Bond Case Briefs

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Campelli v. Town of Mansfield

Supreme Court of Connecticut - July 21, 2026 - A.3d - 355 Conn. 120 - 2026 WL 2082732

Taxpayers appealed decision of town board of assessment appeals that upheld assessor's termination of forest land classification of taxpayers' property.

The Superior Court, Judicial District of Tolland, transferred appeal. Following a trial de novo, the Superior Court, Judicial District of New Britain, Tax Session, sustained taxpayers' appeal. Town appealed. The Supreme Court transferred appeal from the Appellate Court.

The Supreme Court held that:

- Sale of taxpayers' smaller parcel did not authorize assessor under statute addressing termination of classification as forest land to terminate classification of larger parcel as forest land;
- Statute governing applications for forest-land classification does not vest assessors with discretionary authority to terminate classifications if they disagree with certified forester's findings as to whether property's total number of acres satisfies statutory definition of forest land, even if those findings were erroneous; and
- Statute requiring assessors to equalize assessments of property in a town does not authorize assessor to terminate forest land classification prior to exercising assessor's watchtower role.