



General Assembly

February Session, 2002

**Raised Bill No. 5071**

LCO No. 460

Referred to Committee on Planning and Development

Introduced by:  
(PD)

**AN ACT CONCERNING STATE GRANTS TO MUNICIPALITIES IN LIEU OF TAXES FOR CERTAIN MACHINERY AND EQUIPMENT.**

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

1 Section 1. Section 12-94b of the general statutes, as amended by  
2 sections 49 and 57 of public act 01-6 of the June special session, is  
3 repealed and the following is substituted in lieu thereof (*Effective July*  
4 *1, 2002*):

5 On or before March fifteenth, annually, commencing March 15,  
6 1998, the assessor or board of assessors of each municipality shall  
7 certify to the Secretary of the Office of Policy and Management, on a  
8 form furnished by said secretary, the amount of exemptions approved  
9 under the provisions of subdivisions (72) and (74) of section 12-81, as  
10 amended, together with such supporting information as said secretary  
11 may require including the number of taxpayers with approved claims  
12 under said subdivisions (72) and (74) and the original copy of the  
13 applications filed by them. Said secretary shall review each such claim  
14 as provided in section 12-120b. Not later than December first next  
15 succeeding the conclusion of the assessment year for which the  
16 assessor approved such exemption, the secretary shall notify each

17 claimant of the modification or denial of the claimant's exemption, in  
18 accordance with the procedure set forth in section 12-120b. Any  
19 claimant aggrieved by the results of the secretary's review shall have  
20 the rights of appeal as set forth in section 12-120b. With respect to  
21 property first approved for exemption under the provisions of  
22 subdivisions (72) and (74) of section 12-81, as amended, for the  
23 assessment years commencing on [or after] October 1, 2000, the grant  
24 payable for such property to any municipality under the provisions of  
25 this section shall be equal to eighty per cent of the property taxes  
26 which, except for the exemption under the provisions of subdivisions  
27 (72) and (74) of section 12-81, as amended, would have been paid. With  
28 respect to property first approved for exemption under the provisions  
29 of subdivisions (72) and (74) of section 12-81, as amended, for the  
30 assessment years commencing on or after October 1, 2001, the grant  
31 payable for such property to any municipality under the provisions of  
32 this section shall be equal to one hundred per cent of the property  
33 taxes which, except for the exemption under the provisions of  
34 subdivisions (72) and (74) of section 12-81, as amended, would have  
35 been paid. The secretary shall, on or before December fifteenth,  
36 annually, certify to the Comptroller the amount due each municipality  
37 under the provisions of this section, including any modification of  
38 such claim made prior to December first, and the Comptroller shall  
39 draw an order on the Treasurer on or before the twenty-fourth day of  
40 December following and the Treasurer shall pay the amount thereof to  
41 such municipality on or before the thirty-first day of December  
42 following. If any modification is made as the result of the provisions of  
43 this section on or after the December fifteenth following the date on  
44 which the assessor has provided the amount of the exemption in  
45 question, any adjustments to the amount due to any municipality for  
46 the period for which such modification was made shall be made in the  
47 next payment the Treasurer shall make to such municipality pursuant  
48 to this section. As used in this section, "municipality" means each  
49 town, city, borough, consolidated town and city and consolidated  
50 town and borough and each district, as defined in section 7-324, and

51 "next succeeding" means the second such date.

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| This act shall take effect as follows: |                     |
| Section 1                              | <i>July 1, 2002</i> |

***PD***

*Joint Favorable C/R*

APP