



Assessor's Office  
Town of Woodstock  
415 route 169  
Woodstock, Connecticut 06281-3039  
[www.woodstockct.gov](http://www.woodstockct.gov)

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July 8, 2020

Witches Woods Tax District  
20 Indian Spring Road  
Woodstock, Connecticut 06281  
Attn: Mr. Mike Moran  
President

Re: Tax Status  
Witches Woods Tax District

Dear Mr. Moran:

Our office was recently informed that the property in the above-captioned name has been classified and receiving a tax-exempt status.

After researching this matter, I have concluded the property does not fall under any statute allowing for tax exempt status. Connecticut General State Statute Sec. 12-81(4) only allow exempt status for property "used for a public purpose" as is required by the statute. The Witches Woods Lake Tax District is a private community therefore it would not qualify for tax exempt status.

The currently owned seven (7) Witches Wood Lake properties were receiving this tax-exempt status in the past in error. Therefore, it is my legal obligation to correct this matter for the 2020 Grand List.

An Increase notice will be sent out for the 2020 Grand List in January 2021 notifying you of the new assessment for such currently owned properties.

Pursuant to C.G.S. Sec. 12-111, any property owner whom is aggrieved by the actions of the assessor may file an appeal with the Board of Assessment Appeals no later than February 20, 2021 for the 2020 Grand List.

I have attached a copy of the Town Attorney's legal opinion which was regarding a similar situation for Lake Bungee .

Respectfully,

Emily C. Carlone  
Assessor, CCMA II

March 27, 2020

Emily Carlone  
Assessor  
Town of Woodstock  
415 Route 169  
Woodstock, CT 06281-3039

Re: Lake Bungee Tax District Properties

Dear Emily:

This correspondence is in response to your request for a legal opinion on the issue of whether property owned by the Lake Bungee Tax District qualifies for exemption from taxation by the Town of Woodstock. It is our opinion, as discussed in detail below, that the properties in question do not qualify for an exemption pursuant to the applicable state statutes.

Our opinion is based upon the following facts that have been provided to us. There is an entity known as the Lake Bungee Tax District which owns nine (9) parcels in the Town of Woodstock. The land is identified as being put to the following uses: lot and playground, drainage lots, beaches docks and parking, roads, bus stop lot and lake. The properties are not open for public use. Only residents of the tax district can use the facilities provided on the properties. There are signs at the entry points of the properties stating that these are private areas designated for residents only. These properties have been classified as exempt from taxation by the Town of Woodstock going back many years, but there is no documentation in your files indicating the basis for the initial classification.

The exemptions from municipal taxation are primarily enumerated in Connecticut General Statutes Sec. 12-81. The portion of that statute that the property owner may cite as support of its claim for an exemption is subsection (4), which exempts property that meets the following language: "real property belonging to, held in trust for, or leased to, a municipal corporation of this state and used for a public purpose". For the purpose of our analysis, it is assumed that the Lake Bungee Tax District was appropriately established as a municipal corporation although we have not reviewed any documentation that confirms this to be accurate. Regardless of the status of the Lake Bungee Tax District, the properties do not qualify for the exemption because that are not "used for a public purpose" as is required by the statute.

There is a Connecticut Supreme Court case that involved facts that were closely analogous to this situation in which the property that was at issue was found not to qualify for tax exemption pursuant to Connecticut General Statutes Section 12-81 (4). The court addressed the issue in the case of Sachem's Head Association v. Board of Tax Review of the Town of Guilford, 190 Conn. 627 (1983). The plaintiff property owner in that case was an association created by a special act of the General Assembly as a body politic and corporate, which had power to adopt a budget, levy taxes and other acts of self-government. The association owned five parcels of land, located within the Town of Guilford, that consisted of a bathing beach, park, playground, parking area and an access roadway. "All of the parcels (were) open without restriction to members of the association, persons residing within the territorial limits of the association and their guests, but (were) not open to other residents of the town of Guilford." Id. at p. 628.

The court began its analysis by citing the general rule in taxation cases "that provisions granting an exemption for a tax are to be construed strictly against the party claiming the exemption." Id., citing Oxford v. Beacon Falls, 183 Conn. 345, 346 (1981). The court went on to rule as follows: "As applied to recreational facilities, such as parks and beaches, we have stated that the phrase in the statute 'used for a public purpose' means a use open to the public, generally, as distinguished from a use available only to a restricted group of privileged individuals." Id. a p. 629. Because the property at issue was not open to use by the general public, the court found that the exemption did not apply. Based upon the information discussed above, the properties owned by the Lake Bungee Tax District are not open to use by the general public. For the reasons stated by the court in Sachem's Head, the Lake Bungee Tax District properties do not qualify for tax exemption pursuant to the statute.

It was an error to have classified the Lake Bungee Tax District properties as exempt in the past. The error should be corrected. However, this is not the type of error that can be corrected pursuant to the authority set forth in Connecticut General Statutes Section 12-60. That statute provides for the correction of clerical omissions or mistakes. "Clerical errors are of a character different for errors of substance, or judgment, or of law." Reconstruction Finance Corporation v. Naugatuck, 136 Conn. 29, 32 (1949). "Where an error is of a deliberate nature such that the party making it at the time actually intended the result that occurred, it cannot be said to be clerical." National CSS, Inc. v. City of Stamford, 195 Conn. 587, 596 (1985). The error should be corrected as part of the process to certify the next grand list, effective October 1, 2020.

Please contact me with any questions you may have regarding this correspondence or this issue in general.

Very truly yours,



Michael C. Collins