



# House of Representatives

General Assembly

**File No. 529**

January Session, 2013

Substitute House Bill No. 6490

*House of Representatives, April 16, 2013*

The Committee on Finance, Revenue and Bonding reported through REP. WIDLITZ of the 98th Dist., Chairperson of the Committee on the part of the House, that the substitute bill ought to pass.

***AN ACT CONCERNING GRANTS IN LIEU OF TAXES FOR LEDYARD AND MONTVILLE AND REPEALING A DEFICIT REPORTING REQUIREMENT.***

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

1 Section 1. Subsection (h) of section 12-62 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective July*  
3 *1, 2013, and applicable to assessment years commencing on or after October*  
4 *1, 2013*):

5 (h) This section shall [not] require the revaluation of real property  
6 (1) designated within the 1983 Settlement boundary and taken into  
7 trust by the federal government for the Mashantucket Pequot Tribal  
8 Nation before June 8, 1999, or (2) taken into trust by the federal  
9 government for the Mohegan Tribe of Indians of Connecticut.

10 Sec. 2. Section 4-82a of the general statutes is repealed. (*Effective from*  
11 *passage*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2013, and applicable to assessment years commencing on or after October 1, 2013</i>	12-62(h)
Sec. 2	<i>from passage</i>	Repealer section

**FIN**      *Joint Favorable Subst.*

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The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

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***OFA Fiscal Note***

***State Impact:*** None

***Municipal Impact:*** None

***Explanation***

The bill, which makes a technical change to property assessment statutes and eliminates a reporting requirement for the Office of Policy and Management (OPM), has no fiscal impact to the state or municipalities.

***The Out Years***

***State Impact:*** None

***Municipal Impact:*** None

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**OLR Bill Analysis****sHB 6490*****AN ACT CONCERNING GRANTS IN LIEU OF TAXES FOR LEDYARD AND MONTVILLE AND REPEALING A DEFICIT REPORTING REQUIREMENT.*****SUMMARY:**

This bill subjects certain Mohegan and Mashantucket Pequot property to the requirement that property be revalued every five years. It applies to real property (1) designated within the 1983 settlement boundary and taken into trust by the federal government for the Mashantucket Pequots before June 8, 1999 and (2) taken into trust by the federal government for the Mohegans. Current law exempts this property from revaluation.

PA 12-1, June 12 Special Session (§ 98) made this land eligible for a state payment in lieu of taxes (PILOT) grant equal to 45% of the property taxes that would have been paid on the land and phased in the payment over five years. By law, PILOT grants are based on a property's assessed value as of the prior October 1. Thus, by requiring the Mohegan and Mashantucket property to be revalued, the bill also ties the land's PILOT grant to its revalued assessment.

The bill also eliminates the requirement that the governor report to the General Assembly in October, January, and April on whether a deficit is projected for the current fiscal year. Existing law, unchanged by the bill, requires the Office of Policy and Management secretary to submit (1) monthly reports on potential deficiencies in appropriation accounts to the governor, comptroller, and legislature (CGS § 2-36); (2) monthly budget projections to the state comptroller (CGS § 4-66); and (3) together with the Office of Fiscal Analysis, annual fiscal accountability reports to the legislature each November (CGS § 2-36b).

EFFECTIVE DATE: July 1, 2013 and applicable to assessment years starting on or after October 1, 2013, except that the reporting provision is effective upon passage.

**COMMITTEE ACTION**

Finance, Revenue and Bonding Committee

Joint Favorable Substitute

Yea 50 Nay 1 (04/04/2013)