



General Assembly

**Amendment**

January Session, 2011

LCO No. 6392

**\*SB0024606392SR0\***

Offered by:  
SEN. RORABACK, 30<sup>th</sup> Dist.

To: Subst. Senate Bill No. 246

File No. 557

Cal. No. 339

**"AN ACT ESTABLISHING A DATE FOR THE SUBMISSION OF  
PERSONAL PROPERTY DECLARATIONS AND PROPERTY TAX  
EXEMPTIONS BY FARMERS."**

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

3 "Sec. 501. Section 12-504c of the general statutes is repealed and the  
4 following is substituted in lieu thereof (*Effective July 1, 2011*):

5 (a) The provisions of section 12-504a shall not be applicable to the  
6 following: (1) Transfers of land resulting from eminent domain  
7 proceedings; (2) mortgage deeds; (3) deeds to or by the United States  
8 of America, state of Connecticut or any political subdivision or agency  
9 thereof; (4) strawman deeds and deeds which correct, modify,  
10 supplement or confirm a deed previously recorded; (5) deeds between  
11 husband and wife and parent and child when no consideration is  
12 received, except that a subsequent nonexempt transfer by the grantee  
13 in such cases shall be subject to the provisions of said section 12-504a  
14 as it would be if the grantor were making such nonexempt transfer; (6)

15 tax deeds; (7) deeds of foreclosure; (8) deeds of partition; (9) deeds  
16 made pursuant to a merger of a corporation; (10) deeds made by a  
17 subsidiary corporation to its parent corporation for no consideration  
18 other than the cancellation or surrender of the capital stock of such  
19 subsidiary; (11) property transferred as a result of death when no  
20 consideration is received and in such transfer the date of acquisition or  
21 classification of the land for purposes of sections 12-504a to 12-504f,  
22 inclusive, or section 12-107g, whichever is earlier, shall be the date of  
23 acquisition or classification by the decedent; (12) deeds to any  
24 corporation, trust or other entity, of land to be held in perpetuity for  
25 educational, scientific, aesthetic or other equivalent passive uses,  
26 provided such corporation, trust or other entity has received a  
27 determination from the Internal Revenue Service that contributions to  
28 it are deductible under applicable sections of the Internal Revenue  
29 Code; (13) land subject to a covenant specifically set forth in the deed  
30 transferring title to such land, which covenant is enforceable by the  
31 town in which such land is located, to refrain from selling, transferring  
32 or developing such land in a manner inconsistent with its classification  
33 as farm land pursuant to section 12-107c, forest land pursuant to  
34 section 12-107d, open space land pursuant to section 12-107e or  
35 maritime heritage land pursuant to section 12-107g, for a period of not  
36 less than eight years from the date of transfer, if such covenant is  
37 violated the conveyance tax set forth in this chapter shall be applicable  
38 at the rate multiplied by the market value as determined by the  
39 assessor which would have been applicable at the date the deed  
40 containing the covenant was delivered and, in addition, the town or  
41 any taxpayer therein may commence an action to enforce such  
42 covenant; (14) land the development rights to which have been sold to  
43 the state under chapter 422a; and (15) deeds to or from any limited  
44 liability company when the grantors or grantees are the same  
45 individuals as the principals or members of the limited liability  
46 company. If action is taken under subdivision (13) of this section by a  
47 taxpayer, such action shall commence prior to the ninth year following  
48 the date of the deed containing such covenant and the town shall be  
49 served as a necessary party.

50     (b) No transfer listed in subsection (a) of this section, except deeds  
51     of foreclosure, shall be subject to the recommencement of the ten-year  
52     classification penalty period described in section 12-504a. Any transfer  
53     listed in subsection (a) of this section that occurs prior to the  
54     completion of such ten-year classification period shall require the  
55     completion of the remainder of such ten-year classification period."