



General Assembly

January Session, 2003

Amendment

LCO No. 5710

SB0109805710SD0

Offered by:

SEN. DAILY, 33rd Dist.

To: Subst. Senate Bill No. 1098

File No. 568

Cal. No. 350

"AN ACT CONCERNING MUNICIPAL GRAND LISTS AND ASSESSMENT APPEALS."

1 Strike section 5 in its entirety and insert the following in lieu thereof:

2 "Sec. 5. Subdivision (53) of section 12-81 of the general statutes is
3 repealed and the following is substituted in lieu thereof (*Effective*
4 *October 1, 2003, and applicable to assessment years commencing on or after*
5 *October 1, 2003*):

6 (53) (a) One [passenger] motor vehicle belonging to, leased to or
7 held in trust for, any member of the United States armed forces, if such
8 motor vehicle is garaged outside the state;

9 (b) Any person claiming the exemption provided under this
10 subdivision for any assessment year shall, not later than the thirty-first
11 day of December next following the date on which property tax is due
12 in such assessment year, file with the assessor or board of assessors, in
13 the town in which such motor vehicle is registered, written application
14 claiming such exemption on a form approved for such purpose by

15 such assessor or board. Notwithstanding the provisions of this chapter,
16 any person claiming the exemption under this subdivision for a leased
17 motor vehicle shall be entitled to a refund of the tax paid with respect
18 to such vehicle, whether such tax was paid by the lessee or by the
19 lessor pursuant to the terms of the lease. Upon approving such
20 person's exemption claim, the assessor shall certify the amount of
21 refund to which the applicant is entitled and shall notify the tax
22 collector of such amount. The tax collector shall refer such certification
23 to the board of selectmen in a town or to the corresponding authority
24 in any other municipality. Upon receipt of such certification, the
25 selectmen or such other authority shall draw an order on the Treasurer
26 in favor of such person for the amount of refund so certified. Failure to
27 file such application as prescribed herein with respect to any
28 assessment year shall constitute a waiver of the right to such
29 exemption for such assessment year.

30 Sec. 6. Section 12-93a of the general statutes is repealed and the
31 following is substituted in lieu thereof (*Effective October 1, 2003, and*
32 *applicable to assessment years commencing on or after October 1, 2003*):

33 (a) Any person entitled to an exemption from property tax in
34 accordance with any provision of subdivisions (19) to (26), inclusive, of
35 section 12-81 who is the owner of a residential dwelling on leased land,
36 including any such person who is a sublessee under terms of the lease,
37 shall be entitled to claim such exemption in respect to the assessment
38 of the dwelling for purposes of the property tax, provided (1) the
39 dwelling is such person's principal place of residence, (2) such lease or
40 sublease requires that such person as the lessee or sublessee,
41 whichever is applicable, pay all property taxes related to the dwelling
42 and (3) such lease or sublease is recorded in the land records of the
43 town.

44 (b) Any person entitled to an exemption from property tax in
45 accordance with the provisions of subdivisions (19) to (26), inclusive,
46 of section 12-81 shall be entitled to claim such exemption with respect
47 to the assessment of a motor vehicle that is leased by such person.

48 Notwithstanding the provisions of this chapter, any person claiming
49 the exemption under this section for a leased motor vehicle shall be
50 entitled to a refund of tax paid with respect to such vehicle whether
51 such tax was paid by the lessee or by the lessor pursuant to the terms
52 of the lease. Such refund shall equal the amount of such person's
53 exemption multiplied by the applicable mill rate. Any such person
54 claiming the exemption for a leased vehicle under this subdivision for
55 any assessment year shall, not later than the thirty-first day of
56 December next following the assessment year during which the tax for
57 such leased vehicle has been paid, file with the assessor or board of
58 assessors, in the town in which such motor vehicle tax has been paid,
59 written application claiming such exemption on a form approved for
60 such purpose by such assessor or board. Upon approving such
61 person's exemption claim, the assessor shall certify the amount of
62 refund to which the applicant is entitled and shall notify the tax
63 collector of such amount. The tax collector shall refer such certification
64 to the board of selectmen in a town or to the corresponding authority
65 in any other municipality. Upon receipt of such certification, the
66 selectmen or such other authority shall draw an order on the Treasurer
67 in favor of such person for the amount of refund so certified. Failure to
68 file such application as prescribed in this subsection with respect to
69 any assessment year shall constitute a waiver of the right to such
70 exemption for such assessment year.

71 Sec. 7. Subsection (a) of section 12-62k of the general statutes is
72 repealed and the following is substituted in lieu thereof (*Effective from*
73 *passage and applicable to certifications of exemption from the requirement to*
74 *implement a revaluation made on or after April 1, 2003*):

75 (a) There shall be a committee for the purpose of analyzing the data
76 upon which a town bases its certification of exemption from the
77 requirement to implement a scheduled revaluation on and after
78 October 1, 2003, pursuant to section 12-62 together with all data that
79 was [or should have been] considered in completing the calculations
80 on which such exemption certification is based, and any other data the
81 committee deems necessary. The committee shall not be required to

82 review documentation concerning any property for which the sales
83 price is equal to or less than two thousand dollars. The form a town
84 uses to certify such exemption shall be prescribed by the committee,
85 subject to approval by the Secretary of the Office of Policy and
86 Management. Failure to complete and submit such form and
87 documentation in a timely manner shall be deemed a waiver of the
88 right to such exemption. Not later than three months after the date on
89 which the [Secretary of the Office of Policy and Management] secretary
90 receives a town's certification of exemption from such requirement, the
91 committee shall complete its analysis and shall submit a written report
92 of its findings to the secretary. Such report shall include the
93 committee's opinion of the validity of the exemption certification made
94 by the town and a recommendation regarding the secretary's action
95 concerning such certification. Not later than five days after receiving a
96 report of the committee's findings, the secretary shall send a written
97 notice to the town, by certified or registered mail, validating or
98 rescinding the town's revaluation exemption certification. The
99 secretary shall validate the town's exemption from the requirement to
100 implement a revaluation as of the October first of the calendar year
101 next following, unless the committee recommends that the secretary
102 rescind such exemption.

103 Sec. 8. Subsection (c) of section 12-62k of the general statutes is
104 repealed and the following is substituted in lieu thereof (*Effective from*
105 *passage and applicable to certifications of exemption from the requirement to*
106 *implement a revaluation made on or after April 1, 2003*):

107 (c) The committee shall establish whether or not a town complied
108 with the requirements of section 12-62 in effecting the required
109 calculations, and whether or not the result of such calculations
110 supports the town's certification of exemption. The committee shall
111 determine whether or not the assessor in performing the analyses for
112 each property class and for all real property: (1) Excluded market sales
113 that should have been included, (2) made adjustments to the sales
114 prices of property that were not based on objective criteria, not
115 documented, or not substantiated in terms of the reasons therefor, or

116 (3) included sales that were not market sales, [or (4)] and the
117 committee may determine if the assessor did not make necessary and
118 appropriate adjustments to the sales prices of real property included as
119 market sales. If the committee finds that the town or the assessor did
120 not conform to the requirements of subsection (k) of section 12-62, and
121 that such nonconformance materially affected the calculations on
122 which the town based its certification of exemption from the
123 requirement to implement a scheduled revaluation, the committee
124 shall recommend that the secretary rescind such exemption. If the
125 committee finds that the town or the assessor conformed to such
126 requirements, or did not conform to such requirements but that such
127 nonconformance did not materially affect the calculations on which
128 such certification was based, the committee shall recommend that the
129 secretary validate such exemption.

130 Sec. 9. Subsection (d) of section 12-62k of the general statutes is
131 repealed and the following is substituted in lieu thereof (*Effective from*
132 *passage and applicable to certifications of exemption from the requirement to*
133 *implement a revaluation made on or after April 1, 2003*):

134 (d) (1) In the event the Secretary of the Office of Policy and
135 Management rescinds a town's revaluation exemption certification, the
136 town shall implement a revaluation of all real property [as soon as is]
137 on the assessment date for which the secretary rescinded such
138 exemption, if practicable, but in no event later than the October first
139 next following [the] said date, [on which it was scheduled to
140 implement the revaluation for which the secretary rescinded the
141 exemption certification.] Any such town shall be required to
142 implement its next subsequent revaluation for the assessment date that
143 is four years after the assessment date for which such exemption
144 certification [is] was rescinded and thereafter such town shall
145 implement a revaluation in accordance with the provisions of
146 subsection (b) of section 12-62. Any such town shall not be eligible to
147 certify an exemption from the requirement to implement a revaluation,
148 pursuant to section 12-62, any earlier than the date that is five years
149 after the date on which the town certified the exemption from the

150 requirement to implement a revaluation that the secretary rescinded.

151 (2) If the secretary determines that [such] a town's revaluation
152 exemption certification could not have been made unless the town
153 [intentionally] disregarded the provisions of section 12-62 [in order to
154 subvert the requirement to implement a scheduled revaluation] or if
155 the secretary determines that a town did not make timely and good
156 faith efforts toward implementing a revaluation on the assessment
157 date for which such exemption certification was rescinded, the
158 secretary may impose a penalty against such town. A town shall be
159 deemed to have disregarded the provisions of section 12-62 if (A) the
160 town submits a certification of revaluation exemption containing
161 calculations that do not satisfy the criteria for such exemption, or (B)
162 the data upon which a town bases such certification does not support
163 the calculations submitted in substantiation thereof. The secretary shall
164 determine the amount of such penalty and the method by which it
165 shall be paid, which may include subtracting such amount from any
166 grant the payment of which the secretary certifies to the Comptroller in
167 the fiscal year in which the penalty is imposed, or in the fiscal year
168 next following. Prior to imposing any such penalty, the secretary, or
169 the secretary's designee, shall hold a hearing and shall send a written
170 notice to the town of the date, time and place thereof not later than ten
171 business days before such hearing is scheduled. Not later than thirty
172 days following the conclusion of such hearing, the secretary shall
173 determine if imposition of a penalty is warranted and shall send a
174 written notice of such determination to the town. In the event the
175 secretary imposes a penalty, such notice shall state the amount of such
176 penalty and the method by which it shall be paid. The secretary shall
177 send any notice required by this [section] subdivision, by certified or
178 registered mail. Any town aggrieved by the action of the secretary
179 following such hearing or by the amount of the penalty imposed may
180 appeal to the superior court for the judicial district wherein such town
181 is located. Such appeal shall be taken not later than ten business days
182 after the date on which the town receives the secretary's notice
183 concerning such penalty. Any such appeal shall be privileged.

184 Sec. 10. (NEW) (*Effective from passage and applicable to any assessment*
185 *year*) Whenever any person claiming the exemption from property tax
186 under the provisions of subdivision (59), (60), (70), (72) or (74) of
187 section 12-81 of the general statutes has failed to file a claim with the
188 assessor or board of assessors as required in said subdivisions and has
189 further failed to apply for an extension of time under section 12-81k of
190 the general statutes, the municipality, upon receipt of a request from
191 such person, may, by vote of its legislative body, grant such exemption
192 according to criteria established by the municipality, including, but not
193 limited to, allowing for any hardship experienced by the person which
194 may account for the failure to claim the exemption or to file for an
195 extension of time and whether the exemption would provide a net
196 benefit to economic development in the municipality. No payment in
197 lieu of tax under chapter 203 of the general statutes shall be made with
198 regard to any property exempted from tax under this section."