



**Testimony
Betsy Gara
Executive Director
Connecticut Council of Small Towns (COST)
Before the Planning and Development Committee
March 14, 2014**

The Connecticut Council of Small Towns (COST) *opposes* **HB-5508: AN ACT CONCERNING MUNICIPAL ASSESSMENT AND TAXATION OF PROPERTY USED FOR PUBLIC EDUCATIONAL PURPOSES.**

This bill would exempt from taxation any real property, building, or structure used for public educational purposes. COST opposes this measure because it has the potential to be overly broad and expands a property tax exemption at a time when municipal budgets have been stretched to their limit.

Under this bill, it is not clear what “property, building, or structure used for public educational purposes” means. Under section 12-81 of the Connecticut General Statutes, there is already tax exempt status for any property that is used exclusively for educational purposes. Therefore, it is clear that this bill is intended to cover those properties which may be used for limited or infrequent educational uses, possibly in addition to several other uses unrelated to education.

COST is concerned that this wording is too broad and could open the door to properties that have very infrequent educational uses applying for tax exempt status. Connecticut towns cannot afford to have this tax exemption expanded so significantly when municipal budgets are already severely strained.

Therefore, COST *opposes* **HB-5508: AN ACT CONCERNING MUNICIPAL ASSESSMENT AND TAXATION OF PROPERTY USED FOR PUBLIC EDUCATIONAL PURPOSES.**