



General Assembly

February Session, 2006

Raised Bill No. 5264

LCO No. 1500

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Referred to Committee on Energy and Technology

Introduced by:
(ET)

AN ACT CONCERNING PROPERTY TAX FOR POLLUTION CONTROL EQUIPMENT.

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

1 Section 1. Subdivisions (51) and (52) of section 12-81 of the 2006
2 supplement to the general statutes are repealed and the following is
3 substituted in lieu thereof (*Effective October 1, 2006, and applicable to*
4 *assessment years commencing on or after October 1, 2006*):

5 (51) (a) Structures and equipment acquired by purchase or lease
6 after July 1, 1965, for the treatment of industrial waste before the
7 discharge thereof into any waters of the state or into any sewerage
8 system emptying into such waters, the primary purpose of which is the
9 reduction, control or elimination of pollution of such waters, certified
10 as approved for such purpose by the Commissioner of Environmental
11 Protection. For the purpose of this subdivision "industrial waste"
12 means any harmful thermal effect or any liquid, gaseous or solid
13 substance or combination thereof resulting from any process of
14 industry, manufacture, trade or business, or from the development or
15 recovery of any natural resource;

16 (b) Any owner or lessee of such structures or equipment who
17 wishes to claim the exemption provided under this subdivision for any
18 assessment year shall, on or before the first day of November in such
19 assessment year, file an application for such exemption with the
20 assessor or board of assessors in the town in which such structures or
21 equipment are located, in the form and manner said assessor or
22 assessors shall prescribe, together with such certification by the
23 Commissioner of Environmental Protection, as required under
24 subparagraph (a) of this subdivision. Failure to file such certification
25 within the time limitation prescribed herein shall constitute a waiver of
26 the right to such exemption for such assessment year. Such
27 certification shall not be required for any assessment year following
28 that for which initial certification is filed, provided if such structures
29 and equipment are altered in any manner, such alteration shall be
30 deemed a waiver of the right to such exemption until such
31 certification, applicable with respect to the altered structures and
32 equipment, is filed and the right to such exemption is established as
33 required initially;

34 (c) In the event there is a change in the name of the owner or lessee
35 of any structure or equipment for which an exemption is granted
36 pursuant to this subdivision, the new owner or lessee of such structure
37 or equipment shall be required to file a revised application with the
38 assessor or board of assessors on or before the first day of November
39 immediately following the end of the assessment year during which
40 such change occurs, except that for the assessment year commencing
41 October 1, 2005, a revised application may be filed when there has
42 been a change in the name of the owner or lessee of such structure or
43 equipment during any assessment year and the exemption under this
44 subdivision [continued to be granted] had been granted continuously
45 for each assessment year following such change. If such structures or
46 equipment have not been altered in any manner, such new owner or
47 lessee shall be entitled to a continuation of the exemption under this
48 subdivision and shall not be required to obtain or provide a
49 certification of approval from the Commissioner of Environmental

50 Protection;

51 (52) (a) Structures and equipment acquired by purchase or lease
52 after July 1, 1967, for the primary purpose of reducing, controlling or
53 eliminating air pollution, certified as approved for such purpose by the
54 Commissioner of Environmental Protection. Said commissioner may
55 certify to a portion of structures and equipment so acquired to the
56 extent that such portion shall have as its primary purpose the
57 reduction, control or elimination of air pollution;

58 (b) Any owner or lessee of such structures or equipment who
59 wishes to claim the exemption provided under this subdivision for any
60 assessment year shall, on or before the first day of November in such
61 assessment year, file an application for such exemption with the
62 assessor or board of assessors in the town in which such structures and
63 equipment are located, in the form and manner said assessor or
64 assessors shall prescribe together with such certification by the
65 Commissioner of Environmental Protection, as required under
66 subparagraph (a) of this subdivision. Failure to file such certification
67 within the time limitation prescribed herein shall constitute a waiver of
68 the right to such exemption for such assessment year. Such
69 certification shall not be required for any assessment year following
70 that for which initial certification is filed, provided if such structures
71 and equipment are altered in any manner, such alteration shall be
72 deemed a waiver of the right to such exemption until such
73 certification, applicable with respect to the altered structures and
74 equipment, is filed and the right to such exemption is established as
75 required initially;

76 (c) In the event there is a change in the name of the owner or lessee
77 of any structure or equipment for which an exemption is granted
78 pursuant to this subdivision, the new owner or lessee of such structure
79 or equipment shall be required to file a revised application with the
80 assessor or board of assessors on or before the first day of November
81 immediately following the end of the assessment year during which

82 such change occurs, except that for the assessment year commencing
83 October 1, 2005, a revised application may be filed when there has
84 been a change in the name of the owner or lessee of such structure or
85 equipment during any assessment year and the exemption under this
86 subdivision [continued to be granted] had been granted continuously
87 for each assessment year following such change. If such structures or
88 equipment have not been altered in any manner, such new owner or
89 lessee shall be entitled to a continuation of the exemption under this
90 subdivision and shall not be required to obtain or provide a
91 certification of approval from the Commissioner of Environmental
92 Protection.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2006, and applicable to assessment years commencing on or after October 1, 2006</i>	12-81(51) and (52)

Statement of Purpose:

To clarify the provisions exempting pollution control equipment from the property tax.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]