



Substitute House Bill No. 5581

Public Act No. 14-183

***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:

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 Section 7-250 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2014*):

(a) No assessment shall be made until after a public hearing before the water pollution control authority at which the owner of the property to be assessed shall have an opportunity to be heard concerning the proposed assessment. Notice of the time, place and purpose of such hearing shall be published at least ten days before the date thereof in a newspaper having a general circulation in the municipality, and a copy of such notice shall be mailed to the owner of any property to be affected thereby at such owner's address as shown in the last-completed grand list of the municipality or at any later address of which the water pollution control authority may have knowledge. A copy of the proposed assessment shall be on file in the office of the clerk of the municipality and available for inspection by the public for at least ten days before the date of such hearing. When the water pollution control authority has determined the amount of the assessment to be levied, it shall file a copy thereof in the office of the clerk of the municipality. Not later than five days after such filing, it

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shall cause a copy of such assessment to be published in a newspaper having a general circulation in the municipality, and it shall mail a copy of such assessment to the owner of any property to be affected thereby at such owner's address as shown in the last-completed grand list of the municipality or at any later address of which the water pollution control authority may have knowledge. Such publication and mailing shall state the date on which such assessment was filed and that any appeals from such assessment must be taken within twenty-one days after such filing. [Any] Except as provided in subsection (b) of this section, any person aggrieved by any assessment may appeal to the superior court for the judicial district wherein the property is located and shall bring any such appeal to a return day of said court not less than twelve nor more than thirty days after service thereof and such appeal shall be privileged in respect to its assignment for trial. Said court may appoint a state referee to appraise the benefits to such property and to make a report of his doings to the court. The judgment of said court, either confirming or altering such assessment, shall be final. No such appeal shall stay proceedings for the collection of the particular assessment upon which the appeal is predicated but the appellant shall be reimbursed for any overpayments made if, as a result of such appeal, his assessment is reduced.

(b) Any municipality may, by ordinance, authorize the board of assessment appeals established pursuant to section 9-199 to hear appeals of assessments made under this section. Any such appeal shall be taken not later than the date twenty-one days after the date on which the assessment was filed. The ordinance shall provide the process by which such appeal shall be filed, heard and decided. Any person aggrieved by a decision of the board of assessment appeals may appeal to the Superior Court not later than the date twenty-one days after the date of the decision of the board of assessment appeals in accordance with the provisions of subsection (a) of this section.

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

(76) Effective for assessment years commencing on or after October 1, 2011, machinery and equipment, including machinery and equipment used in connection with biotechnology. For purposes of this subdivision, "machinery" and "equipment", and "biotechnology" shall have the same meaning as in subdivision (72) of this section. Any person claiming the exemption provided under this subdivision shall, not later than November first, file a request with the assessor on a form prescribed by such assessor. Such person shall not be eligible to claim the exemption provided under subdivision (60) or (70) of this section for the same machinery and equipment;

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

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

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

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

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

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section.

Approved June 12, 2014