



General Assembly

Substitute Bill No. 1099

January Session, 2003

AN ACT CONCERNING A PROPERTY TAX EXEMPTION FOR CHARITABLE HOUSING.

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

1 Section 1. Subdivision (7) of section 12-81 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective from*
3 *passage and applicable to assessment years commencing on or after October 1,*
4 *2003*):

5 (7) Subject to the provisions of sections 12-87 and 12-88, the real
6 property of, or held in trust for, a corporation organized exclusively for
7 scientific, educational, literary, historical or charitable purposes or for
8 two or more such purposes and used exclusively for carrying out one
9 or more of such purposes and the personal property of, or held in trust
10 for, any such corporation, provided (A) any officer, member or
11 employee thereof does not receive or at any future time shall not
12 receive any pecuniary profit from the operations thereof, except
13 reasonable compensation for services in effecting one or more of such
14 purposes or as proper beneficiary of its strictly charitable purposes,
15 and [provided] (B) in 1965, and quadrennially thereafter, a statement
16 shall be filed on or before the first day of November with the assessor
17 or board of assessors of any town, consolidated town and city or
18 consolidated town and borough, in which any of its property claimed
19 to be exempt is situated. Such statement shall be filed on a form
20 provided by such assessor or board of assessors. On and after July 1,

21 1967, housing subsidized, in whole or in part, by federal, state or local
22 government and housing for persons or families of low and moderate
23 income shall not constitute a charitable purpose under this section. As
24 used in this subdivision, "housing" shall not include real property
25 belonging to, or held in trust for, any corporation organized
26 exclusively for charitable purposes if such real property is so held for
27 such charitable purposes and from which real property no rents,
28 profits or income are derived, other than as are reasonably necessary
29 for such corporation to carry out its charitable purposes.

This act shall take effect as follows:	
Section 1	<i>from passage and applicable to assessment years commencing on or after October 1, 2003</i>

FIN *Joint Favorable Subst.*

PD *Joint Favorable*