

January 2013 Session of the Connecticut General Assembly

Public Act No. 13-48 (Substitute Senate Bill No. 70)

***AN ACT RESTORING BENEFITS TO VETERANS DISCHARGED UNDER
"DON'T ASK, DON'T TELL"***

Section 1 of Public Act 13-48 provides state veteran's benefits (including property tax exemptions) to veterans impacted by the federal government's "Don't ask, don't tell" policy, which prohibited homosexuals from serving openly in the armed forces and resulted in less than honorable discharges for those who did so from December 21, 1993 to September 20, 2011. Regardless of the original discharge status of such veterans, if the federal government reinstates their eligibility for federal benefits they are eligible for state veteran's benefits.

Section 2 of Public Act 13-48 requires the state Department of Veterans' Affairs to inform veterans of legal services organizations that will help them get military discharge upgrades and a reinstatement of federal benefits.

Effective: October 1, 2013

Public Act No. 13-61 (Substitute Senate Bill No. 203)

***AN ACT CONCERNING PROPERTY TAX EXEMPTIONS FOR
RENEWABLE ENERGY SOURCES***

Section 1 of Public Act 13-61 amends CGS §12-81(57). Pursuant to subparagraph (B) of the amended statute, the City of New Haven (i.e., a distressed municipality, with a population between 125,000 and 135,000) must exempt certain property as of October 1, 2013. Eligible for this exemption is any Class I renewable energy source, as defined in CGS §16-1, hydropower facility described in CGS §16-1(a)(27), or solar thermal or geothermal renewable energy source, installed for the generation or displacement of energy, provided such installation occurs on or after January 1, 2010 for commercial or industrial purposes, and the property does not produce more energy than the location will need (i.e., the nameplate capacity of such source or facility does not exceed the load for the location where such generation or displacement is located).

Municipalities other than New Haven may abate up to 100% of the 2013 grand list property taxes for these types of renewable energy sources, provided they are installed between January 1, 2010 and October 1, 2013.¹ The exemption must be approved by the municipality's legislative body, or, if the legislative body is a town meeting, the board of selectmen.

For assessment years commencing on or after October 1, 2014, the amendment to CGS §12-81(57) in Section 1 of Public Act 13-61 establishes a mandatory property tax exemption for

¹ Although the amendment references installations occurring between January 1, 2010 and December 31, 2013, property installed after October 1, 2013 cannot receive a 2013 grand list exemption. Since property assessed on the October 1, 2013 grand list must be located in a town on or before the assessment date, there is a flaw in this language. Systems installed between October 2 and December 31, 2013 cannot enjoy exempt status for the 2013 assessment year

renewable energy sources installed on or after January 1, 2014. The property must be a Class I renewable energy source, Class II renewable hydropower facility, or solar or geothermal renewable energy source installed for energy generation or displacement for commercial or industrial purposes. Additionally, it cannot produce more energy than the location will need.

EFFECTIVE DATE: June 3, 2013 and applicable to assessment years starting on or after October 1, 2013

Public Act No. 13-184 (Substitute House Bill No. 6704)

***AN ACT CONCERNING EXPENDITURES AND REVENUE
FOR THE BIENNIUM ENDING JUNE 30, 2015***

Section 96 of Public Act 13-184 requires the Hartford Assessor to assess all apartments with four or more units that the Capital Region Development Authority constructs or converts in the Capital City Economic Development District and that receive a certificate of occupancy on or after July 1, 2013, in the same manner as the Assessor assesses residential property with three or fewer units throughout the city.

Under the provisions of CGS §12-62r, there is a lower assessment ratio for residential property with three or fewer units in Hartford, that for apartments with four or more units.

EFFECTIVE DATE: July 1, 2013 and applicable to assessment years starting on or after October 1, 2013

Public Act No. 13-204 (Substitute House Bill No. 6565)

***AN ACT ELIMINATING A TOWN'S ABILITY TO PHASE IN A REAL PROPERTY
ASSESSMENT DECREASE AND ALLOWING A PROPERTY TAX ABATEMENT FOR
EMERGENCY MEDICAL TECHNICIANS***

Section 1 of Public Act 13-204 amends CGS §12-62c by eliminating a municipality's authority to phase in all or part of a real property assessment that decreases as a result of revaluation.

EFFECTIVE DATE: July 1, 2013 and applicable to assessment years starting on or after October 1, 2013

Section 2 of Public Act 13-204 amends CGS §12-81x to make an emergency medical technician who is killed in the line of duty eligible for a local-option property tax abatement program. At a municipality's option, the surviving spouse of a police officer or firefighter who is killed in the line of duty is also eligible for this program, which allows for an abatement of all (or a portion) of the property tax on the surviving spouse's principal residence.

EFFECTIVE DATE: October 1, 2013

Public Act No. 13-224 (Substitute Senate Bill No. 383)

***AN ACT ESTABLISHING A MUNICIPAL OPTION TO PROVIDE
AN ADDITIONAL PROPERTY TAX EXEMPTION FOR ONE HUNDRED
PER CENT DISABLED VETERANS***

Section 1 of Public Act 13-224 amends CGS §12-81g by allowing municipalities to increase the additional property tax exemption for income-qualified, 100% disabled veterans. Any municipality may choose to increase the amount of the additional exemption for these veterans, from two times the veteran's base exemption amount under CGS §12-81(20) to three times that amount.

A totally disabled veteran whose household income, excluding veteran's disability payments, is no more than \$ 18,000, if single, or \$ 21,000, if married, is eligible for such an increase if the municipality in which he or she resides approves the increase. The municipal legislative body (or board of selectman if the legislative body is town meeting) must approve the increased additional exemption amount under CGS §12-81g. The state reimburses municipalities for the loss of revenue from the additional exemptions and may prorate reimbursements to the amount appropriated.

Totally disabled veterans whose incomes exceed the statutory limits and veterans who have a disability rating of less than 100% are not eligible for an exemption increase.

The amendment to CGS §12-81g in Public Act 13-224 also requires the Office of Policy and Management (OPM) to adopt regulations to establish the procedures by which (1) municipalities determine a veteran's eligibility for the new, triple-the-base, exemption; (2) municipalities apply for reimbursement from the state for revenue losses due to the exemption; and (3) OPM audits and adjusts municipalities' reimbursement applications.

Lastly, the amendments in Public Act 13-224 make technical and conforming changes.

Note: The base exemption amount provided by CGS §12-81(20) that may be tripled for income-eligible, 100% disabled veterans must also reflect any increase under CGS §12-62g due to revaluation.

EFFECTIVE DATE: October 1, 2013 and applicable to assessment years on or after October 1, 2013

Public Act No. 13-234 (Substitute House Bill No.6705)

***AN ACT IMPLEMENTING THE GOVERNOR'S BUDGET RECOMMENDATIONS FOR
HOUSING, HUMAN SERVICES AND PUBLIC HEALTH***

Section 2 of Public Act 13-234 transfers the Elderly and Totally Disabled Renter's Rebate Program from OPM to the Department of Housing (DOH).

Note: Public Act 12-1 (June 12, 2012 Special Session) established the DOH and made it the lead state agency responsible for all housing matters, including housing and

neighborhood policy, development, redevelopment, preservation, maintenance, and improvement. Portions of Public Act 13-234 complete DOH's establishment by transferring to it various housing-related responsibilities.

However, OPM will continue to administer the Elderly and Totally Disabled Renter's Rebate Program for at least a year, under a Memorandum of Understanding that will allow DOH staff to become familiar with the program by shadowing OPM staff as they administer rebates for applications taken during 2013.

EFFECTIVE DATE: June 19, 2013

The amendments to CGS §12-120b in Section 36 of Public Act 13-234 delete references to the Elderly and Totally Disabled Renter's Rebate Program in the statute allowing for appeals of OPM determinations for various grant programs.

EFFECTIVE DATE: June 19, 2013 and applicable to assessment years on or after October 1, 2013

Section 37 of Public Act 13-234 allows for appeals of determinations by the DOH Commissioner regarding a modification or denial of a claim under the Elderly and Totally Disabled Renter's Rebate Program.

EFFECTIVE DATE: July 1, 2013

The amendments to CGS §12-170d in Section 38 of Public Act 13-234 make any elderly or totally disabled renter that did not receive a renter's rebate in calendar year 2011, ineligible for the Elderly and Totally Disabled Renter's Rebate Program beginning in calendar year 2013.

The amendment specifies that any person who received a renter's rebate in calendar year 2011 may continue to apply for a rebate. But, if a renter who received a rebate in calendar year 2011 does not receive a rebate in any subsequent calendar year, he or she becomes ineligible for the program.

EFFECTIVE DATE: June 19, 2013 and applicable to applications received on and after April 1, 2013

Section 39 of Public Act 13-234 amends CGS §12-170f, by replacing references to the OPM Secretary with references to the DOH Commissioner. The amended provisions of this statute also provide that the DOH Commissioner must issue a renter's rebate not later than 120 days after receiving an application from an assessor or town agent. (This provision increases the time for an elderly or totally disabled person to receive a rebate, as OPM had 90 days to issue such rebates.)

EFFECTIVE DATE: July 1, 2013

Section 40 of Public Act 13-234 amends CGS §12-170g, by replacing references to the OPM Secretary with references to the DOH Commissioner.

EFFECTIVE DATE: July 1, 2013

Section 41 of Public Act 13-234 authorizes the DOH Commissioner to enforce all provisions related to the Elderly and Totally Disabled Renter's Rebate Program and allows for the adoption of regulations to that end.

EFFECTIVE DATE: July 1, 2013

Section 42 of Public Act 13-234 amends CGS §12-129bb, by replacing references to the OPM Secretary with references to the DOH Commissioner.

EFFECTIVE DATE: July 1, 2013

Public Act No. 13-246 (Substitute House Bill No.5718)

AN ACT CONCERNING MUNICIPAL AUTHORITY TO PROVIDE TAX ABATEMENTS TO ENCOURAGE RESIDENTIAL DEVELOPMENT AND ESTABLISHING THE RENTSCHLER FIELD IMPROVEMENT DISTRICT IN THE TOWN OF EAST HARTFORD

Section 1 of Public Act 13-246 amends CGS §12-65b, by reducing from \$25,000 to \$10,000, the minimum cost of improvements for certain economic development projects that make property eligible for a local-option tax exemption of 50% for up to three years. The amendment also adds "mixed-use development" (as defined in CGS §8-13m) as an economic development activity that qualifies a property for the preferential tax treatment the statute allows.

Pursuant to the definition in CGS §8-13m, a mixed-use development must contain at least one residential unit, in addition to a commercial, public, institutional, retail, office, or industrial use(s) units.

EFFECTIVE DATE: October 1, 2013

Section 2 of Public Act 13-246 amends CGS §12-65c by changing the definition of "rehabilitation area". The amended definition specifies that a rehabilitation area may contain "one or more properties" that are "...deteriorated, deteriorating, substandard or detrimental to the safety, health, welfare or general economic well-being of the community"

EFFECTIVE DATE: October 1, 2013

Section 3 of Public Act 13-246 provides for the creation of the Rentschler Field Improvement District in East Hartford, describes the district's boundaries and sets forth its powers, which include (but are not limited to) the power to levy assessments and taxes on land and buildings benefiting from the district's improvements.

Pursuant to this legislation, any real and personal property the Rentschler Field Improvement District owns is exempt from state and municipal taxes, although East Hartford may still levy taxes on properties belonging to people and businesses living or operating in the district.

The Rentschler Field Improvement District and East Hartford may also agree to share real and personal property tax revenue via an agreement adopted by resolution of East Hartford's legislative body and the district's board of directors. Lastly, Section 3 of Public Act 13-246 allows East Hartford to merge the district into the town and sets forth conditions under which the town may choose to do so.

EFFECTIVE DATE: July 1, 2013

Public Act No. 13-247 (Substitute House Bill No. 6706)

AN ACT IMPLEMENTING PROVISIONS OF THE STATE BUDGET FOR THE BIENNIUM ENDING JUNE 30, 2015 CONCERNING GENERAL GOVERNMENT

Sections 11, 12 and 13 of Public Act 13-247 extend the application period for certain grand lists and in specified municipalities for manufacturing machinery and equipment exemptions under CGS §12-81(72) and (76).

Any taxpayer who files an exemption application on or before the extended filing period deadline of July 19, 2013, must pay a late filing fee to the municipality in accordance with §12-81k. Those municipalities in which assessors receive and approve such exemption applications must reimburse the taxpayers for the amount of the taxes they overpaid.

The following chart delineates the applicable sections of Public Act 13-247, together with the municipalities, grand lists and exemption statutes they affect.

	Municipality	Grant List(s)	Exemption Statute(s)
Sec.			
11	Bloomfield	2010	§12-81(72)
12	Bloomfield	2011	§12-81(76)
13	Seymour	2011	§12-81(76)

Note: There is no state reimbursement for the exemptions that municipalities grant pursuant to the extended filing dates in Sections 11, 12 and 13 of Public Act 13-247.

EFFECTIVE DATE: June 19, 2013

Section 287 of Public Act 13-247 amends CGS §12-81(77) to remove references to a regional council of elected officials and a regional planning agency, making the exemption applicable to property of regional council of governments only.

Note: As the provisions of Section 250 of Public Act 13-247 require each regional planning agency and regional council of elected officials to be restructured to form a regional council of governments not later than January 1, 2015, the change to CGS §12-81(77) is technical in nature.

EFFECTIVE DATE: January 1, 2015

The amendment to CGS §12-63h in Section 329 of Public Act 13-247 requires OPM to establish a land value taxation program in up to three municipalities. Participating municipalities will develop a land value taxation plan and submit it to various General Assembly committees not later than December 31, 2014.

A land value taxation program will classify taxable real estate as either land (or land exclusive of buildings) or buildings on land, and a municipality chosen to participate in the program (after making application to do so) will establish different mill rates for each classification, with the higher mill rate being used for land or land exclusive of buildings. The differentiated mill rates are not applicable to any property for which a state grant is payable under CGS §12-19a or CGS §12-20a (i.e., the State-Owned Real Property PILOT and the PILOT for Private Colleges and General Hospitals).

OPM must establish an application form and program procedures. A municipality wishing to participate in the land value taxation program must submit an application to OPM and the municipality's legislative body must approve the application.

Once OPM selects a municipality to participate in the program, the municipality's chief executive officer must appoint a committee comprised of: (1) a representative of the legislative body of the municipality (or board of selectman if legislative body is town meeting); (2) a representative from the business community; (3) a land use attorney; and (4) relevant taxpayers and stakeholders. The committee must then devise a plan for implementing land value taxation that must provide a process for implementing differentiated tax rates, designate geographic areas of municipality where the differentiated rates will apply, and identify legal and administrative issues affecting the plan's implementation.

The municipality's chief executive officer, chief elected official, assessor and tax collector must have an opportunity to review the plan and comment on it. Additionally, the municipality's legislative body must approve the plan before it is submitted to the General Assembly's Finance, Revenue and Bonding, Planning and Development and Commerce Committees.

EFFECTIVE DATE: October 1, 2013

Section 381 of Public Act 13-247 allows a taxpayer in Danbury to request a reconsideration of an OPM decision to modify or deny a 2006 grand list manufacturing machinery and equipment exemption under CGS §12-81(72). Not later than July 19, 2013, the taxpayer must file a written request for reconsideration and supply all documentation and information OPM requested in the original modification or denial letter. Not later than 30 days after the request date, OPM must reconsider its original decision to modify or deny the taxpayer's claim. The taxpayer may request a hearing before OPM if the taxpayer doesn't agree with OPM's decision.

If OPM finds that the taxpayer is eligible for the exemption, the agency must notify Danbury's assessor and Danbury must reimburse the taxpayer an amount "equal to the reimbursement issued by the Treasurer with respect to such exempt machinery and equipment."

EFFECTIVE DATE: June 19, 2013

Public Act No. 13-271 (Substitute House Bill No. 6033)

***AN ACT CONCERNING DISTRACTED DRIVING AND REVISIONS
TO THE MOTOR VEHICLE STATUTES***

Section 9 of Public Act 13-271 amends CGS §14-33 by allowing DMV to deny registration for an all-terrain vehicle or vessel, in the event the owner is delinquent in the payment of motor vehicle property taxes. The amendment also adds a provision allowing DMV to cancel a person's motor vehicle, snowmobile, all-terrain vehicle or vessel registrations in the event a motor vehicle registration was renewed through an error or the production of false evidence that the delinquent motor vehicle property tax was paid.

Additionally, the amendment to CGS §14-33 in Section 9 of Public Act 13-271 replaces the requirement that tax collectors use prescribed forms to report motor vehicle tax delinquencies to DMV, with the requirement that they do so in accordance with guidelines and procedures DMV establishes.

Note: Section 10 of Public Act 13-271 makes a similar change to CGS §14-33a, regarding DMV guidelines and procedures with respect to reports that a property tax is no longer delinquent.

EFFECTIVE DATE: October 1, 2013

Public Act No. 13-276 (Substitute Senate Bill No. 965)

AN ACT CONCERNING CHANGES TO MUNICIPAL REVENUE COLLECTION STATUTES

Pursuant to the amendment to CGS §12-41 in Section 3 of Public Act 13-276, assessors may disclose commercial or financial information in a Personal Property Declaration to municipal officers for tax collection purposes.

CGS §9-185 defines municipal officers, as follows:

"Unless otherwise provided by special act or charter, (1) members of boards of assessment appeals, (2) selectmen, (3) town clerks, (4) town treasurers, (5) collectors of taxes, (6) constables, (7) registrars of voters, (8) subject to the provisions of subsection (i) of section 10-223e, members of boards of education, and (9) library directors ..."

EFFECTIVE DATE: October 1, 2013

Section 4 of Public Act 13-276 amends CGS §12-81d to require the assessor, rather than the tax collector, to declare property tax exempt from the date a municipality takes title to it by purchase, conveyance, gift, or otherwise.

EFFECTIVE DATE: October 1, 2013

Section 9 of Public Act 13-276 amends CGS §12-128 to provide that a tax collected erroneously from a person who served in the United States Army, Navy, Marine Corps, Coast Guard or Air Force (or from a relative of such person as specified in CGS §12-81), becomes the property of the municipality if the person does not request or is not granted a refund within the statutory six-year time frame.

EFFECTIVE DATE: October 1, 2013

Section 10 of Public Act 13-276 amends CGS §12-129 by establishing a 90-day deadline to request the refund of a tax overpayment for the following reasons: (1) deletion of a tax assessment by a final court order; (2) reduction of an assessment by a Board of Assessment Appeals; or (3) removal of property from a taxpayer's Personal Property Declaration due to an audit.

The amended statute requires refund requests for these reasons, as well as those due to clerical corrections, to be delivered or postmarked by the appropriate statutory deadline. It also provides that another tax delinquency or other debt owed by the same taxpayer is sufficient grounds for denying the refund application.

Lastly, the amendment specifies that any payment for which no timely application is made or granted becomes the property of the municipality.

EFFECTIVE DATE: October 1, 2013

Section 13 of Public Act 13-276 amends CGS §12-134, by requiring the assessor (instead of the town clerk) or rate maker to assign a number to each tax account.

EFFECTIVE DATE: October 1, 2013

Section 16 of Public Act 13-276 amends CGS §12-137 by requiring the tax collector to notify the assessor (as well as the town clerk) of all taxable property that is not assessed or is assessed to the wrong party.

EFFECTIVE DATE: October 1, 2013

The amendment to CGS §12-155 in Section 29 of Public Act 13-276 provides that a tax collector is not required to make a demand for payment of a delinquent tax, sanitation or water charge under certain circumstances. The reasons listed in the amendment include a situation in which the assessor is unable to identify the owner of the property for which the tax

or charge is delinquent, or is unable to identify the person responsible for the payment of such tax.

EFFECTIVE DATE: October 1, 2013

Section 30 of Public Act 13-276 amends CGS §12-157. Among other changes, the amendment allows a tax collector to use citation from land records, assessor's map reference or other publicly available document describing boundaries of real property for purposes of identifying it for tax lien purposes.

EFFECTIVE DATE: October 1, 2013

Note: Public Act 13-276 contains 42 sections that the Connecticut Tax Collectors Association recommended. The above summary includes only those sections affecting assessors, either directly or indirectly.

Public Act No. 13-277 (Substitute Senate Bill No. 975)

AN ACT CONCERNING REVISIONS TO THE TRANSPORTATION STATUTES AND THE DESIGNATION OF ROADS AND BRIDGES IN HONOR OR IN MEMORY OF PERSONS AND ORGANIZATIONS

Section 58 of Public Act 13-277 exempts the Connecticut Airport Authority from any tax or assessment the state, or any municipality, political subdivision or special taxing district may levy, except as specifically provided in Section 59 of the act.

EFFECTIVE DATE: July 1, 2013

Section 59 of Public Act 13-277 requires the Connecticut Airport Authority to make annual payments representing property tax to the four towns in which the property of Bradley International Airport is located.

This section of the act specifies the annual amount of the payment to each of these towns, as listed below:

Municipality	Property Tax Payment
Windsor Locks	\$ 3,319,685.85
Suffield	693,909.43
East Granby	657,991.08
Windsor	6,925.43

Section 59 of Public Act 13-277 also specifies that the amounts these towns receive in the fiscal year commencing July 1, 2013 are the same as the amounts they received as a State-Owned Real Property PILOT in the previous fiscal year and that any real property improvements completed at Bradley International Airport on or after October 1, 2012 are deemed to be included in the annual tax payments.

EFFECTIVE DATE: July 1, 2013 and applicable to assessment years on or after October 1, 2012

Section 60 of Public Act 13-277 amends CGS §12-19a to remove the requirement that the Bradley International Airport Enterprise Fund be used to pay a portion of the State-Owned Real Property PILOT for Bradley International Airport property.

EFFECTIVE DATE: July 1, 2013 and applicable to assessment years on or after October 1, 2012

Section 61 of Public Act 13-277 amends subsection (c) of CGS §12-64 by specifying that any real property the Connecticut Airport Authority owns or that is held in trust for the Authority is not subject to taxation. This includes Bradley International Airport and any general aviation airport or other airport, pursuant to the definition of those terms in CGS §15-120aa.

Note: General aviation airports listed in CGS §15-120aa other than Bradley International Airport are: Danielson Airport, Groton/New London Airport, Hartford Brainard Airport, Waterbury-Oxford Airport and Windham Airport.

EFFECTIVE DATE: July 1, 2013 and applicable to assessment years on or after October 1, 2012

Public Act No. 13-285 (Substitute Senate Bill No. 1081)
AN ACT CONCERNING RECYCLING AND JOBS

Section 6 of Public Act No. 13-285 creates a local option property tax exemption for machinery and equipment used in connection with recycling, as defined in CGS §22a-207, that is installed on or after October 1, 2013.

A municipality may provide this exemption if its legislative body adopts an ordinance. The exemption, which applies to the increased value of the commercial or industrial property that is attributable to such machinery or equipment, is available for the first fifteen assessment years following the installation of such machinery or equipment.

EFFECTIVE DATE: October 1, 2013 and applicable to assessment years on or after October 1, 2013

Public Act No. 13-291 (Substitute House Bill No. 6490)

***AN ACT CONCERNING GRANTS IN LIEU OF TAXES FOR LEDYARD AND
MONTVILLE AND REPEALING A DEFICIT REPORTING REQUIREMENT.***

Section 1 of Public Act 13-291 amends CGS §12-62(h) by removing the revaluation exemption applicable to certain Mohegan and Mashantucket Pequot property. Based on the amendment, the following property is now subject to the statutory revaluation requirement: "...real property (1) designated within the 1983 settlement boundary and taken into trust by the federal government for the Mashantucket Pequots before June 8, 1999, or (2) taken into trust by the federal government for the Mohegans."

EFFECTIVE DATE: July 1, 2013 and applicable to assessment years on or after October 1, 2012
