



General Assembly

February Session, 2014

Raised Bill No. 5581

LCO No. 2563



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

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.

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

1 Section 1. Section 7-250 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2014*):

3 (a) No assessment shall be made until after a public hearing before
4 the water pollution control authority at which the owner of the
5 property to be assessed shall have an opportunity to be heard
6 concerning the proposed assessment. Notice of the time, place and
7 purpose of such hearing shall be published at least ten days before the
8 date thereof in a newspaper having a general circulation in the
9 municipality, and a copy of such notice shall be mailed to the owner of
10 any property to be affected thereby at such owner's address as shown
11 in the last-completed grand list of the municipality or at any later
12 address of which the water pollution control authority may have
13 knowledge. A copy of the proposed assessment shall be on file in the

14 office of the clerk of the municipality and available for inspection by
15 the public for at least ten days before the date of such hearing. When
16 the water pollution control authority has determined the amount of the
17 assessment to be levied, it shall file a copy thereof in the office of the
18 clerk of the municipality. Not later than five days after such filing, it
19 shall cause a copy of such assessment to be published in a newspaper
20 having a general circulation in the municipality, and it shall mail a
21 copy of such assessment to the owner of any property to be affected
22 thereby at such owner's address as shown in the last-completed grand
23 list of the municipality or at any later address of which the water
24 pollution control authority may have knowledge. Such publication and
25 mailing shall state the date on which such assessment was filed and
26 that any appeals from such assessment must be taken within twenty-
27 one days after such filing. [Any] Except as provided in subsection (b)
28 of this section, any person aggrieved by any assessment may appeal to
29 the superior court for the judicial district wherein the property is
30 located and shall bring any such appeal to a return day of said court
31 not less than twelve nor more than thirty days after service thereof and
32 such appeal shall be privileged in respect to its assignment for trial.
33 Said court may appoint a state referee to appraise the benefits to such
34 property and to make a report of his doings to the court. The judgment
35 of said court, either confirming or altering such assessment, shall be
36 final. No such appeal shall stay proceedings for the collection of the
37 particular assessment upon which the appeal is predicated but the
38 appellant shall be reimbursed for any overpayments made if, as a
39 result of such appeal, his assessment is reduced.

40 (b) Any municipality may, by ordinance, authorize the board of
41 assessment appeals established pursuant to section 9-199 to hear
42 appeals of assessments made under this section. Any such appeal shall
43 be taken not later than the date twenty-one days after the date on
44 which the assessment was filed. The ordinance shall provide the
45 process by which such appeal shall be filed, heard and decided. Any
46 person aggrieved by a decision of the board of assessment appeals

47 may appeal to the Superior Court not later than the date twenty-one
48 days after the date of the decision of the board of assessment appeals
49 in accordance with the provisions of subsection (a) of this section.

50 Sec. 2. Subdivision (76) of section 12-81 of the 2014 supplement to
51 the general statutes is repealed and the following is substituted in lieu
52 thereof (*Effective October 1, 2014, and applicable to assessment years*
53 *commencing on and after said date*):

54 (76) Effective for assessment years commencing on or after October
55 1, 2011, machinery and equipment, including machinery and
56 equipment used in connection with biotechnology. For purposes of
57 this subdivision, "machinery" and "equipment", and "biotechnology"
58 shall have the same meaning as in subdivision (72) of this section. Any
59 person claiming the exemption provided under this subdivision shall
60 file a request with the assessor and shall not be eligible to claim the
61 exemption provided under subdivision (60) or (70) of this section for
62 the same machinery and equipment;

63 Sec. 3. Section 12-81k of the general statutes is repealed and the
64 following is substituted in lieu thereof (*Effective October 1, 2014*):

65 Whenever any person claiming the exemption from property tax
66 under the provisions of subdivisions (59), (60), (70), (72), [and] (74) and
67 (76) of section 12-81, as amended by this act, has failed to file a claim
68 with the assessor or board of assessors as required in said
69 subdivisions, the assessor or board of assessors, upon receipt of a
70 request from such person, may allow an extension of time until the
71 fifteenth day of December for the filing of such claim, provided
72 whenever an extension of time is so allowed, such person shall be
73 required to pay a fee for late filing to the municipality in which the
74 property, with respect to which such claim is submitted, is situated,
75 unless such fee is waived by the assessor or board of assessors. Said fee
76 shall be calculated as follows: If the assessed value of the property
77 with respect to which such claim is submitted is one hundred

78 thousand dollars or less, said fee shall be fifty dollars; if the assessed
79 value of the property with respect to which such claim is submitted is
80 greater than one hundred thousand dollars but less than two hundred
81 fifty thousand dollars, said fee shall be one hundred fifty dollars; if the
82 assessed value of the property with respect to which such claim is
83 submitted is equal to or greater than two hundred fifty thousand
84 dollars but less than five hundred thousand dollars, said fee shall be
85 two hundred fifty dollars; if the assessed value of the property with
86 respect to which such claim is submitted is equal to or greater than five
87 hundred thousand dollars, said fee shall be five hundred dollars. If any
88 person is granted an extension of the November first date for filing a
89 tax list in accordance with section 12-42, the date by which he shall be
90 required to claim an exemption under subdivision (59), (60), (70), (72)
91 or (74) of section 12-81 shall be automatically extended to the fifteenth
92 day of December and such person shall not be required to request an
93 extension of the filing date for such claim.

94 Sec. 4. Section 12-94e of the general statutes is repealed and the
95 following is substituted in lieu thereof (*Effective October 1, 2014*):

96 Whenever any person claiming the exemption from property tax
97 under the provisions of subdivision (59), (60), (70), (72), [or] (74) or (76)
98 of section 12-81, as amended by this act, has failed to file a claim with
99 the assessor or board of assessors as required in said subdivisions and
100 has further failed to apply for an extension of time under section 12-
101 81k, as amended by this act, the municipality, upon receipt of a request
102 from such person, may, by vote of its legislative body, grant such
103 exemption according to criteria established by the municipality,
104 including, but not limited to, allowing for any hardship experienced by
105 the person which may account for the failure to claim the exemption or
106 to file for an extension of time and whether the exemption would
107 provide a net benefit to economic development in the municipality. No
108 payment in lieu of tax under this chapter shall be made with regard to
109 any property exempted from tax under this section.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2014</i>	7-250
Sec. 2	<i>October 1, 2014, and applicable to assessment years commencing on and after said date</i>	12-81(76)
Sec. 3	<i>October 1, 2014</i>	12-81k
Sec. 4	<i>October 1, 2014</i>	12-94e

Statement of Purpose:

To authorize municipal boards of assessment appeals to hear sewer assessment appeals, to require persons seeking a property tax exemption for machinery and equipment used in connection with biotechnology to file an application with the assessor and to authorize municipalities to grant extensions and exemptions for such applications.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]