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TAX - CONNECTICUT

Town of Ledyard v. WMS Gaming, Inc.

Supreme Court of Connecticut - September 4, 2018 - A.3d - 330 Conn. 752018 WL 4175892

Town brought action against owner of slot machines to collect unpaid personal property taxes imposed on the machines. Owner and town filed cross motions for summary judgment as to owner's liability for town's attorney fees incurred in defense of tribal nation's separate federal action against town, in which tribal nation challenged town's authority to impose personal property taxes on machines that owner leased to tribal nation.

The Superior Court granted town's motion and denied owner's motion. Owner appealed. The Appellate Court dismissed the appeal. Owner of slot machines appealed.

The Supreme Court of Connecticut held that trial court's decision concluding that owner of slot machines was liable to town for town's attorney fees incurred in defense of tribal nation's separate federal action against town, in which tribal nation challenged town's authority to impose personal property taxes on owner's slot machines leased to tribal nation, was an appealable final judgment in town's action against owner seeking to collect the taxes, even though the trial court had not determined the amount of attorney fees owed; all that remained to be done after the trial court's decision was for town to file a motion for attorney fees, which it did, and for the court to conduct a hearing on that motion to determine the amount of the fees.

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