



General Assembly

January Session, 2015

Raised Bill No. 7060

LCO No. 6268



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN TAX EXEMPTIONS AND THE EXTENSION OF CERTAIN TAX CREDITS AND DEVELOPMENT PROGRAMS.

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

1 Section 1. (*Effective from passage*) Notwithstanding the provisions of
2 subparagraph (B) of subdivision (72) of section 12-81 of the general
3 statutes, any person otherwise eligible for a 2014 grand list exemption
4 pursuant to said subdivision (72) in the town of Durham, except that
5 such person failed to file the required exemption application within
6 the time period prescribed, shall be regarded as having filed said
7 application in a timely manner if such person files said application not
8 later than thirty days after the effective date of this section, and pays
9 the late filing fee pursuant to section 12-81k of the general statutes.
10 Upon confirmation of the receipt of such fee and verification of the
11 exemption eligibility of the machinery and equipment included in such
12 application, the assessor shall approve the exemption for such
13 property. If taxes have been paid on the property for which such
14 exemption is approved, the town of Durham shall reimburse such

15 person in an amount equal to the amount by which such taxes exceed
16 the taxes payable if the application had been filed in a timely manner.

17 Sec. 2. (*Effective from passage*) Notwithstanding the provisions of
18 subparagraph (A) of subdivision (7) of section 12-81 of the general
19 statutes and section 12-87a of the general statutes, any person
20 otherwise eligible for a 2013 grand list exemption for all or part of the
21 assessment year pursuant to said subdivision (7) in the town of North
22 Branford, except that such person failed to file the required statement
23 within the time period prescribed, shall be regarded as having filed
24 such statement in a timely manner if such person files such statement
25 not later than thirty days after the effective date of this section and
26 pays the late filing fee pursuant to section 12-87a of the general
27 statutes. Upon confirmation of the receipt of such fee and verification
28 of the exemption eligibility of such property, the assessor shall
29 approve the exemption for such property. If taxes, interest or penalties
30 have been paid on the property for which such exemption is approved,
31 the city of Middletown shall reimburse such person in an amount
32 equal to the amount by which such taxes, interest and penalties exceed
33 any taxes payable if the statement had been filed in a timely manner.

34 Sec. 3. (*Effective from passage*) Notwithstanding the provisions of
35 subparagraph (B) of subdivision (72) of section 12-81 of the general
36 statutes, any person otherwise eligible for a 2014 grand list exemption
37 pursuant to said subdivision (72) in the town of Windsor, except that
38 such person failed to file the required exemption application within
39 the time period prescribed, shall be regarded as having filed said
40 application in a timely manner if such person files said application not
41 later than thirty days after the effective date of this section, and pays
42 the late filing fee pursuant to section 12-81k of the general statutes.
43 Upon confirmation of the receipt of such fee and verification of the
44 exemption eligibility of the machinery and equipment included in such
45 application, the assessor shall approve the exemption for such
46 property. If taxes have been paid on the property for which such
47 exemption is approved, the town of Windsor shall reimburse such

48 person in an amount equal to the amount by which such taxes exceed
49 the taxes payable if the application had been filed in a timely manner.

50 Sec. 4. Section 12-63h of the general statutes is repealed and the
51 following is substituted in lieu thereof (*Effective from passage*):

52 (a) The Secretary of the Office of Policy and Management shall
53 establish a pilot program in up to three municipalities whereby the
54 selected municipalities shall develop a plan for implementation of land
55 value taxation that (1) classifies real estate included in the taxable
56 grand list as (A) land or land exclusive of buildings, or (B) buildings on
57 land; and (2) establishes a different mill rate for property tax purposes
58 for each class, provided the higher mill rate shall apply to land or land
59 exclusive of buildings. The different mill rates for taxable real estate in
60 each class shall not be applicable to any property for which a grant is
61 payable under section 12-19a or 12-20a.

62 (b) The secretary shall establish an application procedure and any
63 other criteria for the program and shall send a copy of such application
64 procedure and any other criteria to the joint standing committee of the
65 General Assembly having cognizance of matters relating to planning
66 and development. The secretary shall not select a municipality for the
67 pilot program unless the legislative body of the municipality has
68 approved the application. The secretary shall send a notice of selection
69 for the pilot program to the chief executive officer of the municipality
70 and to the joint standing committee of the General Assembly having
71 cognizance of matters relating to planning and development.

72 (c) After receipt of the notice of selection provided by the Secretary
73 of the Office of Policy and Management pursuant to subsection (b) of
74 this section, the chief elected official of such municipality shall appoint
75 a committee consisting of (1) a representative of the legislative body of
76 the municipality or where the legislative body is the town meeting, a
77 representative of the board of selectmen; (2) a representative from the
78 business community; (3) a land use attorney; and (4) relevant

79 taxpayers and stakeholders. Such committee shall prepare a plan for
80 implementation of land value taxation. Such plan shall (A) provide a
81 process for implementation of differentiated tax rates; (B) designate
82 geographic areas of the municipality where the differentiated rates
83 shall be applied; and (C) identify legal and administrative issues
84 affecting the implementation of the plan. The chief executive officer,
85 the chief elected official, the assessor and the tax collector of the
86 municipality shall have an opportunity to review and comment on the
87 plan. On or before December 31, [2014] 2015, and upon approval of the
88 plan by the legislative body, the plan shall be submitted to the joint
89 standing committees of the General Assembly having cognizance of
90 matters relating to planning and development, finance, revenue and
91 bonding and commerce.

92 Sec. 5. Section 32-462b of the general statutes is repealed and the
93 following is substituted in lieu thereof (*Effective from passage*):

94 In accordance with the provisions of section 32-462, during the
95 period commencing January 1, 2010, and ending June 30, [2015] 2020,
96 any agency, as defined in section 32-462, may provide financial
97 assistance from existing programs to the Steel Point project for the
98 purposes of development and improvements to property in the city of
99 Bridgeport, in said time period, in an aggregate amount not to exceed
100 forty million dollars.

101 Sec. 6. Subsection (o) of section 2 of public act 05-289, as amended
102 by section 2 of public act 12-144, is amended to read as follows
103 (*Effective from passage*):

104 (o) At the option of the city of Bridgeport by vote of the city council
105 of the city of Bridgeport, the district shall be merged into the city of
106 Bridgeport if no bonds are issued by the district not later than [ten]
107 fifteen years after July 1, 2005, or after the bonds authorized by this
108 section are no longer outstanding and any property which is owned by
109 the district shall be distributed to the city of Bridgeport.

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>	New section
Sec. 3	<i>from passage</i>	New section
Sec. 4	<i>from passage</i>	12-63h
Sec. 5	<i>from passage</i>	32-462b
Sec. 6	<i>from passage</i>	PA 05-289, Sec. 2(o)

Statement of Purpose:

To allow certain persons to file for property tax exemptions, notwithstanding certain statutory deadlines, and extend application periods for certain tax credits and financial assistance programs for property development and improvements.

[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.]