

CONNECTICUT APPELLATE COURT

The Lee Memorial Methodist Church of Norwich, Connecticut v.
City of Norwich

Lee Memorial Methodist Church · No. AC 47726 · Decided March 10, 2026

SUMMARY

The Connecticut Appellate Court affirmed a judgment granting a tax exemption under General Statutes § 12-81 (14) for church-owned property leased to a for-profit daycare facility. The court held that the statute does not require the religious organization to operate or be affiliated with the daycare facility, and that the property’s exclusive use as a daycare facility satisfied the applicable requirements of §§ 12-81 (14) and 12-88.

CASE DETAILS

COURT	Connecticut Appellate Court
WRITING FOR THE COURT	Wilson, J.; Westbrook, J.; DiPentima, J.
JURISDICTION	Connecticut Appellate Court
DECIDED	March 10, 2026
DOCKET	AC 47726
DISPOSITION	affirmed
PROCEDURAL POSTURE	The City of Norwich appealed from the Superior Court's judgment sustaining the church's appeal from the city's denial of a property-tax exemption for a portion of church property leased to a for-profit daycare facility.
STANDARD OF REVIEW	The meaning of General Statutes § 12-81 (14) as applied to undisputed facts presents a question of statutory construction subject to plenary review.
PRECEDENTIAL VALUE	Published and precedential Connecticut Appellate Court opinion.
PARTIES	City of Norwich v. The Lee Memorial Methodist Church of Norwich, Connecticut

TOPICS

- property tax
- statutory interpretation
- plain meaning rule
- appellate procedure
- standard of review

PRACTICE AREAS

property tax

statutory interpretation

appellate procedure

QUESTIONS PRESENTED

1. Whether property owned by a religious organization and leased to an unaffiliated for-profit daycare facility is exclusively used as a daycare facility and qualifies for a tax exemption under General Statutes § 12-81 (14).
2. Whether General Statutes § 12-88's provisions concerning exclusive use, leasing, and rents, profits, or income preclude the exemption.
3. Whether the canon of *noscitur a sociis* permits reading a not-for-profit requirement into the daycare-facility exemption in § 12-81 (14).
4. Whether the analytical framework of *St. Joseph's Living Center, Inc. v. Windham* applies to an exemption claimed under § 12-81 (14).
5. Whether the court should consider the city's public-policy and unfair-advantage argument despite the statute's plain and unambiguous language.

HOLDINGS

1. Property owned by a religious organization and used exclusively as a daycare facility qualifies for the § 12-81 (14) exemption even when the daycare facility is operated by an unaffiliated for-profit lessee; the statute does not require the religious organization to operate or be affiliated with the daycare facility.
2. Under §§ 12-81 (14) and 12-88, the property qualified for exemption because it belonged to a religious organization, was used exclusively as a daycare facility, and was not leased or used for a purpose other than a daycare facility. The receipt of rent did not independently defeat the exemption.
3. *Noscitur a sociis* does not justify adding a not-for-profit requirement to the daycare-facility exemption because the term daycare facility is not ambiguous in § 12-81 (14), and courts may not use the canon to supply omitted statutory language.
4. The analytical framework in *St. Joseph's Living Center*, which concerns exemptions under § 12-81 (7) for charitable corporations and property used for charitable purposes, does not apply to this religious-organization daycare exemption under § 12-81 (14).
5. The court declined to consider the city's public-policy argument because § 12-81 (14) is clear and unambiguous and its application does not produce an absurd or unworkable result.

KEY QUOTATIONS

“Simply put, the plain language of the statute does not require that the plaintiff run the daycare facility for the exemption to apply.” (Opinion, part I)

“The determining factor is the exclusive use of the property for hospital purposes. The distinction is not between nonrental and rental but between use exclusively for hospital purposes and nonhospital use.” (Opinion, part II)

“The intent of the legislature, as this court has repeatedly observed, is to be found not in what the legislature meant to say, but in the meaning of what it did say.” (Opinion, part III)

FACTUAL BACKGROUND

The church owned property at 294 Washington Street in Norwich and had operated a Methodist church there since approximately 1958. In 2021, it leased a portion of the property to Creating Opportunities for Youth, LLC, doing business as Little Learners, a separate for-profit licensed daycare facility. The leased portion was used exclusively as a daycare facility, and the city assessed it at \$230,720 after denying the exemption.

PROCEDURAL HISTORY

The city's board of assessment appeals upheld the denial of the exemption. The church appealed under General Statutes § 12-117a to the Superior Court, which tried the matter and sustained the church's appeal. The city appealed to the Connecticut Appellate Court, which affirmed.

DISPOSITION

affirmed

CASES CITED

- Rainbow Housing Corp. v. Cromwell, 340 Conn. 501, 511-12, 264 A.3d 532 (2021)
- Stanford v. Nogiec, 233 Conn. App. 862, 869-70, 342 A.3d 268, cert. denied, 353 Conn. 926, 346 A.3d 511 (2025)
- FuelCell Energy, Inc. v. Groton, 350 Conn. 1, 6, 323 A.3d 268 (2024)
- Isaiah 61:1, Inc. v. Bridgeport, 270 Conn. 69, 76-80, 851 A.2d 277 (2004)
- St. Joseph's Living Center, Inc. v. Windham, 290 Conn. 695, 709, 712-13, 728-29, 740, 745 (2009)
- Hartford Hospital v. Hartford, 160 Conn. 370, 279 A.2d 561 (1971)
- Doe v. Norwich Roman Catholic Diocesan Corp., 279 Conn. 207, 216-17, 901 A.2d 673 (2006)
- Alves v. Giegler, 348 Conn. 364, 391, 306 A.3d 455 (2024)
- Glastonbury Co. v. Gillies, 209 Conn. 175, 179, 550 A.2d 8 (1988)
- Balloli v. New Haven Police Dept., 324 Conn. 14, 22-23, 151 A.3d 367 (2016)
- DATTCO, Inc. v. Commissioner of Transportation, 324 Conn. 39, 48, 151 A.3d 823 (2016)
- State v. Agron, 323 Conn. 629, 635 n.3, 148 A.3d 1052 (2016)
- Hadji v. Snow, 232 Conn. App. 829, 861-62, 339 A.3d 1168, cert. denied, 353 Conn. 902, 341 A.3d 958 (2025)
- Adesokan v. Bloomfield, 347 Conn. 416, 446-47, 297 A.3d 983 (2023)