



Connecticut Association of Assessing Officers, Inc.
Legislative Committee

David M. Dietsch, CCMA II
Chairman

***Testimony OPPOSING SB 419 AN ACT CONCERNING PROPERTY TAXES FOR
NONPROFIT GROUP HOMES.***

Dear Sen. Osten, Rep. Miller, and members of the Planning & Development Committee:

The Connecticut Association of Assessing Officers **OPPOSES** SB 419 AAC PROPERTY TAXES FOR NONPROFIT GROUP HOMES.

SB 419 is less about “taxes” and all about “approving an exemption”.

Pursuant to CGS 12-89 only the local assessor may determine if a particular property qualifies to be exempt from taxation. Furthermore, a particular property may meet the criteria and be exempt from taxation on one Grand List, but at a later date, may not qualify. The role of the local assessor, as prescribed in our state statues is to file an annual Grand List and determine what is taxable and what is exempt. Those determinations change from year to year, based on use, ownership, and qualification.

SB 419 would back door the current process for only one class of property: group homes.

SB 419 would say that if a property qualifies for an exemption the date this legislation is passed, then this property will become **eternally exempt** regardless of ownership and regardless if similar properties are taxable.

Currently, pursuant to CGS Sec. 12-87a these non-profits are required to re-file every four years with the local assessor in order to prove they continue to qualify for exempt status yet SB 419 would eliminate that requirement and externally exempt only those whom were exempt on the date of passage.

SB 419 defies a fair, equal and uniform application of the local property tax by circumventing CGS 12-89 & CGS 12-87a only for those properties that were exempt upon the passage of the legislation.

If the legislature truly wishes to exempt group homes, then they should exempt all of them and not only the ones that qualified for an exemption as of passage of this legislation.

Respectfully,

David Dietsch, CCMA II, Assessor, City of Waterbury
Legislative Chairman, Connecticut Association of Assessing Officers