

# Finance, Revenue and Bonding Committee JOINT FAVORABLE REPORT

**Bill No.:** Senate Bill 447

AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN GRAND LIST EXEMPTIONS AND AUTHORIZING THE DEFERRAL OF A CERTAIN

**Title:** MUNICIPALITY'S REAL PROPERTY REVALUATION.

**Vote Date:** 4/2/2024

**Vote Action:** Joint Favorable Substitute

**PH Date:** 3/28/2024

**File No.:** 529

***Disclaimer:** The following JOINT FAVORABLE Report is prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and does not represent the intent of the General Assembly or either chamber thereof for any purpose.*

## **SPONSORS OF BILL:**

Finance Revenue and Bonding Committee  
Representative Jeff Currey  
Senator Matthew Lesser  
Senator Henri Martin  
Representative Trenee McGee  
Mayor Laura Hoydick  
Representative Anne Reddington Hughes

Co-sponsors:

Representative Ben McGorty, 122nd District  
Representative Joseph P. Gresko, 121st District  
Senator Kevin C. Kelly, 21st District  
Representative Laura Dancho, 120th District

## **REASONS FOR BILL:**

Qualifying entities are exempt from paying local property taxes if they file an application for such an exemption with the local tax assessor and it is approved. Sometimes there are complications with the application, and the town gives that entity a tax bill. This bill exempts the entity from pay the local property tax bill they were given for a specific grand list year.

This bill would allow eligible entities in the towns of Manchester, Middletown, Thomaston and West Haven to be regarded as having filed for a grand list exemption in the years of (2021-Manchester), (2021-2023: Middletown), (2019-2022: Thomaston) and (2023-West Haven).

This bill would also allow the Town of Stratford to defer the implementation of the revaluation of real property for the assessment year starting on October 1, 2024 until the assessment year commencing October 1, 2025.

**SUBSTITUTE LANGUAGE:**

Inserts a new Section 1 and renumbers the remaining sections accordingly. The new Section 1 would allow an eligible entity in the town of Litchfield to be regarded as having filed for a grand list exemption in the year of 2023.

**RESPONSE FROM ADMINISTRATION/AGENCY:**

[Martin L. Heft, Undersecretary, Office of Policy and Management](#) has concerns with Sections 3 and 4, which provide a legislative exemption for certain taxes already paid or due to the municipality. He cited that Section 12-94e of the Connecticut General Statutes already permits a municipal option to grant certain previously waived exemptions. Additionally, the Municipal Accountability Review Board (MARB) has designated the City of West Haven as a Tier IV municipality due to their fiscal condition and governance issues. Section 4 is for the City of West Haven and must be brought before MARB.

**NATURE AND SOURCES OF SUPPORT:**

[Ian McDonnell, Finance Director, Silgan Dispensing System Thomaston Corporation](#) is in support of the bill as it will allow the owner/lessor to properly reapply for the exemptions for the tax years at issue, and Silgan would then be able to obtain a refund of the taxes it was required to pay due to a third party's error.

[Laura R. Hoydick, Mayor, Town of Stratford](#) is in support of an extension for the revaluation of real property in town of Stratford. This bill would allow the time for the assessor to return to work and the new staff to gain the experience they need.

**NATURE AND SOURCES OF OPPOSITION:**

[Caleb Adams](#) is opposed to the bill.

[Daniel Gentile](#) is opposed to the bill.

**Reported by: Jason Snukis**

**Date: April 3, 2024**