



Connecticut Association of Assessing Officers, Inc.

Stuart Topliff, President
Town of Rocky Hill

John Rainaldi, President Elect
Lawrence G. LaBarbera, Treasurer
Chandler Rose, Secretary

March 21, 2014

Testimony in Support of House Bill 5581

AN ACT AUTHORIZING SEWER ASSESSMENT APPEALS TO BE MADE TO THE BOARD OF ASSESSMENT APPEALS AND CONCERNING MACHINERY AND EQUIPMENT USED IN CONNECTION WITH BIOTECHNOLOGY.

David M. Dietsch, CCMA II
Chairman Legislative Committee

Senator Osten, Representative Rojas and members of the Planning and Development Committee:

We sincerely appreciate the opportunity to submit our testimony before your committee on behalf of the Connecticut Association of Assessing Officers. We ask for your support in passing House Bill 5581

C.A.A.O. supports HB 5581 for the following reasons:

- The obligation to file an application for exemption with the assessor will ensure that all equipment claimed for exemption meets the statutory definition of exempt equipment and will eliminate any disputes of taxability related to an audit pursuant to CGS 12-53
- It provides the property owner the ability to request an extension of time for filing such application.
- It allows a municipality, by vote of its legislative body, to grant the exemption even after a taxpayer has missed the filing deadline and the extension request. This will eliminate the need for the special legislation we have seen each of the last few years that granted the exemption to taxpayers who had missed the filing deadlines.

PA 11-61 removed the requirement for the Secretary of The Office of Policy and Management to approve exemption claims pursuant to 12-81(72) and currently there is no oversight or approval process. HB 5581 will require the property owner to apply with the local assessor maintaining the application and approval process.

Thank you,
David M. Dietsch, CCMA II
Chairman, Legislative Committee
Connecticut Association of Assessing Officers