



Senate

General Assembly

File No. 388

February Session, 2008

Substitute Senate Bill No. 655

Senate, April 1, 2008

The Committee on Finance, Revenue and Bonding reported through SEN. DAILY of the 33rd Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

AN ACT CONCERNING TECHNICAL AND CONFORMING CHANGES TO GRANT PROGRAMS ADMINISTERED BY THE OFFICE OF POLICY AND MANAGEMENT, THE PROCESS FOR TOWNS TO SET A MILL RATE PRIOR TO ADOPTION OF A BUDGET, AND THE PROPERTY TAX EXEMPTION FOR OPEN SPACE LAND.

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

1 Section 1. Subsection (g) of section 7-536 of the 2008 supplement to
2 the general statutes is repealed and the following is substituted in lieu
3 thereof (*Effective from passage*):

4 (g) Each municipality may apply to the secretary for expense
5 reimbursement at the time it submits a local capital improvement
6 project authorization request or any time after such authorization
7 request has been approved by the secretary. The application for
8 expense reimbursement shall be submitted on a form prescribed by the
9 secretary and shall contain identification of the expenses for which
10 reimbursement is sought and certification from the municipality that:
11 (1) Expenditures for the project conform to the provisions of

12 subdivision (4) of subsection (a) of this section and the municipality is
13 entitled to the reimbursement requested in the application; and (2) the
14 municipality agrees to maintain detailed accounting records of the
15 project reflecting the expenditures for which reimbursement has been
16 requested and to make such records available to its independent
17 auditor and the state. The municipality shall provide any other
18 certification required by the secretary. Not later than five business
19 days after [such certification] the date the secretary certifies to the
20 Comptroller the amount due to the municipality, the Comptroller shall
21 draw his or her order on the Treasurer, who shall pay the grant to the
22 municipality.

23 Sec. 2. Section 12-170d of the general statutes is repealed and the
24 following is substituted in lieu thereof (*Effective from passage*):

25 (a) Beginning with the calendar year 1973 and for each calendar
26 year thereafter any renter of real property, or of a mobile
27 manufactured home, as defined in section 12-63a, which he occupies as
28 his home, who meets the qualifications set forth in this section, shall be
29 entitled to receive in the following year in the form of direct payment
30 from the state, a grant in refund of utility and rent bills actually paid
31 by or for him on such real property or mobile manufactured home to
32 the extent set forth in section 12-170e. Such grant by the state shall be
33 made upon receipt by the state of a certificate of grant, [with a copy of
34 the application therefor attached,] as provided in section 12-170f, as
35 amended by this act, provided [such] application for such grant shall
36 be made within one year from the close of the calendar year for which
37 the grant is requested. If the rental quarters are occupied by more than
38 one person, it shall be assumed for the purposes of this section and
39 sections 12-170e and 12-170f, as amended by this act, that each of such
40 persons pays his proportionate share of the rental and utility expenses
41 levied thereon and grants shall be calculated on that portion of utility
42 and rent bills paid that are applicable to the person making application
43 for grant under said sections. For purposes of this section and said
44 sections 12-170e and 12-170f, a husband and wife shall constitute one
45 tenant, and a resident of cooperative housing shall be a renter. To

46 qualify for such payment by the state, the renter shall meet
47 qualification requirements in accordance with each of the following
48 subdivisions: (1) (A) At the close of the calendar year for which a grant
49 is claimed be sixty-five years of age or over, or his spouse who is
50 residing with him shall be sixty-five years of age or over, at the close of
51 such year, or be fifty years of age or over and the surviving spouse of a
52 renter who at the time of his death had qualified and was entitled to
53 tax relief under this chapter, provided such spouse was domiciled with
54 such renter at the time of his death, or (B) at the close of the calendar
55 year for which a grant is claimed be under age sixty-five and eligible in
56 accordance with applicable federal regulations, to receive permanent
57 total disability benefits under Social Security, or if he has not been
58 engaged in employment covered by Social Security and accordingly
59 has not qualified for benefits thereunder but has become qualified for
60 permanent total disability benefits under any federal, state or local
61 government retirement or disability plan, including the Railroad
62 Retirement Act and any government-related teacher's retirement plan,
63 determined by the Secretary of the Office of Policy and Management to
64 contain requirements in respect to qualification for such permanent
65 total disability benefits which are comparable to such requirements
66 under Social Security; (2) shall reside within this state and shall have
67 resided within this state for at least one year or his spouse who is
68 domiciled with him shall have resided within this state for at least one
69 year and shall reside within this state at the time of filing the claim and
70 shall have resided within this state for the period for which claim is
71 made; (3) shall have taxable and nontaxable income, the total of which
72 shall hereinafter be called "qualifying income", during the calendar
73 year preceding the filing of [his] a claim in an amount of not more than
74 twenty thousand dollars, jointly with spouse, if married, and not more
75 than sixteen thousand two hundred dollars if unmarried, provided
76 such maximum amounts of qualifying income shall be subject to
77 adjustment in accordance with subdivision (2) of subsection (a) of
78 section 12-170e, and provided the amount of any Medicaid payments
79 made on behalf of the renter or the spouse of the renter shall not
80 constitute income; and (4) shall not have received financial aid or

81 subsidy from federal, state, county or municipal funds, excluding
82 Social Security receipts, emergency energy assistance under any state
83 program, emergency energy assistance under any federal program,
84 emergency energy assistance under any local program, payments
85 received under the federal Supplemental Security Income Program,
86 payments derived from previous employment, veterans and veterans
87 disability benefits and subsidized housing accommodations, during
88 the calendar year for which a grant is claimed, for payment, directly or
89 indirectly, of rent, electricity, gas, water and fuel applicable to the
90 rented residence. Notwithstanding the provisions of subdivision (4) of
91 this subsection, a renter who receives cash assistance from the
92 Department of Social Services in the calendar year prior to that in
93 which such renter files an application for a grant may be entitled to
94 receive such grant provided the amount of the cash assistance received
95 shall be deducted from the amount of such grant and the difference
96 between the amount of the cash assistance and the amount of the grant
97 is equal to or greater than ten dollars. Funds attributable to such
98 reductions shall be transferred annually from the appropriation to the
99 Office of Policy and Management, for tax relief for elderly renters, to
100 the Department of Social Services, to the appropriate accounts,
101 following the issuance of such grants. Notwithstanding the provisions
102 of subsection (b) of section 12-170aa, the owner of a mobile
103 manufactured home may elect to receive benefits under section
104 12-170e in lieu of benefits under said section 12-170aa.

105 (b) For purposes of determining qualifying income under subsection
106 (a) of this section with respect to a married renter who submits an
107 application for a grant in accordance with sections 12-170d to 12-170g,
108 inclusive, as amended by this act, the Social Security income of the
109 spouse of such renter shall not be included in the qualifying income of
110 such renter, for purposes of determining eligibility for benefits under
111 said sections, if such spouse is a resident of a health care or nursing
112 home facility in this state receiving payment related to such spouse
113 under the Title XIX Medicaid program. An applicant who is legally
114 separated pursuant to the provisions of section 46b-40, as of the thirty-
115 first day of December preceding the date on which such person files an

116 application for a grant in accordance with sections 12-170d to 12-170g,
117 inclusive, as amended by this act, may apply as an unmarried person
118 and shall be regarded as such for purposes of determining qualifying
119 income under subsection (a) of this section.

120 Sec. 3. Section 12-170f of the general statutes is repealed and the
121 following is substituted in lieu thereof (*Effective from passage*):

122 (a) Any renter, believing himself or herself to be entitled to a grant
123 under section 12-170d, as amended by this act, for any calendar year,
124 shall make application for such grant to the assessor of the
125 municipality in which the renter resides or to the duly authorized
126 agent of such assessor or municipality on or after May fifteenth and
127 not later than September fifteenth of each year with respect to such
128 grant for the calendar year preceding each such year, [on a form] in the
129 form and manner prescribed [and furnished] by the Secretary of the
130 Office of Policy and Management. [to the assessor.] A renter may make
131 application to the secretary prior to December fifteenth of the claim
132 year for an extension of the application period. The secretary may
133 grant such extension in the case of extenuating circumstance due to
134 illness or incapacitation as evidenced by a physician's certificate to that
135 extent, or if the secretary determines there is good cause for doing so.
136 A renter making such application shall present to such assessor or
137 agent, in substantiation of the renter's application, a copy of the
138 renter's federal income tax return, and if not required to file a federal
139 income tax return, such other evidence of qualifying income, receipts
140 for money received, or cancelled checks, or copies thereof, and any
141 other evidence the assessor or such agent may require. When the
142 assessor or agent is satisfied that the applying renter is entitled to a
143 grant, such assessor or agent shall issue a certificate of grant [, in
144 triplicate,] in such form as the secretary may prescribe [and supply]
145 showing the amount of the grant due. The assessor or agent shall
146 forward [the original copy and attached application] such certificate of
147 grant to the secretary not later than the last day of the month following
148 the month in which the renter has made application. On or after
149 December 1, 1989, any municipality which neglects to transmit to the

150 secretary the [claim and supporting applications] certificate of grant as
151 required by this section shall forfeit two hundred fifty dollars to the
152 state, provided said secretary may waive such forfeiture in accordance
153 with procedures and standards adopted by regulation in accordance
154 with chapter 54. A duplicate of such certificate [with a copy of the
155 application attached] shall be delivered to the renter and the assessor
156 or agent shall [keep the third] maintain a copy of such certificate [and a
157 copy of the application] in the form and manner prescribed by the
158 secretary. After the secretary's review of each [claim] certificate of
159 grant, pursuant to section 12-120b, as amended by this act, and
160 verification of the amount of the grant the secretary shall, not later
161 than September thirtieth of each year prepare a list of certificates
162 approved for payment, and shall thereafter supplement such list
163 monthly. Such list and any supplements thereto shall be approved for
164 payment by the secretary and shall be forwarded by the secretary to
165 the Comptroller, not later than ninety days after receipt of such
166 [applications and] certificates of grant from the assessor or agent, and
167 the Comptroller shall draw an order on the Treasurer, not later than
168 fifteen days following, in favor of each person on such list and on
169 supplements to such list in the amount of such person's [claim] grant
170 and the Treasurer shall pay such amount to such person, not later than
171 fifteen days following. Any claimant aggrieved by the results of the
172 secretary's review shall have the rights of appeal as set forth in section
173 12-120b, as amended by this act. Applications filed under this section
174 shall not be open for public inspection. Any person who, for the
175 purpose of obtaining a grant under section 12-170d, as amended by
176 this act, wilfully fails to disclose all matters related thereto or with
177 intent to defraud makes false statement shall be fined not more than
178 five hundred dollars.

179 (b) Any municipality may provide, upon approval by its legislative
180 body, that the duties and responsibilities of the assessor, as required
181 under this section and section 12-170g, shall be transferred to (1) the
182 officer in such municipality having responsibility for the
183 administration of social services, or (2) the coordinator or agent for the
184 elderly in such municipality.

185 Sec. 4. Subdivision (3) of subsection (a) of section 12-120b of the
186 general statutes is repealed and the following is substituted in lieu
187 thereof (*Effective from passage*):

188 (3) "Program" means (A) property tax exemptions under section 12-
189 81g or subdivision (55), (59), (60), (70), (72) or (74) of section 12-81, (B)
190 tax relief pursuant to section [12-129d] 12-129b or 12-170aa, and (C)
191 rebates under section 12-170d, as amended by this act.

192 Sec. 5. Section 7-344 of the general statutes is repealed and the
193 following is substituted in lieu thereof (*Effective October 1, 2008*):

194 Not less than two weeks before the annual town meeting, the board
195 shall hold a public hearing, at which itemized estimates of the
196 expenditures of the town for the ensuing fiscal year shall be presented
197 and at which all persons shall be heard in regard to any appropriation
198 which they are desirous that the board should recommend or reject.
199 The board shall, after such public hearing, hold a public meeting at
200 which it shall consider the estimates so presented and any other
201 matters brought to its attention and shall thereupon prepare and cause
202 to be published in a newspaper in such town, if any, otherwise in a
203 newspaper having a substantial circulation in such town, a report in a
204 form prescribed by the Secretary of the Office of Policy and
205 Management containing: (1) An itemized statement of all actual
206 receipts from all sources of such town during its last fiscal year; (2) an
207 itemized statement by classification of all actual expenditures during
208 the same year; (3) an itemized estimate of anticipated revenues during
209 the ensuing fiscal year from each source other than from local property
210 taxes and an estimate of the amount which should be raised by local
211 property taxation for such ensuing fiscal year; (4) an itemized estimate
212 of expenditures of such town for such ensuing fiscal year; and (5) the
213 amount of revenue surplus or deficit of the town at the beginning of
214 the fiscal year for which estimates are being prepared; provided any
215 town which, according to the most recent federal census, has a
216 population of less than five thousand may, by ordinance, waive such
217 publication requirement, in which case the board shall provide for the

218 printing or mimeographing of copies of such report in a number equal
219 to ten per cent of the population of such town according to such
220 federal census, which copies shall be available for distribution five
221 days before the annual budget meeting of such town. The board shall
222 submit such estimate with its recommendations to the annual town
223 meeting next ensuing, and such meeting shall take action upon such
224 estimate and recommendations, and make such specific appropriations
225 as appear advisable, but no appropriation shall be made exceeding in
226 amount that for the same purpose recommended by the board and no
227 appropriation shall be made for any purpose not recommended by the
228 board. Such estimate and recommendations may include, if submitted
229 to a vote by voting machine, questions to indicate whether the budget
230 is too high or too low. The vote on such questions shall be for advisory
231 purposes only, and not binding upon the board. Immediately after the
232 board of assessment appeals has finished its duties and the grand list
233 has been completed, including in situations where no budget has yet
234 been approved, the board of finance shall meet and, with due
235 provision for estimated uncollectible taxes, abatements and
236 corrections, shall lay such tax on such list as shall be sufficient, in
237 addition to the other estimated yearly income of such town and in
238 addition to such revenue surplus, if any, as may be appropriated, not
239 only to pay the expenses of the town for such current year, but also to
240 absorb the revenue deficit of such town, if any, at the beginning of
241 such current year. The board shall prescribe the method by which and
242 the place where all records and books of accounts of the town, or of
243 any department or subdivision thereof, shall be kept. The provisions of
244 this section shall not be construed as preventing a town from making
245 further appropriations upon the recommendation of its board of
246 finance at a special town meeting held after the annual town meeting
247 and prior to the laying of the tax for the current year, and any
248 appropriations made at such special town meeting shall be included in
249 the amount to be raised by the tax laid by the board of finance under
250 the provisions of this section.

251 Sec. 6. Section 7-405 of the general statutes is repealed and the
252 following is substituted in lieu thereof (*Effective October 1, 2008*):

253 (a) When annual appropriations have not been made by a
254 municipality before the beginning of any fiscal year, the disbursing
255 officers may make necessary expenditures during the period of ninety
256 days after the beginning of such year on proper warrants for purposes
257 and in amounts authorized by the appropriating body or by the board
258 of finance or other budget-making authority within the limits of
259 appropriations specified in budgetary line items for the previous fiscal
260 year. When annual appropriations have not been made by such
261 municipality before the end of such ninety-day period, the disbursing
262 officers may make necessary expenditures during successive monthly
263 periods in such year on proper warrants for purposes and in amounts
264 authorized by the appropriating body or by the board of finance or
265 other budget-making authority within the limits of appropriations
266 specified in budgetary line items for the previous fiscal year. For this
267 purpose, necessary borrowing may be authorized by resolution of the
268 budget-making authority, provided all such borrowing shall mature
269 and be payable not later than the end of the fiscal year for which such
270 borrowings are made. Any notes so authorized may be issued and sold
271 in the manner provided by such resolution. Such expenditures
272 authorized by this section and interest costs and other expenses
273 incidental to any such borrowing shall constitute the first charges
274 against appropriations for the fiscal year in which they are made.

275 (b) Notwithstanding the provisions of subsection (a) of this section,
276 when an annual budget of a regional school district is not approved by
277 a majority of voters of the member towns of such district before the
278 beginning of any fiscal year, the disbursing officer for each member
279 town of the regional school district shall make necessary expenditures
280 to such district in an amount equal to the total of the town's
281 appropriation to the district for the previous fiscal year and the town's
282 proportionate share in any increment in debt service over the previous
283 fiscal year, until the regional school district budget is approved
284 pursuant to section 10-51. Each such town shall receive credit for such
285 expenditures once the budget is approved for the fiscal year.

286 Sec. 7. Section 12-123 of the general statutes is repealed and the

287 following is substituted in lieu thereof (*Effective October 1, 2008*):

288 When any town has failed to lay necessary taxes, [or] to lay a tax
289 which, in addition to the other estimated yearly income of the town, is
290 sufficient to pay the current expenses of such town, or to adopt a
291 budget, its selectmen shall make a rate bill upon its list last completed
292 for the amount necessary, or for an amount sufficient to pay the deficit
293 in such current expenses, and cause the same to be collected as other
294 taxes.

295 Sec. 8. Subdivision (7) of section 12-81 of the 2008 supplement to the
296 general statutes is repealed and the following is substituted in lieu
297 thereof (*Effective October 1, 2008, and applicable to assessment years*
298 *commencing on or after said date*):

299 (7) Subject to the provisions of sections 12-87 and 12-88, the real
300 property of, or held in trust for, a corporation organized exclusively for
301 scientific, educational, literary, historical or charitable purposes or for
302 two or more such purposes and used exclusively for carrying out one
303 or more of such purposes and the personal property of, or held in trust
304 for, any such corporation, provided (A) any officer, member or
305 employee thereof does not receive or at any future time shall not
306 receive any pecuniary profit from the operations thereof, except
307 reasonable compensation for services in effecting one or more of such
308 purposes or as proper beneficiary of its strictly charitable purposes,
309 and (B) in 1965, and quadrennially thereafter, a statement shall be filed
310 on or before the first day of November with the assessor or board of
311 assessors of any town, consolidated town and city or consolidated
312 town and borough, in which any of its property claimed to be exempt
313 is situated. Such statement shall be filed on a form provided by such
314 assessor or board of assessors. The real property shall be eligible for
315 the exemption regardless of whether it is used by another corporation
316 organized exclusively for scientific, educational, literary, historical or
317 charitable purposes or for two or more such purposes. For the
318 purposes of this section, "charitable purposes" shall include the
319 preservation of land as open space by a nonprofit corporation. On and

320 after July 1, 1967, housing subsidized, in whole or in part, by federal,
 321 state or local government and housing for persons or families of low
 322 and moderate income shall not constitute a charitable purpose under
 323 this section. As used in this subdivision, "housing" shall not include
 324 real property used for temporary housing belonging to, or held in trust
 325 for, any corporation organized exclusively for charitable purposes and
 326 exempt from taxation for federal income tax purposes, the primary use
 327 of which property is one or more of the following: (i) An orphanage;
 328 (ii) a drug or alcohol treatment or rehabilitation facility; (iii) housing
 329 for homeless, retarded or mentally or physically handicapped
 330 individuals, or for battered or abused women and children; (iv)
 331 housing for ex-offenders or for individuals participating in a program
 332 sponsored by the state Department of Correction or judicial branch;
 333 and (v) short-term housing operated by a charitable organization
 334 where the average length of stay is less than six months. The operation
 335 of such housing, including the receipt of any rental payments, by such
 336 charitable organization shall be deemed to be an exclusively charitable
 337 purpose.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	7-536(g)
Sec. 2	<i>from passage</i>	12-170d
Sec. 3	<i>from passage</i>	12-170f
Sec. 4	<i>from passage</i>	12-120b(a)(3)
Sec. 5	<i>October 1, 2008</i>	7-344
Sec. 6	<i>October 1, 2008</i>	7-405
Sec. 7	<i>October 1, 2008</i>	12-123
Sec. 8	<i>October 1, 2008, and applicable to assessment years commencing on or after said date</i>	12-81(7)

FIN *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 chamber thereof for any purpose:

OFA Fiscal Note

State Impact:

Agency Affected	Fund-Effect
Policy & Mgmt., Off.	GF - None

Note: GF=General Fund

Municipal Impact:

Municipalities	Effect	FY 09 \$	FY 10 \$
All Municipalities	STATE MANDATE - See Below	See Below	See Below

Explanation

Under current law, any real property owned by or held in a scientific, educational, literary, or historical trust is exempt from the local property taxes if used exclusively for such purposes. The bill extends the exemption to include non-profit organizations that preserve land for open space. Municipalities affected by this mandate could choose to increase their mill rate or modify spending to offset any decrease in property taxes as a result of the abatement.

The bill makes a variety of technical, clarifying and conforming changes which have no state or municipal fiscal impact.

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.

OLR Bill Analysis**sSB 655*****AN ACT CONCERNING TECHNICAL AND CONFORMING CHANGES TO GRANT PROGRAMS ADMINISTERED BY THE OFFICE OF POLICY AND MANAGEMENT, THE PROCESS FOR TOWNS TO SET A MILL RATE PRIOR TO ADOPTION OF A BUDGET, AND THE PROPERTY TAX EXEMPTION FOR OPEN SPACE LAND.*****SUMMARY:**

This bill exempts land from local property taxes if it is held by a nonprofit corporation and preserved as open space. It does so by specifying that such land preservation is a charitable use of the property.

It also requires or, in one case, authorizes municipal officials in a town that has not approved a budget for the current fiscal year to take certain actions regarding the town's expenditures and taxes before the budget is approved.

Finally, the bill makes minor and technical changes in laws governing certain programs administered by the Office of Policy and Management (OPM), namely the Local Capital Improvement Program (LoCIP) and the elderly and disabled renters' tax relief program. It also corrects an erroneous reference relating to the state-reimbursed property tax freeze program for the elderly and disabled.

EFFECTIVE DATE: Upon passage for the changes in the OPM programs, and October 1, 2008 for the open space land exemption and the municipal budget provisions. The exemption for open space land applies to assessment years starting on or after October 1, 2008.

§ 8 — PROPERTY TAX EXEMPTION FOR LAND PRESERVED AS OPEN SPACE

The law exempts from local property taxes any real property owned by, or held in trust for, a corporation organized exclusively for a scientific, educational, literary, historical, or charitable purpose, or any combination of these purposes, and used exclusively to carry out those purposes.

This bill specifies that a nonprofit organization that preserves land for open space is using the land for a charitable purpose, thus exempting the land from property taxes. A recent Superior Court decision found that simply preserving land is not a charitable “use” (see BACKGROUND).

§§ 5-7 — MUNICIPAL FISCAL AUTHORITY

The bill allows or requires municipal authorities to take certain actions when a town has not approved a budget or made appropriations for the current fiscal year.

By law, a board of finance must meet to set tax rates immediately after the board of assessment appeals finishes its duties and the grand list is approved. The bill specifies that the board must do this even if the town has not yet approved a budget.

When a town has made no annual appropriations for the year, current law allows municipal disbursing officers to make necessary expenditures for 90 days after the beginning of the fiscal year in amounts authorized by the town’s budget-making authority. The bill limits these expenditures to the amounts specified in budget line-items for the previous fiscal year. The same limit already applies to expenditures made after the 90-day period when appropriations still have not been made.

Finally, the bill requires town selectmen to establish tax rates based on the town’s last completed grand list when the town fails to adopt a budget. Under current law, selectmen must do this whenever a town fails to establish taxes or has not set them high enough to pay the town’s current expenses.

§§ 1-4 — PROGRAMS ADMINISTERED BY OPM**LoCIP**

The bill changes the deadline by which the comptroller must draw a payment order on the state treasurer to pay a LoCIP grant. Current law requires the comptroller to draw the order within five business days after the municipality certifies to the OPM secretary that its application for the grant meets the law's requirements. The bill, instead, requires the comptroller to draw the order within five business days after the OPM secretary certifies the grant amount to the comptroller.

Elderly and Disabled Renters' Tax Relief Program Applications

The state elderly and disabled renters' tax relief program reimburses rent and utility costs for low-income recipients. The bill makes minor and technical changes in the program's application process and paperwork. It eliminates a requirement that the OPM secretary furnish application forms to local assessors and instead requires that the secretary simply specify the form and manner of the application. It eliminates the requirement that the certificate of grant the assessor must issue to approved recipients be (1) in triplicate, (2) supplied by OPM, and (3) forwarded to OPM for payment with the grant application and supporting documents attached.

BACKGROUND***Recent Superior Court Decision***

On March 3, 2008, the Bridgeport Superior Court ruled that a land trust was liable for property taxes for the 2005 tax year on certain land it owns because it did not conduct any charitable activities with respect to the property during that year. The court found that land preservation can be considered a tax-exempt charitable use of property only if it is "coupled with some minimal educational or other charitable activity on or near the location" (*Aspetuck Land Trust, Inc. v. City of Bridgeport*, No. CV 06 4016847S).

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable Substitute

Yea 50 Nay 0 (03/14/2008)