
OLR Bill Analysis

sSB 1009

AN ACT CONCERNING MINOR AND TECHNICAL CHANGES TO THE OFFICE OF POLICY AND MANAGEMENT RELATED STATUTES.

SUMMARY

This bill:

1. changes the conditions under which special taxing districts must report to the host municipality's town clerk and requires districts to report annually to the Office of Policy and Management (OPM) (§ 1);
2. expands eligibility, by changing how income is calculated, for a local option income-based property tax exemption for 100% disabled veterans (§ 2);
3. makes portable a certain state-mandated and local-option property tax exemption for veterans if an eligible veteran moves within the state during the tax year (§ 3);
4. eliminates OPM's authority to approve an extension of the Renters' Rebate Program application deadline (§ 5);
5. limits the circumstances under which OPM is required to provide an advisory opinion on state agencies' proposed actions' compliance with the state plan of conservation and development (POCD) (§ 6); and
6. expands municipal authority to maintain neglected cemeteries and burial grounds, thereby expanding the purposes for which municipalities can use Neglected Cemetery Account Grant Program funds (§ 7).

The bill also makes minor and technical changes.

EFFECTIVE DATE: July 1, 2019

§ 1 — SPECIAL TAXING DISTRICTS

The bill eliminates the requirement that the clerk of each special taxing district, whether established under the statutes or by a special act of the General Assembly, annually report to the town clerk of the host municipality. Instead, the bill requires district clerks to notify the town clerk whenever the district's home rule charter or special act charter is amended. Currently, any revised charter must be included in the district's annual report.

Beginning July 1, 2020, and annually thereafter, the bill requires each district's tax collector to submit to OPM a statement of the district's mill rate and tax levy for the preceding year. The OPM secretary must prescribe the form, which must require districts to provide "complete information." Tax collectors who do not file true and correct statements as required by the bill must forfeit \$100 to the state.

§ 2 — 100% DISABLED VETERANS' TAX EXEMPTION

Beginning in FY 21, the bill requires municipalities that opt to provide low-income 100% disabled veterans with three times the base state-mandated exemption (see BACKGROUND) to calculate income eligibility using only the veteran's federal adjusted gross income (AGI), excluding veterans' disability payments. Under current law, any other income not included in the veteran's federal AGI, excluding veterans' disability payments, must be added to it for purposes of determining income eligibility. By not including other income, the bill generally expands eligibility for the exemption.

§ 3 — VETERANS' EXEMPTION PORTABILITY

By law, most property tax exemptions for veterans are portable between municipalities. This means that veterans that have established their entitlement to an exemption remain eligible for it if during the tax year they move to another municipality. (Mid-tax year moves might cause a veteran to miss the application deadline in the municipality they move to.) The bill adds to the list of portable tax exemptions the

additional veterans' property tax exemption (both the state-mandated and local-option for 100% disabled veterans exemptions) (see BACKGROUND).

§§ 4 & 5 — RENTERS' REBATE PROGRAM

By law, individuals seeking a rebate under the Renters' Rebate Program (see BACKGROUND) apply annually to local assessors or their agents between April 1 and October 1 for reimbursement for payments made in the preceding calendar year. The bill eliminates the option for renters with extenuating health circumstances to apply to OPM by December 15 for an extension of the application deadline.

Additionally, the bill requires the OPM secretary, rather than the housing commissioner, to prepare annual Renters' Rebate income eligibility adjustments for distribution to municipal tax assessors, conforming to current practice.

§ 6 — ADVISORY OPTIONS REGARDING STATE POCD

By law, every five years, OPM must update the state POCD, which provides guidance to state agencies on the state's conservation and development priorities. Under current law, agencies must seek an advisory opinion from OPM to determine whether their proposed action complies with the plan, if they will use state or federal funds to:

1. acquire, develop, or improve real property at a cost of more than \$200,000;
2. acquire public transportation equipment or facilities at a cost of more than \$200,000; or
3. authorize a state grant for an amount over \$200,000 for the (a) acquisition, development, or improvement of real property or (b) acquisition of public transportation equipment or facilities.

The bill eliminates the requirement that agencies seek such advisory opinions, unless the action is subject to the Connecticut Environmental Policy Act's early public scoping process. The early public scoping process is triggered if an action could significantly affect the

environment. During the scoping process, an agency solicits comments from other agencies and the public about a proposed action's environmental effects.

§ 7 — NEGLECTED CEMETERIES

Under current law, municipalities can undertake certain maintenance of cemeteries and burial grounds that (1) have more than six places of interment; (2) are not under the control or management of a functioning cemetery association; and (3) show certain signs of neglect, including weeds or damage to fences. The bill allows municipalities to perform maintenance on neglected cemeteries regardless of whether they are overseen by a functioning cemetery association. It also expands the type of work that can be performed on memorial stones to include repairing and restoring such stones (currently, municipalities may only straighten such stones).

By expanding municipal authority to maintain neglected cemeteries and burial grounds, the bill also expands the purposes for which municipalities can use Neglected Cemetery Account Grant Program funds. By law, municipalities may use these OPM-distributed grants only to pay for maintenance that the neglected cemetery and burial ground law allows them to undertake (CGS § 19a-308b).

BACKGROUND

Additional Veterans Property Tax Exemption

By law, municipalities must exempt from taxation \$1,000 of the property owned by a veteran or his or her surviving spouse (CGS § 12-81(19)). Veterans who receive this base exemption are also eligible for the additional income-based exemption.

For a veteran whose income falls below a certain limit, the additional exemption is equal to 200% of the basic exemption (CGS § 12-81g(a)). For a veteran whose income exceeds the limit, the additional exemption is 50% of the basic exemption (CGS § 12-81g(d)).

Municipalities may alternatively opt to provide 100% disabled veterans that meet specified income requirements with three times the

amount provided under the additional income-based exemption.

Renters' Rebate Program

The Renters' Rebate Program reimburses older adult or totally disabled renters whose incomes do not exceed certain limits. It is open to people renting an apartment or room, or living in cooperative housing or a mobile home. To be eligible, the recipient, or his or her spouse, must be (1) age 65 or older; (2) age 50 or older and the surviving spouse of a renter who at the time of the renter's death had qualified for and was entitled to tax relief, provided such spouse lived with such renter at the time of the renter's death; or (3) age 18 or older with a total and permanent disability. The recipient also must have lived in the state for at least one year.

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable Substitute

Yea 22 Nay 0 (03/25/2019)