert Misbach as a member to the Open Space Advisory Committee with a term to expire on 03/01/11, seconded by S. Soby. Following discussion, all members present voted in favor. MOTION CARRIED.
- 7. Budget Transfers: None
- 8. Tax Refunds & Rebates: After review, J. Malsbenden moved to approve tax refunds in the amount of \$27.38 to Barry Ford, \$11.54 to Jennifer Vendrillo, \$8.97 to Daniel Alter, \$15.49 to Kenneth Alter, \$322.28 to Chase Man Auto Fin Corp, \$5.29 to Reajeev Kukarni, \$25.20 to Adam Kubilius, \$31.52 to Celia Conrad, \$41.42 to Robert Williams, \$17.49 to James Kaldy, \$16.11 to Victoria Dominick, \$12.01 to Michelle Fisher, \$260.47 to Carl Becker, seconded by R. Coyle. Unanimously approved. MOTION CARRIED.
- 9. Discussion and Possible Action on Cragin Library Service Hours: The Board of Selectmen requested more information on the groups that use the library meeting rooms, specifically the timeframes of their recurring meetings. No action was taken.
- 10. Discussion and Possible Action on Appropriation of \$3000. 00 to the Regional Homeless Shelter: S. Soby moved to authorize the First Selectman, on behalf of the Board of Selectmen, to send a letter to reach out to community groups to communicate the needs of the Regional Homeless Shelter and request that they contribute to this worthy facility, seconded by J. Malsbenden. Following discussion, all members present voted in favor. MOTION CARRIED.

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- 11. Discussion and Possible Action on the Establishment of a Joint Board of Selectmen, Board of Finance, and Board of Education Risk Management and Insurance Advisory Committee and Appointment of Board of Selectmen Representatives: J. Malsbenden moved to approve the establishment of a Joint Board of Selectmen, Board of Finance, and Board of Education Risk Management and Insurance Advisory Committee comprised of (2) Board of Education members, (1) Board of Finance member, (1) Board of Selectmen member, the Town Treasurer, the Superintendent, the CFO, the Director of Facilities, and (1) Town Health and Safety Committee member and to appoint the First Selectman to the joint board as the Board of Selectmen representative, seconded by G. Cordova. Following discussion, all members present voted in favor. MOTION CARRIED.
- 12. Discussion and Possible Action on Collecting Administrator (Tax Office Clerk) Job Description Update: R. Coyle moved to approve the Tax Office Clerk job description updates as presented with the amendment of line #11 under "Essential Duties" bullets to "As approved by supervisor attend workshops and/or trainings", seconded by S. Soby. Following discussion, all members present voted in favor. MOTION CARRIED.
 - **a. Discussion on Meeting Dates:** The Board of Selectmen agreed to reschedule the previously scheduled meeting on November 6, 2008 at 7:00 p.m. to November 13, 2008 at 7:00 p.m.

13. Citizen's Comments: None

- 14. First Selectman's Report: First Selectman Linda Hodge reported the following: (a) she attended the September CHVFD officer's meeting and their biggest issues are truck and building repairs; ET328 was temporarily out of service again this week. (b) Cathy Russi has retired. Applications for the position closed on October 10th; interviews will begin next week. Senior Center staff, Director of Facilities, and the Public Health Director are addressing mice issues in the building. (c) Meetings continue with UCFS regarding bringing additional services to Colchester. (d) Due to the number of energy applications. TVCCA will reimburse Colchester for three per diem workers to take energy applications through November; they are currently in training at TVCCA. (e) Linda met with Lebanon First Selectman regarding procedures for SCADD evacuation; outcome was that SCADD would be evacuated to Lebanon facilities if needed. SCADD will also begin work to become a designated Red Cross evacuation site. (f) The CDBG grant was submitted on October 15; no funds remain to fund it. The Town Planner will continue to strengthen application, working with Economic Development Commission and the Colchester Housing Authority. First Selectman and Town Planner will meet with DECD in November. (g) First Selectman hosted Clergy Council meeting this week and discussed issues on which Town and Council could work together. (h) Ethics Commission met and is working on a process to request an advisory opinion. (i) The United Way Campaign kicked off on October 10th. (j) Linda attended the CYSA Annual Conference with Youth Services Director Valerie Geato. (k) Jay Cohen will be in China for two weeks teaching how to run summer camps. (I) A status update report on the Community Wildlife project was distributed (attached). (m) CHVFD Auxiliary is 50 years old; attended their dinner. (n) Board of Finance approved funding to hire the historical architect who did original plans to update those plans. That is the final stages of the grant application. The grant will be submitted by the deadline. (o) Board of Selectmen will discuss Town priorities at their last meeting in November to focus staff work on the budget. (p) Work continues on the CIP. (q) The grant for planning for affordable (work force) housing has been submitted and was received well.
- Liaison Reports: Selectman Cordova reported on the Parks & Recreation Commission. Selectman Malsbenden reported on the Conservation Commission and the Planning & Zoning Commission.

16. Adjourn: S. Soby moved to adjourn at 9:01 p.m., seconded by G. Cordova. Unanimously approved. MOTION CARRIED.

Attachments

- Letter dated September 24, 2008, from Dave Shea to Jason Cohen regarding Tri-County Baseball School
- 2. Note from Henny Simon to the Board of Selectmen regarding thanks
- 3. Letter dated September 30, 2008, from Tom Crotty to First Selectman Linda Hodge and the Board of Selectman
- 4. Draft press release dated October 14, 2008 from the Parks & Recreation Department regarding "Volunteers Sought for Tree Lighting"
- 5. Community Wildlife project report.
- 6. Letter dated July 21, 2008, from John Chaponis to Nikirk Ministries regarding property assessment
- Copy of Connecticut General Statutes Title 12 Taxation Chapter 203 Property Tax Assessment
- 8. Letter dated July 8, 2008 from Susan Nikirk to John Chaponis regarding "Real Estate Tax Bill, 2008"
- 9. Page 2 from the FY 2007-08 Town of Colchester Annual Report
- 10. Letter dated July 28, 2008 from Susan Nikirk to John Chaponis regarding "52 Mill Street Real Estate Tax Bill, 2008"
- 11. Letter dated July 31, 2008 from Susan Nikirk to David Anderson regarding "52 Mill Street Real Estate Tax Bill, 2008"
- 12. Copy of Tax Exempt Return M-3 REV.6/01 form for "Vine Training and Worship Center, Inc."
- Letter dated October 10, 2008 from Gladys Morales to Selectmen of Town of Colchester regarding "Nikirk Ministries"
- 14. Letter dated October 6, 2008 from John Ricketts to Rev. Gerald Nikirk regarding tax exempt status
- 15. Letter dated June 20, 2000 from Steven Miller to Vine Training and Worship Center Inc. regarding tax exempt status
- 16. Copy of pamphlet for "Nikirk Ministries" (2 pages)
- 17. Copy of pamphlet for "Dancing out of Darkness"
- 18. Copy of check #2671, dated 9/22/08 from Susan Nikirk to the Town of Colchester in the amount of \$18.41
- 19. Copy of receipt dated 9/22/08 from the Office of the Assessor in the amount of \$18.41

Respectfully submitted,

Michael J. Caplet

Executive Assistant to the First Selectman



Tri-County Baseball School Si

Since 1983

David Shea

84 Norwich Avenue Colchester, CT 06415

Linda, F. Y. I.

Dana

September 24, 2008

Mr. Jason Cohen Director of Parks and Recreation 127 Norwich Avenue Colchester, CT 06415

Dear Jason:

Please accept a word of appreciation for all the help the Parks and Recreation Staff gave Tri-County Baseball School this summer, with special thanks to Don Standish and the entire maintenance crew. The maintenance crew was very helpful as usual.

I would like to reserve the complex in 2009 for the week of July 6th to July 10th, with Monday, July 13th as a make up day in case of rain. The time will continue to be from 9:00 a.m. to 12:00 p.m.

We very much appreciation your professional manner and continued concern for the youth of Colchester. Working together as a team we can provide a fun and worthwhile experience to developing baseball players. We believe that Tri-County has become part of the summer schedule for many Colchester families and we look forward to providing this program for many years to come.

Thank you,

ana Shen

Dave Shea

Dear Mrs. Hodge, To you and your Bourd of selectmen I want to express my heartfelt gratitude for the great honor you howe bestowed upon me. I have Come such a long way. You can't even imagine how much J appreciate being named an Outstouding Citizen of Colchester. thanks again to you all. Jonolly Herry M. Limon

Bos brugue

9-30-08 Helle List Sleetmen, Hodge Just want to drop money Commission!

"Creating Community Through People, Parks and Programs"

Information: Jason Cohen, Director of Parks & Recreation 127 Norwich Avenue, Colchester, CT 06415 (860) 537-7295 | Fax: (888) 468-6093 (toll-free) | jcohen@colchesterct.gov

For Immediate Release

Volunteers Sought For Tree Lighting

Dateline: October 14, 2008, Colchester, CT

After months of soliciting and reviewing ideas about what to do with this year's tree lighting on the Town Green, the Parks & Recreation Commission is excited about the plan that they finally approved at their October meeting. A la Rockefeller Center, the town will be cutting and installing a live tree on the Green this winter, and the commission will be forming a Tree Lighting Subcommittee that will be tasked with decorating the selected tree.

As everyone who has passed by the Green in recent winters can see, the large tree that has traditionally been lit has become a challenge to maintain. Rather than spend immense amounts of money on new lights and installation for this tree, a donated twenty to thirty foot tree put up for the season will be much more manageable.

The tree will be sought from local farms, however, the commission is open to donations from private owners who may wish to submit their own tree for consideration. Tree farms are frequently eager to get rid of trees that have grown this large, as they crowd out the newer crop.

Tree decoration will take place following Thanksgiving. Community members interested in helping to decorate the tree can submit their names to the Parks & Recreation Commission, through the Parks & Recreation Office, no later than October 29. The commission will review the applicants and form the committee at their November 3 meeting.

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Backyard Wildlife Habitat - Information Resources

Certification Process:

Certification Process (5 steps, see web site for application and fee): http://www.nwf.org/backyard/

Information and Tips for Creating and Maintaining a Certified Wildlife Habitat:

Create a bird friendly habitat: http://www.nwf.org/backyardwildlifehabitat/pdfs/Bird TipSheet Final.pdf Attract butterflies: http://www.nwf.org/backyardwildlifehabitat/pdfs/Butterflies TipSheet Final.pdf Amphibian Decline: http://www.nwf.org/backyardwildlifehabitat/pdfs/Amphibian TipSheet Final.pdf Nesting Boxes: http://www.nwf.org/backyardwildlifehabitat/pdfs/NestingBoxes TipSheet Final.pdf Bird Feeders: http://www.nwf.org/backyardwildlifehabitat/pdfs/Birdfeeders TipSheet Final.pdf Neigborhood Friendly Wildlife Gardening:

http://www.nwf.org/backvardwildlifehabitat/pdfs/Neighbors TipSheet Final.pdf

Backyard Ponds: http://www.nwf.org/backyardwildlifehabitat/pdfs/Ponds TipSheet Final.pdf

Lawn Reduction: http://www.nwf.org/backyardwildlifehabitat/pdfs/LawnReduction_TipSheet_Final.pdf

Living with Urban Wildlife – 16 informational Brochures

http://www.audubonportland.org/backyardwildlife/brochures

Landscape Design information:

Connecticut Agricultural Experimental Station,

Native Alternatives for Invasive Ornamental Plant Species, edited by Timothy Abbey (1.62mb, 16 pages, PDF Format)

http://ct.gov/caes/lib/caes/documents/special_features/NativeAlternatives.pdf

Washington Dept of Fish and Wildlife - Backyard Wildlife Sanctuary "Landscape Design for Wildlife" http://wdfw.wa.gov/wlm/backyard/landscape.htm

Connecticut Agricultural Experimental Station "Landscaping for Wildlife" http://ct.gov/caes/cwp/view.asp?a=2815&g=376810

Invasive Plants

"Over the years, a variety of non-native species (plants, animals, and other organisms) have been introduced to Connecticut. Non-native species are those that are alien to the ecosystem that they have been introduced into and whose introduction causes or is likely to cause harm to the environment or human health. Some non-native species exhibit an aggressive growth habit and can out-compete and displace native species. These are referred to as invasive species and they are a serious problem in Connecticut and elsewhere."

Department of Environmental Protection

Invasive Species Fact Sheets: http://www.ct.nrcs.usda.gov/invas-factsheets.html Resources on Invasive Plants http://www.hort.uconn.edu/cipwg/

- Publications and Fact Sheets
- Native Plant List

CT Department of Environmental Protection

Environmental Protection Begins with You – Informational Sheets

http://www.ct.gov/dep/cwp/view.asp?a=2690&g=322450&depNav GID=1511&depNav=|

In Your Home

- In the Yard - In the Garage

On the water

- At Work

- In Your Community

Integrated Pest Management (IPM) http://www.hort.uconn.edu/ipm/

Dog Poop as a health risk and pollutant:

http://www.conservect.org/ctrivercoastal/give a bark.shtml

Ten Reasons to Garden for Wildlife And Certify Your Yard as a Backyard Wildlife Habitat

- 1. It's fun! You'll attract beautiful songbirds, cheerful butterflies and other interesting wildlife to your yard. Watching wildlife can be fun for the whole family.
- 2. It's relaxing! The natural environment of your habitat will provide a peaceful place to relieve stress and unwind, day or night.
- It makes your yard more attractive! Replacing barren lawn with beautiful wildflowers and other native plants that will increase the appeal of your property and will provide a nurturing place for wildlife.
- 4. It nurtures and supports wildlife all year! Habitat restoration is critical for wildlife where commercial and residential development has eliminated most natural areas. Wildlife especially needs your help during the dry winter months.
- 5. It benefits the environment! Gardening practices that help wildlife, like reducing chemicals and conserving water, also help to improve air, water and soil quality throughout your neighborhood.
- 6. It rewards you! NWF will recognize your dedication to creating a place for wildlife in the modern world. When your habitat is certified, you'll receive a handsome, personalized Certificate of Achievement suitable for framing, recognizing your yard as part of the National Registry of Backyard Wildlife Habitat sites.
- 7. It expands your gardening knowledge and lets you share your love of wildlife with others! Once certified, you'll receive a subscription to the quarterly newsletter, Habitats, providing you with a steady supply of tips and projects to maintain your Backyard Wildlife Habitat site year after year.
- 8. If your yard is certified by the National Wildlife Federation as a Backyard Wildlife Habitat site, you are eligible to order and post an attractive yard sign to convey to your friends and neighbors your commitment to wildlife conservation and the environment.
- As soon as you certify your yard or garden space, you will automatically become a member of National Wildlife Federation with full membership benefits, including a year's subscription to the award winning National Wildlife magazine.
- 10. Most of all, with your Backyard Wildlife Habitat Certification, you will be helping Colchester to be a certified Community Wildlife Habitat ™ through the National Wildlife Federation!



John J. Chaponis, C.C.M.A. II, C.T.A.



Assessor

July 21, 2008

Nikirk Ministries P.O. Box 211 Colchester, Connecticut 06415

Re: 52 Mill Street

Dear Mr. & Mrs. Nikirk:

I am in receipt of your correspondence dated July 8, 2008 in reference to the above-captioned property.

You have indicated that "there is no legal basis upon which a property tax can or may be assessed against the corporation or its property".

Please be advised that this is not accurate. A tax exempt entity merely "owning" a property does make it eligible for exempt status. If that were the case, an exempt entity could buy a 100 unit apartment building, rent it out at below market rents (because they have no taxation liability) and have an unfair advantage on their competitors.

Connecticut general statutes specifically dequire that the property must be in exemptoso".

Based on our last few conversations, you admitted that it was not in exempt use. — A Lie! While I sympathize with the fact that you were very ill, had closed and recently

127 Norwich Avenue, Colchester, CT 06415 (860) 537-7205 • Fax (860) 537-0547 • Assessor@ColchesterCT.Org Nikirk Ministries July 21, 2008 Page 2

Reopened, it does not change the fact that it was "not in exempt use" at the time of the assessment date.

Since you have indicated that you have re-opened and our now operating at this location, I have enclosed an M-3 (exemption application) that you may submit for the 2008 Grand List. This application is due by November 1, 2008.

As stated during our telephone conversation, I would be happy to discuss the matter further with your legal counsel if you so wish.

This bill in question remains due and payable and if not paid by August 1, 2008, interest will begin to accrue at a rate of 18% annually.

Very truly yours,

John Chaponis

CONNECTICUT STATUTES TITLE 12 TAXATION CHAPTER 203 PROPERTY TAX ASSESSMENT

§ 12-81. Exemptions. The following described property shall be exempt from taxation:

- (1) Property of the United States. Property belonging to, or held in trust for, the United States, the taxation of which has not been authorized by Congress;
- (2) State property and reservation land. Property belonging to, or held in trust for, this state and reservation land held in trust by the state for an Indian tribe;
- (3) County property. Repealed;
- (4) Municipal property. Except as otherwise provided by law, property belonging to, or held in trust for, a municipal corporation of this state and used for a public purpose, including real and personal property used for cemetery purposes;
- (5) Property held by trustees for public purposes. As long as used by the public for public purposes, property held by trustees named in a will or deed of trust and their successors for this state or its people, one of its counties or its people or one of its municipal corporations or its people;
- (6) Property of volunteer fire companies and property devoted to public use. The property of any volunteer fire company used for fire protection or for other public purposes, if such company receives any annual appropriation from the town; and, as long as the owner thereof makes only a nominal charge not in excess of twenty-five dollars annually for its use, property not owned by a Connecticut municipality wherein the same is situated, provided such property is exclusively used by the public in lieu of public property which would otherwise be required, as authorized by any general statute or special act;
- (7) Property used for scientific, educational, literary, historical or charitable purposes. Exception. Subject to the provisions of sections 12-87 and 12-88, the real property of, or held in trust for, a corporation organized exclusively for scientific, educational, literary, historical or charitable purposes or for two or more such purposes and used exclusively for carrying out one or more of such purposes and the personal property of, or held in trust for, any such corporation, provided (A) any officer, member or employee thereof does not receive or at any future time shall not receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes or as proper beneficiary of its strictly charitable purposes, and (B) in 1965, and quadrennially thereafter, a statement shall be filed on or before the first day of November with the assessor or board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated. Such statement shall be filed on a form provided by such assessor or board of assessors. The real property shall be eligible for the exemption regardless of whether it is used by another corporation organized exclusively for scientific, educational, literary, historical or charitable purposes or for two or more such purposes. On and after July 1, 1967, housing subsidized, in whole or in part, by federal, state or local government and housing for persons or families of low and moderate income shall not constitute a charitable purpose under this section. As used in this subdivision, "housing" shall not include real property used for temporary housing belonging to, or held in trust for, any corporation organized exclusively for charitable purposes and exempt from taxation for federal income tax purposes, the primary use of which property is one or more of the following: (i) An orphanage; (ii) a drug or alcohol treatment or rehabilitation facility; (iii) housing for homeless, retarded or mentally or physically handicapped individuals, or for battered or abused women and children; (iv) housing for exoffenders or for individuals participating in a program sponsored by the state Department of Correc-

§ 12-88. When property otherwise taxable may be completely or partially exempted.

Real property belonging to, or held in trust for, any organization mentioned in subdivision (7), (10), (11), (13), (14), (15), (16) or (18) of section 12-81, which real property is so held for one or more of the purposes stated in the applicable subdivision, and from which real property no rents, profits or income are derived, shall be exempt from taxation though not in actual use therefor by reason of the absence of suitable buildings and improvements thereon, if the construction of such buildings or improvements is in progress. The real property belonging to, or held in trust for, any such organization, not used exclusively for carrying out one or more of such purposes but leased, rented or otherwise used for other purposes, shall not be exempt. If a portion only of any lot or building belonging to, or held in trust for, any such organization is used exclusively for carrying out one or more of such purposes, such lot or building shall be so exempt only to the extent of the portion so used and the remaining portion shall be subject to taxation.

HISTORY: (1949 Rev., S. 1763.)

ON YOUR LETTERHEAD

July 8, 2008

CERTIFIED MAIL RETURN RECEIPT

Mr. John Chaponis Tas Assessor, Town of Colchester 127 Norwich Avenue Colchester, CT 07415

Re: Real Estate Tax Bill, 2008

Dear Mr. Chaponis:

We are writing as officers of Vine Training & Worship Center, Inc.

Vine Training & Worship Center, Inc. is and continues to be a tax exempt organization. The Corporation has been granted by the Federal Government a 501(c)(3) tax exempt status which is and continues to be in full legal effect.

There is no legal basis upon which a property tax can or may be assessed against the Corporation or its property. The Federal Government and our legal counsel so confirms.

Respectfully,

Susan Nikirk, President

Gerald Nikirk, Secretary

CC: Tricia Coblentz, Tax Collector, Town of Colchester Linda Hodge, First Selectman, Town of Colchester

Assessor's Office

The Office of the Assessor is responsible for discovering, listing and valuing taxable and exempt real and personal property within the corporate limits of the Town of Colchester. We appraise real estate based on the market value and maintain a "street card" on every parcel. State statutes govern almost every function and responsibility of the Assessor's Office and requires every municipality to perform revaluations every five years. Colchester completed a town-wide revaluation for the October 1, 2006 Grand List.

We also are responsible for assessing Business Personal Property, and registered and unregistered Motor Vehicles. According to State law, motor vehicles are NOT valued based on their market value, but solely on 100% of the average retail book value with no adjustments for mileage or condition.

The 2006 Grand List indicates 6,070 real property accounts, 1,107 personal property accounts, and 15,492 registered motor vehicles.

It is our responsibility to update the street cards when any changes occur. In the 2006-2007 fiscal years there were numerous changes in both ownership and condition. Subdivisions brought new streets, new building lots, owners, homes, and additional motor vehicles. The Assessor must inspect and value all newly created lots and newly constructed homes, as well as any changes, improvements or additions to existing properties.

Our office also implements exemption programs for the blind, disabled, low income elderly, veterans who served during wartime, low income veterans who served during wartime, and disabled veterans. The elderly and disabled programs are income qualified and have filing periods prescribed by state law. For more information on exemption programs you may check our website at www.colchesterct.gov or contact our office.



"I hope for a high population, better skate park, better education, improved youth center, a kind town and more buildings."

EB Brown

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Board of Education

To achieve its mission to "ensure the success of each and every student," the Colchester Board of Education focused its efforts on attaining the goals of the district's Strategic Plan. The following highlights represent a sample of the activities, accomplishments and progress of our students, staff and learning community in each of our five goal-driven initiatives.

IMPROVED STUDENT LEARNING:

- Jack Jackter Elementary School was named in the Top Ten list of improved schools in the state for student performance on the CT Mastery Test.
- Colchester students garnered state and national honors in art, music, business, oceanology,
 Invention Convention, energy conservation and engineering.
- School administrators, including the Superintendent and Curriculum and Special Education Directors, regularly conduct Student Learning Expeditions in classrooms to observe student work and provide feedback to staff.

HIGHLY EFFECTIVE STAFF:

- Teachers garnered state and national awards including USA Today All-Star Teacher, Holocaust Educator of the Year, CT Reading Association Literacy Leader and Family-Driven Leadership.
- Our middle school reading initiative was recognized and published by the International Reading Association.
- We revamped hiring procedures and standards for all staff, including substitute personnel

POSITIVE, RESPECTFUI., SAFE SCHOOL ENVIRONMENTS:

- Held formal Welcoming Atmosphere Walk-Throughs at each school and used feedback to make improvements.
- Statewide Diversity Forum held at Bacon Academy.
- Implemented research-based Positive Behavioral Support program at CES and JJIS to improve student conduct in school.
- Initiated Tools for Schools program for Indoor Air Quality
- Conducted security audits at all schools.

STRONG SCHOOL-FAMILY-COMMUNITY PARTNERSHIPS:

- Increased children's participation in preschool through grant-funded school-community School Readiness initiative.
- Partnered with Colchester Business Association to conduct the first-ever Career Fair for Bacon Academy students.
- A grade 2 class designed and published a national postage stamp to benefit the Feed the Children Foundation.
- Community-based committee worked with Board to develop Wellness Policy.
- Received \$205,000 of competitive grant funds to address School Readiness and high school Family and Consumer Sciences and Physics/Engineering curricula.

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July 28, 2008

CERTIFIED MAIL RETURN RECEIPT

Mr. John Chaponis Tax Assessor, Town of Colchester 127 Norwich Avenue Colchester, CT 06415

Re: 52 Mill Street - Real Estate Tax Bill, 2008

Dear Mr. Chaponis:

The statement of facts as contained in your letter dated July 21, 2008 is not true. The activities of Vine Training & Worship Center, a/k/a Nikirk Ministries have never ceased. Therefore our tax exemption of this property continues.

If you wish to discuss this in more detail please advise.

Respectfully yours,

Susan Nikirk, President

Gerald Nikirk, Secretary

cc: Tricia Coblentz, Tax Collector,
Town of Colchester
Linda Hodge, First Selectman
Town of Colchester

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July 31, 2008

CERTIFIED MAIL RETURN RECEIPT

Mr. David Anderson, Chairman Board of Assessment, Town of Colchester 127 Norwich Avenue Colchester, CT 06415

Re: 52 Mill Street - Real Estate Tax Bill, 2008

Dear Mr. Anderson & The Board of Assessment:

As officers of Vine Training & Worship Center, a/k/a Nikirk Ministries, we are writing this letter to ask The Board of Assessment of the Town of Colchester to grant us an appeals hearing regarding the real estate tax bill that was sent to us for the property of 52 Mill Street.

The first notice we received on this tax was the actual bill sent to us at the beginning of July 2008. We never received any notice, phone call, letter, or any contact advising us that our assessment had changed prior to receiving the July 2008 tax bill. Therefore we have had no opportunity to ask for an appeal till now.

We are and continue to be a tax exempt House of Public Worship, and the activities of Vine Training & Worship Center, a/k/a Nikirk Ministries have never ceased. We ask for this appeal to be granted since we have had no prior notification regarding this tax bill till now.

Respectfully yours,

Rev. Susan Nikirk, President

Rev. Gerald Nikirk, Secretary

TAX EXEMPT RETURN M-3 REV. 6/01

Town of Colchester



This is a Ta Exempt Return of Charitable and of certain Other Organizations to Assessors, a required by Sections 12-81, and 12-87 of the Connecticut General Statutes. One of the requirement for tax exemptions under Section 12-81, and 12-87, C.G.S., is that a Scientific, Educational, Literary, Historical, or Charitable Institution. or a Hospital Society *, or Corporation * or Sanatorium * must file a return See Section 12-81, subsection (16), as amended, C.G.S., for the filing of an exempt return by any Hospital Society or Corporation or Sanatorium.

every four years with the board of assessor in each town in which exempt property owned by it on the assessment day is situated. Such a return, showing all such tax exempt property, must be made upon this form by any such institution, society, organization, corporation * or sanatorium * and must be filed with each board of assessors on or before November 1, or if such day is a Sunday, on next business day, with the Assessor or Board of Assessors.

Check type of Declaration:	INITIAL APPLICATION	RENEWAL (Quadrennial Report)	
TO The Assessors of the town of: Colchester			
From (Name of organization) Vine Training - Worship Center, Inc. alkly Nikirk Ministries			
MAILING ADDRESS (No. & Street, Town, State, Zip Code)			
1. WHAT ARE THE PURPOSES OF THIS ORGANIZATION (SWITZER) TO THE	bmit copy of pertinent sections of the charter).	ents at the	
Holy Bible Attachment A"			
2. Exemption is claimed in accordance with which section of the CONNECTICUT GENERAL STATUTES? (See back re: sections)		Section(s) 12-81 (7)	
3. If not an agricultural, horticultural or cemetery society, is the gross income of such corporation entirely devoted to scientific, educational, literary, historical, charitable, or hospital purposes or to two or more such purposes? YES NO			
4. DURING THE LAST FISCAL YEAR ENDED	WHAT WAS GROSS INCOME OF ORGANIZATION? 100.308	What part of such income was used for other than its main purposes?	
5. DURING SUCH FISCAL YEAR ENDED	WHAT WERE GROSS EXPENDITURES?	What part of such expenditures were devoted To other than main purposes?	
6.AGRICULTURAL, HORTICULTURAL SOCIETIES ONLY: If such corporation is receiving from the State reimbursement in part for eash premiums given at an agricultural or horticultural exhibition held by it in the State, enter the date last reimbursement was received:			
7. CEMETERY ORGANIZATION ONLY: Is its gross income entirely devoted to cemetery purposes?		YES NO	
8. Is any officer, member, or employee of this organization receiving, or may be at any future time (even in event of its dissolution example) Office of the Assessor Town of Colchester YES NO			
IF ANSWER ABOVE IS "YES", SHOW HERE THE MANNER BY WHICH SUCH	NDIVIDUAL PECUNIARY PROFIT MAY BE RECEIVED.		
9. WHAT WOULD BE THE DISPOSITION OF INCIDENTAL PROFIT WHICH SU	CH ORGANIZATION MIGHT MAKE?	104 / 1/2	
10. DOES ITS CHARTER CONTAIN ANY PROVISIONS RELATIVE THERETO?			
(If yes, submit pertinent sections of the charter.)	Colchester, Connection	onue yes Violation YES	
Property would be given to another Non-Prophit Organization of the event of its dissolution?			
12. DOES ITS CHARFER CONTAIN ANY PROVISIONS RELATIVE THERE TO? (If yes, submit pertinent sections of the charter.)		YES NO	
13. Has the organization received on I.R.S. exemption in accordance with Section 501((if granted, attach copy)	on A Hackment B	YES NO	
14. On assessment day in the year of the return, specify book and market values of TANGIBLE PERSONAL PROPERTY of which organization.			
15. Is all tangible personal property devoted to carrying out purposes for which exempt is claimed? (If not, list items on reverse side)	ion	YES NO	
16. DESCRIBE REAL ESTATE, GIVING NUMBER OF PARCELS, LOCATION, AREA AND USES (Use reverse side if necessary)			
IParcel of land at 52 mill Street, Colebesten			
with I building used for the purpose of			
holding Chunch meetings			
Tax Map Sheet # 22-00 Lot # 043-000 Zone C			

6

October 10, 2008

Re: Nikirk Ministries 52 Mills ST. Colchester, CT. 066411

To: Selectman for the Town of Colchester; This is to confirm that I am a member of the Nikirk Vine Training and Worship Center, have been attending ongoing worship services at 52 Mill St in the town of Colchester since the year

2000.

For further information please contact me at 442-0711 Ext: 2688

Sincerely,

Gladys Morales M.S.M.S.W.

Internal Revenue Service

Department of the Treasury

DATE: October 6, 2000

P. O. Box 2508 Cincinnati, OH 45201

Vine Training and Worship Center, Inc. Nikirk Ministries c/o Rev. Gerald E. Nikirk 52 Mill Street Colchester, CT 06415

Person to Contact:

Conrad Gillstrap 31-02830 Customer Service Specialist Toll Free Telephone Number:

8:00 a.m. to 9:30 p.m. EST 877-829-5500

Fax Number:

Cost Senvice 513-263-3756

Federal Identification Number:

06-1355540

Dear Sir:

Thank you for submitting the information shown below. The changes indicated do not adversely affect the exempt status of your organization. The exemption letter previously issued continues in effect.

Please advise us of any future change in the character, purpose, method of operation, name, or address of your organization. Such notification is a requirement for retaining exempt status.

Thank you for your cooperation.

Sincerely,

John E. Ricketts, Director, TE/GE **Customer Account Services**

Item: Change of address

INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date: JUN 2 0 2000

VINE TRAINING AND WORSHIP CENTER, INC. A/K/A NIKIRK MINISTRIES 8 W MAIN ST STE 3- 11 NIANTIC, CT 06357

Employer Identification Number: 06-1355540 DLN: 17053140002020 Contact Person: ID# 31094 MIKE CRONIN Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Form 990 Required: Addendum Applies: No The state of the s

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. This does not apply, however, if you make or have made a timely election under section 3121(w) of the Code to be exempt from such tax. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely

Letter 947 (DO/CG)

VINE TRAINING AND WORSHIP CENTER,

on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free

VINE TRAINING AND WORSHIP CENTER,

number shown above.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Steven T. Miller

Steven T. Miller Director, Exempt Organizations

RECOMMENDATIONS

ance are the normal happenings as they Spirit gifts. Salvation, healing and delivercalled and anointed "last day ministers" minister. I bigbly, and bappily endorse them. Both are endowed powerfully with the Holy They have a riveting message of revelation. Revs. Gerald & Susan Nikirk are truly God

Kingsway Fellowship International Dr. D.L. Browning, Bishop Des Moines, Iowa

ing glory to the Father, in the name of Jesus, aspect of the ministry is dedicated to bring the Nikirks are a ministry team that is called As national and international evangelists, through the power of the Holy Spirit. to "Shake the Nations" for our Lord. Every

Spirit of Life Ministries Pastor Jonas "Buster" Clark Fort Lauderale, Florida

wonderful servants of Christ. as true representatives of our Lord Jesus outstanding integrity and love qualifies them been in contact with them regularly. Their loving and gentle bearts. Since then, I have first time. Immediately I felt attracted to their Christ. I therefore highly recommend these It was in 1993 I met Gerald & Susan for the Jaap Dieleman

The Netherlands

NIKIRK MINISTRIES

non-denominational is a non-profit, Our purpose ministry.

teach and preach

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the uncompromising truth of the

gospel

of our Lord

Jesus Christ.

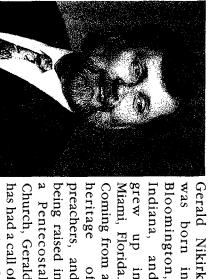
e-mail: nikirkmin.vine@snet.net For Contact write, call or fax: Colchester, CT 06415 USA Nikirk Ministries 52 Mill Street ph. (860) 537-5881 fax (860) 537-1779

Voice In New England Television Broadcast Home of

Gerald and Susan **Nikirk**

Member of: Kingsway Fellowship International Des Moines, Iowa 50314

GERALD NIKIRK



Indiana, and being raised in heritage grew up Bloomington, a Pentecostal preachers, and Coming from a Miami, Florida. has had a call of Church, Gerald of

to preach from an early age God on his life

an early age and drifted from the Lord. After not a religion. out for truth, and Jesus became a relationship rebuilt his walk with the Lord, he realized bottom dropped out. Losing all, Gerald knew ten years the business began to fail and the Gerald became a successful business man at God religiously not personally. Gerald cried that being brought up in the church, he knew his only hope was through God. As Gerald

experienced, he ministers out of the of a second chance. Gerald's vision is to see to rebuild and repair their lives, with the God compassion of Jesus, helping God's people in power and strength. Through the trials he preaching the uncompromised Word of God ing, with a strong gift for miracle healings He has a powerful apostolic, teaching anointthe Body of Christ restored and made whole. Today, Gerald is an ordained minister,

NIKIRK MINISTRIES

across the denominational barriers. a team as they minister, bridging the gap Spirit of God. The Lord uses them mightily as Their marriage was formed totally out of the through traumatic events in their own lives. as husband and wife after they both had been Gerald and Susan Nikirk were divinely joined

wounded and bruised in the body. glory of our Lord Jesus. Their desire is to Christ walking in unity, and the power and Susan see this New Church as the body of derivation meaning New Church. Gerald and completing bible school in New England. Gerald and Susan Nikirk while they were Nikirk Ministries was formed in the hearts of bring God's delivering power to the many The name Nikirk comes from a European

Jewish

godliness and holiness. The Nikirks have a to bring truth, and lead God's people towards Nikirk Ministries founded on John 5:30, strives light of Jesus into a dark and dying world. world vision to reach the lost and bring the

the Holy Spirit. The Nikirks are foundation internationally, and have seen many saved Spirit. They have ministered nationally and Both Gerald and Susan flow in the gifts of the prophetic voice. layers, preaching on the cutting edge of God's healed, and delivered under the anointing of

it set her free! Susan met Jesus Christ! and changes lives.

SUSAN NIKIRK

Although her fa-New York City. Susan Nikirk Jewish; therefore Susan was Catholic, her ther was Cuban was born in mother was

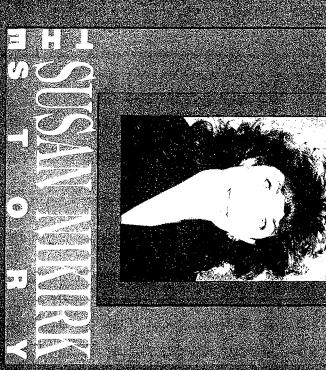


age of three. She performed and toured with Ballroom Champion, Choreographer, and Broadway and Television, and as a Theatrical 60's. She had a successful career dancing on the Beatles as part of a dance act in the mid

rejection were deep inside her. Beginning and screen, there was still a void - fear and her search for God, she found the truth and Though immensely successful on both stage

preaches the gospel of the Lord Jesus Christ. Susan is now an ordained minister and with her and stirs the hearts of people to love "Set The Captives Free", Susan brings revival She has appeared on the 700 Club and the phetic, evangelistic anointing that touches the will of God. She has a powerful pro-Trinity Broadcasting Network. Seeking to

SANAM TOTAL ONOME



VINE TRAINING & WORSHIP CENTER, INC. A/K/A NIKIRK MINISTRIES 52 MILL ST. PH. 860-537-5881 COLCHESTER CT 06415 Pay to the COLCHESTER CT 06415 Pay to the Colchester CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 A COLCHESTER CT 06415 CHELSEA/GROTON SAVINGS BANK NIMANIFIC CT 06557 CHELSEA/GROTO
2671 2671 \$ 1874

RECEIPT

DATE

PART DATE

RECEIVED FROM
ADDRESS

DOLLARS \$ 18,41

FOR

HOW PAID
CASH
CHECK
Money Order

DATE

PART DATE