



General Assembly

Amendment

February Session, 2004

LCO No. 5251

SB0037705251HR0

Offered by:

REP. PISCOPO, 76th Dist.

REP. HAMZY, 78th Dist.

REP. DIAMANTIS, 79th Dist.

REP. MICHELE, 77th Dist.

To: Subst. Senate Bill No. 377

File No. 169

Cal. No. 478

**"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. Subsection (a) of section 12-76 of the general statutes is
4 repealed and the following is substituted in lieu thereof (*Effective from*
5 *passage*):

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 exempt from taxation when the
10 inhabitants of the town in which such land is situated have the right to
11 use, and use, such water supply upon the same terms as the
12 inhabitants of such municipal corporation; otherwise such land shall

13 be liable to taxation, shall be assessed in the town in which such land is
14 situated to the corporation owning or controlling such water supply,
15 shall be valued at what would be its fair market value were it
16 improved farm land and shall be assessed at the uniform rate required
17 by subsection (b) of section 12-62a, notwithstanding the provisions of
18 section 12-63 or any special act. Any such municipal corporation shall,
19 with respect to any such land acquired on or after January 1, 1978,
20 which is situated in a town other than that in which such municipal
21 corporation is located, make annual payments to such town equal to
22 the taxes which would otherwise be due if such land were assessed in
23 accordance with section 12-63, exclusive of any taxes on improvements
24 made on such land subsequent to acquisition by such corporation. Not
25 later than October 1, 2004, the Secretary of the Office of Policy and
26 Management shall establish guidelines for the valuation of land as
27 improved farm land pursuant to this section, taking into consideration
28 the provisions of section 25-32. Such guidelines shall not be considered
29 regulations pursuant to chapter 54."