



**Substitute House Bill No. 5056**

**Public Act No. 14-139**

**AN ACT MAKING TECHNICAL AMENDMENTS TO CERTAIN STATUTES CONCERNING MUNICIPALITIES, REGIONAL PLANNING ORGANIZATIONS AND TAX EXEMPTIONS AND CONCERNING GROWTH-RELATED PROJECTS.**

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

Section 1. Section 4d-90 of the 2014 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2015*):

(a) The Office of Policy and Management shall constitute a successor department to the Geospatial Information Systems Council in accordance with the provisions of sections 4-38d and 4-39.

(b) The Secretary of the Office of Policy and Management shall coordinate geospatial information system capacity for municipalities, regional [planning agencies] councils of governments and the state and establish policies for the collection, management and distribution of geospatial information. The secretary shall set standards for the acquisition, management and reporting of geospatial information and the acquisition, creation or use of applications employing such information by any executive branch agency. In establishing such capacity, policies or standards the secretary shall consult with municipalities, regional [planning agencies] councils of governments,

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state agencies and other users of geospatial information system technology. The purpose of any such system shall be to facilitate communication and coordination regarding the use of geospatial information system technology, eliminate duplicative use of such technology and expand the use of geospatial information within the state.

(c) The secretary may apply for federal grants and may accept and expend such grants on behalf of the state.

(d) The secretary shall, within available appropriations, administer a program of technical assistance to municipalities and regional [planning agencies] councils of governments to develop geospatial information systems and shall periodically recommend improvements to the geospatial information system provided for in subsection (b) of this section.

(e) On or before January 1, 2014, and annually thereafter, the secretary shall submit, in accordance with section 11-4a, a report on activities under this section to the joint standing committee of the General Assembly having cognizance of matters relating to planning and development.

Sec. 2. Subsection (c) of section 13a-98n of the 2014 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2015*):

(c) The Department of Transportation shall accept applications for such state funding from any eligible recipient, based on project priorities, through the appropriate regional [planning agency] council of governments. Any such state funding shall be provided to the recipient through guidelines developed by the Department of Transportation.

Sec. 3. Subsection (i) of section 12-157 of the 2014 supplement to the

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general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(i) (1) If the sale realizes an amount in excess of the amount needed to pay all delinquent taxes, interest, penalties, fees, and costs, the amount of the excess shall be held in an interest-bearing escrow account separate from all other accounts of the municipality. (A) If the property is redeemed prior to the expiration of the redemption period, the amount held in escrow shall, within ten days of the tax collector receiving notice of redemption, be turned over to the purchaser. Any interest earned shall be the property of the municipality. (B) If the property is not redeemed in the redemption period, the amount held in escrow may be used to pay the delinquent taxes, interest, penalties, fees and costs on the same or any other property of the taxpayer, including personal property and motor vehicles. In the case of subparagraph (B) of this subdivision, the tax collector shall, within ten days of the expiration of the redemption period, pay to the clerk of the court for the judicial district in which the property is located the amount held in escrow remaining after paying the delinquent taxes, interest, fees, penalties and costs owed by the taxpayer to the municipality. The tax collector shall, within five days of the payment, provide notice to the delinquent taxpayer, any mortgagee, lienholder, or other encumbrancer of record whose interest in such property is choate and is affected by the sale, by certified mail, return receipt requested of the name and address of the court to which the moneys were paid, the person's right to file an application with the court for return of said money, and the amount of money paid to the court.

(2) If the tax collector pays to the court any moneys pursuant to subparagraph (B) of subdivision (1) of this subsection, the delinquent taxpayer, any mortgagee, lienholder or other encumbrancer whose interest in such property is choate and is affected by the sale may, within ninety days of the date the tax collector paid the moneys to the

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court, file an application with the court for return of the proceeds. Any person may make an application for payment of moneys deposited in court as provided for in this subsection to the superior court for the judicial district in which the property that is the subject of the proceedings referred to is located, or if said court is not in session to any judge thereof, for a determination of the equity of the parties having an interest in such moneys. Notice of such application shall be served in the same manner as to commence a civil action on all persons having an interest of record in such property on the date the collector's deed is recorded, provided the municipality shall not be a party to such action without its consent. The court or judge upon such motion or upon its own motion may appoint a state referee to hear the facts and to make a determination of the equity of the parties in such moneys. Such referee, after providing at least ten days' notice to the parties interested of the time and place of hearing, shall hear the applicant and any parties interested, take such testimonies as such referee deems material and determine the equities of the parties having a record interest in such moneys and immediately report to the court or judge. The report shall contain a detailed statement of findings by the referee, sufficient to enable the court to determine the considerations upon which the referee based his conclusions. The report may be rejected for any irregular or improper conduct in the performance of the duties of such referee. If the report is rejected, the court or judge shall appoint another referee to make such determination and report. If the report is accepted, such determination of the equities shall be conclusive upon all parties given notice of such hearing, subject to appeal to the Appellate Court. If no appeal to the Appellate Court is filed within the time allowed by law, or if one is filed and the proceedings have terminated in a final judgment determining the amount due to each party, the clerk shall send a certified copy of the statement of compensation and of the judgment to the prevailing party or parties, as the case may be, which shall, upon receipt thereof, pay such parties the amount due them as

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compensation.

(3) If no application is filed with the court, any moneys held by the court shall escheat to the state pursuant to the provisions of part III of chapter 32.

Sec. 4. Subsection (b) of section 12-130 of the 2014 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(b) The mill rate to be inserted in the statement of state aid to municipalities required by subsection (a) of this section shall be computed on the total estimated revenues required to fund the estimated expenditures of the municipality exclusive of assistance received or anticipated from the state.

Sec. 5. Subsection (a) of section 16a-35c of the 2014 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2014*):

(a) As used in this section and sections 16a-35d to 16a-35g, inclusive:

(1) "Funding" includes any form of assurance, guarantee, grant payment, credit, tax credit or other assistance, including a loan, loan guarantee, or reduction in the principal obligation of or rate of interest payable on a loan or a portion of a loan;

(2) "Growth-related project" means any project [which] that includes (A) the acquisition of real property when the acquisition costs are in excess of [one] two hundred thousand dollars, except the acquisition of open space for the purposes of conservation or preservation; (B) the development or improvement of real property when the development costs are in excess of [one] two hundred thousand dollars; (C) the acquisition of public transportation equipment or facilities when the acquisition costs are in excess of [one] two hundred thousand dollars;

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or (D) the authorization of each state grant, any application for which is not pending on July 1, 2006, for an amount in excess of [one] two hundred thousand dollars, for the acquisition or development or improvement of real property or for the acquisition of public transportation equipment or facilities, except the following: (i) Projects for maintenance, repair [, additions] or renovations to existing facilities, acquisition of land for telecommunications towers whose primary purpose is public safety, parks, conservation and open space, and acquisition of agricultural, conservation and historic easements; (ii) funding by the Department of Housing for any project financed with federal funds used to purchase or rehabilitate existing single or multi-family housing or projects financed with the proceeds of revenue bonds if the Commissioner of Housing determines that application of this section and sections 16a-35d and 16a-35e (I) conflicts with any provision of federal or state law applicable to the issuance or tax-exempt status of the bonds or any provision of any trust agreement between the Department of Housing and any trustee, or (II) would otherwise prohibit financing of an existing project or financing provided to cure or prevent any default under existing financing; (iii) projects that the Commissioner of Housing determines promote fair housing choice and racial and economic integration as described in section 8-37cc; (iv) projects at an existing facility needed to comply with state environmental or health laws or regulations adopted thereunder; (v) school construction projects funded by the Department of Education under chapter 173; (vi) libraries; (vii) municipally owned property or public buildings used for government purposes; and (viii) any other project, funding or other state assistance not included under subparagraphs (A) to (D), inclusive, of this subdivision; [.]

(3) "Priority funding area" means the area of the state designated under subsection (b) of this section.

Sec. 6. Section 12-120b of the 2014 supplement to the general statutes

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is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) As used in this section:

(1) "Claimant" means a person, company, limited liability company, firm, association, corporation or other business entity having received approval for financial assistance from a town's assessor or a municipal official;

(2) "Financial assistance" means a property tax exemption, property tax credit or rental rebate for which the state of Connecticut provides direct or indirect reimbursement; and

(3) "Program" means (A) property tax exemptions under section 12-81g or subdivision (55), (59), (60) [ ] or (70) [ (72) or (74) ] of section 12-81, and (B) tax relief pursuant to section 12-129d or 12-170aa.

(b) A claimant negatively affected by a decision of the Secretary of the Office of Policy and Management with respect to any program may appeal such decision in the manner set forth in subsection (d) of this section. Any notice the secretary issues pursuant to this section shall be sent by first class United States mail to a claimant at the address entered on the application for financial assistance as filed unless, subsequent to the date of said filing, the claimant sends the secretary a written request that any correspondence regarding said financial assistance be sent to another name or address. The date of any notice sent by the secretary pursuant to this section shall be deemed to be the date the notice is delivered to the claimant.

(c) The secretary may review any application for financial assistance submitted by a claimant in conjunction with a program. The secretary may exclude from reimbursement any property included in an application that, in the secretary's judgment, does not qualify for financial assistance or may modify the amount of any financial

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assistance approved by an assessor or municipal official in the event the secretary finds it to be mathematically incorrect, not supported by the application, not in conformance with law or if the secretary believes that additional information is needed to justify its approval.

(d) (1) If the secretary modifies the amount of financial assistance approved by an assessor or municipal official under a program, or makes a preliminary determination that the claimant who filed written application for such financial assistance is ineligible therefor, the secretary shall send a written notice of preliminary modification or denial to said claimant and shall concurrently forward a copy to the office of the assessor or municipal official who approved said financial assistance. The notice shall include plain language setting forth the reason for the preliminary modification or denial, the name and telephone number of a member of the secretary's staff to whom questions regarding the notice may be addressed, a request for any additional information or documentation that the secretary believes is needed in order to justify the approval of such financial assistance, the manner by which the claimant may request reconsideration of the secretary's preliminary determination and the timeframe for doing so. Not later than ninety days after the date an assessor receives a copy of such preliminary notice, the assessor shall determine whether an increase to the taxable grand list of the town is required to be made as a result of such modification or denial, unless, in the interim, the assessor has received written notification from the secretary that a request for a hearing with respect to such financial assistance has been approved pursuant to subparagraph (B) of subdivision (2) of this subsection. If an assessment increase is warranted, the assessor shall promptly issue a certificate of correction adding the value of such property to the taxable grand list for the appropriate assessment year and shall forward a copy thereof to the tax collector, who shall, not later than thirty days following, issue a bill for the amount of the additional tax due as a result of such increase. Such additional tax shall

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become due and payable not later than thirty days from the date such bill is sent and shall be subject to interest for delinquent taxes as provided in section 12-146. With respect to the preliminary modification or denial of financial assistance for which a hearing is held, the assessor shall not issue a certificate of correction until the assessor receives written notice of the secretary's final determination following such hearing.

(2) (A) Any claimant aggrieved by the secretary's notice of preliminary modification or denial of financial assistance under a program may, not later than thirty business days after receiving said notice, request a reconsideration of the secretary's decision for any factual reason, provided the claimant states the reason for the reconsideration request in writing and concurrently provides any additional information or documentation that the secretary may have requested in the preliminary notice of modification or denial. The secretary may grant an extension of the date by which a claimant's additional information or documentation must be submitted, upon receipt of proof that the claimant has requested such data from another governmental agency or if the secretary determines there is good cause for doing so.

(B) Not later than thirty business days after receiving a claimant's request for reconsideration and any additional information or documentation the claimant has provided, the secretary shall reconsider the preliminary decision to modify or deny said financial assistance and shall send the claimant a written notice of the secretary's determination regarding such reconsideration. If aggrieved by the secretary's notice of determination with respect to the reconsideration of said financial assistance, the claimant may, not later than thirty business days after receiving said notice, make application for a hearing before said secretary, or the secretary's designee. Such application shall be in writing and shall set forth the reason why the

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financial assistance in question should not be modified or denied. Not later than thirty business days after receiving an application for a hearing, the secretary shall grant or deny such hearing request by written notice to the claimant. If the secretary denies the claimant's request for a hearing, such notice shall state the reason for said denial. If the secretary grants the claimant's request for a hearing, the secretary shall send written notice of the date, time and place of the hearing, which shall be held not later than thirty business days after the date of the secretary's notice granting the claimant a hearing. Such hearing may, at the secretary's discretion, be held in the judicial district in which the claimant or the claimant's property is located. Not later than thirty business days after the date on which a hearing is held, a written notice of the secretary's determination with respect to such hearing shall be sent to the claimant and a copy thereof shall be concurrently sent to the assessor or municipal official who approved the financial assistance in question.

(3) If any claimant is aggrieved by the secretary's determination concerning the hearing regarding the claimant's financial assistance or the secretary's decision not to hold a hearing, such claimant may, not later than thirty business days after receiving the secretary's notice related thereto, appeal to the superior court of the judicial district in which the claimant resides or in which the claimant's property that is the subject of the appeal is located. Such appeal shall be accompanied by a citation to the secretary to appear before said court, and shall be served and returned in the same manner as is required in the case of a summons in a civil action. The pendency of such appeal shall not suspend any action by a municipality to collect property taxes from the applicant on the property that is the subject of the appeal. The authority issuing the citation shall take from the applicant a bond or recognizance to the state of Connecticut, with surety, to prosecute the application in effect and to comply with the orders and decrees of the court in the premises. Such applications shall be preferred cases, to be

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heard, unless cause appears to the contrary, at the first session, by the court or by a committee appointed by the court. Said court may grant such relief as may be equitable and, if the application is without probable cause, may tax double or triple costs, as the case demands; and, upon all applications which are denied, costs may be taxed against the applicant at the discretion of the court, but no costs shall be taxed against the state.

(4) The secretary shall notify each claimant of the final modification or denial of financial assistance as claimed, in accordance with the procedure set forth in this subsection. A copy of the notice of final modification or denial shall be sent concurrently to the assessor or municipal official who approved such financial assistance. With respect to property tax exemptions under section 12-81g or subdivision (55), (59), (60) or (70) of section 12-81, and tax relief pursuant to section 12-129d or 12-170aa, the notice pursuant to this subdivision shall be sent not later than one year after the date claims for financial assistance for each such program are filed with the secretary. [For property tax exemptions under subdivision (72) or (74) of section 12-81, such notice shall be sent not later than the date by which a final modification to the payment for such program must be reflected in the certification of the secretary to the Comptroller.]

Approved June 6, 2014