

**2010 STATE LEGISLATION
IMPACTING MUNICIPAL ASSESSMENT
AND TAXATION**



STATE OF CONNECTICUT

**OFFICE OF POLICY AND MANAGEMENT
INTERGOVERNMENTAL POLICY DIVISION**

JUNE 22, 2010

Page	Act Number and Title
Page 1	Public Act 10-1 AN ACT CONCERNING STATE CONTINUATION OF GROUP HEALTH INSURANCE COVERAGE, APPOINTMENTS TO LEGISLATIVE COMMISSIONS, PROPERTY TAX EXEMPTIONS AND THE EFFECTIVE DATES OF BONDS FOR ROAD RESURFACING.
Page 5	Public Act 10-32 AN ACT CONCERNING THE REVISOR'S TECHNICAL CORRECTIONS TO THE GENERAL STATUTES
Page 7	Public Act 10-84 AN ACT CONCERNING THE APPOINTMENT OF MUNICIPAL ASSESSORS
Page 9	Public Act 10-98 AN ACT ESTABLISHING A BRADLEY DEVELOPMENT ZONE
Page 13	Public Act 10-110 AN ACT MAKING REVISIONS TO THE STATUTES CONCERNING THE DEPARTMENT OF MOTOR VEHICLES
Page 14	Public Act 10-135 AN ACT CONCERNING BROWNFIELD REMEDIATION LIABILITY
Page 15	Public Act 10-152 AN ACT MAKING TECHNICAL REVISIONS TO THE PLANNING AND DEVELOPMENT STATUTES, DELAYING REVALUATION FOR CERTAIN MUNICIPALITIES, MAKING SUBSTANTIVE CHANGES TO STATUTES CONCERNING HOUSING BLIGHT AND AUTHORIZING THE MODIFICATION OF CERTAIN ELECTRICITY PURCHASE AGREEMENTS
Page 16	Public Act 10-162 AN ACT TRIGGERING CERTAIN ECONOMIC DEVELOPMENT PROGRAMS AND EXTENDING THE DEADLINE FOR CERTAIN TAX EXEMPTIONS
Page 18	Public Act 10-171 AN ACT CONCERNING MUNICIPAL MANDATE RELIEF
Page 20	Special Act 10-4 AN ACT ESTABLISHING THE RIVER FALLS IMPROVEMENT DISTRICT WITHIN THE TOWN OF SEYMOUR
Page 27	Special Act 10-8 AN ACT EXTENDING THE DEADLINE FOR CERTAIN TAX CREDITS AND EXEMPTIONS

Introduction

In the text of the following public and special acts, brackets enclose deletions and underlined text indicates additions, except when the entire text of a bill or a section of a bill is new. In such cases, instead of underlining the additions, the word "NEW" appears in parentheses before the text.

"Effective from passage" refers to the date the Governor signs an act (or signs a bill that the House of representatives or Senate transmits in the original). For acts (or bills) If the Governor chooses not to sign legislation into law (but does not veto it), the effective date is the date by which the Governor must return the bill to the Secretary of the State.

At the end of each act, the date the Governor signs it into law follows the word "Approved."

Please note that Section 2 of Public Act 10-162 is not included, as it was repealed by Section 74 of Bill No. 501 of the June 21 Special Session.

House Bill No. 5015

Public Act No. 10-1

AN ACT CONCERNING STATE CONTINUATION OF GROUP HEALTH INSURANCE COVERAGE, APPOINTMENTS TO LEGISLATIVE COMMISSIONS, PROPERTY TAX EXEMPTIONS AND THE EFFECTIVE DATES OF BONDS FOR ROAD RESURFACING.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Sec. 8. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2006 grand list exemption pursuant to said subdivision (72) in the city of New Britain, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the city of New Britain shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the city of New Britain may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 9. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (72) in the town of Newtown, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application

not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Newtown shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Newtown may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 10. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (72) in the town of Watertown, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Watertown shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Watertown may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 11. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (72) in the town of Suffield, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Suffield shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Suffield may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 12. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (72) in the town of Windsor, except that such

person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Windsor shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Windsor may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 13. (*Effective from passage*) Notwithstanding the provisions of section 12-41 of the general statutes, subsection (c) of section 12-63 of the general statutes, subparagraph (B) of subdivision (72) of section 12-81 of the general statutes or section 12-94f of the general statutes, any person otherwise eligible for a 2008 grand list exemption pursuant to said subdivision (72) or said section 12-94f in the town of West Hartford, except that such person failed to file the required exemption application or failed to claim such exemption on a personal property declaration within the time period prescribed, shall be regarded as having filed said application or having claimed such exemption in a timely manner if such person files said application or files such declaration not later than thirty days after the effective date of this section and pays a late filing fee calculated in accordance with section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application or declaration, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of West Hartford shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application or declaration had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes, section 12-94e of the general statutes and subsection (d) of section 12-94f of the general statutes, the assessor of the town of West Hartford may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of said section 12-94b or said section 12-94f.

Sec. 14. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (72) in the town of Hartford, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Hartford shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Hartford may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption,

such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 15. (*Effective from passage*) Notwithstanding the provisions of subparagraph (C) of subdivision (59) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (59) in the town of New Haven, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of New Haven shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of New Haven may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 16. (*Effective from passage*) Notwithstanding the provisions of subparagraph (C) of subdivision (59) of section 12-81 of the general statutes, any person otherwise eligible for a 2008 grand list exemption pursuant to said subdivision (59) in the town of Torrington, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Torrington shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Torrington may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 17. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2008 grand list exemption pursuant to said subdivision (72) in the town of Stonington, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Stonington shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the

assessor of the town of Stonington may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 18. (*Effective from passage*) Notwithstanding the provisions of subparagraph (C) of subdivision (59) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (59) in the town of Bridgeport, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Bridgeport shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Bridgeport may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Approved February 4, 2010

Substitute House Bill No. 5376

Public Act No. 10-32

AN ACT CONCERNING THE REVISOR'S TECHNICAL CORRECTIONS TO THE GENERAL STATUTES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Sec. 33. Section 12-81dd of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

Any municipality may, upon approval by its legislative body, abate the real or personal property taxes due for any portion of a tax year or the interest on delinquent taxes with respect to any tax paid by a nonprofit land conservation organization that ~~[were]~~ was due for a period before the date of acquisition but which ~~[were]~~ was paid subsequent to the date of acquisition.

Sec. 34. Subsection (a) of section 12-129c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) No claim shall be accepted under section 12-129b unless the taxpayer or authorized agent of such taxpayer files an application with the assessor of the municipality in which the property is located, in affidavit form as provided by the Secretary of the Office of Policy and Management, during the period from February first to and including May fifteenth of any year in which benefits are first claimed, including such information as is necessary to substantiate said claim in accordance with requirements in such application. A taxpayer may make application to the secretary prior to August fifteenth of the claim year for an extension of the application period. The

secretary may grant such extension in the case of extenuating circumstance due to illness or incapacitation as evidenced by a physician's certificate to that extent, or if the secretary determines there is good cause for doing so. The taxpayer shall present to the assessor a copy of such taxpayer's federal income tax return and the federal income tax return of such taxpayer's spouse, if filed separately, for such taxpayer's taxable year ending immediately prior to the submission of the taxpayer's application, or if not required to file a federal income tax return, such other evidence of qualifying income in respect to such taxable year as the assessor may require. Each such application, together with the federal income tax return and any other information submitted in relation thereto, shall be examined by the assessor and if the application is approved by the assessor, it shall be forwarded to the secretary on or before July first of the year in which such application is approved, [provided] except that in the case of a taxpayer who received a filing date extension from the secretary, such application shall be forwarded to the secretary not later than ten business days after the date it is filed with the assessor. After a taxpayer's claim for the first year has been filed and approved such taxpayer shall be required to file such an application biennially. In respect to such application required after the filing and approval for the first year the tax assessor in each municipality shall notify each such taxpayer concerning application requirements by regular mail not later than February first of the assessment year in which such taxpayer is required to reapply, enclosing a copy of the required application form. Such taxpayer may submit such application to the assessor by mail, provided it is received by the assessor not later than March fifteenth in the assessment year with respect to which such tax relief is claimed. Not later than April first of such year the assessor shall notify, by certified mail, any such taxpayer for whom such application was not received by said March fifteenth concerning application requirements and such taxpayer shall be required not later than May fifteenth to submit such application personally or for reasonable cause, by a person acting [in] on behalf of such taxpayer as approved by the assessor.

Sec. 35. Subsection (a) of section 12-170w of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) No claim shall be accepted under section 12-170v unless the taxpayer or authorized agent of such taxpayer files an application with the assessor of the municipality in which the property is located, in such form and manner as the assessor may prescribe, during the period from February first to and including May fifteenth of any year in which benefits are first claimed, including such information as is necessary to substantiate such claim in accordance with requirements in such application. A taxpayer may make application to the assessor prior to August fifteenth of the claim year for an extension of the application period. The assessor may grant such extension in the case of extenuating circumstance due to illness or incapacitation as evidenced by a physician's certificate to that extent, or if the assessor determines there is good cause for doing so. The taxpayer shall present to the assessor a copy of such taxpayer's federal income tax return and the federal income tax return of such taxpayer's spouse, if filed separately, for such taxpayer's taxable year ending immediately prior to the submission of the taxpayer's application, or if not required to file a federal income tax return, such other evidence of qualifying income in respect to such taxable year as the assessor may require. Each such application, together with the federal income tax return and any other information submitted in relation thereto, shall be examined by the assessor and a determination shall be made as to whether the application is approved. Upon determination by the assessor that the applying homeowner is entitled to tax relief in accordance with the provisions of section 12-170v and this section, the assessor shall notify the homeowner and the municipal tax collector of the approval of such application. The municipal tax collector shall determine the maximum amount of the tax due with respect to such homeowner's residence and thereafter the property tax with respect to such homeowner's residence shall not exceed such amount. After a taxpayer's claim for the first year has been filed and approved such taxpayer shall file such an application biennially. In respect to such application required after the filing and approval for the first year the assessor in each municipality shall notify each such taxpayer concerning application requirements by regular mail not later than February first of the assessment year in which such taxpayer is required to reapply, enclosing a

copy of the required application form. Such taxpayer may submit such application to the assessor by mail provided it is received by the assessor not later than March fifteenth in the assessment year with respect to which such tax relief is claimed. Not later than April first of such year the assessor shall notify, by certified mail, any such taxpayer for whom such application was not received by said March fifteenth concerning application requirements and such taxpayer shall submit not later than May fifteenth such application personally or for reasonable cause, by a person acting [in] on behalf of such taxpayer as approved by the assessor.

Sec. 36. Subsection (e) of section 12-170aa of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(e) Any claim for tax reduction under this section shall be submitted for approval, on the application form prepared for such purpose by the Secretary of the Office of Policy and Management, in the first year claim for such tax relief is filed and biennially thereafter. The amount of tax reduction approved shall be applied to the real property tax payable by the homeowner for the assessment year in which such application is submitted and approved. If any such homeowner has qualified for tax reduction under this section, the tax reduction determined shall, when possible, be applied and prorated uniformly over the number of installments in which the real property tax is due and payable to the municipality in which he resides. In the case of any homeowner who is eligible for tax reduction under this section as a result of increases in qualifying income, effective with respect to the assessment year commencing October 1, 1987, under the schedule of qualifying income and tax reduction in subsection (c) of this section, exclusive of any such increases related to social security adjustments in accordance with subsection (b) of this section, the total amount of tax reduction to which such homeowner is entitled shall be credited and uniformly prorated against property tax installment payments applicable to such homeowner's residence which become due after such homeowner's application for tax reduction under this section is accepted. In the event that a homeowner has paid in full the amount of property tax applicable to such homeowner's residence, regardless of whether the municipality requires the payment of property taxes in one or more installments, such municipality shall make payment to such homeowner in the amount of the tax reduction allowed. The municipality shall be reimbursed for the amount of such payment in accordance with subsection (g) of this section. In respect to such application required biennially after the filing and approval for the first year, the tax assessor in each municipality shall notify each such homeowner concerning application requirements by regular mail not later than February first, annually enclosing a copy of the required application form. Such homeowner may submit such application to the assessor by mail provided it is received by the assessor not later than March fifteenth in the assessment year with respect to which such tax reduction is claimed. Not later than April first of such year the assessor shall notify, by certified mail, any such homeowner for whom such application was not received by said March fifteenth concerning application requirements and such homeowner shall be required not later than May fifteenth to submit such application personally or, for reasonable cause, by a person acting [in] on behalf of such taxpayer as approved by the assessor. In the year immediately following any year in which such homeowner has submitted application and qualified for tax reduction in accordance with this section, such homeowner shall be presumed, without filing application therefor, to be qualified for tax reduction in accordance with the schedule in subsection (c) of this section in the same percentage of property tax as allowed in the year immediately preceding. If any homeowner has qualified and received tax reduction under this section and subsequently in any calendar year has qualifying income in excess of the maximum described in this section, [he] such homeowner shall notify the tax assessor on or before the next filing date and shall be denied tax reduction under this section for the assessment year and any subsequent year or until [he] such homeowner has reapplied and again qualified for benefits under this section. Any such person who fails to so notify the tax assessor of his disqualification shall refund all amounts of tax reduction improperly taken and be fined not more than five hundred dollars.

Approved May 10, 2010

Substitute House Bill No. 5059

Public Act No. 10-84

AN ACT CONCERNING THE APPOINTMENT OF MUNICIPAL ASSESSORS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. (NEW) (*Effective October 1, 2010*) (a) Any town, consolidated town and city or consolidated town and borough may, by town or borough meeting vote, or, in those municipalities in which there is no such meeting, by a two-thirds majority of the members of the legislative body thereof, provide for the appointment of one or more but not more than five assessors. Any such municipality may establish the qualifications and compensation of such assessor or assessors, and may provide for the appointment by the assessor or board of assessors of clerical and other assistance within the limits of the appropriation therefor, provided, if there is more than one assessor, such assessors shall choose one of their number to be chairman of the board of assessors.

(b) Any assessor appointed pursuant to subsection (a) of this section shall be sworn to the faithful performance of his or her duties by the clerk of the town.

Sec. 2. Section 7-105 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2010*):

Each person [elected or] appointed an assessor or elected or appointed a member of the board of assessment appeals or a collector of town taxes in any town shall be sworn before entering upon the duties of the office to which he has been elected or appointed.

Sec. 3. Section 9-185 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2010*):

Unless otherwise provided by special act or charter, [assessors,] members of boards of assessment appeals, selectmen, town clerks, town treasurers, collectors of taxes, constables, registrars of voters, members of boards of education and library directors shall be elected, provided any town may, by ordinance, provide for the appointment, by its chief executive authority, of (1) a constable or constables in lieu of constables to be elected under section 9-200, or (2) a town clerk, town treasurer or collector of taxes in lieu of the election of such officers as provided in section 9-189. Unless otherwise provided by special act or charter, all other town officers shall be appointed as provided by law and, if no other provision for their appointment is made by law, then [by] (A) by the chief executive officer of such municipality, [or] (B) where the legislative body is a town meeting, by the board of selectmen, or (C) by such other appointing authority as a town may by ordinance provide, and except that, if a board of finance is established under the provisions of section 7-340, the members thereof shall be elected as provided in section 9-202. [and except that assessors may be elected or appointed under the provisions of section 9-198.] Any town may, by a vote of its legislative body, determine the number of its officers and prescribe the mode by which they shall be voted for at subsequent elections.

Sec. 4. Section 9-199 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2010*):

(a) Unless otherwise provided by law, each town shall elect [three assessors and] a board of assessment appeals consisting of three members and shall elect such officers at regular municipal

elections for terms of four years. Such [assessors and] members of the board of assessment appeals shall hold office for the term for which they are elected and until their successors are elected and have qualified. When the number of [assessors or the number of] members of the board of assessment appeals to be elected by any town is even, no person shall vote for more than one-half the number, and when the number to be elected is odd, no person shall vote for more than a bare majority of the number, provided the legislative body of any town may provide that the electors of such town vote for the full number of [assessors or] members to be elected thereat, any provision of the special acts to the contrary notwithstanding. The candidates in number sufficient to fill such offices who have the highest number of votes shall be elected. Nothing in this section shall be construed to affect the method of rotation of [assessors or] members of a board of assessment appeals legally in effect on October 1, 1976.

(b) The legislative body of a municipality or, in the case of a municipality for which the legislative body is a town meeting or a representative town meeting, the board of selectmen may appoint an alternate for each member of the board of assessment appeals. Each alternate member shall be an elector of the municipality. When seated, an alternate member shall have all the powers and duties of a member of the board of assessment appeals.

(c) Notwithstanding the provisions of subsection (a) of this section or of any special act, municipal charter or home rule ordinance, a municipality may, by ordinance, authorize its legislative body to appoint additional members to the board of assessment appeals for any assessment year.

Sec. 5. Section 9-198 of the general statutes is repealed. (*Effective October 1, 2010*)

Approved May 26, 2010

Substitute Senate Bill No. 107

Public Act No. 10-98

AN ACT ESTABLISHING A BRADLEY DEVELOPMENT ZONE.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. (NEW) (*Effective October 1, 2011*) There is established an airport development zone, which is comprised of the following census blocks as assigned on the effective date of this section in the towns of Windsor Locks, Suffield, East Granby and Windsor:

090034701001022,	090034701003000,	090034701003001,	090034701003002,
090034701003003,	090034701003004,	090034701003005,	090034701003017,
090034701003018,	090034701003019,	090034701003020,	090034701003021,
090034701003025,	090034701003026,	090034735022009,	090034735022010,
090034735022011,	090034735022012,	090034735022013,	090034735025004,
090034735027000,	090034735029000,	090034735029001,	090034735029002,
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090034762001023,	090034762001025,	090034762002009,	090034762002013,
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090034763009003,	090034763009004,	090034763009005,	090034763009006,
090034763009007,	090034763009008,	090034763009009,	090034763009010,
090034763009011,	090034763009012,	090034763009013,	090034763009014,
090034763009015,	090034763009016,	090034763009017,	090034763009018,
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090034763009024,	090034763009025,	090034763009026,	090034763009031,

090034763009033, 090034771014005, 090034771014011, 090034771014012,
090034771014013, 090034771014014, 090034771014017, 090034771014018,
090034771014019, 090034771014020, 090034771023025, 090034771023026,
090034771023027, 090034771023036, 090034701003006, 090034701003022,
090034701003023, 090034701005000, 090034761001039, 090034763009028.

Sec. 2. Subdivision (59) of section 12-81 of the 2010 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2011, and applicable to assessment years commencing on or after October 1, 2012*):

(59) (a) Any manufacturing facility, as defined in section 32-9p, as amended by this act, acquired, constructed, substantially renovated or expanded on or after July 1, 1978, in a distressed municipality, as defined in said section, [or] in a targeted investment community, as defined in section 32-222, [or] in an enterprise zone designated pursuant to section 32-70 or in an airport development zone established pursuant to section 1 of this act and for which an eligibility certificate has been issued by the Department of Economic and Community Development, and any manufacturing plant designated by the Commissioner of Economic and Community Development under subsection (a) of section 32-75c as follows: To the extent of eighty per cent of its valuation for purposes of assessment in each of the five full assessment years following the assessment year in which the acquisition, construction, renovation or expansion of the manufacturing facility is completed, except that a manufacturing facility having a standard industrial classification code of 2833 or 2834 and having at least one thousand full-time employees, as defined in subsection (f) of section 32-9j, shall be eligible to have the assessment period extended for five additional years upon approval of the commissioner, in accordance with all applicable regulations, provided such full-time employees have not been relocated from another facility in the state operated by the same eligible applicant;

(b) Any service facility, as defined in section 32-9p, as amended by this act, acquired, constructed, substantially renovated or expanded on or after July 1, 1996, and for which an eligibility certificate has been issued by the Department of Economic and Community Development, as follows: (i) In the case of an investment of twenty million dollars or more but not more than thirty-nine million dollars in the service facility, to the extent of forty per cent of its valuation for purposes of assessment in each of the five full assessment years following the assessment year in which the acquisition, construction, renovation or expansion of the service facility is completed; (ii) in the case of an investment of more than thirty-nine million dollars but not more than fifty-nine million dollars in the service facility, to the extent of fifty per cent of its valuation for purposes of assessment in each of the five full assessment years following the assessment year in which the acquisition, construction, renovation or expansion of the service facility is completed; (iii) in the case of an investment of more than fifty-nine million dollars but not more than seventy-nine million dollars in the service facility, to the extent of sixty per cent of its valuation for purposes of assessment in each of the five full assessment years following the assessment year in which the acquisition, construction, renovation or expansion of the service facility is completed; (iv) in the case of an investment of more than seventy-nine million dollars but not more than ninety million dollars in the service facility, to the extent of seventy per cent of its valuation for purposes of assessment in each of the five full assessment years following the assessment year in which the acquisition, construction, renovation or expansion of the service facility is completed; or (v) in the case of an investment of more than ninety million dollars in the service facility, to the extent of eighty per cent of its valuation for purposes of assessment in each of the five full assessment years following the assessment year in which the acquisition, construction, renovation or expansion of the service facility is completed, except that any financial institution, as defined in section 12-217u, having at least four thousand qualified employees, as determined in accordance with an agreement pursuant to subdivision (3) of subsection (n) of section 12-217u, shall be eligible to have the assessment period extended for five additional years upon approval of the commissioner, in accordance with all applicable regulations, provided such full-time employees have not been relocated from another facility in the state operated by

the same eligible applicant. In no event shall the definition of qualified employee be more favorable to the employer than the definition provided in section 12-217u;

(c) The completion date of a manufacturing facility, manufacturing plant or a service facility will be determined by the Department of Economic and Community Development taking into account the issuance of occupancy certificates and such other factors as it deems relevant. In the case of a manufacturing facility, manufacturing plant or a service facility which consists of a constructed, renovated or expanded portion of an existing plant, the assessed valuation of the facility or manufacturing plant is the difference between the assessed valuation of the plant prior to its being improved and the assessed valuation of the plant upon completion of the improvements. In the case of a manufacturing facility, manufacturing plant or a service facility which consists of an acquired portion of an existing plant, the assessed valuation of the facility or manufacturing plant is the assessed valuation of the portion acquired. This exemption shall be applicable during each such assessment year regardless of any change in the ownership or occupancy of the facility or manufacturing plant. If during any such assessment year, however, any facility for which an eligibility certificate has been issued ceases to qualify as a manufacturing facility, manufacturing plant or a service facility, the entitlement to the exemption allowed by this subdivision shall terminate for the assessment year following the date on which the qualification ceases, and there shall not be a pro rata application of the exemption. Any person who desires to claim the exemption provided in this subdivision shall file annually with the assessor or board of assessors in the distressed municipality, targeted investment community, [or] enterprise zone designated pursuant to section 32-70 or in the town within the airport development zone established pursuant to section 1 of this act in which the manufacturing facility or service facility is located, on or before the first day of November, written application claiming such exemption on a form prescribed by the Secretary of the Office of Policy and Management. Failure to file such application in this manner and form within the time limit prescribed shall constitute a waiver of the right to such exemption for such assessment year, unless an extension of time is allowed pursuant to section 12-81k, and upon payment of the required fee for late filing;

Sec. 3. Subdivision (60) of section 12-81 of the 2010 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2011, and applicable to assessment years commencing on or after October 1, 2012*):

(60) (a) (1) Machinery and equipment which represents an addition to the assessment or grand list of the municipality in which this exemption is claimed and is installed in any manufacturing facility, as defined in section 32-9p, as amended by this act, which facility is or has been constructed, or substantially renovated or expanded on or after July 1, 1978, in a distressed municipality, [or] targeted investment community, [or] enterprise zone designated pursuant to section 32-70 or in an airport development zone established pursuant to section 1 of this act and for which an eligibility certificate has been issued by the Department of Economic and Community Development, concurrently with and directly attributable to such construction, renovation or expansion, (2) machinery and equipment which represents an addition to the assessment or grand list of the municipality in which this exemption is claimed and is installed, or machinery and equipment existing, in any manufacturing facility, as defined in section 32-9p, as amended by this act, which facility is or has been acquired on or after July 1, 1978, in a distressed municipality, targeted investment community, [or] enterprise zone designated pursuant to section 32-70 or in an airport development zone established pursuant to section 1 of this act and for which an eligibility certificate has been issued by the Department of Economic and Community Development, and (3) machinery and equipment acquired and installed on or after October 1, 1986, in a manufacturing facility that is or has at one time been certified as eligible for the exemption under this subparagraph in accordance with section 32-9r, and which continues to be used for manufacturing purposes, provided such machinery and equipment is installed in conjunction with an expansion program that satisfies the requirements for a manufacturing facility, as defined in section 32-9p, as amended by this act, and is contiguous to and represents an increase in square feet of floor space of not less than fifty per cent of the floor space in the

certified manufacturing facility, as follows: To the extent of eighty per cent of its valuation for purposes of assessment in each of the five full assessment years for which the manufacturing facility in which it is installed qualifies for an exemption under subdivision (59) of this section, except that a facility having a code classification 2833 or 2834 in the Standard Industrial Code Classification Manual, United States Office of Management and Budget, 1987 edition, wherein at least one thousand new full-time employees, as defined in subsection (f) of section 32-9j, are employed, shall be eligible to have the assessment period under this subdivision extended for five additional years upon approval of the commissioner, provided the commissioner approves an extension of the assessment period under subdivision (59) of this section for said facility;

(b) (1) Machinery and equipment which represents an addition to the assessment or grand list of the municipality in which this exemption is claimed and is installed in any service facility, as defined in section 32-9p, as amended by this act, which facility is or has been constructed, or substantially renovated or expanded on or after July 1, 1996, and for which an eligibility certificate has been issued by the Department of Economic and Community Development, concurrently with and directly attributable to such construction, renovation or expansion, (2) machinery and equipment which represents an addition to the assessment or grand list of the municipality in which this exemption is claimed and is installed, or machinery and equipment existing, in any service facility, as defined in section 32-9p, as amended by this act, which facility is or has been acquired on or after July 1, 1996, and for which an eligibility certificate has been issued by the department, and (3) machinery and equipment acquired and installed on or after July 1, 1996, in a service facility that is or has at one time been certified as eligible for the exemption under this subparagraph in accordance with section 32-9r and which continues to be used for service purposes, provided such machinery and equipment is installed in conjunction with an expansion program that satisfies the requirements for a service facility, as defined in section 32-9p, as amended by this act, and is contiguous to and represents an increase in square feet of floor space of not less than fifty per cent of the floor space in the certified service facility, as follows: (i) In the case of an investment of twenty million dollars or more but not more than thirty-nine million dollars in the service facility, to the extent of forty per cent of its valuation for purposes of assessment in each of the five full assessment years for which the service facility in which it is installed qualifies for an exemption under subdivision (59) of this section; (ii) in the case of an investment of more than thirty-nine million dollars but not more than fifty-nine million dollars in the service facility, to the extent of fifty per cent of its valuation for purposes of assessment in each of the five full assessment years for which the service facility in which it is installed qualifies for an exemption under subdivision (59) of this section; (iii) in the case of an investment of more than fifty-nine million dollars but not more than seventy-nine million dollars in the service facility, to the extent of sixty per cent of its valuation for purposes of assessment in each of the five full assessment years for which the service facility in which it is installed qualifies for an exemption under subdivision (59) of this section; (iv) in the case of an investment of more than seventy-nine million dollars but not more than ninety million dollars in the service facility, to the extent of seventy per cent of its valuation for purposes of assessment in each of the five full assessment years for which the service facility in which it is installed qualifies for an exemption under subdivision (59) of this section; or (v) in the case of an investment of more than ninety million dollars in the service facility, to the extent of eighty per cent of its valuation for purposes of assessment in each of the five full assessment years for which the service facility in which it is installed qualifies for an exemption under subdivision (59) of this section, except that any financial institution, as defined in section 12-217u, having at least four thousand qualified employees, as determined in accordance with an agreement pursuant to subdivision (3) of subsection (n) of section 12-217u, shall be eligible to have the assessment period extended for five additional years upon approval of the commissioner, in accordance with all applicable regulations, provided such full-time employees have not been relocated from another facility in the state operated by the same eligible applicant. In no event shall the definition of qualified employee be more favorable to the employer than the definition provided in section 12-217u;

(c) This exemption shall terminate for the assessment year next following if the manufacturing facility or service facility in which such machinery and equipment is installed no longer qualifies for an exemption under said subdivision (59), and there shall not be a pro rata application of the exemption of such machinery and equipment in the assessment year of such termination. Any person who desires to claim the exemption provided in this subdivision shall file annually with the assessor or board of assessors in the distressed municipality, targeted investment community, **[or]** enterprise zone designated pursuant to section 32-70 or the town in the airport development zone established pursuant to section 1 of this act in which the manufacturing facility or service facility is located, on or before the first day of November, written application claiming such exemption on a form prescribed by the Secretary of the Office of Policy and Management. Failure to file such application in this manner and form within the time limit prescribed shall constitute a waiver of the right to such exemption for such assessment year, unless an extension of time is allowed pursuant to section 12-81k, and upon payment of the required fee for late filing. This exemption shall not apply to rolling stock;

Approved June 2, 2010

Substitute Senate Bill No. 414

Public Act No. 10-110

AN ACT MAKING REVISIONS TO STATUTES CONCERNING THE DEPARTMENT OF MOTOR VEHICLES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Sec. 22. Section 14-163 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) The commissioner shall compile information concerning motor vehicles and snowmobiles subject to property taxation pursuant to section 12-71 using the records of the Department of Motor Vehicles and information reported by owners of motor vehicles and snowmobiles. In addition to any other information the owner of a motor vehicle or snowmobile is required to file with the commissioner by law, such owner shall provide the commissioner with the name of the town in which such owner's motor vehicle or snowmobile is to be set in the list for property tax purposes, pursuant to section 12-71. On or before December 1, 2004, and annually thereafter, the commissioner shall **[furnish]** provide to each assessor in this state a list identifying motor vehicles and snowmobiles that are subject to property taxation in each such assessor's town. Said list shall include the names and addresses of the owners of such motor vehicles and snowmobiles, **[together with]** and the vehicle identification numbers for all such vehicles for which such numbers are available.

(b) On or before October 1, 2004, and annually thereafter, the commissioner shall **[furnish]** provide to each assessor in this state a list identifying motor vehicles and snowmobiles in each such assessor's town that were registered subsequent to the first day of October of the assessment year immediately preceding, but prior to the first day of August in such assessment year, and that are subject to property taxation on a supplemental list pursuant to section 12-71b.

In addition to the information for each such vehicle and snowmobile specified under subsection (a) of this section that is available to the commissioner, the list provided under this subsection shall include a code related to the date of registration of each such vehicle or snowmobile.

(c) No assessor or tax collector shall disclose any information contained in any list provided by the commissioner pursuant to subsections (a) and (b) of this section if the commissioner is not required to provide such information or if such information is protected from disclosure under state or federal law.

Sec. 48. (NEW) (*Effective July 1, 2010*) If the Commissioner of Motor Vehicles receives notification from the United States Postal Service that a person who holds (1) a license for the operation of a motor vehicle, (2) an identity card issued under section 1-1h of the general statutes, or (3) a certificate of registration for a motor vehicle, snowmobile or vessel, has changed his or her address on file with the United States Postal Service, and the commissioner determines that such person has not notified the commissioner of such change of address in accordance with sections 14-17a, 14-45 and 15-146 of the general statutes, the commissioner may send any mail concerning such person's operator's license, identity card or certificate of registration for such motor vehicle, snowmobile or vessel to the address on file with the United States Postal Service and may change such person's motor vehicle records to reflect such address.

Approved June 7, 2010

Substitute House Bill No. 5436

Public Act No. 10-135

AN ACT CONCERNING BROWNFIELD REMEDIATION LIABILITY.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Sec. 3. Section 12-81r of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2010, and applicable to assessment years commencing on and after October 1, 2010*):

(a) Any municipality may (1) enter into an agreement with the owner of any real property to abate the property tax due as of the date of the agreement for a period not to exceed seven years if the property has been subject to a spill, as defined in section 22a-452c, and the owner agrees to conduct any environmental site assessment, demolition and remediation of the spill necessary to redevelop the property. Any such tax abatement shall only be for the period of remediation and redevelopment and shall be contingent upon the continuation and completion of the remediation and redevelopment process with respect to the purposes specified in the agreement. The abatement shall cease upon the sale or transfer of the property for any other purpose unless the municipality consents to its continuation. The municipality may also establish a recapture provision in the event of sale provided such recapture shall not exceed the original amount of taxes abated and may not go back further than the date of the agreement; [or] (2) forgive all or a portion of the principal balance and interest due on delinquent property taxes for the benefit of any prospective purchaser who has obtained an environmental investigation or remediation plan approved by the Commissioner of Environmental Protection or a licensed

environmental professional under section 22a-133w, 22a-133x or 22a-133y and completes such remediation plan for an establishment, as defined in section 22a-134, deemed by the municipality to be abandoned or a brownfield, as defined in subdivision (1) of subsection (a) of section 32-9kk; or (3) enter into an agreement with the owner of any real property to fix the assessment of the property as of the last assessment date prior to commencement of remediation activities for a period not to exceed seven years, provided the property has been the subject of a remediation approved by the Commissioner of Environmental Protection or verified by a licensed environmental professional pursuant to section 22a-133w, 22a-133x, 22a-133y or 22a-134.

(b) Any abatement or forgiveness of taxes or fixed assessment or any combination thereof under subsection (a) of this section shall be approved by vote of the board of finance, if applicable, and the legislative body of the municipality, or by vote of the board of finance, if applicable, and the board of selectmen in a municipality where the legislative body is a town meeting and contingent upon any other conditions deemed appropriate by such body.

(c) A municipality shall notify the Commissioner of Environmental Protection, the Commissioner of Economic and Community Development and the Secretary of the Office of Policy and Management not later than thirty days after granting any abatement or forgiveness of taxes or any fixed assessment under subsection (a) of this section. Such notice shall provide the owner or purchaser's name, as the case may be, and the address of the property.

Approved June 8, 2010

Substitute Senate Bill No. 201

Public Act No. 10-152

AN ACT MAKING TECHNICAL REVISIONS TO THE PLANNING AND DEVELOPMENT STATUTES, DELAYING REVALUATION FOR CERTAIN MUNICIPALITIES, MAKING SUBSTANTIVE CHANGES TO STATUTES CONCERNING HOUSING BLIGHT AND AUTHORIZING THE MODIFICATION OF CERTAIN ELECTRICITY PURCHASE AGREEMENTS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Sec. 2. Section 12-63c of the 2010 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2010*):

(a) In determining the present true and actual value in any town of real property used primarily for purposes of producing rental income, the assessor, which term whenever used in this section shall include assessor or board of assessors, may require in the conduct of any appraisal of such property pursuant to the capitalization of net income method, as provided in section 12-63b, that the owner of such property annually submit to the assessor not later than the first day of June, on a form provided by the assessor not later than forty-five days before said first day of June, the best available information disclosing the actual rental and rental-related income and operating expenses applicable to such property. Submission of such information may be required whether or not the town is conducting a revaluation of all real property pursuant to section 12-62. Upon determination that there is good cause, the assessor may grant an extension of not more than

thirty days to **[file]** submit such information, if the owner of such property files a request for an extension with the assessor not later than May first.

(b) Any such information related to actual rental and rental-related income and operating expenses and not already a matter of public record **[which]** that is submitted **[or made available]** to the assessor shall not be subject to the provisions of section 1-210.

(c) If upon receipt of information as required under subsection (a) of this section the assessor finds that such information does not appear to reflect actual rental and rental-related income or operating expenses related to the current use of such property, additional verification concerning such information may be requested by the assessor. All information received by the assessor under subsection (a) of this section shall be subject to audit by the assessor or a designee of the assessor. Any person claiming to be aggrieved by the action of the assessor hereunder may appeal the actions of the assessor to the board of assessment appeals and the Superior Court as otherwise provided in this chapter.

(d) Any owner of such real property required to submit **[or make available]** information to the assessor in accordance with subsection (a) of this section for any assessment year, who fails to submit such information **[or fails to make it available]** as required under said subsection (a) or who submits information **[or makes it available]** in incomplete or false form with intent to defraud, shall be subject to a penalty equal to a ten per cent increase in the assessed value of such property for such assessment year. Notwithstanding the provisions of this subsection, an assessor or board of assessment appeals shall waive such penalty if the owner of the real property required to submit the information is not the owner of such property on the assessment date for the grand list to which such penalty is added. Such assessor or board may waive such penalty upon receipt of such information in any town in which the legislative body adopts an ordinance allowing for such a waiver.

Sec. 4. (*Effective from passage*) Notwithstanding the provisions of section 12-62 of the general statutes or any other provision of the general statutes, any municipal charter, any special act or any home rule ordinance, the city of Middletown shall not be required to effect a revaluation prior to the 2013 assessment year, provided any decision not to implement a revaluation pursuant to this section is approved by the legislative body of such city. The rate maker, as defined in section 12-131 of the general statutes, in such city may prepare new rate bills under the provisions of chapter 204 of the general statutes in order to carry out the provisions of this section. Any required revaluation subsequent to any delayed revaluation effected pursuant to this section shall be effected in accordance with the provisions of section 12-62 of the general statutes. Such subsequent revaluation shall recommence at the point in the schedule required pursuant to section 12-62 of the general statutes that such city was following prior to such delay.

Sec. 5. (*Effective from passage*) Notwithstanding the provisions of section 12-62 of the general statutes or any other provision of the general statutes, any municipal charter, any special act or any home rule ordinance, the town of Guilford shall not be required to effect a revaluation prior to the 2013 assessment year, provided any decision not to implement a revaluation pursuant to this section is approved by the legislative body of such town. The rate maker, as defined in section 12-131 of the general statutes, in such town may prepare new rate bills under the provisions of chapter 204 of the general statutes in order to carry out the provisions of this section. Any required revaluation subsequent to any delayed revaluation effected pursuant to this section shall be effected in accordance with the provisions of section 12-62 of the general statutes. Such subsequent revaluation shall recommence at the point in the schedule required pursuant to section 12-62 of the general statutes that such town was following prior to such delay.

Sec. 6. (*Effective from passage*) Notwithstanding the provisions of section 12-62 of the general statutes or any other provision of the general statutes, any municipal charter, any special act or

any home rule ordinance, the town of Madison shall not be required to effect a revaluation prior to the 2013 assessment year, provided any decision not to implement a revaluation pursuant to this section is approved by the legislative body of such town. The rate maker, as defined in section 12-131 of the general statutes, in such town may prepare new rate bills under the provisions of chapter 204 of the general statutes in order to carry out the provisions of this section. Any required revaluation subsequent to any delayed revaluation effected pursuant to this section shall be effected in accordance with the provisions of section 12-62 of the general statutes. Such subsequent revaluation shall recommence at the point in the schedule required pursuant to section 12-62 of the general statutes that such town was following prior to such delay.

Approved June 8, 2010

Substitute Senate Bill No. 175

Public Act No. 10-162

AN ACT TRIGGERING CERTAIN ECONOMIC DEVELOPMENT PROGRAMS AND EXTENDING THE DEADLINE FOR CERTAIN TAX EXEMPTIONS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. Section 32-56 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) In view of the contemplated reduction in defense expenditures by the federal government and the fact that Connecticut ranks first in the nation on a per capita basis in defense contracts awarded, the department shall engage special agent technologists who shall take steps to assist medium and small manufacturers to find solutions for the problems related to defense conversion and in executing adaptation to new technologies. Such assistance shall be made available to medium-sized and small companies which lack sufficient resources to keep abreast of new technologies in fields allied to their own or in entering new markets not oriented to defense production.

(b) It is found and declared that Connecticut ranks very high among the states on a per capita basis in the amounts of prime defense contracts awarded; that the economies of many areas in the state and the employment opportunities offered by many businesses in the state are heavily defense-dependent and would suffer severe adverse impacts in the event of prime defense contract cutbacks or major aerospace or defense plant closures; that, in the event that defense-dependent areas or businesses in the state were severely impacted by a prime defense contract cutback or major aerospace or defense plant closure, there would be a serious need for non-defense-related industrial and commercial development and activity in such areas or by such businesses to provide and maintain employment and tax revenues; that private and public capital investment in the construction, renovation, and expansion of nondefense manufacturing and other industrial facilities will best contribute to maintaining employment and the existing tax base and to the development of a wider-based and more balanced economy in the state; and that the tax and other financial incentives provided by this section to encourage such public and private investment in businesses and municipalities severely impacted by prime defense contract cutbacks, are important and necessary applications of the resources of the state in the exercise of its responsibility to preserve the health, safety and general welfare in the state of its people; and therefore the necessity, in the public interest and for the public benefit and good, of the provisions of this section is hereby declared as a matter of legislative determination.

(c) The commissioner may determine that the economy of a municipality has been severely impacted by a prime defense contract cutback or major aerospace or defense plant closure with not less than eight hundred employees. The commissioner shall make such a determination only after a public hearing, at which hearing information shall be submitted to support the findings required by this section.

(d) (1) In determining that a municipality has been severely impacted by a prime defense contract cutback or major aerospace or defense plant closure with not less than eight hundred employees the commissioner shall find that (A) one or more businesses in the municipality has experienced a cancellation of one or more prime defense contracts or major aerospace or defense plant closure with not less than eight hundred employees, or subcontracts entered into in connection with prime defense contracts, or a significant reduction in prime defense contract or related subcontract awards or orders; (B) such prime defense contract cutback or major aerospace or defense plant closure has caused or will cause a loss of employment opportunities in the municipality; (C) such prime defense contract or major aerospace or defense plant closure cutback has caused or will cause a severe adverse impact in the municipality. In making such findings the commissioner may consider the extent to which the businesses in the municipality are, or were at the period in time before the prime defense contract cutback or major aerospace or defense plant closure occurred, dependent on prime defense contracts or on subcontracts related to such prime defense contracts or major aerospace or defense plant closures; the extent to which one or more prime defense contractors in the municipality has or plans to reduce its work force or the amount of defense subcontract awards or orders which would be performed by businesses in the municipality; the extent to which the unemployed in the municipality are or were defense workers with specialized skills not easily transferable to other industries; the existence of abandoned or underutilized defense-related manufacturing facilities in the municipality; and any other factors which the commissioner deems relevant to such finding. (2) The commissioner's determination that a municipality is severely impacted by a prime defense contract cutback or major aerospace or defense plant closure shall be effective for two years from the date of the decision of the commissioner. The commissioner may renew such determination for two additional two-year periods following a public hearing and upon making the findings required by this subsection. Notwithstanding the provisions of this subdivision, if (A) a military installation of the United States Department of Defense at which military vehicle engines were produced is located in any such municipality, (B) the military installation is closed pursuant to 10 USC 2687, and (C) the Department of Defense plans to convey the site of said installation to said municipality, the determination by the commissioner that the municipality is severely impacted by a prime defense contract cutback or major aerospace or defense plant closure shall remain effective until such conveyance and any environmental remediation of the site are completed or until such time as the plant has been reoccupied by another business, and such determination may be renewed for a period not exceeding two years.

(e) Any business facility located in a municipality declared by the commissioner to be severely impacted by a prime defense contract cutback or major aerospace or defense plant closure pursuant to subsection (c) of this section, which facility would be a "manufacturing facility", as defined in subsection (d) of section 32-9p, but for the fact that the facility is not in a "distressed municipality", as defined in subsection (b) of section 32-9p, will be deemed a manufacturing facility for the purposes of sections 32-9p to 32-9s, inclusive, section 12-217e, and subdivisions (59) and (60) of section 12-81, if the purpose of the construction, expansion, renovation or acquisition of such facility is not dependent on prime defense contracts or related subcontracts. The provisions of this section shall apply to a business facility located in a building that was vacant on July 1, 1998, and was formerly used for defense manufacturing or as a major aerospace or defense plant.

(f) Any municipality declared by the commissioner to be severely impacted by a prime defense contract cutback or major aerospace or defense plant closure will be deemed a distressed

municipality under sections 8-190 and 8-195 for the purpose of assisting non-defense-dependent projects.

Approved June 9, 2010

Substitute House Bill No. 5255

Public Act No. 10-171

AN ACT CONCERNING MUNICIPAL MANDATE RELIEF.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Sec. 3. Section 12-80a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2010, and applicable to assessment years commencing on or after said date*):

(a) Any (1) taxpayer which, prior to January 1, 1990, was subject to tax under chapter 211 with respect to the rendering of telecommunications service and which, on or after January 1, 1990, is subject to tax under chapter 219 for rendering telecommunications service and (2) other taxpayer that is subject to tax under chapter 219 for rendering telecommunications service and which has elected in the manner specified in this section to have personal property taxed as provided in this section, shall be required to submit to the Commissioner of Revenue Services and the Secretary of the Office of Policy and Management, not later than the thirtieth day of November of each year during which it is subject to tax under chapter 219, a list of all personal property on a town-by-town basis that is owned by such taxpayer in this state on the first day of October of such year and that is used solely and exclusively for rendering telecommunications service, as defined in said chapter 219, including the location of each item of such property and the fair market value thereof, recognizing depreciation of such property to the maximum extent allowed for purposes of the corporation business tax in this state, as certified by the Commissioner of Revenue Services. Each such taxpayer shall also submit said list to each municipality in which such taxpayer owns property, provided the list submitted to a municipality shall contain only the personal property owned by such taxpayer that is located in, or allocated pursuant to this subsection to, said municipality. If the records of a taxpayer subject to the requirements of this subsection do not contain the data necessary to develop the list as required without undue cost, the taxpayer may, for purposes of requirements under this subsection, petition the Commissioner of Revenue Services for approval of an alternate method of determining the value of the plant used solely and exclusively to render telecommunications services, but not including central office or switching equipment of that taxpayer, located in each town in the state. If the commissioner finds that the alternative method proposed results in a reasonable approximation of the value of the property of the taxpayer located in each town and used solely and exclusively for rendering telecommunications service, the commissioner shall notify the taxpayer that the proposed alternate method is acceptable and the taxpayer shall be permitted to use the alternate method in developing the list required under this subsection.

(b) (1) Not later than the first day of February immediately following the end of such tax year, the Secretary of the Office of Policy and Management shall determine, with respect to such company, a value for personal property equivalent to seventy per cent of the value of personal property included in the list of such property prepared and certified in accordance with subsection (a) of this section. The amount of tax applicable with respect to such personal property of any taxpayer subject to the tax imposed under this section shall be determined by multiplying the value of personal property of such company, as determined under this subsection, by a mill rate of forty-seven mills. Said secretary shall, not later than the first day of March immediately following the end of such tax year, submit a tax bill to each company stating the amount of tax

payable to each town in relation to the personal property of such taxpayer located in such town. Such tax shall be due and payable to the town in which such personal property is located not later than the first day of April immediately following. Any city or borough not consolidated with the town in which it is located and any town containing such a city or borough shall receive a portion of the tax due and payable to such town on the basis of the following ratio: The total taxes levied in the previous fiscal year by such town, city or borough shall be the numerator of the fraction. The total taxes levied by the town and all cities or boroughs located within such town shall be added together, and the sum shall be the denominator of the fraction. Any such city or borough may, by vote of its legislative body, direct the Secretary of the Office of Policy and Management to reallocate all or a portion of the share of such city or borough to the town in which it is located.

(2) The person responsible for the collection of taxes for each town, city or borough owed taxes under this subsection may, at such time as such tax becomes delinquent as provided in sections 12-146 and 12-169, subject such tax to interest at the rate of one and one-half per cent of such tax for each month or fraction thereof which elapses from the time when such tax becomes due and payable until the same is paid.

(c) With respect to tangible personal property included in the list of such property submitted to the Secretary of the Office of Policy and Management as provided in subsection (a) of this section, any taxpayer subject to the tax imposed under this section for any tax year shall not be subject to property tax in any town applicable to such personal property for the assessment year in such town commencing on the first day of October immediately preceding the date on which the tax determined with respect to such property in accordance with this section becomes due and payable.

(d) Any taxpayer that, on or after January 1, 1990, is subject to tax under chapter 219 for rendering telecommunications service but that, prior to January 1, 1990, was not subject to tax under chapter 211 for rendering telecommunications service may elect to have personal property taxed in the manner specified in this section. Such election shall be made in writing and filed with the Secretary of the Office of Policy and Management and a copy thereof shall be filed with the assessor of each town in which personal property affected by such election is located. [Such] Except as provided in subsection (g) of this section, such election, once filed with the secretary, shall be irrevocable and shall, if filed on or before the date that is two months prior to the start of the assessment year, be effective for such assessment year and for all succeeding assessment years, otherwise to be effective for the next succeeding assessment year and all succeeding assessment years.

(e) For assessment years commencing on or after October 1, 1997, the provisions of this section, including informational reporting requirements imposed on owners, shall also apply, to the extent provided in section 12-80b, to property that is used both to render telecommunications service subject to tax under chapter 219 and to render community antenna television service subject to tax under chapter 219 and that is required, under subsection (a) of section 12-80b, to be taxed as provided in this section.

(f) Any municipality may examine the Office of Policy and Management's or the Department of Revenue Services' audit of a taxpayer's submission pursuant to subsection (a) of this section.

(g) (1) Any election for taxation made under subsection (d) of this section on or before August 1, 2009, by a taxpayer that provides mobile telecommunications service, as defined in section 12-407a, is null and void. For the assessment year commencing October 1, 2010, and for each assessment year thereafter, such taxpayer shall not be subject to taxation for personal property under subsection (b) of this section, but shall be subject to personal property taxation as otherwise provided in this chapter, subject to the provisions of subdivisions (2) and (3) of this

subsection. No taxpayer that provides mobile telecommunications service shall be eligible to make an election as provided in subsection (d) of this section after August 1, 2009.

(2) The personal property of any taxpayer whose election for taxation becomes null and void pursuant to this subsection that, on or before the October 1, 2009, grand list, has not been depreciated to the maximum extent allowed for purposes of the corporation business tax in this state, shall be subject to taxation by the town in which it is located as of the assessment year beginning October 1, 2010, under the provisions of this chapter that are applicable to all other taxpayers.

(3) The personal property of any taxpayer whose election for taxation becomes null and void pursuant to this subsection that, on or before the October 1, 2009, grand list, has been depreciated to the maximum extent allowed for purposes of the corporation business tax in this state, shall be subject to taxation for assessment years commencing on and after October 1, 2010, as follows: (A) In the assessment year beginning October 1, 2010, such taxpayer shall file a declaration, as required by section 12-41, in which twenty-five per cent of the total value of such taxpayer's fully depreciated personal property shall be reported for purposes of assessment; (B) in the assessment year beginning October 1, 2011, such taxpayer shall file a declaration as required by section 12-41, in which fifty per cent of the total value of such taxpayer's fully depreciated personal property shall be reported for purposes of assessment; (C) in the assessment year beginning October 1, 2012, such taxpayer shall file a declaration as required by section 12-41, in which seventy-five per cent of the total value of such taxpayer's fully depreciated personal property shall be reported for purposes of assessment; and (D) in the assessment year beginning October 1, 2013, and each assessment year thereafter, such taxpayer shall file a declaration as required by section 12-41, in which one hundred per cent of the total value of such taxpayer's fully depreciated personal property shall be reported for purposes of assessment.

Approved June 8, 2010

House Bill No. 5495

Special Act No. 10-4

AN ACT ESTABLISHING THE RIVER FALLS IMPROVEMENT DISTRICT WITHIN THE TOWN OF SEYMOUR.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. *(Effective July 1, 2010)* (a) For purposes of this section:

(1) "District" means that certain real property, situated in the town of Seymour, the County of New Haven and the state of Connecticut, the River Falls Improvement District, a body politic and corporate.

(2) "Voter" means (A) any person who is an elector of the district, (B) any citizen of the United States of the age of eighteen years or more who, jointly or severally, is liable to the district for taxes assessed against such citizen on an assessment of not less than one thousand dollars on the last-completed grand list of such district, as the case may be, or who would be so liable if not entitled to an exemption under subdivision (17), (19), (22), (23) or (26) of section 12-81 of the general statutes, or (C) holders of record of an interest in real property within the district.

(3) "Bonds" means bonds, notes or other obligations authorized by this section.

(4) "Board of directors" or "board" means the governing body of the district established pursuant to this section.

(b) (1) Upon the petition of fifteen or more persons eligible to vote in the town of Seymour, seeking to establish the district for any or all of the purposes set forth in this section, the first selectman of said town shall call a meeting of the voters to act upon such petition, which meeting shall be held at such place within said town and such hour as the first selectman designates, not later than thirty days after such petition has been received by the first selectman. Such meeting shall be called by publication of a written notice of the same, signed by the first selectman, at least fourteen days before the time fixed for such meeting in two successive issues of some newspaper published or circulated in said town. Not later than twenty-four hours before such meeting, (A) two hundred or more voters or ten per cent of the total number of voters of such proposed district, whichever is less, may petition the first selectman, in writing, for a referendum of the voters of such proposed district, or (B) the first selectman in his or her discretion, may order a referendum of the voters of such proposed district, on the sole question of whether the proposed district should be established. Any such referendum shall be held not less than seven or more than fourteen days after the receipt of such petition or the date of such order, on a day to be set by the first selectman for a vote by paper ballots or by a "yes" or "no" vote on the voting machines, during the hours between twelve o'clock noon and eight o'clock p. m. , except that said town may, by vote of its board of selectmen, provide for an earlier hour for opening the polls but not earlier than six o'clock a. m. If voters representing at least two-thirds of the assessments of holders of record within the proposed district cast votes in such referendum in favor of establishing the proposed district, the first selectman shall reconvene such meeting not later than seven days after the day on which the referendum is held. Upon approval of the petition for the proposed district by voters representing at least two-thirds of the assessments of holders of record within the proposed district present at such meeting, or if a referendum is held, upon the reconvening of such meeting after the referendum, the voters may name the district and, upon the vote of voters representing a majority of assessments of holders of record within the district, choose necessary officers of the district to hold office until the first annual meeting thereof. Upon the filing of the first report filed in the manner provided in subsection (c) of section 7-325 of the general statutes, the district shall be a body corporate and politic and have the powers provided in sections 7-324 to 7-329, inclusive, of the general statutes, not inconsistent with the general statutes or this section, in relation to the objects for which it was established, that are necessary for the accomplishment of such objects, including the power to lay and collect taxes. The clerk of such district shall cause its name and a description of its territorial limits and of any additions that may be made thereto to be recorded in, and a caveat be placed upon, the land records of the town of Seymour.

(2) At the meeting called for the purpose of establishing the district, as provided in subdivision (1) of this subsection, the voters may establish the district for any or all of the following purposes: To extinguish fires, to light streets, to plant and care for shade and ornamental trees, to plan, lay out, acquire, construct, finance and maintain roads, sidewalks, crosswalks, drains, sewers and sewage treatment facilities, utility improvements and connections, parking facilities, open space, bulkhead repairs, dredging and construction, environmental remediation and other infrastructure improvements, and to acquire, construct, maintain and regulate the use of recreational facilities, to plan, lay out, acquire, construct, reconstruct, repair, maintain, supervise and manage a flood or erosion control system, to plan, lay out, acquire, construct, maintain, operate, finance and regulate the use of a community water system, all as hereinafter referred to as the "improvements". The district may contract with a town, city, borough or other district for carrying out any of the purposes or the purchase or sale of any of the improvements for which such district was established.

(3) (A) At the meeting called for the purpose of establishing the district as provided in subdivision (1) of this subsection, the voters shall fix the date of the annual meeting of the voters for the election of district officers and the transaction of such other business as may properly come

before such annual meeting. At such organization meeting of the district, the voters shall elect a president, vice-president, five directors, a clerk and a treasurer to serve until the first annual meeting for the election of officers and thereafter such officers shall be elected annually, provided, upon its organization and at all times thereafter, one director may be appointed by the first selectman of the town of Seymour. Not fewer than three members of the board of directors shall be residents of the state of Connecticut. As provided in subparagraph (A) of subdivision (4) of this subsection, a quorum shall be required for the transaction of business at such organizational meeting of the district; and if no quorum is present at such meeting, the first selectman may adjourn such meeting from time to time, until a quorum is present.

(B) Special meetings of the district may be called on the application of ten per cent of the total number of voters of such district or twenty of the voters of such district, whichever is less, or by the president or any three directors upon giving notice as provided in this subdivision. Any special meeting called on the application of the voters shall be held not later than twenty-one days after receiving such application. Notice of the holding of the annual meeting and all special meetings shall be given by publication of a notice of such meetings in a newspaper having a general circulation in such district at least ten days before the day of such meetings, signed by the president or any three directors, which notice shall designate the time and place of such meetings and the business to be transacted at such meeting. Two hundred or more persons or ten per cent of the total number of voters of such district, whichever is less, may petition the clerk of such district, in writing, at least twenty-four hours prior to any such meeting, requesting that any item or items on the call of such meeting be submitted to the voters not less than seven or more than fourteen days after the date of such meeting. Such vote shall be held on a day to be set by the district meeting or, if the district meeting does not set a date, by the board of directors. The vote shall be by paper ballots or by a "yes" or "no" vote on the voting machines, during the hours between twelve o'clock noon and eight o'clock p. m. , except that any district may, by vote of its board of directors, provide for an earlier hour for opening the polls but not earlier than six o'clock a. m. The paper ballots or voting machine ballot labels, as the case may be, shall be provided by the clerk. When such a petition has been filed with the clerk, the president, after completion of other business and after reasonable discussion shall adjourn such meeting and order such vote on such item or items in accordance with the petition. Any item so voted may be rescinded in the same manner. The clerk shall phrase such item or items in a form suitable for printing on paper ballots or ballot labels.

(C) As provided in subparagraph (B) of subdivision (4) of this subsection, a quorum is required for the transaction of business at any meeting of the district. If a quorum is not present at such meeting, the president of the district or, in such president's absence, the vice-president, may adjourn such meeting from time to time, until a quorum is present. All meetings of the district where a quorum is present may be adjourned from time to time by a vote of a majority of the voters voting on the question. At any annual or special meeting, the voters may, by a majority vote of those present, discontinue any purposes for which the district is established or undertake any additional purpose or purposes enumerated in subdivision (2) of this subsection.

(4) (A) A quorum for the transaction of business at the meeting called for the purpose of establishing the district, as provided in subdivision (1) of this subsection, shall be either fifteen voters of such district or a majority of the holders of record of interests in real property within such district, as long as the assessments of such holders of record constitute more than one-half of the total of assessments for all interests in real property within such district. If fifteen voters or a majority of the holders of record of interests in real property within such district are not present at such meeting or the assessments of such holders of record constitute less than one-half of the total of assessments for all interests in real property within such district, the first selectman may adjourn such meeting, from time to time, until at least fifteen voters or a majority of the holders of record of interests in real property within such district are present and the assessments of such holders of record constitute more than one-half of the total of assessments for all interests in real property within such district.

(B) For the transaction of business at any other meeting of the district, a quorum shall be either fifteen voters of the district or a majority of the holders of record of interests in real property within such district, as long as the assessments for such holders of record constitute more than one-half of the total of assessments for all interests in real property within such district. If fifteen voters or a majority of the holders of record of interests in real property within such district are not present at such meeting or the assessments of such holders of record constitute less than one-half of the total assessments for all interests in real property within such district, the president of the district, or in such president's absence, the vice-president, may adjourn such meeting, from time to time, until at least fifteen voters or a majority of the holders of record of interests in real property within such district are present and the assessments of such holders of record constitute more than one-half of the total of assessments for all interests in real property within such district.

(5) In any case in which an action for a vote by the voters of the district is to be initiated by the petition of such voters, in addition to such other requirements as the general statutes or any special act may impose, such petition shall be on a form prescribed or approved by the clerk of such district, and each page of such petition shall contain a statement, signed under penalties of false statement, by the person who circulated the same, setting forth such circulator's name and address, and stating that each person whose name appears on said page signed the same in person in the presence of such circulator, that the circulator either knows each such signer or that the signer satisfactorily identified himself or herself to the circulator and that all the signatures on said page were obtained not earlier than six months prior to the filing of said petition. Any page of a petition which does not contain such a statement by the circulator shall be invalid. No petition shall be valid for any action for a vote by the voters at any regular or special district meeting unless such petition shall be circulated by a voter eligible to vote in such district.

(c) Whenever the officers of such district vote to terminate its corporate existence and whenever a petition signed by ten per cent of the total voters of such district or twenty of the voters of such district, whichever is less, applying for a special meeting to vote on the termination of the district is received by the clerk, the clerk shall call a special meeting of the voters of such district. Notice of such meeting shall be signed by the officers of the district, by advertising the meeting in the same manner as provided in section 7-325 of the general statutes. Not later than twenty-four hours before any such meeting, two hundred or more voters or ten per cent of the total number of voters, whichever is less, may petition the clerk of the district, in writing, that a referendum on the question of whether the district should be terminated be held in the manner provided in section 7-327 of the general statutes. If, at such meeting, a two-thirds majority of the voters present vote to terminate the corporate existence of the district, or, if a referendum is held, two-thirds of the voters casting votes in such referendum vote to terminate the corporate existence of the district, the officers shall proceed to terminate the affairs of such district. The district shall pay all outstanding indebtedness and turn over the balance of the assets of such district to the town of Seymour, if the board of selectmen authorizes such action. No district shall be terminated under this subsection until all of its outstanding indebtedness is paid, unless the board of selectmen of the town of Seymour agrees in writing to assume such indebtedness. On completion of the duties of the officers of such district, the clerk shall cause a certificate of the vote of such meeting to be recorded in the land records of the town of Seymour and the clerk shall notify the Secretary of the Office of Policy and Management.

(d) (1) For purposes of voting at meetings held by such district, any tenant in common of any interest in real property shall have a vote equal to the fraction of such tenant in common's ownership of such interest. Any joint tenant of any interest in real property shall vote as if each such tenant owned an equal fractional share of such real property. A corporation shall have its vote cast by the chief executive officer of such corporation, or such officer's designee. Any entity that is not a corporation shall have its vote cast by a person authorized by such entity to cast its vote. No owner shall have more than one vote.

(2) No holder of record of an interest in real property shall be precluded from participating in any district meeting or referendum because of the form of entity that holds such interest, whether such holder of record is (A) a corporation, partnership, unincorporated association, trustee, fiduciary, guardian, conservator or other form of entity, or any combination thereof, or (B) an individual who holds interests jointly or in common with another individual or individuals, or with any one or more of the entities listed in subparagraph (A) of this subdivision.

(e) (1) Notwithstanding any provision of the general statutes, including sections 7-324 to 7-329, inclusive, of the general statutes, the district shall have the power to fix, revise, charge, collect, abate and forgive reasonable taxes, fees, rents and benefit assessments, and other charges for the cost of the improvements, financing costs, operating expenses and other services and commodities furnished or supplied to the real property in the district in accordance with the applicable provisions of the general statutes which apply to districts established under section 7-325 of the general statutes, and this section and in the manner prescribed by the district. Notwithstanding any provision of the general statutes, the district may make grants for, or pay the entire cost of any improvements, including the costs of financing such improvements, capitalized interest and the funding of any reserve funds necessary to secure such financing or the debt service of bonds or notes issued to finance such costs, from taxes, fees, rents, benefit assessments or other revenues and may assess, levy and collect said taxes, fees, rents or benefit assessments concurrently with the issuance of bonds, notes or other obligations to finance such improvements based on the estimated cost of the improvements prior to the acquisition or construction of the improvements or upon the completion or acquisition of the improvements.

(2) Notwithstanding any provision of the general statutes, whenever the district constructs, improves, extends, equips, rehabilitates, repairs, acquires or provides a grant for any improvements or finances the cost of such improvements, such proportion of the cost or estimated cost of the improvements and financing thereof as determined by the district, may be assessed by the district, herein referred to as "benefit assessments", in the manner prescribed by such district, upon the property benefited by such improvements. The balance of such costs shall be paid from the general funds of the district. The district may provide for the payment of such benefit assessments in annual installments, not exceeding thirty, and may forgive such benefit assessments in any single year without causing the remainder of installments of benefit assessments to be forgiven. Benefit assessments to buildings or structures constructed or expanded after the initial benefit assessment may be assessed as if the new or expanded buildings or structures had existed at the time of the original benefit assessment.

(3) In order to provide for the collection and enforcement of its taxes, fees, rents, benefit assessments and other charges, the district is hereby granted all the powers and privileges with respect thereto as districts organized pursuant to section 7-325 of the general statutes, and as held by the town of Seymour or as otherwise provided in this section. Such taxes, fees, rents or benefit assessments, if not paid when due, shall constitute a lien upon the premises served and a charge against the owners thereof, which lien and charge shall bear interest at the same rate as delinquent property taxes. Each such lien may be continued, recorded and released in the manner provided for property tax liens and shall take precedence over all other liens or encumbrances except a lien for taxes of the town of Seymour. Each such lien may be continued, recorded and released in the manner provided for property tax liens.

(4) The budget, taxes, fees, rents, benefit assessments and any other charges of the district of general application shall be adopted and revised by the board at least annually no more than thirty days before the beginning of the fiscal year, in accordance with the procedures to be established by the board, at a meeting called by the board, assuring that interested persons are afforded notice and an opportunity to be heard. The board shall hold at least two public hearings on its schedule of fees, rates, rents, benefit assessments and other charges or any revision thereof before adoption, notice of which shall be delivered to the first selectman and board of

selectmen of the town of Seymour and be published in at least two newspapers of general circulation in the town of Seymour at least ten days in advance of the hearing. No later than the date of the publication, the board shall make available to the public and deliver to the first selectman and the board of selectmen of the town of Seymour the proposed schedule of fees, rates, rents, benefit assessments and other charges. The procedures regarding public hearing and appeal provided by section 7-250 of the general statutes, shall apply for all benefit assessments made by the district, except that the board shall be substituted for the water pollution control authority. Should the benefit assessments be assessed and levied prior to the acquisition or construction of the improvements, then the amount of the benefit assessments shall be adjusted to reflect the actual cost of the improvements, including all financing costs, once the improvements have been completed, should the actual cost be greater than or less than the estimated costs. Benefit assessments shall be due and payable at such times as are fixed by the board, provided the district shall give notice of such due date not less than thirty days prior to such due date by publication in a newspaper of general circulation in the town of Seymour and by mailing such notice to the owners of the property assessed at their last-known address.

(f) (1) Notwithstanding any provision of the general statutes, including sections 7-324 to 7-329, inclusive, of the general statutes, whenever the district has authorized the acquisition or construction of improvements or has made an appropriation therefor, the district may authorize the issuance of bonds, notes or other obligations to finance the cost of the improvements, the creation and maintenance of reserves required to sell the bonds and the cost of issuance of the bonds, provided no bonds shall be issued prior to the district entering into an interlocal agreement with the town of Seymour, in accordance with the procedures provided by section 7-339c of the general statutes, including at least one public hearing on the proposed agreement and ratification by the board of selectmen. The bonds may be secured as to both principal and interest by (A) the full faith and credit of the district, (B) fees, revenues or benefit assessments, or (C) a combination of subparagraphs (A) and (B) of this subdivision. Such bonds shall be authorized by resolution of the board of directors of the district. The district is authorized to secure such bonds by the full faith and credit of the district or by a pledge of or lien on all or part of its revenues, fees or benefit assessments. The bonds of each issue shall be dated, shall bear interest at the rates and shall mature at the time or times not exceeding thirty years from their date or dates, as determined by the board, and may be redeemable before maturity, at the option of the board, at the price or prices and under the terms and conditions fixed by the board before the issuance of the bonds. The board shall determine the form of the bonds, and the manner of execution of the bonds, and shall fix the denomination of the bonds and the place or places of payment of principal and interest, which may be at any bank or trust company within the state of Connecticut and other locations as designated by the board. In case any officer whose signature or a facsimile of whose signature shall appear on any bonds or coupons shall cease to be an officer before the delivery of the bonds, the signature or facsimile shall nevertheless be valid and sufficient for all purposes the same as if the officer had remained in office until the delivery.

(2) While any bonds issued by the district remain outstanding, the powers, duties or existence of the district shall not be diminished or impaired in any way that will affect adversely the interests and rights of the holders of the bonds. Bonds issued under this section, unless otherwise authorized by law, shall not be considered to constitute a debt of the state of Connecticut or the town of Seymour, or a pledge of the full faith and credit of the state of Connecticut or the town of Seymour, but the bonds shall be payable solely by the district or as special obligations payable from particular district revenues. Any bonds issued by the district shall contain on their face a statement to the effect that neither the state of Connecticut nor the town of Seymour shall be obliged to pay the principal of or the interest thereon, and that neither the full faith and credit or taxing power of the state of Connecticut or the town of Seymour is pledged to the payment of the bonds. All bonds issued under this section shall have and are hereby declared to have all the qualities and incidents of negotiable instruments, as provided in title 42a of the general statutes.

(g) Any bonds issued by the district pursuant to this section shall be considered debt for urban renewal projects for the purposes of the limitation of municipal indebtedness pursuant to section 7-374 of the general statutes.

(h) (1) The board may authorize that the bonds be secured by a trust agreement by and between the district and a corporate trustee, which may be any trust company or bank having the powers of a trust company within the state of Connecticut. The trust agreement may pledge or assign the revenues. Either the resolution providing for the issuance of bonds or the trust agreement may contain covenants or provisions for protecting and enforcing the rights and remedies of the bondholders as may be necessary, reasonable or appropriate and not in violation of law.

(2) All expenses incurred in carrying out the trust agreement may be treated as a part of the cost of the operation of the district. The pledge by any trust agreement or resolution shall be valid and binding from time to time when the pledge is made. The revenues or other moneys so pledged and then held or thereafter received by the board shall immediately be subject to the lien of the pledge without any physical delivery thereof or further act, and the lien of the pledge shall be valid and binding as against all parties having claims of any kind in tort, contract or otherwise against the board, irrespective of whether the parties have notice thereof. Notwithstanding any provision of the Uniform Commercial Code, neither this subsection, the resolution or any trust agreement by which a pledge is created need be filed or recorded except in the records of the board, and no filing need be made under title 42a of the general statutes.

(i) Bonds issued under this section are hereby made securities in which all public officers and public bodies of the state of Connecticut and its political subdivisions, all insurance companies, trust companies, banking associations, investment companies, executors, administrators, trustees and other fiduciaries may properly and legally invest funds, including capital in their control and belonging to them. Such bonds shall be securities which may properly and legally be deposited with and received by any state or municipal officer or any agency or political subdivision of the state of Connecticut for any purpose for which the deposit of bonds of the state of Connecticut is now or may hereafter be authorized by law.

(j) The district and all its receipts, revenues, income and real and personal property shall be exempt from taxation and benefit assessments and the district shall not be required to pay any tax, excise or assessment to or from the state of Connecticut or any of its political subdivisions. The principal and interest on bonds or notes issued by the district shall be free from taxation at all times, except for estate and gift, franchise and excise taxes, imposed by the state of Connecticut or any political subdivision thereof, provided nothing in this section shall act to limit or restrict the ability of the state of Connecticut or the town of Seymour to tax the individuals and companies, or their real or personal property or any person living or business operating within the boundaries of the district.

(k) The board shall at all times keep accounts of its receipts, expenditures, disbursements, assets and liabilities, which shall be open to inspection by a duly appointed officer or duly appointed agent of the state of Connecticut or the town of Seymour. The fiscal year of the district shall begin on July first and end on the following June thirtieth or as otherwise established by section 7-327 of the general statutes. The district shall be subject to an audit of its accounts in the manner provided in chapter 105 of the general statutes.

(l) (1) At such time as any construction or development activity financed by bonds issued by the district is taking place, the clerk of the district shall submit project activity reports quarterly to the Secretary of the Office of Policy and Management and to the chairpersons of the joint standing committee of the General Assembly having cognizance of matters relating to finance, revenue and bonding.

(2) The district shall take affirmative steps to provide for the full disclosure of information relating to the public financing and maintenance of improvements to real property undertaken by the district. Such information shall be provided to any existing residents and to all prospective residents of the district. The district shall furnish each developer of a residential development within the district with sufficient copies of such information to provide each prospective initial purchaser of property in such district with a copy, and any developer of a residential development within the district, when required by law to provide a public offering statement, shall include a copy of such information relating to the public financing and maintenance of improvements in the public offering statement.

(m) (1) This section shall be deemed to provide an additional, alternative and complete method of accomplishing the purposes of this section and exercising the powers authorized hereby and shall be deemed and construed to be supplemental and additional to, and not in derogation of, powers conferred upon the district by law and particularly by sections 7-324 to 7-329, inclusive, of the general statutes; provided insofar as the proceedings of this section are inconsistent with any general statute or special act, or any resolution or ordinance of the town of Seymour, this section shall be controlling.

(2) Except as specifically provided in this section, all other statutes, ordinances, resolutions, rules and regulations of the state of Connecticut and the town of Seymour shall be applicable to the property, residents and businesses located in the district. Nothing in this section shall in any way obligate the town of Seymour to pay any costs for the acquisition, construction, equipping or operation and administration of the improvements located within the district or to pledge any money or taxes to pay debt service on bonds issued by the district except as may be agreed to in any interlocal agreements executed by the town of Seymour and the district.

(n) At the option of the town of Seymour by vote of the board of selectmen of the town of Seymour, the district shall be merged into the town of Seymour if no bonds are issued by the district not later than four years after the effective date of this section or after the bonds authorized by this section are no longer outstanding and any property which is owned by the district shall be distributed to the town of Seymour.

(o) This section being necessary for the welfare of the town of Seymour and its inhabitants shall be liberally construed to effect the purposes hereof.

Approved May 26, 2010

Substitute House Bill No. 5482

Special Act No. 10-8

AN ACT EXTENDING THE DEADLINE FOR CERTAIN TAX CREDITS AND EXEMPTIONS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. (*Effective from passage*) Notwithstanding the provisions of subdivisions (59) and (60) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption or a 2008 grand list exemption pursuant to said subdivisions (59) and (60) in the city of Bridgeport, except that such person failed to file the required exemption applications within the time period prescribed, shall be regarded as having filed said applications in a timely manner if such person files said applications not later than thirty days after the effective date of this section and pays the late filing fees pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of the real and personal property included in such applications, the assessor shall approve the exemptions for

such property. If taxes have been paid on the property for which such exemptions are approved, the city of Bridgeport shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the applications had been filed in a timely manner. Notwithstanding the provisions of section 32-9s of the general statutes, the assessor of the city of Bridgeport may submit such approved exemption applications to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemptions. Subject to the secretary's review and approval of such exemptions, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of said section 32-9s.

Sec. 2. (*Effective from passage*) Notwithstanding the provisions of section 12-89 of the general statutes, any person otherwise eligible for a 2007 grand list exemption and a 2008 grand list exemption, pursuant to subdivision (58) of section 12-81 of the general statutes, in the city of Middletown, except that such person failed to file the required exemption applications within the time periods prescribed, shall be regarded as having filed said applications in a timely manner if such person files said applications not later than thirty days after the effective date of this section. Upon confirmation of the receipt of such applications and verification of the exemption eligibility of the property included in such applications, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemptions are approved, the city of Middletown shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the applications had been filed in a timely manner.

Sec. 3. (*Effective from passage*) Notwithstanding the provisions of subsection (k) of section 12-632 of the general statutes, the Commissioner of Revenue Services shall approve funding under chapter 228a of the general statutes in excess of one hundred fifty thousand dollars for an organization conducting programs that have been approved, pursuant to said section 12-632, by the city of Hartford and the Department of Revenue Services for the 2009 income year.

Sec. 4. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2008 grand list exemption pursuant to said subdivision (72) in the City of New Britain, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the City of New Britain shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the City of New Britain may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 5. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2009 grand list exemption pursuant to said subdivision (72) in the town of Milford, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section and pays the late filing fee

pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Milford shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Milford may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 6. (*Effective from passage*) Notwithstanding the provisions of sections 12-632 and 12-633 of the general statutes, a business firm that applied for a tax credit under chapter 228a of the general statutes during the calendar year 2009, and received approval from the Department of Revenue Services for such credit, may take such credit for the income year commencing during 2009, provided such firm establishes, to the satisfaction of said department, that the donation was made to the program on or before June 30, 2010.

Sec. 7. (*Effective from passage*) Notwithstanding the time limit set forth in subsection (d) of section 12-120b of the general statutes, any person in the city of Danbury who failed to file a written request for a reconsideration of the decision by the Secretary of the Office of Policy and Management to modify or deny an exemption granted by the assessor of said city, under the provisions of subdivision (72) of section 12-81 of the general statutes, for the assessment year commencing October 1, 2007, may file a request for such reconsideration provided (1) such request is filed not later than thirty days after the effective date of this section, and (2) is accompanied by all documentation and information specified in the secretary's letter of modification or denial dated March 10, 2010. Said secretary shall, not later than thirty days following receipt of such person's request and the required supporting documentation and information, reconsider the decision to modify or deny said exemption, and shall send a written determination with respect to such decision to such person. If aggrieved by the secretary's determination, such person may request a hearing before said secretary, in accordance with the provisions of said subdivision (d) of section 12-120b of the general statutes. If said secretary determines that such person is eligible for the exemption claimed for the assessment year commencing October 1, 2007, under the provisions of subdivision (72) of section 12-81 of the general statutes, said secretary shall notify such person and the assessor of the city of Danbury of such approval and shall include reimbursement with respect thereto in the next certification said secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes. If taxes have been paid on the machinery and equipment for which such exemption is approved by said secretary, the city of Danbury shall reimburse the person who made such payment in an amount equal to the reimbursement issued by the Treasurer with respect to such exempt machinery and equipment.

Sec. 8. (*Effective from passage*) Notwithstanding the provisions of subdivisions (59) and (60) of section 12-81 of the general statutes, any person otherwise eligible for a 2009 grand list exemption pursuant to subdivisions (59) and (60) of said section 12-81 in the town of Seymour, except that such person failed to file the required exemption applications within the time period prescribed, shall be regarded as having filed said applications in a timely manner if such person files said applications not later than thirty days after the effective date of this section and pays the late filing fees pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of the real and personal property included in such applications, the assessor shall approve the exemptions for such property. If taxes have been paid on the property for which such exemptions are approved, the town of Seymour shall reimburse such person in an amount equal to the amount by which such taxes

exceed the taxes payable if the applications had been filed in a timely manner. Notwithstanding the provisions of section 32-9s of the general statutes, the assessor of the town of Seymour may submit such approved exemption applications to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemptions. Subject to the secretary's review and approval of such exemptions, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of said section 32-9s.

Approved June 7, 2010