



General Assembly

**Amendment**

January Session, 2011

LCO No. 7227

**\*SB0024607227SD0\***

Offered by:

SEN. DOYLE, 9<sup>th</sup> Dist.

SEN. FONFARA, 1<sup>st</sup> Dist.

REP. GUERRERA, 29<sup>th</sup> Dist.

REP. MORIN, 28<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."**

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

3 "Sec. 501. Section 12-81 of the general statutes is amended by  
4 adding subdivision (78) as follows (*Effective October 1, 2011, and*  
5 *applicable to assessment years commencing on or after said date*):

6 (NEW) (78) Subject to the provisions of section 12-88 of the general  
7 statutes, as amended by this act, property owned by or held in trust  
8 for, any domestic fraternal society, order or association operating  
9 under the lodge system, the net earnings of which are devoted  
10 exclusively to religious, charitable, scientific, literary, educational or  
11 fraternal purposes.

12 Sec. 502. Section 12-88 of the general statutes is repealed and the  
13 following is substituted in lieu thereof (*Effective October 1, 2011*):

14 Real property belonging to, or held in trust for, any organization  
15 mentioned in subdivision (7), (10), (11), (13), (14), (15), (16), ~~[or] (18) or~~  
16 ~~(78)~~ of section 12-81, as amended by this act, which real property is so  
17 held for one or more of the purposes stated in the applicable  
18 subdivision, and from which real property no rents, profits or income  
19 are derived, shall be exempt from taxation though not in actual use  
20 therefor by reason of the absence of suitable buildings and  
21 improvements thereon, if the construction of such buildings or  
22 improvements is in progress. The real property belonging to, or held in  
23 trust for, any such organization, not used exclusively for carrying out  
24 one or more of such purposes but leased, rented or otherwise used for  
25 other purposes, shall not be exempt. If a portion only of any lot or  
26 building belonging to, or held in trust for, any such organization is  
27 used exclusively for carrying out one or more of such purposes, such  
28 lot or building shall be so exempt only to the extent of the portion so  
29 used and the remaining portion shall be subject to taxation."