


Tax Collector's Office | 860.584.6270

MEMORANDUM

TO: Diane Waldron, Comptroller
FROM: Ann V Bednaz, Tax Collector 
DATE: July 14, 2021
RE: Abatement of Taxes-Festival Fun Parks (Lake Compounce)

On July 14, 2021 our office received a Stipulation for judgment dated May 20, 2021, which is attached. It states *The Personal Property is a part of an "amusement theme park" as defined in Connecticut General Statutes ("C.G.S.") Sec. 12-81p. and pursuant to C.G.S. Sec. 12-81p, the City of Bristol shall abate the property taxes due on October 1, 2019 grand list assessment of the Personal Property in the amount of \$69,717.73.*

Such property tax abatement shall be applied in full as a credit against the July 1, 2021 tax installment regarding the Personal Property.

I am respectfully requesting the authorization to abate a tax amount of \$69,717.73 from (Unique ID: P2540665) 2019-02-0200826 Personal Property and apply said same amount to the 2020-02-0200803 Personal Property tax.

Thank you.

Sec. 12-81p. Municipal option to abate property taxes on amusement theme parks. Any municipality may, upon approval by its legislative body or in any town in which the legislative body is a town meeting, by the board of selectmen, abate the property taxes due for any tax year or the interest on delinquent taxes with respect to any amusement theme park which consists of at least two hundred acres and which has been in operation for not less than one hundred years and has been determined to be historic.

DOCKET NO. HHB-CV-20-6059739-S : SUPERIOR COURT
FESTIVAL FUN PARKS, LLC : JUDICIAL DISTRICT
 : OF NEW BRITAIN
VS. : AT NEW BRITAIN
CITY OF BRISTOL : MAY 20 2021

STIPULATION FOR JUDGMENT

The parties in the above-entitled action hereby agree and stipulate that judgment may enter in this matter in accordance with the following terms:

1) On October 1, 2019, the Plaintiff Festival Fun Parks, LLC owned certain personal property located at 822 Lake Avenue (List No. 0200815; Unique ID: P2540665) in the Defendant City of Bristol (the "Personal Property").

2) The Personal Property is a part of an "amusement theme park" as defined in Connecticut General Statutes ("C.G.S.") Sec. 12-81p.

3) Pursuant to C.G.S. Sec. 12-81p, the Defendant shall abate the property taxes due on the October 1, 2019 grand list assessment of the Personal Property in the amount of \$69,717.73.

4) Said property tax abatement shall be applied in full as a credit against the July 1, 2021 tax installment regarding the Personal Property.

5) No interest or costs shall be awarded to either party in this matter.

DOCKET NO. HHB-CV-20-6059739-S

FESTIVAL FUN PARKS, LLC

VS.

CITY OF BRISTOL

: SUPERIOR COURT

: JUDICIAL DISTRICT
: OF NEW BRITAIN

: AT NEW BRITAIN

: MAY 20, 2021

MOTION FOR JUDGMENT BY STIPULATION

The plaintiff and the defendant hereby move that the Court render judgment in the above-captioned matter in accordance with the parties' Stipulation for Judgment attached hereto.

THE PLAINTIFF,
FESTIVAL FUN PARKS, LLC

THE DEFENDANT,
CITY OF BRISTOL

BY: Gregory F. Servodidio
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THE PLAINTIFF,
FESTIVAL FUN PARKS, LLC

THE DEFENDANT,
CITY OF BRISTOL

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State of Connecticut Judicial Branch
Superior Court E-Filing



Attorney/Firm: PULLMAN & COMLEY LLC (409177)

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Docket Number:	<u>HHB-CV-20-6059739-S</u>
Case Name:	FESTIVAL FUN PARKS, LLC v. BRISTOL, CITY OF
Type of Transaction:	Pleading/Motion/Other document
Date Filed:	May-20-2021
Motion/Pleading by:	PULLMAN & COMLEY LLC (409177)
Document Filed:	103.00 MOTION FOR JUDGMENT IN ACCORDANCE WITH STIPULATION

Date and Time of Transaction: Thursday, May 20, 2021 9:11:22 AM

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