



Senate

General Assembly

File No. 321

January Session, 2001

Substitute Senate Bill No. 1333

Senate, April 17, 2001

The Committee on Finance, Revenue and Bonding reported through SEN. LOONEY of the 11th Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

***AN ACT CONCERNING WAIVERS OF DEADLINES FOR CERTAIN
PROPERTY TAX EXEMPTION APPLICANTS AND VALIDATION OF
THE TOWN OF GREENWICH'S REVALUATION.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Notwithstanding the provisions of subparagraph (c) of
2 subdivision (59) of section 12-81 of the general statutes, any person
3 otherwise eligible for an exemption under said subdivision, relating to
4 a manufacturing facility in the city of New Haven pursuant to
5 subparagraph (a) of said subdivision (59) for grand list year 1999,
6 except that such person failed to make application within the time
7 specified in said subparagraph (c), may submit an application for
8 exemption not later than thirty days after the effective date of this act.
9 The application shall be accompanied by the fee required by section
10 12-81k of the general statutes. Upon receipt of the application and fee
11 and verification of payment of such taxes, the municipality may
12 reimburse such person in an amount equal to the amount by which

13 such taxes exceed the taxes payable if the application had been filed in
14 a timely manner and notwithstanding the time for filing with the
15 Secretary of the Office of Policy and Management specified in section
16 32-9s of the general statutes, shall be eligible for payment pursuant to
17 said section 32-9s.

18 Sec. 2. Notwithstanding the provisions of subparagraph (c) of
19 subdivision (59) of section 12-81 of the general statutes, any person
20 otherwise eligible for an exemption under said subdivision, relating to
21 a manufacturing facility in the city of Norwalk pursuant to
22 subparagraph (a) of said subdivision (59) for grand list year 1999,
23 except that such person failed to make application within the time
24 specified in said subparagraph (c), may submit an application for
25 exemption not later than thirty days after the effective date of this act.
26 The application shall be accompanied by the fee required by section
27 12-81k of the general statutes. Upon receipt of the application and fee
28 and verification of payment of such taxes, the municipality may
29 reimburse such person in an amount equal to the amount by which
30 such taxes exceed the taxes payable if the application had been filed in
31 a timely manner and notwithstanding the time for filing with the
32 Secretary of the Office of Policy and Management specified in section
33 32-9s of the general statutes, shall be eligible for payment pursuant to
34 said section 32-9s.

35 Sec. 3. Notwithstanding the provisions of subparagraph (c) of
36 subdivision (72) of section 12-81 of the general statutes, any person
37 otherwise eligible for an exemption under said subdivision, relating to
38 a manufacturing facility in the town of Newington pursuant to
39 subparagraph (a) of said subdivision (72) for grand list year 1999,
40 except that such person failed to make application within the time
41 specified in said subparagraph (c), may submit an application for
42 exemption not later than thirty days after the effective date of this act.
43 The application shall be accompanied by the fee required by section
44 12-81k of the general statutes. Upon receipt of the application and fee

45 and verification of payment of such taxes, the municipality may
46 reimburse such person in an amount equal to the amount by which
47 such taxes exceed the taxes payable if the application had been filed in
48 a timely manner and notwithstanding the time for filing with the
49 Secretary of the Office of Policy and Management specified in section
50 32-9s of the general statutes, shall be eligible for payment pursuant to
51 said section 32-9s.

52 Sec. 4. Notwithstanding the provisions of subparagraph (c) of
53 subdivision (60) of section 12-81 of the general statutes, any person
54 otherwise eligible for an exemption under said subdivision, relating to
55 a manufacturing facility in the city of Milford pursuant to
56 subparagraph (a) of said subdivision (60) for grand list year 1996,
57 except that such person failed to make application within the time
58 specified in said subparagraph (c), may submit an application for
59 exemption not later than thirty days after the effective date of this act.
60 The application shall be accompanied by the fee required by section
61 12-81k of the general statutes. Upon receipt of the application and fee
62 and verification of payment of such taxes, the municipality may
63 reimburse such person in an amount equal to the amount by which
64 such taxes exceed the taxes payable if the application had been filed in
65 a timely manner and notwithstanding the time for filing with the
66 Secretary of the Office of Policy and Management specified in section
67 32-9s of the general statutes, shall be eligible for payment pursuant to
68 said section 32-9s.

69 Sec. 5. Notwithstanding the provisions of subparagraph (B) of
70 subdivision (72) of section 12-81 of the general statutes, any person
71 otherwise eligible for a 1996 grand list exemption pursuant to said
72 subdivision in the city of Milford except that such person failed to file
73 the required exemption application within the time period prescribed,
74 shall be regarded as having filed said application in a timely manner if
75 such person files said application not later than thirty days after the
76 effective date of this section and pays the late filing fee pursuant to

77 section 12-81k of the general statutes. Upon confirmation of the receipt
78 of such fee and verification of the exemption eligibility of the
79 machinery and equipment included in such application, the assessor
80 shall approve the exemption for such property. If taxes have been paid
81 on the property for which such exemption is approved, the city of
82 Milford shall reimburse such person in an amount equal to the amount
83 by which such taxes exceed the taxes payable if the application had
84 been filed in a timely manner. Notwithstanding the provisions of
85 subsection (a) of section 12-94b of the general statutes, the assessor of
86 the city of Milford may submit such approved exemption application
87 to the Secretary of the Office of Policy and Management together with
88 a request for reimbursement of the tax loss resulting from such
89 exemption. Subject to the secretary's review and approval of such
90 exemption, such reimbursement shall be included in the next
91 certification the secretary makes to the Comptroller under the
92 provisions of section 12-94b of the general statutes.

93 Sec. 6. Notwithstanding the provisions of subdivision (c) of
94 subsection (59) of section 12-81 of the general statutes, any person
95 otherwise eligible for an exemption, relating to real property taxes in
96 the city of Hartford for which an eligibility certificate has been issued
97 by the Department of Economic and Community Development
98 pursuant to subdivision (a) of said subsection for assessment year
99 1999, except that such person failed to make application within the
100 time specified in said subdivision (c), may submit an application for
101 exemption not later than thirty days after the effective date of this act.
102 The application shall be accompanied by the fee required by section
103 12-81k of the general statutes. Upon receipt of the application and fee
104 and verification of payment of such taxes, the municipality may
105 reimburse such person in an amount equal to the amount by which
106 such taxes exceed the taxes payable if the application had been filed in
107 a timely manner and, notwithstanding the time for filing with the
108 Secretary of the Office of Policy and Management specified in section
109 32-9s of the general statutes, shall be eligible for payment pursuant to

110 said section 32-9s.

111 Sec. 7. Notwithstanding the provisions of subparagraph (B) of
112 subdivision (72) of section 12-81 of the general statutes, any person
113 otherwise eligible for a 1997 grand list exemption pursuant to said
114 subdivision (72) in the town of Guilford except that such person failed
115 to file a fully complete exemption application within the time period
116 prescribed, shall be regarded as having filed a complete application in
117 a timely manner if such person files such complete application not
118 later than thirty days after the effective date of this section and pays
119 the late filing fee pursuant to section 12-81k of the general statutes.
120 Upon confirmation of the receipt of such fee and verification of the
121 exemption eligibility of the machinery and equipment included in such
122 application, the assessor shall approve the exemption for such
123 property. If taxes have been paid on the property for which such
124 exemption is approved, the town of Guilford shall reimburse such
125 person in an amount equal to the amount by which such taxes exceed
126 the taxes payable if the application had been filed in a timely manner.
127 Notwithstanding the provisions of subsection (a) of section 12-94b of
128 the general statutes, the assessor of the town of Guilford may submit
129 such approved exemption application to the Secretary of the Office of
130 Policy and Management together with a request for reimbursement of
131 the tax loss resulting from such exemption. Subject to the secretary's
132 review and approval of such exemption, such reimbursement shall be
133 included in the next certification the secretary makes to the
134 Comptroller under the provisions of section 12-94b of the general
135 statutes.

136 Sec. 8. Notwithstanding the provisions of subdivision (72) of section
137 12-81 of the general statutes, any person otherwise eligible for a 1999
138 grand list exemption pursuant to said subdivision (72) in the town of
139 Hamden except that such person failed to file the required exemption
140 application within the time period prescribed, shall be regarded as
141 having filed said application in a timely manner if such person filed

142 said application on or before thirty days after the effective date of this
143 act, and pays a late filing fee as provided in section 12-81k of the
144 general statutes. Upon confirmation of the receipt of such fee and
145 verification of the exemption eligibility of the machinery and
146 equipment included in such application, the assessor shall approve the
147 exemption for such property. Notwithstanding the provisions of
148 subsection (a) of section 12-94b of the general statutes, the assessor
149 may submit such approved exemption application to the Secretary of
150 the Office of Policy and Management together with a request for
151 reimbursement of the tax loss resulting from such exemption. Subject
152 to the secretary's review and approval of such exemption, such
153 reimbursement shall be included in the next certification the secretary
154 makes to the Comptroller under the provisions of section 12-94b of the
155 general statutes.

156 Sec. 9. The town of Greenwich, having undertaken a revaluation of
157 all real property to be effective with respect to the 2000 assessment list
158 in said town, in order to comply one year earlier than required for the
159 2001 revaluation date set forth in section 12-62 of the general statutes,
160 such revaluation not being completed in time to allow use of such
161 revaluation in preparation of said 2000 assessment list in compliance
162 with said section 12-62, is hereby authorized, notwithstanding sections
163 2-14, 12-62,12-62a, 12-63 and 12-64 of the general statutes, to complete
164 such revaluation so as to be effective with respect to the 2001
165 assessment list. Accordingly, the town of Greenwich is authorized by
166 this section to use the revaluation real property assessment list
167 compiled for values as of October 1, 2000, subject to adjustments
168 reflecting transfers of ownership, additions related to new construction
169 and reductions for demolitions occurring after October 1, 2000, but not
170 later than October 1, 2001, for purposes of the levy of property tax on
171 real property in the assessment year commencing in 2001 to comply
172 with the 2001 revaluation date set forth in section 12-62 of the general
173 statutes. Any actions performed in accordance with this section are
174 hereby validated and made binding upon the town of Greenwich.

175 Sec. 10. Notwithstanding the provisions of subparagraph (B) of
176 subdivision (74) of section 12-81 of the general statutes, any person
177 otherwise eligible for a 2000 grand list exemption pursuant to said
178 subdivision (74) in the town of Stafford except that such person failed
179 to file the required exemption application within the time period
180 prescribed, shall be regarded as having filed said application not later
181 than thirty days after the effective date of this section and pays the late
182 filing fee pursuant to section 12-81k of the general statutes. Upon
183 confirmation of the receipt of such fee and verification of the
184 exemption eligibility of the machinery and equipment included in such
185 application, the assessor shall approve the exemption for such
186 property. If taxes have been paid on the property for which such
187 exemption is approved, the town of Stafford shall reimburse such
188 person in an amount by which such taxes exceed the taxes payable if
189 the application had been filed in a timely manner. Notwithstanding
190 the provisions of subsection (a) of section 12-94b of the general
191 statutes, the assessor of the town of Stafford may submit such
192 approved exemption application to the Secretary of the Office of Policy
193 and Management together with a request for reimbursement of the tax
194 loss resulting from such exemption, such reimbursement shall be
195 included in the next certification the secretary makes to the
196 Comptroller under the provisions of section 12-94b of the general
197 statutes.

FIN *JOINT FAVORABLE SUBST.*

The following fiscal impact statement and bill analysis are prepared for the benefit of members of the General Assembly, solely for the purpose of information, summarization, and explanation, and do not represent the intent of the General Assembly or either House thereof for any purpose:

OFA Fiscal Note

State Impact: Cost

Affected Agencies: Office of Policy and Management

Municipal Impact: Cost

Explanation

State and Municipal Impact:

The table below shows the estimated state and municipal cost of extending the filing date for various property tax exemptions.

Section of Bill	Town	Assessment Year	State Cost	Municipal* Cost
1	New Haven	1999	\$2,693	\$539
2	Norwalk	1999	24,104	5,021
3	Newington	1999	2,982	none
4	Milford	1996	3,300	660
5	Milford	1996	3,800	none
6	Hartford	1999	20,000	4,000
7	Gilford	1997	89,000	none
8	Hamden	1999	12,000	none
10	Stafford	2000	11,538	none
Total			\$170,417	\$10,219

* Some property tax exemptions are not 100% reimbursed by the state. Therefore, there is a cost to some municipalities.

The Office of Policy and Management (OPM) can absorb the \$170,417 cost within budgeted resources for the current fiscal year. This cost would reduce the agency's anticipated \$2.9 million lapse in the New Manufacturing Machinery and Equipment grant account and the FY 01 surplus by said amount.

The bill is anticipated to have no fiscal impact to the Town of Greenwich as a result of allowing the town to use the revaluation property assessment list compiled for values as of October 1, 2000 for their scheduled revaluation in 2001.

OLR Bill Analysis

sSB 1333

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The Office of Legislative Research does not analyze special acts.

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable Substitute

Yea 47 Nay 0