



Senate

General Assembly

File No. 110

February Session, 2006

Substitute Senate Bill No. 532

Senate, March 23, 2006

The Committee on Planning and Development reported through SEN. COLEMAN of the 2nd Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

AN ACT CONCERNING EXTENDING THE FILING DEADLINE FOR QUADRENNIAL REPORTS BY CERTAIN NONPROFIT AGENCIES IN WATERBURY AND A FILING EXEMPTION IN THE TOWN OF KILLINGLY.

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

1 Section 1. (*Effective from passage*) Notwithstanding the failure of the
2 Boy's Club of Waterbury, Inc., the Children's Community School, Girls
3 Inc. of Greater Waterbury, Innovative Children's Environmental
4 Services, Inc., the Kennedy Center, Inc., La Casa Bienvenida, Inc.,
5 Mattatuck Drum Band, Inc., The Mattatuck Historical Society,
6 Residential Management Services, Inc., Computers for Kids, Inc.,
7 Elderly Health Screening Service, Inc., and Jewish Communities of
8 Western CT, Inc., to file a quadrennial statement claiming exemption
9 from property tax under the provisions of subdivision (7) of section
10 12-81 of the 2006 supplement to the general statutes with the board of
11 assessors of the city of Waterbury within the time prescribed by law as
12 required by subdivision (7) of said section 12-81 or to file such

13 statement within any extension of time allowed pursuant to section
14 12-87a of the general statutes, the time within which such
15 organizations may file such statement with respect to the grand list of
16 October 1, 2005, is extended to not more than thirty days after the
17 effective date of this section, provided said organizations shall pay the
18 late filing fee specified in section 12-87a of the general statutes.

19 Sec. 2. (*Effective from passage*) Notwithstanding the provisions of
20 subparagraph (B) of subdivision (72) of section 12-81 of the 2006
21 supplement to the general statutes, any person otherwise eligible for a
22 2003 grand list exemption pursuant to said subdivision (72) in the
23 town of Killingly except that such person failed to file the required
24 exemption application within the time period prescribed, shall be
25 regarded as having filed said application in a timely manner if such
26 person files said application not later than thirty days after the
27 effective date of this section and pays the late filing fee pursuant to
28 section 12-81k of the general statutes. Upon confirmation of the receipt
29 of such fee and verification of the exemption eligibility of the
30 machinery and equipment included in such application, the assessor
31 shall approve the exemption for such property. If taxes have been paid
32 on the property for which such exemption is approved, the town of
33 Killingly shall reimburse such person in an amount equal to the
34 amount by which such taxes exceed the taxes payable if the application
35 had been filed in a timely manner. Notwithstanding the provisions of
36 subsection (a) of section 12-94b of the general statutes, and section 12-
37 94e of the general statutes, the assessor of the town of Killingly may
38 submit such approved exemption application to the Secretary of the
39 Office of Policy and Management together with a request for
40 reimbursement of the tax loss resulting from such exemption. Subject
41 to the secretary's review and approval of such exemption, such
42 reimbursement shall be included in the next certification the secretary
43 makes to the Comptroller under the provisions of section 12-94b of the
44 general statutes.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage</i>	New section

PD *Joint Favorable Subst.*

The following fiscal impact statement and bill analysis are prepared for the benefit of members of the General Assembly, solely for the purpose of information, summarization, and explanation, and do not represent the intent of the General Assembly or either House thereof for any purpose:

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 07 \$
Killingly	Revenue Impact	See Below
Waterbury	See Below	See Below

Explanation

Section 1 of the bill extends the filing deadline for certain organizations who failed to file in a timely manner their claim for exemption from property taxes for the 2005 Grand List Year. Therefore Waterbury could increase its mill rate or modify spending to offset any decrease in property taxes as a result of the reduction on their grand list.

Section 2 of the bill will result in an increase in the Payment-in-Lieu of Taxes for Manufacturing Machinery and Equipment (PILOT MME) to Killingly. Since the FY 07 adopted budget contains funds sufficient to fully fund the PILOT MME grant under current law, there is no impact on other towns receiving grants.

The Out Years

There is no fiscal impact in the out years.

OLR Bill Analysis
sSB 532

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SUMMARY:

The Office of Legislative Research does not analyze Special Acts.

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable Substitute

Yea 16 Nay 0 (03/13/2006)