



General Assembly

January Session, 2003

**Amendment**

LCO No. 7284

\*SB0109907284SD0\*

Offered by:

SEN. DAILY, 33<sup>rd</sup> Dist.

To: Subst. Senate Bill No. 1099

File No. 725

Cal. No. 474

**"AN ACT CONCERNING A PROPERTY TAX EXEMPTION FOR CHARITABLE HOUSING."**

1 Strike everything after the enacting clause and substitute the  
2 following in lieu thereof:

3 "Section 1. Subdivision (7) of section 12-81 of the general statutes is  
4 repealed and the following is substituted in lieu thereof (*Effective from*  
5 *passage and applicable to assessment years commencing on or after October 1,*  
6 *2002*):

7 (7) Subject to the provisions of sections 12-87 and 12-88, the real  
8 property of, or held in trust for, a corporation organized exclusively for  
9 scientific, educational, literary, historical or charitable purposes or for  
10 two or more such purposes and used exclusively for carrying out one  
11 or more of such purposes and the personal property of, or held in trust  
12 for, any such corporation, provided (A) any officer, member or  
13 employee thereof does not receive or at any future time shall not  
14 receive any pecuniary profit from the operations thereof, except

15 reasonable compensation for services in effecting one or more of such  
 16 purposes or as proper beneficiary of its strictly charitable purposes,  
 17 and [provided] (B) in 1965, and quadrennially thereafter, a statement  
 18 shall be filed on or before the first day of November with the assessor  
 19 or board of assessors of any town, consolidated town and city or  
 20 consolidated town and borough, in which any of its property claimed  
 21 to be exempt is situated. Such statement shall be filed on a form  
 22 provided by such assessor or board of assessors. On and after July 1,  
 23 1967, housing subsidized, in whole or in part, by federal, state or local  
 24 government and housing for persons or families of low and moderate  
 25 income shall not constitute a charitable purpose under this section. As  
 26 used in this subdivision, "housing" shall not include real property used  
 27 for temporary housing belonging to, or held in trust for, any  
 28 corporation organized exclusively for charitable purposes and exempt  
 29 from taxation for federal income tax purposes, the primary use of  
 30 which property is one or more of the following:

- 31     (i) An orphanage;
- 32     (ii) A drug or alcohol treatment or rehabilitation facility;
- 33     (iii) Housing for homeless, retarded or mentally or physically  
 34 handicapped individuals, or for battered or abused women and  
 35 children;
- 36     (iv) Housing for ex-offenders or for individuals participating in a  
 37 program sponsored by the state Department of Correction or Judicial  
 38 Branch; and
- 39     (v) Short-term housing operated by a charitable organization where  
 40 the average length of stay is less than six months."

This act shall take effect as follows:	
Section 1	<i>from passage and applicable to assessment years commencing on or after October 1, 2002</i>