
OLR Bill Analysis

HB 7009

Emergency Certification

***AN ACT CONCERNING THE DEADLINES FOR CERTAIN
PROPERTY TAX EXEMPTIONS AND MUNICIPAL MATTERS.***

SUMMARY

This bill:

1. extends certain property tax exemption filing deadlines for taxpayers in 11 municipalities (§§ 1-14);
2. requires the State Board of Education (SBE) to pay a special education excess cost grant to Milford regardless of the statutory grant application filing deadlines (§ 15);
3. extends, by five years, the deadline for Bridgeport's Steel Point Infrastructure Improvement District to issue bonds to finance infrastructure improvements in the district (§ 16);
4. requires the Office of Policy and Management (OPM) to pay a \$500,000 grant to Branford from the Small Town Economic Assistance Program (STEAP) for certain project costs, regardless of contract provisions between the town and the Department of Economic and Community Development (DECD) (§ 17); and
5. extends indefinitely a site plan approval the Ridgefield Planning and Zoning Commission granted on May 15, 2007, if the developer takes certain actions by the approval's expiration date (§ 18).

EFFECTIVE DATE: Upon passage

§§ 1-14 — PROPERTY TAX FILING EXTENSIONS

This bill allows taxpayers in 11 municipalities to claim certain

property tax exemptions even though they missed the filing deadline to claim the exemption or failed to provide any required evidence of their federal tax-exempt status, as applicable. Table 1 lists the municipalities and the respective property tax exemption and grand lists.

Table 1: Exemption Deadline Waivers

§	Municipality	Grand List	Exemption
1	Berlin	2017	Machinery and equipment used for manufacturing, biotechnology, and recycling (§ 12-81(76))
2	Berlin	2019	
3	East Haven	2017	Property held for cemetery use (§ 12-81(11))
4	Groton	2017 and 2018	Property owned, or held in trust for, any corporation organized exclusively for scientific, educational, literary, historical, or charitable purposes and used exclusively for such purposes or preserving open space land (§ 12-81(7))
5	Meriden	2018	
6	Meriden	2018	Houses of religious worship, including certain land, furniture and equipment (§ 12-81(13))
7	Middletown	2017	Property owned, or held in trust for, any corporation organized exclusively for scientific, educational, literary, historical, or charitable purposes and used exclusively for such purposes or preserving open space land (§ 12-81(7))
8	Middletown	2018	Machinery and equipment used for manufacturing, biotechnology, and recycling (§ 12-81(76))
9	New Haven	2017	
10	Oxford	2018	
11	Plainville	2018	
12	Seymour	2017	
13	West Hartford	2019	
14	Windsor Locks	2019	Manufacturing facilities in distressed municipalities, targeted investment communities, enterprise zones, airport development zones, or other specified areas and qualifying machinery and equipment in these facilities (§ 12-81(59) & (60))

The bill waives the deadline if the taxpayer files the required documents within 30 days of the bill's passage and pays any applicable late filing fee. In each case, the tax assessor must confirm that he or she received the fee, verify the property's eligibility for the exemption, and subsequently approve the exemption. The municipality must refund any taxes, interest, and penalties paid on the property as if the claim were filed in a timely manner.

§ 15 — SPECIAL EDUCATION EXCESS COST GRANT EXTENSION

The bill requires SBE to pay a special education excess cost grant for

FY 21 to Milford for excess costs incurred in FY 20 for students omitted from the town's March 2020 filing, regardless of the statutory grant application filing deadlines.

By law, a local or regional school district must file an excess cost grant application with the State Department of Education, in a manner prescribed by the commissioner, annually by December 1 and may submit claims for additional children or costs not included in the December filing by March 1 (CGS § 10-76g(b)).

§ 16 — STEEL POINT SPECIAL TAXING DISTRICT

The bill gives Bridgeport's Steel Point Infrastructure Improvement Taxing District five additional years to issue bonds for making public improvements before Bridgeport's city council may vote to merge the district with the city. Current law allows the council to do so if the district failed to issue bonds by July 1, 2020. The bill extends the deadline for the district to issue bonds to July 1, 2025.

§ 17 — STEAP GRANT TO BRANFORD

The act requires the OPM secretary to pay a \$500,000 STEAP grant to Branford for the costs of demolishing and reconstructing the Indian Neck Firehouse. OPM must do so regardless of any period of performance date related to the contract between the town and DECD.

§ 18 — RIDGEFIELD PLANNING AND ZONING COMMISSION SITE PLAN APPROVAL EXTENSION

The bill extends indefinitely a site plan approval the Ridgefield Planning and Zoning Commission granted on May 15, 2007, and subsequently extended, for the construction of residential multifamily structures. Under the bill, the approval, including any modifications to the site plan, does not expire as long as the applicant has obtained all of the necessary building permits and started construction by the approval's expiration date.

The bill's extension applies regardless of the law that makes certain land use approvals valid for between nine and 14 years (CGS § 8-3(m)).