



General Assembly

**Substitute Bill No. 5581**

February Session, 2014



**AN ACT CONCERNING SEWER ASSESSMENT APPEALS AND THE APPROVAL OF CERTAIN PROPERTY TAX EXEMPTIONS.**

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 Section 7-250 of the general statutes is repealed and the  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 not later than November first, file a request with the assessor on a form  
61 prescribed by such assessor. Such person shall not be eligible to claim  
62 the exemption provided under subdivision (60) or (70) of this section  
63 for the same machinery and equipment;

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 Section 12-81k of the general statutes is repealed and the  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

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

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

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

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

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>October 1, 2014</i>	7-250
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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

**PD**      *Joint Favorable Subst.*