



# 2022 Legislative Seminar

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# What Didn't Pass?

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Why is that important?

# Raised Legislation

While it is possible for a bill to be raised and passed the same year, it is definitely NOT the norm.

Legislators have explained to us that

**“the Legislative Process is intentionally slow.”**

Having the same bill raised a few years in a row, allows it to be fully vetted and no one should be surprised when it does pass since it was discussed and considered at great lengths over time.

**A prime example is the bills we will cover today. If you see a bill that was raised this year and is a terrible concept, this gives you ample opportunity to speak to your legislators in between sessions.**

History has shown us that even bad concept bills, like exempting property under construction, can be raised 6-7 years in a row. For this reason, it is important to be aware of what ideas and concepts are being floated out there because they provide you with knowledge of our leader's goals and intentions. The exact same bills may come back next year, or maybe they go with some offshoot consisting of compromise language. Either way, it is equally important to talk about what was raised but did not pass and use it as your crystal ball for what to expect next year.



# SB 223 AAC Concerning Certain Tax Appeal Proceedings & Penalties for Failure to File Certain Property Tax Assessment Information

This was CAAO's only proposed bill this session. We have brought this bill forward two years in a row now. This year we tried a different approach. Anything we have tried to raise that dealt with contingency fee agreements has never made it to the floor. Unfortunately, that is because so many of the legislators are lawyers. So instead of trying to prohibit contingency fee agreements we instead had language that required a taxpayer to file an appraisal within ninety days of filing a tax appeal in Superior Court.

This bill would have:

- Amended 12-63c to push the deadline to request an extension of time to file an Income & Expense Statement to June 1<sup>st</sup> as opposed to May 1<sup>st</sup>.
- Allowed postmark to be considered timely filed
- Mandate that the 10% penalty for late or non filers be applied within thirty days to the current Grand List via a Certificate of Correction.
- Amended 12-117a & 12-119 to mandate a taxpayer to submit an appraisal within 90 days of filing a tax appeal in Superior Court to prove aggrievement.

# **SB 380 AAC A Property Tax Exemption for Certain Passenger Motor Vehicles**

- Beginning with the 21 GL any municipality with a motor vehicle mill rate over 29 mills shall provide an exemption of \$5,000 off the assessed value of every passenger vehicle.
- Under the bill, the \$5,000 exemption must not reduce a taxpayer's liability to less than zero.
- This exemption would have been reimbursable from the state.

# **SB 340 AAC Applications Submitted to the Department of Veterans Affairs Qualifying Review Board**

This bill added the following qualifying conditions to the list of OTH discharges which may be reviewed for eligibility of veterans' exemptions:

- PTSD or Traumatic Brain Injury
- Military Sexual Trauma
- Sexual Orientation, gender identity or expression

# HB 5110 AAC Concerning the Calculation of Grants in Lieu of Taxes Payments

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This bill was introduced by Jason Rojas, as a compromise between municipalities and nonprofit group homes in relation to HB 5168.

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## HB 5168 AAC Property Tax Exemptions for Property Used for Charitable Purposes

- This bill intended to fully exempt all group homes.
- Some iteration of this bill has been proposed for the last 6-7 years running. This year it had enough support to pass.
- To mitigate the revenue loss to municipalities that have group homes located within their towns, HB 5110 was introduced so that towns would not lose 100% of the revenue received from these properties.

# HB 5270 AA Requiring the Documentation of Efforts to Repair or Replace Defective Concrete Foundations

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This bill, effective for October 1, 2023 would have required homeowners with homes that were reassessed due to failing concrete foundations to annually provide assessors with documentation of such homeowners' efforts to repair or replace such foundations.

Taxpayers would have needed to provide the assessor's office with documentation of their efforts to repair or replace the concrete foundation to date annually on or before October 1<sup>st</sup> to continue to receive their reduced assessment.

This bill was intended to prohibit anyone from continuing to receive a reduced assessment if they had received money to repair or replace their foundation and chose not to apply that money to the repair or replacement.

The legislation would have been a quality control measure or "claw back" if you will, for those few that were taking advantage of a loop hole in the existing law.

# **HB 5002 AA Expanding Grants In Lieu of Taxes Payments to Include Manufacturing & Equipment Exempt from Property Tax**

This bill would have restored reimbursement to municipalities for the Manufacturing Machinery & Equipment exemption program to one hundred percent. The state has not been reimbursing municipalities for this program since 2010.

# **SB 77 AAC the Calculation of State Forest Land in Certain Municipalities for Purposes of Grants in Lieu of Taxes Payments**

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For municipalities in which over 50% of the land in that municipality is state forest, calculations for the value of state forest land would be subject to 12-64 for the PILOT Program. This legislation was specific to Voluntown.



# HB 5474 AA Establishing a Property Tax Exemption for Property Located on Certain Indian Lands

This bill would have created a new exemption under 12-81 that exempted real and tangible personal property located on reservation land held in trust by a federally recognized Indian Tribe.

ANY property, even if the tribe was not the owner, would be exempted just purely by being located on the reservation.

The legislation was intended to exempt all the personal property at the casinos owned by tenants. It would have been at least \$600,000 of revenue loss to Ledyard and \$700,000 to Montville.

# HB 5478 AAC A Property Tax Exemption for Certain Veterans and the Provision of Written Notice to Municipalities & Veteran's Organizations of Certain Optional Municipal Property Tax Exemptions

**While this bill did not pass, the concept passed as HB5367 which we will discuss later**

HB 5478 would have created a local option that would give an exemption equal to 10% of the assessed value of their primary residence, to **any** veteran whose federal AGI was \$50,100 or less.

Service during a wartime would NOT have been a requirement for this exemption

OPM in conjunction with the Veteran Affairs Commissioner, would have to annually provide written notice to municipalities and veterans' organizations informing them of all the property tax exemptions a municipality may adopt.

# **SB 21 AAC A State Wide Tax on Certain Residential Real Property**



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Senator Martin Looney proposed this bill. It is very similar to legislation he proposed last year. It would have established a state wide tax on residential real property assessed over \$1.2 million of 2 mills.

The revenue would have been used to fund excess cost grants under subsection (b) of section 10-76g & settlements costs of the Sheff v. O'Neil lawsuit.

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# **SB 30 AA Lowering the Mill Rate Cap for Motor Vehicle Property Tax & Concerning Reimbursements to Municipalities for Lost Revenue**



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The Governor issued his Budget Bill SB 9 which included a reduction of the motor vehicle mill rate cap to 29 mills. This bill was raised in reaction to that.

It reduced the mill rate cap to 30 instead and included a phase out of state reimbursement to municipalities for the difference between the real estate mill rate and the motor vehicle mill rate. The first year would have 100% reimbursement and go down 20% for each year after, commencing with the 2025 Grand List.

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# **HB 5424 AAC The Eligibility of Certain Real Property for the Payment in Lieu of Taxes Program**

This bill would have put ALL tax exempt real property (except for houses of religious worship) onto the PILOT program.

Obviously the fiscal note on this bill was astronomical, exceeding \$1 billion. While the bill did not pass, it is interesting to note how many proposals there were this year that dealt with reimbursement to municipalities for unfunded mandates.

While we may not getting legislation passed necessarily, we are getting attention to the issue.

# **SB 87 AA Expanding the Real Property Included in Grants in Lieu of Taxes Payment**

Similar to HB 5424, this bill would have placed ALL tax exempt property (other than houses of religious worship) onto the state PILOT program, but specified the reimbursement be paid at the same percentage rate as College Property.

# **SB 129 AA Establishing a Tax Abatement for Certain Conservation Easements**

This bill would have created a local option that would allow municipalities to exempt any portion of land that qualifies as a “greenway” under subsection (b) of section 23-102, is a terrestrial recreational trail with a clearly defined trail corridor that does not exceed 100 feet in width at its widest point, or is subject to a recorded permanent conversation easement conveyed by the owner of the land, or such owner’s predecessor, to the municipality, state or a nonprofit land conversation organization.

# **HB 5504 AAC the Removal of an Enterprise Zone Designation**

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This would have prohibited DECD from removing a municipality’s Enterprise Zone designation if the number of residents in the zone with incomes in the poverty level have not been reduced by at least 75% from the date the zone was first approved.




# **SB 467 AA Permitting Remote Public Meetings Under the Freedom of Information Act**

This allowed public agencies to continue holding remote and hybrid public meetings through December 31, 2022

# **HB 5378 AAC the Nondisclosure of the Residential Addresses of Certain Employees Under the FOI Act**

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HB 5378 added the residential addresses of employees of the office of the Attorney General to the list of addresses protected under the FOI Act.

# What Did Pass?





# SB 190 PA 22-122

## AA Concerning Municipal Assessment, Tax Collection & Finance Personnel

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This legislation amends 12-2b to require the Office of Policy & Management with **making recommendations concerning assessor, tax collector or municipal finance officer training, including but not limited to, online or in person training programs to be offered by public institutions of higher education** for purpose of supporting a career pathway for assessors, tax collectors and municipal finance officers.

It also amends Subsection (a) of 12-40a to require the CCMC Committee to ensure that training and examinations are readily available online or at various locations throughout the state and makes the OPM representative a voting member of the CCMC Committee.

# CCMA Course Offerings

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**Doubled up in June of 2021 to make up  
for COVID Closures of 2020**

CCMA 2B Road Show in Fall of 2021

**Full UConn School in 2021**

CCMA 1A Road Show in Fall of 2022

CCMA 1B Road Show in Fall of 2022

**CCMA 2A Road Show planned for Spring 2023**

**CCMA Revaluation Course planned for Spring 2023**

# Higher Education Course Offerings



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**Available both in person and online**

OPM may provide waivers for the required CCMA courses if you take equivalent

IAAO

Appraisal Institute

Real Estate Courses taught by College/University.

# HB 5168 PA 22-73

## AA Concerning Property Tax Exemptions for Property Used for Charitable Purposes

Effective October 1, 2022 12-81 (7) is amended to state that payments made by federal, state or local government **for the treatment, support or care of individuals** housed in the real property described in subparagraphs (B)(i) to (B)(v) shall not constitute housing subsidies.

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12-89 now requires an assessor to state a reason for denial of any exemption under 12-81(7)

**Sec. 12-88. When property otherwise taxable may be completely or partially exempt.** Real property belonging to, or held in trust for, any organization mentioned in subdivision (7), (10), (11), (13), (14), (15), (16) or (18) of section 12-81, which real property is so held for one or more of the purposes stated in the applicable subdivision, and from which real property no rents, profits or income are derived, shall be exempt from taxation though not in actual use therefor by reason of the absence of suitable buildings and improvements thereon, if the construction of such buildings or improvements is in progress. The real property belonging to, or held in trust for, any such organization, not used exclusively for carrying out one or more of such purposes but leased, rented or otherwise used for other purposes, shall not be exempt. If a portion only of any lot or building belonging to, or held in trust for, any such organization is used exclusively for carrying out one or more of such purposes, such lot or building shall be so exempt only to the extent of the portion so used and the remaining portion shall be subject to taxation.

# Rainbow Housing

v.

# Town of Cromwell

“I emphasize that a more developed factual record might well have led to a different conclusion in this case. For example, the record does not contain any evidence regarding how long residents generally stay at Valor Home.”

**Chief Justice Robinson**  
**Connecticut Supreme Court**

# HB 5168 PA 22-73

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12-89 now requires an assessor to state a reason for denial of any exemption under 12-81(7)

“Does not qualify for exemption requested”

“Incomplete Application or missing documentation”

“Failed to file” or “Filed late”

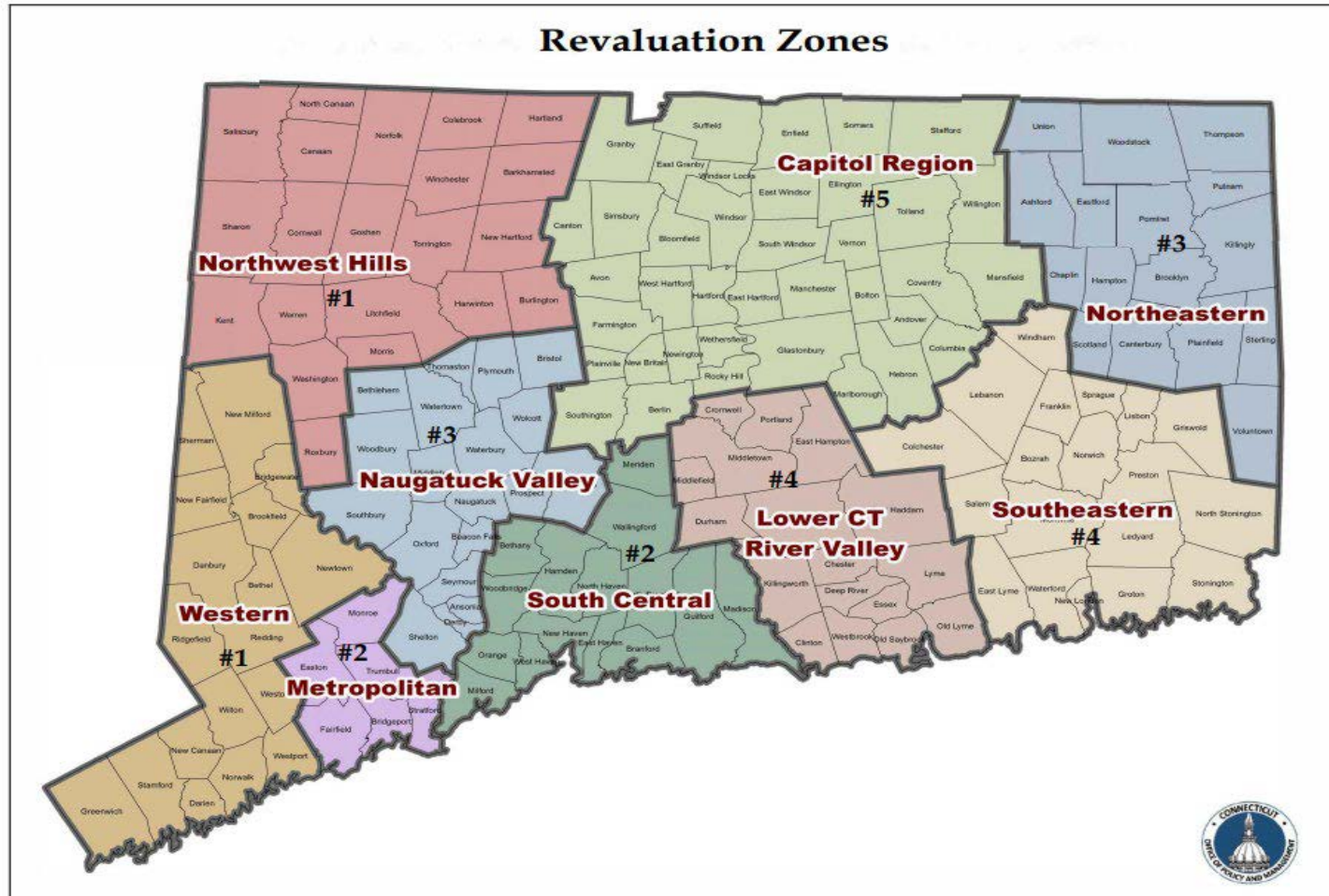
# HB 5169 PA 22-74

## AA Concerning the Recommendations of the Intergovernmental Policy & Planning Division Within the Office of Policy & Management & the Extension of the Commission on Connecticut's Development and Future

- Effective October 1, 2022, the deadline for a renter to request an extension to file for the renter's program is November 15<sup>th</sup>, as opposed to December 15<sup>th</sup>.
  - Amends section 8 of 12-62g to state when determining if there is revaluation factor for veteran's exemptions, it must be rounded to a whole number integer and not a fractional percentage.
  - Increase notices must now include the gross assessment, net valuation and any exempt amounts.
  - The additional veteran's exemption is now portable between municipalities.
  - OPM is no longer required to recommend an Open Space value.
- Requires assessors to send a written notice of denial to any taxpayer who they have denied exemption under 12-81 & 12-87. The notice must be sent no earlier than the assessment date and no later than the tenth calendar day immediately following the date the Grand List was signed.
  - 12-128 now requires the assessor (as opposed to the Tax Collector) to examine any claim by a veteran that they were entitled to the exemptions under 12-81. If said veteran is eligible, the assessor must issue a certificate of correction.
  - Clarifies what is considered qualifying income for a 100% disabled veteran to be eligible for the exemption under 12-81g. The income requirements now are the same as the state mandated additional veteran's program.



# HB 5169 PA 22-74 continued...



- Section 7 of PA 22-74 aligns planning regions into five Revaluation Zones. The new schedule redistributes the number of revaluations to be performed annually, state wide. Now 20% of municipalities will be due for revaluation, annually.
- Changes to the schedule begin October 1, 2024.
- The municipalities within each zone will all conduct revaluations effective for the same year.
- The Legislation also requires towns to file parcel data from each revaluation implemented.

# HB 5167 PA 22-6

- AA Authorizing a Deferral of Property Revaluations

- Danbury, Orange, Wilton & Stamford may defer their 2022 Revaluation to 2023.
  - Barkhamsted, Norfolk, Norwalk, Suffield, Willington & Windsor Locks may defer their 2023 Revaluation to 2024
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# HB 5367 PA 22-34 AAC Motor Vehicle Marker Plates for Certain Veterans & Service Members, Municipal Veterans Services, Veterans-Related Property Tax Relief & Technical Revisions to Veterans' & Military Affairs Statutes

Subsections (a) & (c) of section 27-103 of the general statutes was amended to add definitive dates of war for the Afghanistan & Iraq War:

- Afghanistan War: October 24, 2001 to August 30, 2021
- Iraq War: March 19, 2003 to December 31, 2011 or June 1, 2014 to December 9, 2021

## WHY?

The following is an excerpt from the testimony submitted by the Commissioner of the Department of Veteran Affairs, Thomas Saadi:

*"Last year Public Act 21-106 established war/conflict specific motor vehicle license plates for Connecticut Veterans and in doing so referenced existing state and federal laws to establish the war/conflict plates. However, while the Department of Defense, the Federal VA and the State Department of Veterans Affairs all recognize the wars in Iraq and Afghanistan, those conflicts are not specified in the referenced state and federal statutes. This bill would codify reference to those conflicts. I recommend adding these conflicts to the existing list of "period of war" set forth in C.G.S. Section 27-103(a) rather than adding them to the motor vehicle Title 14 statutes. I further recommend not referring to operations Enduring Freedom and Iraqi Freedom but instead, consistent with existing text of 27-103(a), refer to service while engaged in combat or a combat support role in Afghanistan beginning on October 24, 2001 through August 30, 2021 and for Iraq beginning on March 19, 2003 through December 31, 2011, and from June 1, 2014 through December 9, 2021. The reference in this manner is necessary as combat and related operations in both theaters took place pursuant to multiple operations and missions"*

# PA22-34 continued...

The Office of Policy & Management's legal team did a full review of this legislation in regards to whether specifying dates for those periods of war affected veteran's exemptions in any way and they concluded it did not. Those dates of war are solely for the purposes of allowing servicemembers who served to obtain special market plates from DMV.

However, there is language in the bill that does affect assessors:

Section 31 establishes a task force to evaluate state property tax exemptions, abatements & other relief to veterans, make recommendations concerning whether any such veterans property tax relief should be adjusted to more effectively align with the intent, and create a list of municipalities that have enacted local veterans property tax relief and specify the nature of such relief in each municipality.

Section 33 creates a local option program for veterans, as defined in section 27-103, whose federal AGI is \$50,100 or less to be eligible for an exemption equal to ten percent of the assessed value of their primary residence.

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- It is a biannual application due October 1<sup>st</sup>.
  - The Assessor shall annually make a certified list of all veterans receiving the exemption and file it with the Town Clerk.
  - Service during a war time, or being a disabled veteran, is NOT a requirement for this exemption.

Section 34 amends 12-2b to require OPM, jointly with the Commissioner of Veterans Affairs, to provide annual written notice to municipalities and veterans organizations of the property tax exemptions a municipality may adopt for veterans, their families, or those killed in action.

# HB5166 PA 22-72

## AA Concerning Certain Municipal Agreements to Fix Assessments

Allows Boards of Selectmen of certain municipalities to enter into agreements to fix certain assessments instead of the agreement needing to be approved by Town Meeting.

# SB 176 PA 22-14

## AA Concerning Clean Energy Tariff Programs

OPM, CCM, COST & Industry Representatives shall study the application of property taxes to commercial solar generation projects with a nameplate capacity rating of fifty kilowatts or more.

# **SB 464 PA 22-20**

## **AA Concerning the Failure to File for Certain Grand List Exemptions**

Grants a retroactive exemption to entities in Danbury, Groton, Madison, Manchester, Middletown, New Haven, Watertown, West Hartford & Windsor Locks

# **SB 2 PA 22-81**

## **AA Expanding Preschool & Mental & Behavioral Services for Children**

Creates a local municipal option to abate up to one hundred percent of the property taxes, for no more than five years, for any property or portion of property used in the operation of a child care center or group child care home pursuant to section 19a-80 or a family child care home licensed pursuant to section 19a-87b



# An Act Reforming Motor Vehicle Assessment

## HB 5043

Originally, this was the Governor's Bill No. 5043. It was proposed along with SB-9 which would have reduced the motor vehicle mill rate to 29 mills effective for the 2021 Grand List.

The assessment methodology bill did not get a lot of attention during session as all of the major stakeholders, CCM, COST, and House & Senate leaders were all focused on the mill rate bill. They doubted the State's ability to reimburse the municipalities.



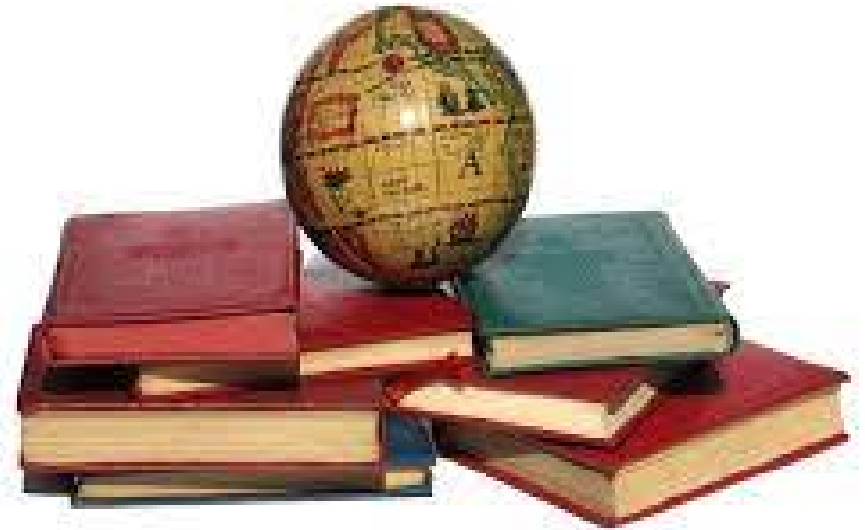
# A Little History...

In a short session, typically large policy overhauls are not proposed. The session is supposed to be strictly regulated to matters regarding the budget. However, there was a big push from the Governor's Office for these two initiatives. He wanted to run a campaign that he delivered tax relief during his term and negotiations continued behind closed doors throughout the session.

HB 5043 did have a public hearing on March 4, 2022 in the Planning & Development Committee. Both CCM & COST testified in opposition to the bill.

The bill passed out of committee but was never called for a vote on the floor.

However, in the eleventh hour it was passed as amendment C to the Budget Bill HB 5506: An Act Adjusting the State Budget for the Biennium ending June 30, 2023, Concerning Provisions Related to Revenue, School Construction & Other Items Implement the State Budget and Authorizing and Adjusting Bonds of the State.





# Motor Vehicles Revamped

- **Effective October 1, 2023** OPM, in consultation with CAAO, will recommend a schedule of plate classes which assessors will use to determine the classification of motor vehicles for purposes of taxation
- The valuation of motor vehicles will be based on the manufacturer's suggested retail price and a straight line depreciation schedule
- All commercial vehicles & trailers will be declared on the personal property declaration. These vehicles will be valued in the same manner as those on the motor vehicle list.
- Snowmobiles, all terrain vehicles and residential utility trailers will be exempt from taxation.
- The motor vehicle supplement will no longer be a one time annual list. DMV will be required to send assessors monthly updates. Cars registered after October 1<sup>st</sup> through March 30<sup>th</sup>, will be added to the current Grand List and billed in July. Cars registered April 1<sup>st</sup> through September will be billed in January.
- Motor Vehicle Credits will be able to be done within three years of the original due date of the tax.
- Tax Collectors may now place a hold on registrations for unpaid personal property taxes as well as motor vehicles.

# Depreciation Schedule

Year 1	80%
Year 2	75%
Year 3	70%
Year 4	65%
Year 5	60%
Year 6	55%
Year 7	50%
Year 8	45%
Year 9	40%
Year 10	35%
Year 11	30%
Year 12	25%
Year 13	20%
Year 14	15%
Year 15 through 19	10%
Year 20+	No less than \$500



# Motor Vehicle Mill Rate Cap

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## Commencing with the 2021 Grand List

The motor vehicle mill rate cap will be 32.46 as opposed to the 45 it has been. Motor Vehicles on the personal property declaration will also be taxed at the same motor vehicle mill rate.

## Reimbursement to Municipalities

Grants will be made to those municipalities which have a mill rate exceeding 32.46 on real estate & personal property

## Calculation

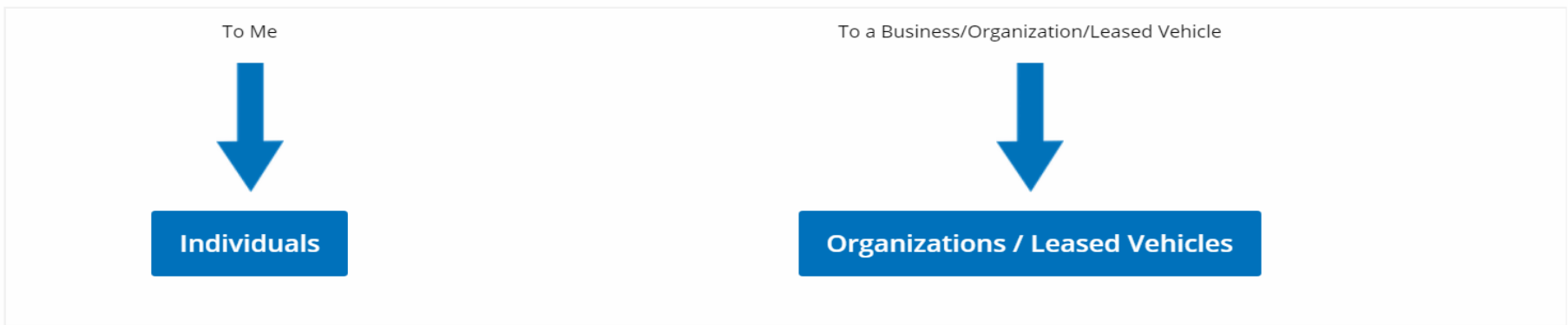
The reimbursement will be calculated based on the difference between the amount of property taxes the municipality would have levied on motor vehicles in the preceding fiscal year if the mill rate imposed was the same as the mill rate imposed on real estate & personal property.

CT.gov Home / Department of Motor Vehicles / Renew Registration

# Renew Your Vehicle Registration


Please have your PIN ready before you begin.  
Don't have a PIN? You'll have a chance to enter your license # on the next page.  
For more tips, check out the DMV "Quick Tips" section right below

Okay, Let's Start! How is your vehicle currently registered?

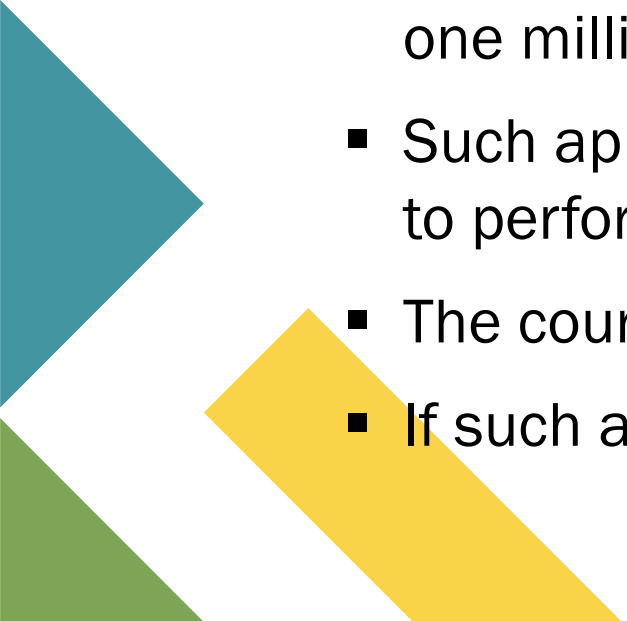


## Quick Tips

# HB 5506 PA 22-118 continued...

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## Property Tax Appeals

- Section 467 amends 12-117a & 12-119 to require a property owner to obtain an appraisal of the subject property within ninety days of filing an appeal with the Superior Court, if the assessed value of the property is one million dollars or more.
  - Such appraisal shall be completed by an individual or company licensed to perform real estate appraisals in Connecticut.
  - The court may extend the ninety day period for good cause.
  - If such appraisal is not timely filed, the court may dismiss the appeal.
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- Decorative geometric shapes in teal, yellow, and green on the left side of the slide.

*That's all Folks!*