

C.A.A.O School - 2017

Legislative Update

Bills That DIDN'T Pass

EXEMPTIONS

[HB5391](#) *An Act Concerning Veteran Homeowners And Real Property Taxes.* - DEAD
To permit municipalities to offer real property tax relief to certain veteran homeowners.

[HB5154](#) *An Act Exempting Leased Municipal Property From Taxation.* - DEAD
To expand the local property tax exemption for municipal property to include real and personal property leased to a municipality that is used for a public purpose and located within the municipality.

[HB5688](#) *An Act Reducing Eligibility Requirements For Elderly Property Tax Relief.* - DEAD
To allow towns to provide property tax relief to more of its senior citizens.

[HB6070](#) *An Act Providing A Motor Vehicle Tax Exemption To Veterans And Senior Citizens.* - DEAD
To provide a motor vehicle tax exemption to veterans and senior citizens.

Bills That DIDN'T Pass

MORE EXEMPTIONS

[HB6071](#) *An Act Concerning Disabled Veterans' Property Taxes.* - DEAD

To assist disabled veterans by increasing the property tax exemption municipalities are allowed to provide to certain disabled veterans.

[HB5908](#) *An Act Exempting A Portion Of Businesses' Tangible Personal Property From The Property Tax.* - DEAD

To exempt the first ten thousand dollars of a business's tangible personal property from the property tax.

[HB6129](#) *An Act Exempting Businesses' Personal Property More Than Ten Years Old From The Property Tax.* - DEAD

To provide tax relief to businesses.

[HB6365](#) *An Act Exempting A Portion Of Businesses' Tangible Personal Property From The Property Tax.* - DEAD

To assist businesses by exempting tangible personal property assessed at an aggregate value of two thousand five hundred dollars or less from the property tax.

Bills That DIDN'T Pass

MORE EXEMPTIONS

[SB406](#) *An Act Concerning A Property Tax Exemption For Businesses.* - **MONITOR**
DEAD

To provide tax relief to small businesses.

[HB6673](#) *An Act Establishing A Municipal Option For A Property Tax Exemption For Model Homes.* - DEAD

To authorize municipalities to provide a property tax exemption for model homes.

[SB1036](#) *An Act Concerning The Assessment Of Municipal Taxes On Certain Residential Dwellings.* - **OPPOSE** DEAD

To require that land on which a one, two, three or four family residential dwelling is planned for construction, is under construction or has been constructed is assessed exclusive of the value of such dwelling until a certificate of occupancy is issued for such dwelling, the dwelling is used for its intended purpose or title to such dwelling is conveyed to a buyer that intends to use such dwelling for its intended purpose.

Bills That DIDN'T Pass

MORE EXEMPTIONS

[HB6410](#) An Act Establishing A New Home Construction And Home Improvement Contractor Certificate Of Registration. - **MONITOR DEAD**

To allow a new home construction contractor to do remodeling work without having to obtain a separate home improvement contractor certificate of registration.

[SB461](#) An Act Excluding Approved Building Lots From Lands Classified As Farm Land, Forest Land And Open Space Land For Taxation Purposes. - DEAD

To remove certain property tax exemptions for land that constitutes an approved building lot.

[HB6137](#) An Act Concerning The Classification Of Certain Privately Owned Undeveloped Land As Open Space Land. - DEAD

To require the assessor of a municipality to classify certain privately owned undeveloped land as open space land.

Bills That DIDN'T Pass

MORE EXEMPTIONS

[HB6468](#) An Act Eliminating Property Tax Exemptions For Certain Nonprofit Organizations. - DEAD

To increase savings to municipalities by eliminating property tax exemptions for certain nonprofit organizations.

[HB6469](#) An Act Allowing Municipalities To Determine The Property Tax Treatment Of Certain Properties. - **MONITOR** DEAD

To allow municipalities to determine by vote of its legislative body whether property that becomes subject to section 12-81 of the general statutes due to a change in ownership or use of such property on or after the effective date of this act will be exempt from taxation.

Bills That DIDN'T Pass

MOTOR VEHICLES

[HB5305](#) *An Act Establishing A Task Force To Study Motor Vehicle Registration.* - **SUPPORT DEAD**

To establish a task force to study and make recommendations regarding the enforcement of motor vehicle registration laws.

[HB6277](#) *An Act Requiring The Registration Of Motor Scooters.* - DEAD

To assist the police in tracking scooters by requiring an operator of a scooter to register such scooter with the Department of Motor Vehicles.

[SB307](#) *An Act Requiring The Registration Of Motor-driven Cycles.* - DEAD

To require an operator of a scooter to register the scooter with the Department of Motor Vehicles.

[SB736](#) *An Act Exempting Certain Commercial Motor Vehicles From The Luxury Tax.* - DEAD

To exempt from the "luxury tax" commercial motor vehicles used by small businesses exclusively for business purposes.

Bills That DIDN'T Pass

MORE MOTOR VEHICLES

[HB5881](#) An Act Requiring The Registration Of Certain All-terrain Vehicles To Fund The Maintenance Of All-terrain Vehicle Trails. - DEAD

To provide a funding source for the creation and maintenance of all-terrain vehicle trails on state property.

[HB5321](#) An Act Repealing The Municipal Mill Rate Cap. - DEAD

To provide mandate relief to municipalities.

INCOME TAX CREDIT

Various Bills would have increased the allowable credit against the personal income tax for property taxes paid. ALL DEAD

Bills That DIDN'T Pass

REVALUATION DEADLINES

[HB5451](#) *An Act Concerning Municipal Revaluation Deadlines.* - **MONITOR** DEAD
To allow municipalities to reduce or extend their revaluation periods by a maximum of two years.

[HB5562](#) *An Act Extending The Municipal Revaluation Deadline For The Town Of Orange By One Year.* - DEAD
To extend the municipal revaluation deadline for the town of Orange by one year.

[HB6921](#) *An Act Concerning The Averaging Of Municipal Revaluations.* - DEAD
To permit municipalities to average current and prior revaluations in calculating the grand list.

Bills That DIDN'T Pass

APPEALS

[SB228](#) *An Act Concerning Price Opinions By Real Estate Brokers And Real Estate Salespersons.* - DEAD

To permit real estate brokers and real estate salespersons to estimate the value of real estate for a fee or other valuable consideration and to perform comparative market analyses and provide price opinions or estimates of the value of real estate.

[HB6936](#) *An Act Concerning Attorney Fee Agreements In Municipal Tax Appeals.* - DEAD

To ensure fairness in the tax appeal process.

[HB6446](#) *An Act Concerning The Award Of Attorney's Fees For Wrongful Property Tax Assessment.* - DEAD

To protect property owners from wrongful property tax assessment.

[HB6957](#) *An Act Establishing Uniform Appeals Processes For Disputed Property And Motor Vehicle Tax Assessments.* - DEAD

To establish appeals processes for wrongly taxed residents.

Bills That DIDN'T Pass

There were various other Bills that died along the way.

Obviously the Governor's Budget did not pass.

There were also Bills about Regional cooperation between towns, and assistance for homeowners with crumbling foundations.

There were similar Bills still alive as of Wednesday afternoon.

The CAAO Bill Tracker is still available, where you can read the full content of these Bills.

We will eventually have a full summary from Marshall Collins.

Last Minute Bills That DIDN'T Pass

HB5176 An Act Increasing The Property Tax Exemption For Local Volunteer Emergency Service Personnel. - DEAD

To authorize municipalities to increase the property tax exemption for local volunteer emergency service personnel.

HB6059 An Act Concerning The Registration Of Motor Vehicles With The Commissioner Of Motor Vehicles. - DEAD

To prohibit an owner from parking a motor vehicle in a parking area unless the motor vehicle is registered with the Commissioner of Motor Vehicles.

HB6481 An Act Requiring The Appraisal Of Certain Property By Municipalities And Water Companies Prior To Sale. - DEAD

To require municipalities and water companies to conduct an appraisal of real property owned by such companies that includes or is part of a watershed or encompasses a well or reservoir, prior to the sale of such real property.

Last Minute Bills That DIDN'T Pass

HB6681 An Act Concerning Municipal Tax Appeals And Contingency Agreements. – SUPPORT – DEAD

To require persons representing property owners or lessors in certain appeals concerning real property assessments to be either attorneys or certified or provisionally licensed real estate appraisers and to prohibit contingency fee agreements in such appeals.

HB6937 An Act Permitting Municipalities To Initiate And Implement Noneducational Expenditure Cost-sharing Measures. – DEAD

To permit municipalities to initiate and implement noneducational expenditure cost-sharing measures in conjunction with local or regional boards of education.

HB7004 An Act Lowering The Age Of Eligibility For Elderly Property Tax Relief. - DEAD

To allow a municipality to provide property tax relief to more of its senior citizens.

Last Minute Bills That DIDN'T Pass

HB7050 An Act Establishing The Municipal Accountability Review Board And Designated Tiers. - DEAD

To implement the Governor's budget recommendations.

HB7109 An Act Extending The Municipal Revaluation Deadline For The Town Of Orange By One Year. - DEAD

To extend the municipal revaluation deadline for the town of Orange by one year.

SB342 An Act Expanding The Definition Of "veteran". – MONITOR - DEAD

To allow armed forces reservists and members of the Connecticut National Guard who served during a period of war to receive state veterans' benefits.

Last Minute Bills That DIDN'T Pass

SB905 An Act Concerning Failing Concrete Foundations. –
MONITOR - DEAD

To permit the Commissioner of Consumer Protection to adopt regulations to establish a program to aid owners of residential and commercial buildings with failing concrete foundations.

SB644 An Act Concerning The Registration Of Motor Vehicles Registered Out Of State. – SUPPORT - PASSED SENATE – NO VOTE IN THE HOUSE

Last Minute Bills That DIDN'T Pass

AN ACT CONCERNING THE REGISTRATION OF MOTOR VEHICLES REGISTERED OUT OF STATE.

If the assessor in any town determines that a motor vehicle that is not registered in this state is subject to property tax pursuant to subsection (g) of this section, such assessor shall make a reasonable effort to provide information regarding such motor vehicle's out-of-state registration to the Commissioner of Motor Vehicles. After receipt of such information, the commissioner shall make a reasonable effort to provide such assessor with information regarding such motor vehicle's make, model, model year, vehicle identification number and the name and mailing address of the registered owner of such motor vehicle. Such assessor shall (1) determine the value of such motor vehicle for purposes of property tax assessment if the information provided by the commissioner is sufficient to make such a determination, and (2) add such value to the taxable grand list in such town for the immediately preceding assessment date. The tax thereon shall be levied, collected and payable and may be appealed, in accordance with the provisions of subsection (f) of this section. **(12-71b)**

Bill That DIDN'T Pass & 2 that DID

Senate Amendment

In line 19, after "section. " insert "One per cent of such collected tax shall be paid by the town into the Special Transportation Fund, established pursuant to section 13b-68, to fund administrative costs associated with the registration of motor vehicles registered out of state. “

SB922 An Act Concerning Temporary Health Care Structures. –
MONITOR - PASSED

To allow municipalities to permit residents to install temporary health care structures on their property.

SB957 An Act Concerning The Regulation Of Gaming And The Authorization Of A Casino Gaming Facility In The State. - PASSED

Bills That DID Pass

Remember, this is just a summary.

Read the entire Bill (Public Act) on the Legislation Tracker.

There's a link on the CAAO home page.

Please note: Many of these Bills that did pass only passed on Tuesday and/or Wednesday of this week. There are no Public Act numbers as yet, and none have been signed by the Governor.

Senate Bill 918

AN ACT CONCERNING A MUNICIPAL OPTION PROPERTY TAX EXEMPTION FOR GOLD STAR PARENTS AND SPOUSES.

Exemption can be claimed by Parent or Surviving Spouse of person killed in action while performing active military duty.

If parents are domiciled together, only one is eligible for the exemption.

Income limit is State Maximum for an Unmarried person, or an amount established by the municipality not exceeding \$25,000 above said limit.

Exemption amount can be up to 20,000 dollars or 10% of assessed value.

Must file by assessment date, and then biennially.

In addition to regular exemptions but cannot also receive exemption under 12-81f or 12-81g, (Current State and local option low-income Veteran's exemptions)

House Bill 7100

AN ACT CONCERNING AMERICAN LEGION STATE FUND COMMISSION TRANSPARENCY AND MUNICIPAL OPTION PROPERTY TAX EXEMPTIONS FOR CERTAIN VETERANS

12-81g (b) – Income limits are increased to \$21,000 for single applicants and \$24,000 for married applicants. (This is the local option for 100% Disabled Veterans to receive triple the basic exemption instead of the State mandated double exemption)

Wait...there's more!!!

House Bill 7100

(NEW) (a) Any municipality, upon approval by its legislative body, may provide that any veteran, as defined in subsection (a) of section 27-103 of the general statutes, which veteran is a resident of such municipality and ***ineligible for an exemption*** from property tax under subdivisions (19) **Veterans**. To (20) **Servicemen and veterans having disability ratings**. (21) **Disabled veteran with severe disability**, inclusive, of section 12-81 of the general statutes, shall be entitled to an exemption from property tax, provided such veteran's qualifying income does not exceed (1) the maximum amount applicable to an unmarried person, as provided under section 12-81 of the general statutes, as amended by this act, or (2) an amount established by the municipality, not exceeding the maximum amount under section 12-81 of the general statutes, as amended by this act, by more than twenty-five thousand dollars.

The exemption provided for under this section shall be applied to the assessed value of any such veteran's property and, at the municipality's option, may be in an amount up to five thousand dollars or in an amount up to five per cent of such assessed value.

House Bill 7100

(b) (1) Any veteran described in subsection (a) of this section who claims an exemption from taxation under this section shall give notice to the town clerk of such municipality that he or she is entitled to such exemption.

(2) Any such veteran submitting a claim for such exemption shall be required to file an application, on a form prepared for such purpose by the assessor, not later than the assessment date with respect to which such exemption is claimed, which application shall include (A) a certified copy of such veteran's military discharge document, as defined in section 1-219 of the general statutes, or

House Bill 7185

- * **AN ACT EXEMPTING LEASED MUNICIPAL PROPERTY FROM TAXATION.**
- * Section 1. Subdivision (4) of section 12-81 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2017*):
- * (4) (A) Except as otherwise provided by law, personal property belonging to, [or] held in trust for, or leased to, a municipal corporation of this state and used for a public purpose, including [real and] personal property used for cemetery purposes, and (B) real property belonging to, held in trust for, or leased to, a municipal corporation of this state and used for a public purpose, including real property used for cemetery purposes, provided any such leased personal property, including, but not limited to, motor vehicles subject to the provisions of section 12-71 and any such leased real property is located within the boundaries of such municipal corporation;

(House Bill 7263)

AN ACT CONCERNING REVISIONS AND TECHNICAL CHANGES TO THE TAX AND RELATED STATUTES, AND CERTAIN EXEMPTIONS FROM THE PROPERTY TAX.

Sec. 10. Subdivision (33) of section 12-81 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017*):

(33) Musical instruments, [**inclusive of**] radios, [**and**] television sets, cellular mobile telephones, computers and mobile electronic devices, as defined in section 10-222d, used by and belonging to any family;

Sec. 11. Section 12-81 of the general statutes is amended by adding subdivision (78) as follows (*Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017*):

(NEW) (78) Machinery and equipment (A) used in the process of coloring or mixing paint, including, but not limited to, spectrographic color matching machines, automatic colorant dispensers, paint shakers, and computer equipment related to such machinery and equipment, and (B) used by retailers that offer paint for sale at retail in this state.

House Bill 7318

- * Exemption Deadline Extensions for:
- * Berlin – 12-81(76) – (MME) - 2016 List
- * Danbury – 12-81(58) – (Property leased to a charitable, religious or nonprofit organization) – 2013 & 2014 Lists.
- * *(Maybe this should be 12-81(59)?)*
- * New Britain – 12-81(59) – (MME in Distressed City) – 2016 List

House Bill 7318

All extensions rely on the application being filed within thirty (30) days of the effective date (July 1, 2017), and payment of the late filing fee.

If the taxes have been paid, the municipalities involved shall refund the overpayment.

Once again, there is 12-94e, which allows a Municipal option to grant certain previously waived exemptions, but not for 12-81(58).

House Bill 7295

AN ACT CONCERNING MINOR REVISIONS TO THE RENTERS REBATE PROGRAM.

This states that the application no longer needs to be in triplicate.

The Assessor must forward the application to the Secretary of OPM.

The certificate of grant is to be forwarded to the renter, and the Assessor keeps copies of such certificate and the application.

Date for preparation of initial list of certificates approved for payment is extended from September 30th to October 15th.

Removes the timeline for the list to be forwarded from the Secretary to the Comptroller.

House Bill 7305

AN ACT CONCERNING REVISIONS TO VARIOUS PROVISIONS OF THE GENERAL STATUTES.

Subsection (e) of section 12-107f of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2017*):

(e) Failure to file an application for exemption within the time limit prescribed in subsection (c) [of this section](#) and in the manner and form prescribed in subsection (d) [of this section](#) shall be considered a waiver of the right to such exemption with respect to the current such assessment.

Special Session

There will be a Special Session, because, as you know, we do not have a Budget.

It has been rumored that Legislation about crumbling foundations will be passed in the Special Session. Also, other items can always be resurrected.

Bear in mind – even if the Special Session is completed by June 30th, there will need to be discussion and passage of the Implementer Bills, which could drag on into the Fall.

Public Act 16-3 (SB 502)

THIS IS STILL THE LAW

- * For the assessment year commencing October 1, 2016, and each assessment year thereafter, the mill rate for motor vehicles shall not exceed ~~[29.36]~~ 32 mills.
- * Also includes districts and boroughs in the 32 mill maximum.
- * Any removal of this cap, or keeping the status quo at 37 mills is strictly conjecture at this point.