

DOCKET NO.: HHB-CV26-6107544-S	:	SUPERIOR COURT
	:	
SHANGRI-LA FARMS CT CORP.	:	J.D. OF NEW BRITAIN
	:	
v.	:	AT NEW BRITAIN
	:	
TOWN OF STRATFORD	:	JULY 6, 2026

AMENDED¹ APPLICATION FOR APPEAL FROM
BOARD OF ASSESSMENT APPEALS

To the Superior Court in and for the Judicial District of New Britain at New Britain, on June 23, 2026 comes Shangri-La Farms CT Corp. (the “Applicant”), with a business address of 3514 Interstate 70 Dr. SE, Ste 101, Columbia MO, 65201 appealing from the action of the Board of Assessment Appeals of the Town of Stratford pursuant to Conn. Gen. Stat. §12-117a and applies for relief from the wrongful assessment of its property by the Assessor pursuant to Conn. Gen. Stat. §12-119 and complains and says:

FIRST COUNT

1. On October 1, 2025, the Applicant was the owner of certain personal property (account number 2025613)(“Personal Property”) in the Town of Stratford and located upon the real property known as 305 Hathaway Drive.
2. A written or printed list of Personal Property was duly and timely brought to the Assessor for the Town of Stratford as required by law.
3. A written request for exemption pursuant to Conn. Gen. Stat. §12-81(76), on the form prescribed by the Assessor for such purpose, was duly and timely brought to the Assessor as required by law.

¹ Applicant is filing this Amended Complaint as of right within 30 days of the June 23, 2026 return date. Pursuant to Connecticut Practice Book §10-59 the Applicant has attached as Exhibit A, a separate document showing the portions of the original complaint that have been so amended by using underlining to indicate new language and strikethrough to indicated deleted language.

4. The Personal Property is exempt from property taxes pursuant to Conn. Gen. Stat. §12-81(76) because the Personal Property, upon information and belief, is and was at all relevant times, machinery and equipment which is used for manufacturing and processing, in each case as defined in Gen. Stat. §12-81(72)(A).

5. The Assessor has failed to apply any exemptions to the gross assessment and valuation of the Personal Property and, instead, based upon information and belief, listed the Personal Property as taxable and valued and assessed the same as follows:

<u>Full Value</u>	<u>Assessed Value</u>
\$17,164,914	\$12,015,440

6. The Assessors wrongfully assessed a tax on the Personal Property which was not taxable in the municipality and/or computed a tax on the Personal Property's assessment which was manifestly excessive and could not have been arrived at except by disregarding the statutes for determining the valuation of the Personal Property.

7. The Assessors determined that all personal property should be liable for taxation at 70% of its true and actual taxable valuation on the October 1, 2025 Grand List.

8. The taxable valuation of the Personal Property placed thereon by the Assessors was not its true and actual value on October 1, 2025 nor did the Assessor assessment represent 70% of its true and actual taxable value on October 1, 2025, but was grossly excessive, disproportionate and unlawful.

9. The Applicant or its attorney duly appealed to the Board of Assessment Appeals of the Town of Stratford claiming to be aggrieved by the action of the Assessors and offered to be sworn and answer all questions concerning the Personal Property.

10. The Board of Assessment Appeals issued a notice of its decision pursuant to Conn. Gen.

Stat. § 12-111 making no changes in the valuation, thereby denying the relief the Applicant requested.

11. The Applicant is aggrieved by the decision of the Board of Assessment Appeals of the Town of Stratford with respect to this Personal Property.

WHEREFORE, the Applicant appeals from the decision of the Board of Assessment Appeals pursuant to Conn. Gen. Stat. §12-117a and §12-119 and prays as follows:

1. That the Personal Property be determined to be exempt from property taxation under Conn. Gen. Stat. §12-81(76) and the Assessor ordered to remove the same from the Grand List of taxable property of October 1, 2025 and all future Grand Lists of taxable property;
2. Application by the Assessor of exemptions to the gross assessment and value of the Personal Property to which Applicant is entitled;
3. That the gross assessment of the Personal Property be reduced to 70% of its true and actual value as of the October 1, 2025 Grand List;
4. That the Applicant be reimbursed by the Town of Stratford for any overpayment of taxes, together with interest and any costs awarded by the Court;
5. That the Applicant be granted a credit for such overpayment, interest and any costs awarded by the Court;

6. That the Court enter judgment in favor of the Applicant and against the Town of Stratford for the amount of such overpayment, together with interest and costs awarded by the Court; and

7. Such other and further relief as the Court deems just and proper.

**THE APPLICANT,
SHANGRI-LA FARM CT CORP.**

By: /s/ 435376
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Juris Number 435512
Its Attorneys

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CLAIM FOR RELIEF

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EXHIBIT A

RETURN DATE: JUNE 23, 2026 — DOCKET NO.: HHB-CV26-6107544-S :
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SHANGRI-~~LAW~~LA FARMS CT CORP. : J.D. OF ~~FAIRFIELD~~NEW
BRITAIN
v. :
AT BRIDGEPORTNEW BRITAIN
TOWN OF STRATFORD : ~~MAY 24~~JULY 6, 2026

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~~Dated at Stamford, Connecticut, this May 21, 2026,~~

**THE APPLICANT,
SHANGRI-LA FARM CT CORP.**

By: /s/ 435376

~~Gary S. Klein~~

Lindsay T. Reed

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