



House of Representatives

File No. 852

General Assembly

January Session, 2015

(Reprint of File No. 240)

Substitute House Bill No. 6942
As Amended by House Amendment
Schedules "A" and "B"

Approved by the Legislative Commissioner
May 18, 2015

**AN ACT VALIDATING THE ACTION OF A MUNICIPAL ASSESSOR,
EXTENDING THE FILING DEADLINE FOR CERTAIN PROPERTY TAX
EXEMPTIONS AND CONCERNING NOTICE REQUIREMENTS FOR
ZONING APPLICANTS.**

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

1 Section 1. (*Effective from passage*) The grand list for the assessment
2 year commencing October 1, 2014, as signed by the assessor of the
3 town of Naugatuck on March 31, 2015, is hereby validated
4 notwithstanding the assessor's failure to publish or lodge for public
5 inspection such grand list or abstract related thereto within the time
6 period specified in section 12-55 of the general statutes or any
7 extension thereof granted by the chief executive officer pursuant to
8 section 12-117 of the general statutes. Notwithstanding the provisions
9 of sections 12-110, 12-111 and 12-117 of the general statutes, the
10 Naugatuck board of assessment appeals may hold a hearing with
11 respect to the assessment of any property included on said grand list
12 or grand list abstract, provided a written request for such hearing is
13 submitted to said board not later than thirty days after the effective
14 date of this section. Said board shall send notification to the person

15 having filed such request of the time and date of an appeal hearing at
16 least seven calendar days preceding the hearing date, but not later than
17 sixty days after the effective date of this section. Such hearings may be
18 held in the months of May, June, July and August of 2015 and said
19 board shall complete its duties with respect to such appeals not later
20 than August 31, 2015. If said board elects not to conduct a hearing for
21 any commercial, industrial, utility or apartment property with an
22 assessed value greater than one million dollars, it shall notify the
23 taxpayer of such decision not later than sixty days after the effective
24 date of this section. All provisions of sections 12-111 and 12-117 of the
25 general statutes, other than the extension of the filing and notification
26 dates as provided in this section, shall be applicable to such appeals or
27 denials of appeals.

28 Sec. 2. Subsection (a) of section 8-7d of the general statutes is
29 repealed and the following is substituted in lieu thereof (*Effective from*
30 *passage*):

31 (a) In all matters wherein a formal petition, application, request or
32 appeal must be submitted to a zoning commission, planning and
33 zoning commission or zoning board of appeals under this chapter, a
34 planning commission under chapter 126 or an inland wetlands agency
35 under chapter 440 or an aquifer protection agency under chapter 446i
36 and a hearing is required or otherwise held on such petition,
37 application, request or appeal, such hearing shall commence within
38 sixty-five days after receipt of such petition, application, request or
39 appeal and shall be completed within thirty-five days after such
40 hearing commences, unless a shorter period of time is required under
41 this chapter, chapter 126, chapter 440 or chapter 446i. Notice of the
42 hearing shall be published in a newspaper having a general circulation
43 in such municipality where the land that is the subject of the hearing is
44 located at least twice, at intervals of not less than two days, the first not
45 more than fifteen days or less than ten days and the last not less than
46 two days before the date set for the hearing. In addition to such notice,
47 such commission, board or agency may, by regulation, provide for
48 additional notice. Such regulations shall include provisions that the

49 notice be mailed to persons who own land that is adjacent to the land
50 that is the subject of the hearing or be provided by posting a sign on
51 the land that is the subject of the hearing, or both. For purposes of such
52 additional notice, (1) proof of mailing shall be evidenced by a
53 certificate of mailing, [and] (2) the person who owns land shall be the
54 owner indicated on the property tax map or on the last-completed
55 grand list as of the date such notice is mailed, and (3) a title search or
56 any other additional method of identifying persons who own land that
57 is adjacent to the land that is the subject of the hearing shall not be
58 required. All applications and maps and documents relating thereto
59 shall be open for public inspection. At such hearing, any person or
60 persons may appear and be heard and may be represented by agent or
61 by attorney. All decisions on such matters shall be rendered not later
62 than sixty-five days after completion of such hearing, unless a shorter
63 period of time is required under this chapter, chapter 126, chapter 440
64 or chapter 446i. The petitioner or applicant may consent to one or more
65 extensions of any period specified in this subsection, provided the total
66 extension of all such periods shall not be for longer than sixty-five
67 days, or may withdraw such petition, application, request or appeal.

68 Sec. 3. (*Effective from passage*) Notwithstanding the provisions of
69 subparagraph (B) of subdivision (72) of section 12-81 of the general
70 statutes, any person otherwise eligible for a 2014 grand list exemption
71 pursuant to said subdivision (72) in the town of Durham, except that
72 such person failed to file the required exemption application within
73 the time period prescribed, shall be regarded as having filed said
74 application in a timely manner if such person files said application not
75 later than thirty days after the effective date of this section, and pays
76 the late filing fee pursuant to section 12-81k of the general statutes.
77 Upon confirmation of the receipt of such fee and verification of the
78 exemption eligibility of the machinery and equipment included in such
79 application, the assessor shall approve the exemption for such
80 property. If taxes have been paid on the property for which such
81 exemption is approved, the town of Durham shall reimburse such
82 person in an amount equal to the amount by which such taxes exceed

83 the taxes payable if the application had been filed in a timely manner.

84 Sec. 4. (*Effective from passage*) Notwithstanding the provisions of
85 subparagraph (A) of subdivision (7) of section 12-81 of the general
86 statutes and section 12-87a of the general statutes, any person
87 otherwise eligible for a 2013 grand list exemption for all or part of the
88 assessment year pursuant to said subdivision (7) in the town of North
89 Branford, except that such person failed to file the required statement
90 within the time period prescribed, shall be regarded as having filed
91 such statement in a timely manner if such person files such statement
92 not later than thirty days after the effective date of this section and
93 pays the late filing fee pursuant to section 12-87a of the general
94 statutes. Upon confirmation of the receipt of such fee and verification
95 of the exemption eligibility of such property, the assessor shall
96 approve the exemption for such property. If taxes, interest or penalties
97 have been paid on the property for which such exemption is approved,
98 the town of North Branford shall reimburse such person in an amount
99 equal to the amount by which such taxes, interest and penalties exceed
100 any taxes payable if the statement had been filed in a timely manner.

101 Sec. 5. (*Effective from passage*) Notwithstanding the provisions of
102 subparagraph (B) of subdivision (72) of section 12-81 of the general
103 statutes, any person otherwise eligible for a 2014 grand list exemption
104 pursuant to said subdivision (72) in the town of Windsor, except that
105 such person failed to file the required exemption application within
106 the time period prescribed, shall be regarded as having filed said
107 application in a timely manner if such person files said application not
108 later than thirty days after the effective date of this section, and pays
109 the late filing fee pursuant to section 12-81k of the general statutes.
110 Upon confirmation of the receipt of such fee and verification of the
111 exemption eligibility of the machinery and equipment included in such
112 application, the assessor shall approve the exemption for such
113 property. If taxes have been paid on the property for which such
114 exemption is approved, the town of Windsor shall reimburse such
115 person in an amount equal to the amount by which such taxes exceed
116 the taxes payable if the application had been filed in a timely manner.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage</i>	8-7d(a)
Sec. 3	<i>from passage</i>	New section
Sec. 4	<i>from passage</i>	New section
Sec. 5	<i>from passage</i>	New section

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 16 \$	FY 17 \$
Various Municipalities	Savings	Potential	Potential
Durham; North Branford; Windsor	Cost	Potential	None

Explanation

The bill: 1) validates the October 1, 2014 Grand List of the Town of Naugatuck; 2) allows municipalities to forego a title search under certain circumstances; and 3) changes the deadlines for filing for certain property tax exemptions in certain towns. The impact of each of these changes is described below.

Validating the 2014 Grand List in Naugatuck

This may result in an increase in delayed property tax payments in Naugatuck, as it shifts the Board of Assessment Appeals process past the July 1, 2015 due date for FY 16 tax bills. However, it is not expected to impact the amount of property tax revenue Naugatuck receives in FY 16.

Foregoing a Title Search

The bill allows municipalities to forego a title search when attempting to contact owners of land adjacent to land subject to proposed zoning changes.

Some municipalities may contract with private companies to perform title searches. The bill results in a potential savings to such

municipalities, to the extent that the bill reduces the number of title searches conducted.

Property Tax Exemption Deadlines

The bill allows taxpayers in Durham, North Branford and Windsor who would have been eligible for certain tax exemptions, if they had not missed the deadline to file a claim, to receive such exemptions.

These exemptions are based on past grand lists, for which taxes have already been levied. Due to this, the bill results in either a revenue loss to affected municipalities or a cost to reimburse taxpayers for taxes that have already been paid.

House "A" allows municipalities to forego a title search when attempting to contact owners of land adjacent to land subject to proposed zoning changes. This results in the above identified fiscal impact.

House "A" also extends the deadline for the Town of Naugatuck to notify certain taxpayers about assessment appeals hearings. This has no fiscal impact.

House "B" allows taxpayers in Durham, North Branford and Windsor who would have been eligible for certain tax exemptions, if they had not missed the deadline to file a claim, to receive such exemptions. This results in the above identified fiscal impact.

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.

The other provisions of the bill have no fiscal impact in the out years.

OLR Bill Analysis**sHB 6942 (as amended by House "A" and "B")******AN ACT VALIDATING THE ACTION OF A MUNICIPAL ASSESSOR.*****SUMMARY:**

This bill validates Naugatuck's October 1, 2014 grand list, regardless of the tax assessor's failure to meet statutory deadlines for publishing it. It authorizes the board of assessment appeals to hold appeal hearings in May, June, July, and August 2015 and requires the board to finish its business by August 31, 2015. Under the statutes, unless granted an extension, the (1) tax assessor must publish the grand list by January 31 annually and (2) appeals board must hear appeals in March and finish its business by March 31 annually.

The bill also limits the steps municipal land use commissions must take to identify owners of property abutting a property that is the subject of a public hearing related to a petition, application, request, or appeal to a zoning commission, planning commission, planning and zoning commission, zoning board of appeals, inland wetlands agency, or aquifer protection agency ("land use commissions").

Lastly, the bill extends the statutory deadlines for taxpayers in Durham, North Branford, and Windsor to file claims for certain property tax exemptions.

*House Amendment "A" (1) adds the provision limiting the steps municipal land use commissions must take to identify abutters to property subject to a public hearing related to a petition, application, request, or appeal to such commission and (2) extends, from 30 days as in the original bill (File 240) to 60 days after the bill's passage, the deadline by which Naugatuck's board of assessment appeals must

notify certain taxpayers that it will not hear their appeal.

*House Amendment "B" adds the provisions extending the statutory deadlines for taxpayers in specified towns to file claims for certain property tax exemptions.

EFFECTIVE DATE: Upon passage

ASSESSMENT APPEALS

The bill specifies that Naugatuck taxpayers who wish to appeal their October 1, 2014 grand list assessment must do so in writing within 30 days of the bill's passage, rather than by February 20, as generally required by the statutes. As is the case under existing law, the board must notify taxpayers of the time and date of the appeal hearing at least seven days before such hearing. But the bill requires the board to send such notices no later than 60 days after bill's passage, rather than by March 1, as generally required by the statutes.

If the board decides not to hold a hearing on commercial, industrial, utility, or apartment properties assessed at over \$1 million, it must notify such taxpayers within 60 days of the bill's passage, rather than by March 1, as generally required by the statutes. By law, boards can choose not to hear such appeals, thus allowing these taxpayers to appeal directly to Superior Court (CGS § 12-111).

Under the bill, the statutory procedures for making and hearing appeals apply, except with respect to deadlines.

LAND USE COMMISSION PUBLIC HEARING NOTICE

By law, in addition to publishing newspaper notices about public hearings concerning land use matters, land use commissions may notify property owners the matter directly affects. A commission that chooses to provide the additional notice must do so by regulation. The additional notice must either be (1) mailed to the people who own land abutting the property that is the subject of the hearing or (2) provided by posting a sign on the land that is the subject of the hearing, or both.

By law, for purposes of giving such notice, property owners are those people listed as the owners on the property tax map or the most recently completed grand list. The bill specifies municipal land use commissions need not conduct a title search or engage in additional identification methods to identify abutters to whom they give additional notice.

FILING DEADLINES FOR CERTAIN PROPERTY TAX EXEMPTIONS

Machinery and Equipment Tax Exemption

By law, taxpayers that are eligible for the statutory property tax exemption for machinery and equipment used for manufacturing, biotechnology, or recycling must file annually for these exemptions by November 1. The bill allows taxpayers in Durham and Windsor to claim this machinery and equipment exemption on the October 1, 2014 grand list even though they missed the mandatory November 1, 2014 filing deadline (CGS § 12-81(72)).

The bill waives this deadline if the taxpayers file for the exemption within 30 days after the bill's passage and pay the statutory late fee. In each case, the local tax assessor must verify the taxpayers' eligibility for the exemption and approve it, and the town must refund any taxes paid on the machinery and equipment. (Property on the October 1, 2014 grand list is taxed during FY 16.)

Nonprofit Property Tax Exemption

By law, property owners eligible for the statutory property tax exemption for land and buildings owned by nonprofit organizations must file quadrennially for this exemption by November 1. The bill allows a nonprofit organization in North Branford to claim the exemption for property on the 2013 grand list even though it missed this statutory filing deadline.

The nonprofit must file for the exemption within 30 days of the bill's passage and pay the statutory late fee. The town's assessor must verify the organization's eligibility and approve the exemption. The town must refund any taxes, interest, and penalties paid on the property.

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable

Yea 19 Nay 0 (03/13/2015)