



General Assembly

February Session, 2004

Amendment

LCO No. 2800

SB0037702800SDO

Offered by:

SEN. SULLIVAN, 5th Dist.
SEN. LOONEY, 11th Dist.
SEN. WILLIAMS, 29th Dist.
SEN. PETERS, 20th Dist.
SEN. NEWTON, 23rd Dist.

To: Subst. Senate Bill No. 377

File No. 169

Cal. No. 148

**"AN ACT CONCERNING A CONSTRUCTION WORK CHARGE FOR
SMALL WATER COMPANIES."**

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Section 12-76 of the general statutes is repealed and the
4 following is substituted in lieu thereof (*Effective October 1, 2004, and*
5 *applicable to assessment years commencing on or after October 1, 2004*):

6 (a) Land owned or taken by any municipal corporation, including
7 any metropolitan district established under provisions of the general
8 statutes or any special act, for the purpose of creating or furnishing a
9 supply of water for its use shall be (1) exempt from taxation when all
10 of the inhabitants of the town in which such land is situated have the
11 right to use, and use, such water supply upon the same terms as the

12 inhabitants of such municipal corporation; [otherwise] and (2)
13 proportionally exempt from taxation when a proportion of the town's
14 inhabitants have the right to use, and use, such water supply.
15 Proportionality shall be determined by multiplying the tax liability for
16 such land by a fraction, the numerator of which is the number of the
17 inhabitants of the town who do not have the right to use, and do not
18 use, such water supply and the denominator of which is the total
19 number of the town's inhabitants. Otherwise such land shall be [liable]
20 subject to taxation, shall be assessed in the town in which such land is
21 situated to the corporation owning or controlling such water supply,
22 shall be valued at what would be its fair market value were it
23 improved farm land and shall be assessed at the uniform rate required
24 by subsection (b) of section 12-62a, notwithstanding the provisions of
25 section 12-63 or any special act. Any such municipal corporation shall,
26 with respect to any such land acquired on or after January 1, 1978,
27 which is situated in a town other than that in which such municipal
28 corporation is located, make annual payments to such town equal to
29 the taxes which would otherwise be due if such land were assessed in
30 accordance with section 12-63, exclusive of any taxes on improvements
31 made on such land subsequent to acquisition by such corporation.

32 (b) Notwithstanding the provisions of subsection (a) of this section,
33 any regional water district created by special act after January 1, 1977,
34 which is required by such act to make payments in lieu of taxes to
35 towns in which such district is located, shall not be required to make
36 any such payments, in any manner or amount, other than as
37 specifically provided in accordance with such special act."