

**Murtha Cullina LLP Files *Amicus* Brief on Behalf of  
Connecticut Conference of Municipalities in  
State Supreme Court Case on Commercial Rental Property Tax**

**HARTFORD, CT (March 30, 2017)**...On March 14, 2017, Murtha Cullina LLP filed an *amicus* brief on behalf of the Connecticut Conference of Municipalities (CCM) in an appeal pending before the Connecticut Supreme Court, *Walgreen Eastern Company, Inc. v. Town of West Hartford*.

The case involves a commercial property located in West Hartford that is leased to a Walgreens drug store. The Town and Walgreens disagreed about the property's actual fair market value by almost two million dollars. The trial court accepted the Town's valuation which was premised upon a conclusion that the property's highest and best use was as a retail drug store based in part on the existing contract rent under the Walgreens lease.

The appeal raises challenges to the statutory requirement that municipal assessor's consider contract rent in valuing rental properties and the specificity of highest and best use that may properly be applied in determining actual fair market value. The Supreme Court's decision in this appeal could have broad implications for municipal tax assessments throughout the state.

According to the *amicus* brief filed by Murtha Cullina Attorneys Kari L. Olson and Proloy K. Das, "CCM advocates for approval of the use by municipal assessors of contract rents as a tool in arriving at the fair market value of income-producing properties, especially where, as here, the contract rents fairly reflect the highest and best use and intrinsic market value of the property."

Ms. Olson, a chair of Murtha Cullina's municipal and land use practice groups, explained, "Connecticut municipalities rely heavily on property tax revenue to generate funds necessary for municipal operations. With a retail drug store located on at least one corner of virtually every municipality in the state, plaintiff's arguments in this case threaten the ability of municipalities to properly assess commercial rental properties and to fully and fairly capture all property tax revenue. Every stricture on a tax assessor's authority to ascertain full market value of the properties on its grand list ultimately affects that municipality's ability to provide its residents with local services."

Murtha Cullina presently serves as special counsel and/or town attorney to approximately 30 municipalities in Connecticut and is General Counsel to CCM. For more information about the Municipal and Land Use Practice Groups, please contact [Kari L. Olson](mailto:Kari.L.Olson) at 860-240-6085 or [kolson@murthalaw.com](mailto:kolson@murthalaw.com).

Click [here](#) to read the entire *amicus* brief.