



General Assembly

January Session, 2001

**Raised Bill No. 1124**

LCO No. 3295

Referred to Committee on Planning and Development

Introduced by:

(PD)

**AN ACT CONCERNING A UNIFORM ADMINISTRATIVE REVIEW  
PROCESS RELATED TO CERTAIN STATE-REIMBURSED PROPERTY  
TAX EXEMPTIONS, PROPERTY TAX CREDITS AND RENTAL  
REBATES.**

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

1 Section 1. (NEW) (a) A claimant negatively affected by a decision of  
2 the Secretary of the Office of Policy and Management with respect to  
3 any of the following programs may appeal such decision in the  
4 manner set forth in subsection (c) of this section: (1) Additional  
5 veteran's exemption program pursuant to section 12-81g of the general  
6 statutes, as amended by this act; (2) totally disabled person's property  
7 tax exemption pursuant to subdivision (55) of section 12-81 of the  
8 general statutes; (3) property tax exemption for certain property  
9 located in a targeted investment community, enterprise zone or  
10 enterprise corridor zone pursuant to subdivision (59), (60) or (70) of  
11 section 12-81 of the general statutes; (4) property tax exemption for  
12 newly acquired manufacturing machinery and equipment pursuant to  
13 subdivision (72) of section 12-81 of the general statutes; (5) property  
14 tax exemption for new commercial vehicles pursuant to subdivision  
15 (74) of section 12-81 of the general statutes; (6) tax relief for certain

16 elderly homeowners pursuant to section 12-129d of the general  
17 statutes, as amended by this act; (7) elderly and totally disabled  
18 renter's rebate program pursuant to section 12-170d of the general  
19 statutes; and (8) elderly and totally disabled homeowner's tax relief  
20 program pursuant to section 12-170aa of the general statutes, as  
21 amended by this act. As used in this section, "claimant" means a  
22 person, company, limited liability company, firm, association,  
23 corporation or other business entity having received approval for  
24 financial assistance from a town's assessor or a municipal official and  
25 "financial assistance" means a property tax exemption, property tax  
26 credit or rental rebate for which the state of Connecticut provides  
27 direct or indirect reimbursement. Any notice the secretary issues  
28 pursuant to this section shall be sent by first class United States mail to  
29 a claimant at the address entered on the application for financial  
30 assistance as filed unless, subsequent to the date of said filing, the  
31 claimant sends the secretary a written request that any correspondence  
32 regarding said financial assistance be sent to another name or address.  
33 The date of any notice sent by the secretary pursuant to this section  
34 shall be deemed to be the date the notice is delivered to the claimant.

35 (b) The secretary may review any application for financial assistance  
36 submitted by a claimant in conjunction with a program delineated in  
37 subsection (a) of this section. The secretary may exclude any property  
38 included in an application that, in the secretary's judgment, does not  
39 qualify for financial assistance or may modify the amount of any  
40 financial assistance approved by an assessor or municipal official in  
41 the event the secretary finds it to be mathematically incorrect, not  
42 supported by the application, not in conformance with law or if the  
43 secretary believes that additional information is needed to justify its  
44 approval. Not later than the date by which the secretary is required to  
45 certify to the Comptroller the amount of payment with respect to any  
46 such program, the secretary shall notify each claimant of the final  
47 modification or denial of financial assistance as claimed, in accordance  
48 with the procedure set forth in subsection (c) of this section. A copy of  
49 the notice of final modification or denial shall be sent concurrently to

50 the assessor or municipal official who approved such financial  
51 assistance.

52 (c) (1) If the secretary modifies the amount of financial assistance  
53 approved by an assessor or municipal official under a program  
54 delineated in subsection (a) of this section, or determines that the  
55 claimant who filed written application for such financial assistance is  
56 ineligible therefor, the secretary shall send a written notice of  
57 preliminary modification or denial to said claimant and shall  
58 concurrently forward a copy to the office of the assessor or municipal  
59 official who approved said financial assistance. The notice shall  
60 include plain language setting forth the reason for the preliminary  
61 modification or denial, the name and telephone number of a member  
62 of the secretary's staff to whom questions regarding the notice may be  
63 addressed, a request for any additional information or documentation  
64 that the secretary believes is needed in order to justify the approval of  
65 such financial assistance, the manner by which the claimant may  
66 appeal the secretary's determination and the timeframe for doing so.  
67 Not later than ninety days after the date an assessor receives a copy of  
68 such preliminary notice, the assessor shall determine whether an  
69 increase to the taxable grand list of the town is required to be made as  
70 a result of such modification or denial, unless, in the interim, the  
71 assessor has received written notification from the secretary that a  
72 request for a hearing with respect to such financial assistance has been  
73 approved pursuant to subdivision (2) of subsection (b) of this section.  
74 If an assessment increase is warranted, the assessor shall promptly  
75 issue a certificate of correction adding the value of such property to the  
76 taxable grand list for the appropriate assessment year and shall  
77 forward a copy thereof to the tax collector, who shall, not later than  
78 thirty days following, issue a bill for the amount of the additional tax  
79 due as a result of such increase. Such additional tax shall become due  
80 and payable not later than thirty days from the date such bill is sent  
81 and shall be subject to interest for delinquent taxes as provided in  
82 section 12-146 of the general statutes. With respect to the denial or  
83 modification of financial assistance for which a hearing is held, the

84 assessor shall not issue a certificate of correction until the assessor  
85 receives written notice of the secretary's final determination following  
86 such hearing.

87 (2) (A) Any claimant aggrieved by the secretary's notice of  
88 preliminary modification or denial of financial assistance under a  
89 program delineated in subsection (a) of this section may, not later than  
90 thirty business days after receiving said notice, request a  
91 reconsideration of the secretary's decision for any factual reason,  
92 provided the claimant states the reason for the reconsideration request  
93 in writing and concurrently provides any additional information or  
94 documentation that the secretary may have requested in the  
95 preliminary notice of modification or denial. The secretary may grant  
96 an extension of the date by which a claimant's additional information  
97 or documentation must be submitted, upon receipt of proof that the  
98 claimant has requested such data from another governmental agency  
99 or if the secretary determines there is good cause for doing so.

100 (B) Not later than thirty business days after receiving a claimant's  
101 request for reconsideration and any additional information or  
102 documentation the claimant has provided, the secretary shall  
103 reconsider the preliminary decision to modify or deny said financial  
104 assistance and shall send the claimant a written notice of  
105 determination. If aggrieved by the secretary's notice of determination  
106 with respect to said financial assistance, the claimant may, not later  
107 than thirty business days after receiving said notice, make application  
108 for a hearing before said secretary, or the secretary's designee. Such  
109 application shall be in writing and shall set forth the reason why the  
110 financial assistance in question should not be modified or denied. Not  
111 later than thirty business days after receiving an application for a  
112 hearing, the secretary shall grant or deny such hearing request by  
113 written notice to the claimant. If the secretary denies the claimant's  
114 request for a hearing, such notice shall state the reason for said denial.  
115 If the secretary grants the claimant's request for a hearing, the  
116 secretary shall send written notice of the date, time and place of the

117 hearing, which shall be held not later than thirty business days after  
118 the date of the secretary's notice granting the claimant a hearing. Such  
119 hearing may, at the secretary's discretion, be held in the judicial  
120 district in which the claimant or the claimant's property is located. Not  
121 later than thirty business days after the date on which a hearing is  
122 held, a written notice of the secretary's final determination shall be  
123 sent to the claimant and a copy thereof shall be concurrently sent to the  
124 assessor or municipal official who approved the financial assistance in  
125 question.

126 (3) If any claimant is aggrieved by the secretary's final  
127 determination concerning the claimant's financial assistance or the  
128 secretary's decision not to hold a hearing, such claimant may, not later  
129 than thirty business days after receiving the secretary's notice related  
130 thereto, appeal to the superior court of the judicial district in which the  
131 claimant resides or in which the claimant's property that is the subject  
132 of the appeal is located. Such appeal shall be accompanied by a citation  
133 to the secretary to appear before said court, and shall be served and  
134 returned in the same manner as is required in the case of a summons in  
135 a civil action. The pendency of such appeal shall not suspend any  
136 action by a municipality to collect property taxes from the applicant on  
137 the property that is the subject of the appeal. The authority issuing the  
138 citation shall take from the applicant a bond or recognizance to the  
139 state of Connecticut, with surety, to prosecute the application in effect  
140 and to comply with the orders and decrees of the court in the premises.  
141 Such applications shall be preferred cases, to be heard, unless cause  
142 appears to the contrary, at the first session, by the court or by a  
143 committee appointed by the court. Said court may grant such relief as  
144 may be equitable and, if the application is without probable cause,  
145 may tax double or triple costs, as the case demands; and, upon all  
146 applications which are denied, costs may be taxed against the  
147 applicant at the discretion of the court, but no costs shall be taxed  
148 against the state.

149 Sec. 2. Section 12-81g of the general statutes is repealed and the

150 following is substituted in lieu thereof:

151 (a) Effective for the assessment year commencing October 1, 1985,  
152 and each assessment year thereafter, any person entitled to an  
153 exemption from property tax in accordance with subdivision (19), (20),  
154 (21), (22), (23), (24), (25) or (26) of section 12-81, reflecting any increase  
155 made pursuant to the provisions of section 12-62g, shall be entitled to  
156 an additional exemption from such tax in an amount equal to twice the  
157 amount of the exemption provided for such person pursuant to any  
158 such subdivision, provided such person's qualifying income does not  
159 exceed the applicable maximum amount as provided under section  
160 12-811, except that if such person has a disability rating of one hundred  
161 per cent as determined by the Veterans' Administration of the United  
162 States, the total of such adjusted gross income, individually, if  
163 unmarried, or jointly, if married, in the calendar year ending  
164 immediately preceding the assessment date with respect to which such  
165 additional exemption is allowed, is not more than twenty-one  
166 thousand dollars if such person is married or not more than eighteen  
167 thousand dollars if such person is not married. Any claimant who, for  
168 the purpose of obtaining an exemption under this section, wilfully fails  
169 to disclose all matters related thereto or with intent to defraud makes  
170 any false statement shall forfeit the right to claim such additional  
171 veteran's exemption.

172 (b) Effective for the assessment year commencing October 1, 1986,  
173 and each assessment year thereafter, any person entitled to an  
174 exemption from property tax in accordance with subdivision (19), (20),  
175 (21), (22), (23), (24), (25) or (26) of section 12-81, reflecting any increase  
176 made pursuant to the provisions of section 12-62g, and who is not  
177 receiving or is not eligible to receive the additional exemption under  
178 subsection (a) of this section, shall be entitled to an additional  
179 exemption from such tax in an amount equal to one-half of the amount  
180 of the exemption provided for such person pursuant to any such  
181 subdivision.

182 (c) The state shall reimburse each town, city, borough, consolidated  
183 town and city and consolidated town and borough by the last day of  
184 each calendar year in which exemptions were granted to the extent of  
185 the revenue loss represented by the additional exemptions provided  
186 for in subsections (a) and (b) of this section. The Secretary of the Office  
187 of Policy and Management shall review each claim for such revenue  
188 loss as provided in section 1 of this act. Any claimant aggrieved by the  
189 results of the secretary's review shall have the rights of appeal as set  
190 forth in section 1 of this act.

191 (d) The Secretary of the Office of Policy and Management shall  
192 adopt regulations, in accordance with the provisions of chapter 54,  
193 establishing: (1) A procedure under which a municipality shall  
194 determine eligibility for the additional exemption under subsection (a)  
195 of this section, provided such procedure shall include a provision that  
196 when an applicant has filed for such exemption and received approval  
197 for the first time, such applicant shall be required to file for such  
198 exemption biennially thereafter, subject to the provisions of subsection  
199 [(f)] (e) of this section; (2) the manner in which a municipality shall  
200 apply for reimbursement from the state for the revenue loss  
201 represented by the additional exemptions provided for in subsections  
202 (a) and (b) of this section, which shall provide a penalty for late filing  
203 of such application for reimbursement of two hundred fifty dollars but  
204 shall also provide that the secretary may waive such forfeiture in  
205 accordance with procedures and standards contained in such  
206 regulations; and (3) the manner in which the Office of Policy and  
207 Management may audit and make adjustments to applications for  
208 reimbursement from municipalities for a period of not more than one  
209 year next succeeding the deadline for such application.

210 [(e) Any person aggrieved by action of the assessor or board of  
211 assessors in disapproving any application for an additional veteran's  
212 exemption from property tax, as provided under this section, may  
213 appeal to the Secretary of the Office of Policy and Management, in  
214 writing, within thirty days following receipt of notice of denial of such

215 exemption by the assessor or board of assessors. The secretary shall  
216 promptly consider such appeal and may approve or disapprove the  
217 application, provided such decision shall be made not later than sixty  
218 days following receipt of such written notice of appeal. Notice of the  
219 secretary's determination regarding the appeal shall be sent to the  
220 claimant in writing and a copy shall be forwarded to the assessor or  
221 board of assessors. If the claimant is aggrieved with respect to any  
222 action of the secretary under this section, such claimant may, within  
223 thirty days, appeal to the superior court for the judicial district in  
224 which such application is filed. Any claimant who, for the purpose of  
225 obtaining such additional veteran's exemption under this section,  
226 wilfully fails to disclose all matters related thereto or with intent to  
227 defraud makes any false statement shall forfeit the right to claim such  
228 additional veteran's exemption.]

229 [(f)] (e) Any person who has submitted application and been  
230 approved in any year for the additional exemption under subsection  
231 (a) of this section shall, in the year immediately following approval, be  
232 presumed to be qualified for such exemption. If, in the year  
233 immediately following approval, such person has qualifying income in  
234 excess of the maximum allowed under said subsection (a), such person  
235 shall notify the tax assessor in the town allowing the additional  
236 exemption on or before the next filing date for such exemption and  
237 shall be denied such exemption for the assessment year immediately  
238 following and for any subsequent year until such person has reapplied  
239 and again qualified for such exemption. Any person who fails to notify  
240 the tax assessor of such disqualification shall make payment to the  
241 town in the amount of property tax loss related to the exemption  
242 improperly taken. Not more than thirty days after discovering such  
243 person's ineligibility for the exemption, the assessor shall send written  
244 notification of such person's identity to the Secretary of the Office of  
245 Policy and Management. If any payment was remitted under  
246 subsection (c) of this section with respect to a period for which such  
247 person was not eligible for the exemption, the amount of the next  
248 payment made to the town shall be reduced by the amount of payment

249 made erroneously.

250 Sec. 3. Section 12-94a of the general statutes is repealed and the  
251 following is substituted in lieu thereof:

252 On or before July first, annually, the tax collector of each  
253 municipality shall certify to the Secretary of the Office of Policy and  
254 Management, on a form furnished by said secretary, the amount of tax  
255 revenue which such municipality, except for the provisions of  
256 subdivision (55) of section 12-81, would have received, together with  
257 such supporting information as said secretary may require. Any  
258 municipality which neglects to transmit to said secretary such claim  
259 and supporting documentation as required by this section shall forfeit  
260 two hundred fifty dollars to the state, provided said secretary may  
261 waive such forfeiture in accordance with procedures and standards  
262 adopted by regulation in accordance with chapter 54. Said secretary  
263 shall review each such claim [and, not later than the July first next  
264 succeeding the deadline for the receipt of such claims, shall notify each  
265 municipality of his acceptance or modification of such claim. Any  
266 municipality aggrieved by the action of the secretary under the  
267 provisions of this section may appeal therefrom within thirty days to  
268 the superior court for the judicial district in which the municipality is  
269 located. The Secretary of the Office of Policy and Management] as  
270 provided in section 1 of this act. Any claimant aggrieved by the results  
271 of the secretary's review shall have the rights of appeal as set forth in  
272 section 1 of this act. The secretary shall, on or before December first,  
273 annually, certify to the comptroller the amount due each municipality  
274 under the provisions of this section, including any modification of  
275 such claim made prior to December first, and the Comptroller shall  
276 draw [his] an order on the Treasurer on or before the fifteenth day of  
277 December following and the Treasurer shall pay the amount thereof to  
278 such municipality on or before the thirty-first day of December  
279 following. If any modification is made as the result of the provisions of  
280 this section on or after the December first following the date on which  
281 the tax collector has provided the amount of tax revenue in question,

282 any adjustments to the amount due to any municipality for the period  
283 for which such modification was made shall be made in the next  
284 payment the Treasurer shall make to such municipality pursuant to  
285 this section. For the purposes of this section, "municipality" means a  
286 town, city, borough, consolidated town and city or consolidated town  
287 and borough.

288 Sec. 4. Section 12-94b of the general statutes is repealed and the  
289 following is substituted in lieu thereof:

290 [(a)] On or before March fifteenth, annually, commencing March 15,  
291 1998, the assessor or board of assessors of each municipality shall  
292 certify to the Secretary of the Office of Policy and Management, on a  
293 form furnished by said secretary, the amount of exemptions approved  
294 under the provisions of subdivisions (72) and (74) of section 12-81,  
295 together with such supporting information as said secretary may  
296 require including the number of exemption claimants so approved and  
297 the original copy of the [claims] applications filed by them. [Said  
298 secretary may reevaluate any vehicle included in such claim when, in  
299 his judgment, the valuation is inaccurate.] Said secretary shall review  
300 each such claim [and modify the value of any property included  
301 therein when, in his judgment, the value is inaccurate or exclude any  
302 property when, in his judgment, it does not qualify pursuant to  
303 subdivision (72) or (74) of section 12-81] as provided in section 1 of this  
304 act. Not later than December first next succeeding the conclusion of the  
305 assessment year for which [such exemption was approved by the  
306 assessor or assessors] the assessor approved such exemption, the  
307 secretary shall notify each claimant [and assessor or assessors] of the  
308 modification or denial of [his] the claimant's exemption, in accordance  
309 with the procedure set forth in [subsection (b) of this] section 1 of this  
310 act. Any claimant aggrieved by the results of the secretary's review  
311 shall have the rights of appeal as set forth in section 1 of this act. The  
312 secretary shall, on or before December fifteenth, annually, certify to the  
313 Comptroller the amount due each municipality under the provisions of  
314 this section, including any modification of such claim made prior to

315 December first, and the Comptroller shall draw [his] an order on the  
316 Treasurer on or before the twenty-fourth day of December following  
317 and the Treasurer shall pay the amount thereof to such municipality  
318 on or before the thirty-first day of December following. If any  
319 modification is made as the result of the provisions of this section on  
320 or after the December fifteenth following the date on which the  
321 assessor has provided the amount of the exemption in question, any  
322 adjustments to the amount due to any municipality for the period for  
323 which such modification was made shall be made in the next payment  
324 the Treasurer shall make to such municipality pursuant to this section.  
325 As used in this section, "municipality" means each town, city, borough,  
326 consolidated town and city and consolidated town and borough and  
327 each district, as defined in section 7-324, and "next succeeding" means  
328 the second such date.

329 [(b) (1) If the Secretary of the Office of Policy and Management  
330 modifies the value of machinery and equipment or a commercial  
331 motor vehicle which has been approved for exemption by the assessor  
332 or board of assessors under subdivision (72) or (74) of section 12-81, or  
333 determines that the person who filed written application for such  
334 exemption is ineligible therefor, the secretary shall send written notice  
335 of such modification or denial to said person, and shall forward a copy  
336 to the assessor or assessors who approved such exemption. Not later  
337 than ninety days after the date the assessor or assessors receive a copy  
338 of such notice, he or they shall determine whether an increase to the  
339 taxable grand list of the municipality is required to be made as a result  
340 of such modification or denial, unless, in the interim, the assessor or  
341 board of assessors have received notification from the Secretary of the  
342 Office of Policy and Management that a request for a hearing with  
343 respect to such exemption has been made and approved pursuant to  
344 subdivision (2) of this subsection. If an increase is warranted, the  
345 assessor or assessors shall promptly issue a certificate of correction  
346 adding the value of such property to the taxable grand list and shall  
347 forward a copy thereof to the tax collector, who shall, not later than  
348 thirty days following, issue a bill for the amount of the additional tax

349 due as a result of such increase. Such additional tax shall become due  
350 and payable not later than thirty days from the date such bill is sent,  
351 and shall be subject to interest for delinquent taxes as provided in  
352 section 12-146. With respect to the denial or modification of an  
353 exemption for which a hearing is held, the assessor or assessors shall  
354 not issue a certificate of correction until he or they receive notice from  
355 the Secretary of the Office of Policy and Management of the  
356 disposition of such hearing.

357 (2) Any person aggrieved by the modification or denial of an  
358 exemption under subdivision (72) or (74) of section 12-81 by the  
359 Secretary of the Office of Policy and Management may, not later than  
360 one month after receiving the secretary's notice of such modification or  
361 denial thereto, make application for a hearing before said secretary, or  
362 his designee. Such application shall be in writing and shall set forth the  
363 reasons why the exemption in question should not be modified or  
364 denied. The secretary shall grant or deny such hearing request by  
365 written notice to the applicant. If a request for hearing is denied by the  
366 secretary such notice shall contain a statement of the reason for said  
367 denial. Not later than sixty days after the date on which a hearing is  
368 held, said secretary shall send notice of his decision concerning such  
369 appeal to the applicant and shall forward a copy thereof to the assessor  
370 or assessors who approved the exemption in question. If any person is  
371 aggrieved by the secretary's decision concerning the disposition of his  
372 appeal or the secretary's decision not to hold a hearing, such person  
373 may, not later than one month after receiving a notice related thereto  
374 from the secretary, make application in the nature of an appeal to the  
375 superior court of the judicial district in which the manufacturing  
376 facility is located or the commercial motor vehicle is subject to  
377 property taxation. Such application shall be accompanied by a citation  
378 to the secretary to appear before said court, and shall be served and  
379 returned in the same manner as is required in the case of a summons in  
380 a civil action. The pendency of such appeal shall not suspend any  
381 action by the municipality to collect property taxes from the applicant  
382 on the machinery and equipment or the commercial motor vehicle that

383 is the subject of the appeal. The authority issuing the citation shall take  
384 from the applicant a bond or recognizance to the state of Connecticut,  
385 with surety, to prosecute the application in effect and to comply with  
386 the orders and decrees of the court in the premises. Such applications  
387 shall be preferred cases, to be heard, unless cause appears to the  
388 contrary, at the first session, by the court or by a committee appointed  
389 by the court. Said court may grant such relief as may be equitable and,  
390 if the application is without probable cause, may tax double or triple  
391 costs, as the case demands; and, upon all applications which are  
392 denied, costs may be taxed against the applicant at the discretion of the  
393 court, but no costs shall be taxed against the state.]

394 Sec. 5. Section 12-129c of the general statutes is repealed and the  
395 following is substituted in lieu thereof:

396 (a) No claim shall be accepted under section 12-129b unless the  
397 taxpayer or [his] authorized agent of such taxpayer files an application  
398 with the assessor of the municipality in which the property is located,  
399 in affidavit form as provided by the Secretary of the Office of Policy  
400 and Management, during the period from February first to and  
401 including May fifteenth of any year in which benefits are first claimed,  
402 including such information as is necessary to substantiate said claim in  
403 accordance with requirements in such application. A taxpayer may  
404 make application to the secretary prior to August fifteenth of the claim  
405 year for an extension of the application period. The secretary may  
406 grant such extension in the case of extenuating circumstance due to  
407 illness or incapacitation as evidenced by a physician's certificate to that  
408 extent, or if the secretary determines there is good cause for doing so.  
409 The taxpayer shall present to the assessor a copy of such taxpayer's  
410 federal income tax return and the federal income tax return of such  
411 taxpayer's spouse, if filed separately, for such taxpayer's taxable year  
412 ending immediately prior to the submission of the taxpayer's  
413 application, or if not required to file a federal income tax return, such  
414 other evidence of qualifying income in respect to such taxable year as  
415 the assessor may require. Each such application, together with the

416 federal income tax return and any other information submitted in  
417 relation thereto, shall be examined by the assessor and if the  
418 application is approved by the assessor, it shall be forwarded to the  
419 secretary on or before July first of the year in which such application is  
420 approved, provided in the case of a taxpayer who received a filing date  
421 extension from the secretary, such application shall be forwarded to  
422 the secretary not later than ten business days after the date it is filed  
423 with the assessor. After a taxpayer's claim for the first year has been  
424 filed and approved such taxpayer shall be required to file such an  
425 application biennially. In respect to such application required after the  
426 filing and approval for the first year the tax assessor in each  
427 municipality shall notify each such taxpayer concerning application  
428 requirements by regular mail not later than February first of the  
429 assessment year in which such taxpayer is required to reapply,  
430 enclosing a copy of the required application form. Such taxpayer may  
431 submit such application to the assessor by mail provided it is received  
432 by the assessor not later than March fifteenth in the assessment year  
433 with respect to which such tax relief is claimed. Not later than April  
434 first of such year the assessor shall notify, by certified mail, any such  
435 taxpayer for whom such application was not received by said March  
436 fifteenth concerning application requirements and such taxpayer shall  
437 be required not later than May fifteenth to submit such application  
438 personally or for reasonable cause, by a person acting in behalf of such  
439 taxpayer as approved by the assessor. [, however, in the case of  
440 extenuating circumstance due to illness or incapacitation as evidenced  
441 by a physician's certificate to that extent, the taxpayer may make  
442 application to the Secretary of the Office of Policy and Management  
443 prior to August fifteenth of the claim year for any extension of the  
444 application period. In submitting any such application such taxpayer  
445 shall present to the assessor in substantiation thereof a copy of such  
446 taxpayer's federal income tax return and that of such taxpayer's  
447 spouse, if filed separately, for such taxpayer's taxable year ending  
448 immediately prior to the submission of such application, or if not  
449 required to file a federal income tax return, such other evidence of

450 qualifying income in respect to such taxable year as the assessor may  
451 require. Each such application, together with the federal income tax  
452 return and any other information submitted in relation thereto, shall be  
453 examined by the assessor and if the application is approved,  
454 forwarded to the Secretary of the Office of Policy and Management on  
455 or before July first of the year in which such application is approved.]

456 [(b) Applicants making application in the calendar year 1974 and  
457 eligible applicants under section 12-129b who have failed to make  
458 application for benefits thereunder within sixty days following the  
459 1973 assessment date, or in the towns of Glastonbury and South  
460 Windsor the 1974 assessment date, shall be permitted to make  
461 application for such benefits within sixty days following April 15,  
462 1974, in the usual manner, on the basis of their income for the calendar  
463 year 1973. Such affidavit shall not be open for public inspection.]

464 [(c)] (b) Any person knowingly making a false affidavit for the  
465 purpose of [exemption from taxation] claiming property tax relief  
466 under section 12-129b and this section shall be [imprisoned not more  
467 than one year or] fined not more than five hundred dollars. [, or both]  
468 Any person who fails to disclose all matters relating thereto or with  
469 intent to defraud makes a false statement shall refund all tax relief  
470 improperly taken.]

471 Sec. 6. Section 12-129d of the general statutes is repealed and the  
472 following is substituted in lieu thereof:

473 (a) On or before January first, annually, the tax collector of each  
474 municipality shall certify to the Secretary of the Office of Policy and  
475 Management, on a form furnished by [him] the secretary, the amount  
476 of tax revenue which such municipality, except for the provisions of  
477 section 12-129b, would have received, together with such supporting  
478 information as said secretary may require. On or after December 1,  
479 1989, any municipality which neglects to transmit [to the Secretary of  
480 the Office of Policy and Management] the claim and supporting  
481 information as required by this section shall forfeit two hundred fifty

482 dollars to the state, provided said secretary may waive such forfeiture  
483 in accordance with procedures and standards adopted by regulation in  
484 accordance with chapter 54. Said secretary shall review each such  
485 claim [and, not later than the January first next succeeding the  
486 deadline for the receipt of such claims, shall notify each municipality  
487 of his acceptance or modification of such claim. Any municipality  
488 aggrieved by the action of the secretary under the provisions of this  
489 section may appeal therefrom within thirty days to the superior court  
490 for the judicial district in which the municipality is located] in  
491 accordance with the procedure set forth in section 1 of this act. Any  
492 claimant aggrieved by the results of the secretary's review shall have  
493 the rights of appeal as set forth in section 1 of this act.

494 (b) The Secretary of the Office of Policy and Management shall, on  
495 or before August fifteenth, annually, certify to the Comptroller the  
496 amount due each municipality under the provisions of subsection (a)  
497 of this section, including any modification of such claim made prior to  
498 August fifteenth, and the Comptroller shall draw [his] an order on the  
499 Treasurer on or before the first day of September following and the  
500 Treasurer shall pay the amount thereof to such municipality on or  
501 before the fifteenth day of September following. If any modification is  
502 made as the result of the provisions of subsection (a) of this section on  
503 or after the August fifteenth following the date on which the tax  
504 collector has provided the amount of tax revenue in question, any  
505 adjustments to the amount due to any municipality for the period for  
506 which such modification was made shall be made in the next payment  
507 the Treasurer shall make to such municipality pursuant to this section.

508 [(c) If, in the process of verification, the Secretary of the Office of  
509 Policy and Management finds a claim for tax relief under this section  
510 to be mathematically incorrect, not supported by the application or not  
511 in conformance with the law or that additional information is needed  
512 to justify approving any such claim for reimbursement, he shall notify  
513 the assessor or assessors and tax collector and advise him or them of  
514 the deficiencies therein, or he may correct and fix the amount of such

515 tax relief and notify the assessor or assessors and tax collector thereof.  
516 The assessors shall notify the applicant, in writing, of any correction to  
517 the amount of tax relief as claimed. Any person aggrieved by the  
518 action of the secretary or the assessor or assessors in fixing the amount  
519 of such tax relief or in disapproving any such claim may appeal to the  
520 secretary, in writing, within thirty days from the date of the  
521 notification so given, giving notice of such grievance. The secretary  
522 shall promptly consider such notice and may grant or deny the relief  
523 requested, provided such decision shall be made not later than sixty  
524 days after the receipt of such notice. If the relief is denied, the applicant  
525 shall be notified forthwith and may, within thirty days after receipt of  
526 such notification, request a hearing before such secretary. The  
527 secretary shall fix a time and place for such hearing within the judicial  
528 district in which the applicant resides and shall notify the applicant of  
529 such time and place not later than fifteen days prior to such hearing.  
530 At such time he may subpoena witnesses and may administer oaths  
531 and make such inquiries as may be necessary to determine the amount  
532 of tax relief to conform to the provisions of sections 12-129b to 12-129d,  
533 inclusive. If the applicant is aggrieved in respect to any action of the  
534 Secretary of the Office of Policy and Management under this section,  
535 he may, within thirty days appeal to the superior court for the judicial  
536 district in which he resides. Any applicant who wilfully fails to  
537 disclose all matters relating thereto or with intent to defraud makes a  
538 false statement shall refund all credits improperly taken and shall be  
539 fined not more than five hundred dollars or imprisoned for one year or  
540 both.]

541 Sec. 7. Section 12-170f of the general statutes is repealed and the  
542 following is substituted in lieu thereof:

543 (a) Any renter, believing himself entitled to a grant under section  
544 12-170d for any calendar year, shall make application for such grant to  
545 the assessor [or assessors] of the municipality in which [he] the renter  
546 resides or to the duly authorized [agents] agent of such assessor or  
547 [assessors for such grant] municipality on or after May fifteenth and

548 not later than September fifteenth of each year with respect to such  
549 grant for the calendar year preceding each such year, on a form  
550 prescribed and furnished by the Secretary of the Office of Policy and  
551 Management to the [local] assessor, [or assessors.] A renter may make  
552 application to the [Secretary of the Office of Policy and Management]  
553 secretary prior to December fifteenth of the claim year for an extension  
554 of the application period. The secretary may grant such extension [if  
555 he] in the case of extenuating circumstance due to illness or  
556 incapacitation as evidenced by a physician's certificate to that extent,  
557 or if the secretary determines there is good cause for doing so.  
558 [Notwithstanding the provisions of this subsection a request for an  
559 extension of the 1997 claim year application period may be made not  
560 later than August 1, 1998.] A renter making such application shall  
561 present to such assessor [, assessors] or [agents] agent, in  
562 substantiation of [his] the renter's application, a copy of [his] the  
563 renter's federal income tax return, and if not required to file a federal  
564 income tax return, such other evidence of qualifying income, receipts  
565 for money received, or cancelled checks, or copies thereof, and any  
566 other evidence the assessor [, assessors] or such agent may require.  
567 When the assessor [, assessors] or [agents] agent is [or are] satisfied  
568 that the applying renter is entitled to a grant, such assessor or  
569 [assessors or agents] agent shall issue a certificate of grant, in triplicate,  
570 in such form as the [Secretary of the Office of Policy and Management]  
571 secretary may prescribe and supply showing the amount of the grant  
572 due. The assessor [or assessors] or agent shall forward the original  
573 copy and attached application to the [Secretary of the Office of Policy  
574 and Management] secretary not later than the last day of the month  
575 following the month in which the renter has made application. On or  
576 after December 1, 1989, any municipality which neglects to transmit to  
577 the [Secretary of the Office of Policy and Management] secretary the  
578 claim and supporting applications as required by this section shall  
579 forfeit two hundred fifty dollars to the state, provided said secretary  
580 may waive such forfeiture in accordance with procedures and  
581 standards adopted by regulation in accordance with chapter 54. A

582 duplicate of such certificate with a copy of the application attached  
583 shall be delivered to the [applicant] renter and the assessor [, assessors]  
584 or [agents] agent shall keep the third copy of such certificate and a  
585 copy of the application. [for their records.] After the secretary's review  
586 of each claim, pursuant to section 1 of this act, and verification of the  
587 amount of the grant the [Secretary of the Office of Policy and  
588 Management] secretary shall, not later than September thirtieth of each  
589 year prepare a list of certificates approved for payment, [by him,] and  
590 shall thereafter supplement such list monthly. Such list and any  
591 supplements thereto shall be approved for payment by the [Secretary  
592 of the Office of Policy and Management] secretary and shall be  
593 forwarded by [him] the secretary to the [State] Comptroller, not later  
594 than ninety days after receipt of such applications and certificates of  
595 grant from the assessor or [assessors] agent, and the [State]  
596 Comptroller shall draw [his] an order [upon] on the [State] Treasurer,  
597 not later than fifteen days following, in favor of each person on such  
598 list and on supplements to such list in the amount of such person's  
599 claim and the Treasurer shall pay such amount to such person, not  
600 later than fifteen days following. Any claimant aggrieved by the  
601 results of the secretary's review shall have the rights of appeal as set  
602 forth in section 1 of this act. Applications filed under this section shall  
603 not be open for public inspection. Any person who, for the purpose of  
604 obtaining a grant under section 12-170d, wilfully fails to disclose all  
605 matters related thereto or with intent to defraud makes false statement  
606 shall be fined not more than five hundred dollars.

607 (b) Any municipality may provide, upon approval by its legislative  
608 body, that the duties and responsibilities of the assessor, as required  
609 under this section, [and section 12-170g,] shall be transferred to (1) the  
610 officer in such municipality having responsibility for the  
611 administration of social services, or (2) the coordinator or agent for the  
612 elderly in such municipality.

613 [(c) Notwithstanding the provisions of subsection (a) of this section,  
614 any renter who files an application for a grant pursuant to the

615 increased income levels as established in section 12-170e between July  
616 1, 1988, and December 1, 1988, inclusive, shall be included on a claim  
617 to be filed with the Secretary of the Office of Policy and Management  
618 by the assessor or assessors, within sixty days of receipt of such  
619 application. Such claims shall be reviewed and approved for payment  
620 by said secretary and shall be forwarded by him to the State  
621 Comptroller, not later than the fifteenth day of May next following.  
622 The State Comptroller shall draw his order upon the State Treasurer,  
623 not later than fifteen days following, in favor of each such person's  
624 claim, and the Treasurer shall pay such amount to such person not  
625 later than fifteen days following.]

626 Sec. 8. Subsection (f) of section 12-170aa of the general statutes is  
627 repealed and the following is substituted in lieu thereof:

628 (f) Any homeowner, believing [himself] such homeowner is entitled  
629 to tax reduction benefits under this section for any assessment year,  
630 shall make application as required in subsection (e) of this section, to  
631 the assessor of the municipality in which [he] the homeowner resides,  
632 for such tax reduction at any time from February first to and including  
633 May fifteenth of the year in which tax reduction is claimed. [In the case  
634 of extenuating circumstances of the homeowner's illness or  
635 incapacitation, evidenced by a physician's certificate to that effect, the  
636 homeowner may make application to the Secretary of the Office of  
637 Policy and Management prior to August fifteenth of the year in which  
638 tax reduction is claimed for an extension of the application period] A  
639 homeowner may make application to the secretary prior to August  
640 fifteenth of the claim year for an extension of the application period.  
641 The secretary may grant such extension in the case of extenuating  
642 circumstance due to illness or incapacitation as evidenced by a  
643 physician's certificate to that extent, or if the secretary determines there  
644 is good cause for doing so. Such application for tax reduction benefits  
645 shall be submitted on a form prescribed and furnished by the  
646 [Secretary of the Office of Policy and Management] secretary to the  
647 [local assessors] assessor. In making application the homeowner shall

648 present to such assessor, in substantiation of his application, a copy of  
649 such homeowner's federal income tax return, including a copy of the  
650 social security statement of earnings for such homeowner, and that of  
651 such homeowner's spouse, if filed separately, for such homeowner's  
652 taxable year ending immediately prior to the submission of such  
653 application, or if not required to file a return, such other evidence of  
654 qualifying income in respect to such taxable year as may be required  
655 by the assessor. When the assessor is satisfied that the applying  
656 homeowner is entitled to tax reduction in accordance with this section,  
657 such assessor shall issue a certificate of credit, in such form as the  
658 [Secretary of the Office of Policy and Management] secretary may  
659 prescribe and supply showing the amount of tax reduction allowed. A  
660 duplicate of such certificate shall be delivered to the applicant and the  
661 tax collector of the municipality and the assessor [or assessors] shall  
662 keep the fourth copy of such certificate and a copy of the application.  
663 [for their records] Any homeowner who, for the purpose of obtaining a  
664 tax reduction under this section, wilfully fails to disclose all matters  
665 related thereto or with intent to defraud makes false statement shall  
666 refund all property tax credits improperly taken and shall be fined not  
667 more than five hundred dollars. Applications filed under this section  
668 shall not be open for public inspection.

669 Sec. 9. Subsection (g) of section 12-170aa of the general statutes is  
670 repealed and the following is substituted in lieu thereof:

671 (g) On or before July first, annually, each municipality shall submit  
672 to the [Secretary of the Office of Policy and Management] secretary, a  
673 claim for the tax reductions [to be claimed] approved under this  
674 section in relation to the assessment list of October first immediately  
675 preceding. On or after December 1, 1987, any municipality which  
676 neglects to transmit to the [Secretary of the Office of Policy and  
677 Management] secretary the claim as required by this section shall  
678 forfeit two hundred fifty dollars to the state provided the secretary  
679 may waive such forfeiture in accordance with procedures and  
680 standards established by regulations adopted in accordance with

681 chapter 54. Subject to procedures for review and approval of such data  
682 [, including additions and adjustments, to be established by  
683 regulations] pursuant to section 1 of this act, said secretary shall, on or  
684 before December first next following, certify to the Comptroller the  
685 amount due each municipality as reimbursement for loss of property  
686 tax revenue related to the tax reductions allowed under this section.  
687 The Comptroller shall draw [his] an order on the Treasurer on or  
688 before the fifteenth day of December and the Treasurer shall pay the  
689 amount due each municipality not later than the thirty-first day of  
690 December. [, next following, provided in a case of any credit adjusted  
691 pursuant to section 12-170cc, the state may adjust the reimbursement  
692 made to a municipality for the following calendar year to reflect the  
693 adjustment made in relation to such credit] Any claimant aggrieved by  
694 the results of the secretary's review shall have the rights of appeal as  
695 set forth in section 1 of this act.

696 Sec. 10. Section 32-9s of the general statutes is repealed and the  
697 following is substituted in lieu thereof:

698 The state shall make an annual grant payment to each municipality,  
699 to each district, as defined in section 7-325, which is located in a  
700 distressed municipality, targeted investment community or enterprise  
701 zone and to each special services district created pursuant to chapter  
702 105a which is located in a distressed municipality, targeted investment  
703 community or enterprise zone (1) in the amount of fifty per cent of the  
704 amount of that tax revenue which the municipality or district would  
705 have received except for the provisions of subdivisions (59) and (60) of  
706 section 12-81, and (2) in the amount of fifty per cent of the amount of  
707 the tax revenue which the municipality or district would have received  
708 except for the provisions of subdivision (70) of section 12-81. On or  
709 before the first day of August of each year, each municipality and  
710 district shall file a claim with the Secretary of the Office of Policy and  
711 Management for the amount of such grant payment to which such  
712 municipality or district is entitled under this section. The claim shall be  
713 made on forms prescribed by the [Secretary of the Office of Policy and

714 Management] secretary and shall be accompanied by such supporting  
715 information as the [Secretary of the Office of Policy and Management]  
716 secretary may require. Any municipality or district which neglects to  
717 transmit to the [Secretary of the Office of Policy and Management]  
718 secretary such claim and supporting documentation as required by  
719 this section shall forfeit two hundred fifty dollars to the state, provided  
720 the secretary may waive such forfeiture in accordance with procedures  
721 and standards adopted by regulation in accordance with chapter 54.  
722 The [Secretary of the Office of Policy and Management] secretary shall  
723 [notify each municipality or district which has made such a claim of  
724 the acceptance or modification of the claim not later than the August  
725 first next succeeding the deadline for the receipt of such claims. Any  
726 municipality or district aggrieved by the action of the Secretary of the  
727 Office of Policy and Management under the provisions of this section  
728 may appeal, within one month of receipt of any notice made pursuant  
729 to this section, to the superior court for the judicial district in which  
730 such municipality or district is located. The Secretary of the Office of  
731 Policy and Management] review each such claim as provided in  
732 section 1 of this act. Any claimant aggrieved by the results of the  
733 secretary's review shall have the rights of appeal as set forth in section  
734 1 of this act. The secretary shall, on or before the December first next  
735 succeeding the deadline for the receipt of such claims, certify to the  
736 Comptroller the amount due under this section, including any  
737 modification of such claim made prior to December first, to each  
738 municipality or district which has made a claim under the provisions  
739 of this section. The Comptroller shall draw an order on the Treasurer  
740 on or before the following December fifteenth, and the Treasurer shall  
741 pay the amount thereof to each such municipality or district on or  
742 before the following December thirty-first. If any modification is made  
743 as the result of the provisions of this section on or after the December  
744 first following the date on which the municipality or district has  
745 provided the amount of tax revenue in question, any adjustment to the  
746 amount due to any municipality or district for the period for which  
747 such modification was made shall be made in the next payment the

748 Treasurer shall make to such municipality or district pursuant to this  
749 section.

750 Sec. 11. Subsection (b) of section 12-170d of the general statutes is  
751 repealed and the following is substituted in lieu thereof:

752 (b) For purposes of determining qualifying income under subsection  
753 (a) of this section with respect to a married renter who submits an  
754 application for a grant in accordance with sections 12-170d to [12-170g]  
755 12-170f, inclusive, the Social Security income of the spouse of such  
756 renter shall not be included in the qualifying income of such renter, for  
757 purposes of determining eligibility for benefits under said sections, if  
758 such spouse is a resident of a health care or nursing home facility in  
759 this state receiving payment related to such spouse under the Title XIX  
760 Medicaid program. An applicant who is legally separated pursuant to  
761 the provisions of section 46b-40, as of the thirty-first day of December  
762 preceding the date on which such person files an application for a  
763 grant in accordance with sections 12-170d to [12-170g] 12-170f,  
764 inclusive, may apply as an unmarried person and shall be regarded as  
765 such for purposes of determining qualifying income under subsection  
766 (a) of this section.

767 Sec. 12. Section 12-170g and section 12-170cc of the general statutes  
768 are repealed.

769 Sec. 13. This act shall take effect July 1, 2001.

**Statement of Purpose:**

To (1) provide for a uniform method for claimants to appeal a decision of the Secretary of the Office of Policy and Management with respect to certain state-reimbursed property tax exemptions, property tax credits and rental rebates, (2) repeal obsolete language in various statutes, and (3) provide parity among programs providing property tax relief or rental rebates for elderly and totally disabled persons.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*