



General Assembly

January Session, 2001

Raised Bill No. 1217

LCO No. 3249

Referred to Committee on Planning and Development

Introduced by:

(PD)

AN ACT PROVIDING AN EXEMPTION FROM THE FREEDOM OF INFORMATION ACT FOR PROPERTY TAX RELIEF APPLICATIONS FILED BY VETERANS, ELDERLY, TOTALLY DISABLED AND BLIND PERSONS AND CONCERNING CERTAIN PROPERTY TAX EXEMPTION FORMS.

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

1 Section 1. Subdivision (11) of section 12-81 of the general statutes is
2 repealed and the following is substituted in lieu thereof:

3 (11) Subject to the provisions of section 12-88, tangible property
4 owned by, or held in trust for, a religious organization, provided such
5 tangible property is used exclusively for cemetery purposes; donations
6 held in trust by a municipality, an ecclesiastical society or a cemetery
7 association, the income of which is to be used for the care or
8 improvement of its cemetery, or of one or more private burial lots
9 within such cemetery. Subject to the provisions of sections 12-87 and
10 12-88, any other tangible property used for cemetery purposes shall
11 not be exempt, unless (a) such tangible property is exclusively so used
12 and (b) no officer, member or employee of the organization owning
13 such property receives or, at any future time, shall receive any

14 pecuniary profit from the cemetery operations thereof except
15 reasonable compensation for services in the conduct of its cemetery
16 affairs and (c) in 1965, and quadrennially thereafter, a statement on
17 forms prepared by the [Secretary of the Office of Policy and
18 Management] assessor shall be filed on or before the [last] first day
19 [required by law for the filing of assessment returns] of November
20 with the [local] assessor or board of assessors of any town,
21 consolidated town and city or consolidated town and borough, in
22 which any of its property claimed to be exempt is situated.

23 Sec. 2. Subsection (c) of section 12-81f of the general statutes is
24 repealed and the following is substituted in lieu thereof:

25 (c) Any such veteran or spouse submitting a claim for such
26 additional exemption shall be required to file an application on a form
27 prepared for such purpose by the assessor, not later than the
28 assessment date with respect to which such additional exemption is
29 claimed, provided when an applicant has filed for such exemption and
30 received approval for the first time, such applicant shall be required to
31 file for such exemption biennially thereafter, subject to the provisions
32 of subsection (d) of this section. Each such application shall include a
33 copy of such veteran's or spouse's federal income tax return, or in the
34 event such a return is not filed such evidence related to income as may
35 be required by the assessor, for the tax year of such veteran or spouse
36 ending immediately prior to the assessment date with respect to which
37 such additional exemption is claimed. An application for an exemption
38 filed pursuant to this section shall not be open for public inspection.

39 Sec. 3. Subsection (d) of section 12-81g of the general statutes is
40 repealed and the following is substituted in lieu thereof:

41 (d) The Secretary of the Office of Policy and Management shall
42 adopt regulations, in accordance with the provisions of chapter 54,
43 establishing: (1) A procedure under which a municipality shall
44 determine eligibility for the additional exemption under subsection (a)
45 of this section, provided such procedure shall include a provision that

46 when an applicant has filed for such exemption and received approval
47 for the first time, such applicant shall be required to file for such
48 exemption biennially thereafter, subject to the provisions of subsection
49 (f) of this section; (2) the manner in which a municipality shall apply
50 for reimbursement from the state for the revenue loss represented by
51 the additional exemptions provided for in subsections (a) and (b),
52 which shall provide a penalty for late filing of such application for
53 reimbursement of two hundred fifty dollars but shall also provide that
54 the secretary may waive such forfeiture in accordance with procedures
55 and standards contained in such regulations; and (3) the manner in
56 which the Office of Policy and Management may audit and make
57 adjustments to applications for reimbursement from municipalities for
58 a period of not more than one year next succeeding the deadline for
59 such application. An application for an exemption filed pursuant to
60 this section and regulations adopted thereunder shall not be open for
61 public inspection.

62 Sec. 4. Subsection (b) of section 12-81i of the general statutes is
63 repealed and the following is substituted in lieu thereof:

64 (b) Any person submitting a claim for the additional exemption as
65 provided under subsection (a) of this section shall be required to file an
66 application, on a form prepared for such purpose by the assessor, not
67 later than the date of the assessment list with respect to which such
68 additional exemption is claimed. Each such application shall include a
69 copy of such person's federal income tax return, or in the event a
70 return is not filed, such evidence related to income as may be required
71 by the assessor for the tax year of such person ending immediately
72 prior to the approval of a claim for such additional exemption. An
73 application for an exemption filed pursuant to this section and
74 regulations adopted thereunder shall not be open for public
75 inspection.

76 Sec. 5. Subsection (b) of section 12-81j of the general statutes is
77 repealed and the following is substituted in lieu thereof:

78 (b) Any person submitting a claim for the additional exemption as
79 provided under subsection (a) of this section shall be required to file an
80 application, on a form prepared for such purpose by the assessor, not
81 later than the date of the assessment list with respect to which such
82 additional exemption is claimed. Each such application shall include a
83 copy of such person's federal income tax return, or in the event a
84 return is not filed, such evidence related to income as may be required
85 by the assessor for the tax year of such person ending immediately
86 prior to the approval of a claim for such additional exemption. An
87 application for an exemption filed pursuant to this section and
88 regulations adopted thereunder shall not be open for public
89 inspection.

90 Sec. 6. Subsection (c) of section 12-129c of the general statutes is
91 repealed and the following is substituted in lieu thereof:

92 (c) Any person knowingly making a false affidavit for the purpose
93 of claiming exemption from taxation under section 12-129b and this
94 section shall be imprisoned not more than one year or fined not more
95 than five hundred dollars, or both. Any person who fails to disclose all
96 matters relating thereto or who with intent to defraud makes a false
97 statement shall refund all tax relief improperly taken. An application
98 for exemption filed pursuant to section 12-129b and this section shall
99 not be open for public inspection.

100 Sec. 7. Subsection (a) of section 12-129n of the general statutes is
101 repealed and the following is substituted in lieu thereof:

102 (a) Any municipality may, by vote of its legislative body on
103 recommendation of its board of finance or equivalent body, provide
104 property tax relief to residents of such municipality, with respect to
105 real property owned and occupied by such residents as their principal
106 residence, who are (1) sixty-five years of age and over, or whose
107 spouses, living with them, are sixty-five years of age or over or sixty
108 years of age or over and the surviving spouse of a taxpayer qualified in
109 such municipality under this section at the time of his or her death or

110 with respect to real property on which such residents or their spouses
111 are liable for taxes under section 12-48, or (2) under age sixty-five and
112 eligible in accordance with applicable federal regulations to receive
113 permanent total disability benefits under Social Security, or have not
114 been engaged in employment covered by Social Security and
115 accordingly have not qualified for benefits thereunder, but have
116 become qualified for permanent total disability benefits under any
117 federal, state or local government retirement or disability plan,
118 including the Railroad Retirement Act and any government-related
119 teacher's retirement plan, in which requirements with respect to
120 qualifications for such permanent total disability benefits are
121 comparable to such requirements under Social Security, provided such
122 residents or their spouses under subdivisions (1) or (2) above have
123 been taxpayers of such municipality for one year immediately
124 preceding their receipt of tax benefits under this section, and meet the
125 requirements which may be established by such municipality with
126 respect to maximum income allowable during the calendar year
127 preceding the year in which application is made for the tax relief
128 provided in this section. An application for tax relief filed pursuant to
129 this section shall not be open for public inspection. No such property
130 tax relief, together with any relief received by any such resident under
131 the provisions of sections 12-129b to 12-129d, inclusive, and 12-170aa
132 shall exceed, in the aggregate the total amount of the tax which would,
133 except for said sections 12-129b to 12-129d, inclusive, 12-170aa and this
134 section, be laid against the taxpayer.

135 Sec. 8. This act shall take effect July 1, 2001, and shall be applicable
136 to property tax relief applications filed with respect to the October 1,
137 2000, assessment year and each assessment year thereafter.

Statement of Purpose:

To provide for an exemption from public disclosure, under the Freedom of Information Act, for property tax relief applications filed by veterans, elderly, totally disabled and blind persons and to remove the requirement that the Office of Policy and Management prescribe a

form to be used by religious organizations to claim a property tax exemption for cemetery property on a quadrennial basis.

[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.]