

OFFICE OF FISCAL ANALYSIS

Legislative Office Building, Room 5200
Hartford, CT 06106 ◊ (860) 240-0200
<http://www.cga.ct.gov/ofa>

sSB-1009

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

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 20 \$	FY 21 \$
Various Municipalities	Grand List Reduction	None	Potential

Explanation

The bill results in a potential grand list reduction in certain municipalities by increasing the number of people eligible for certain mandatory state and local option property tax exemptions for totally disabled veterans. It does so by 1) lowering the income threshold for eligibility for a local option tax exemption, and 2) allowing veterans who currently receive these tax exemptions to continue receiving them if they move from one Connecticut town to another.

In Federal FY 17, there were 3,418 totally disabled veterans¹ in Connecticut. It is not known how many of these people would be eligible for state or local property tax exemptions under the bill's provisions. Any grand list reduction that occurs as a result of the bill shifts the tax burden away from recipients of these tax exemptions.

The bill also makes a variety of unrelated changes that have no fiscal impact. These changes relate to 1) reporting requirements of special

¹ Information obtained from the Federal Department of Veterans' Affairs.

taxing districts, 2) the state Plan of Conservation and Development, 3) the Elderly Renters' Rebate program, and 4) the maintenance of neglected cemeteries by municipalities.

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future subject to municipal grand lists and mill rates.