



**Testimony
Betsy Gara
Executive Director
Connecticut Council of Small Towns
Planning & Development Committee
March 7, 2014**

Re: HB-5332: AN ACT CONCERNING THE TAXATION OF CERTAIN PUBLIC GOLF COURSES

The Connecticut Council of Small Towns (COST) opposes HB-5332, which would authorize municipalities to (1) tax public golf courses in the same manner in which they tax open space, or (2) establish a new tax classification for such golf courses.

Public golf courses are not the same as open space. Improvements upon the land that are common on public golf courses such as greens, tees, and irrigation systems would be disregarded if municipalities were to tax public golf courses as open space. Municipal budgets are strapped and this loss of taxing revenue would fall on the backs of property tax payers. This burden shifting should be avoided.

COST understands that this bill proposes an option to municipalities. However, if the bill is made into law, there would be increased pressure on municipalities to tax public golf courses as open space or establish a new tax classification for such golf courses.

Therefore, COST opposes HB-5532: An Act Concerning the Taxation of Certain Public Golf Courses.

Re: SB-266: AN ACT CONCERNING PROPERTY TAX RELIEF FOR MEMBERS OF THE ARMED FORCES ON ACTIVE DUTY OUTSIDE OF THE UNITED STATES

COST opposes SB-266 as it is currently written, which would prohibit municipalities from charging interest on delinquent property taxes due from members of the armed forces serving outside the United States.

COST supports the intent behind this bill to ease some of the financial burden for our deserving armed forces. However, the bill as it is currently written is overly broad. COST is concerned because the reprieve from paying interest on delinquent property taxes that this bill provides could apply to members of the armed forces who are overseas for a permanent change of duty station. The bill should be re-worded to eliminate this application.

COST therefore opposes SB-266 as written but supports a clarification of the wording of SB-266.

Connecticut Council of Small Towns
1245 Farmington Ave., 101
West Hartford, CT 06107
Tel. 860-676-0770; bgara@ctcost.org
www.ctcost.org



HB-5349: AN ACT CONCERNING THE TIME IN WHICH CERTAIN RESIDENTIAL PROPERTY OWNERS MAY APPEAL AN ASSESSMENT

COST opposes HB-5349, which would provide residential property owners who have experienced an increase of at least twenty per cent in the assessment of their property with additional time to appeal such assessment.

This extension has the potential to disrupt municipal budgets because a town could be required to provide reimbursements long after the town has spent its budget.

COST believes that the current law provides good opportunity to file an appeal. There is not a sufficient need for this measure that would justify its potential adverse impact on budgets and budget planning at the municipal level.

Therefore, COST opposes HB: 5349.

SB-286: AN ACT AUTHORIZING CERTAIN TAXPAYERS TO APPLY FOR RECONSIDERATION FOR CERTAIN EXEMPTIONS REIMBURSED BY THE STATE

COST opposes SB-286 which applies to the town of Stafford. SB-286 would allow a company to apply for reconsideration for a manufacturing, machinery, and equipment tax exemption. This bill would allow reconsideration of a 2006 decision by the Office of Policy and Management. If the exemption is approved after the reconsideration takes place, the town shall be forced to reimburse the person who made the payment in an amount equal to the amount of the exemption. It is unfair to require a town to be financially liable for the reconsideration of a decision that was made over eight years ago by OPM.

Therefore, COST opposes SB-286.

The legislature has enacted numerous mandated or municipal option property tax exemptions that reduce municipal revenues and/or shift tax burdens to homeowners and businesses. Recognizing this, the Connecticut General Assembly directed the state Department of Revenue Services to perform a tax incidence study to analyze the impact of policies on state and local revenues.

Accordingly, COST recommends rejection of any new legislation that includes mandated or local option property tax exemptions. Lawmakers should delay consideration of these issues until the tax incidence study is complete and we have the opportunity to fully analyze the impact of such proposals on state and local revenues.