

February 2014 Session of the Connecticut General Assembly

Public Act No. 14-19 (Substitute House Bill No. 5055)

AN ACT ELIMINATING MUNICIPAL MANDATES.

Section 1 of Public Act 14-19 eliminates the requirement that municipalities pay to participate in the Department of Motor Vehicles' delinquent property tax enforcement program.

Section 1 of this act also requires municipalities that are participating in the program to report property tax delinquencies to the Department of Motor Vehicles at least once a month. During any month in which a tax collector fails to provide this information, the Department of Motor Vehicles is not required to deny registrations or registration renewals.

EFFECTIVE DATE: May 5, 2014

Section 2 of Public Act 14-19 allows a municipality, by vote of its legislative body, to delay a revaluation scheduled to be implemented in the 2013 or 2014 assessment year until not later than the 2015 assessment year. Municipalities opting to delay their 2013 or 2014 revaluations must implement their next revaluation within five years after the date the delayed revaluation takes effect. For example, if a 2013 assessment year revaluation is delayed until the 2015 assessment year, the next revaluation must occur not later than the 2020 assessment year.

Section 2 of Public Act 14-19 also allows a municipality that is in the process of phasing in a revaluation, by vote of its legislative body, to suspend the phase-in until not later than the 2015 assessment year. A municipality that adopts a one- or two-year suspension would resume phasing-in assessment increases at the point where it left off when the suspension started.

The assessor or board of assessors in a municipality that delays a 2013 revaluation or suspends a phase-in for that year must prepare a revised grand list reflecting assessments for the 2012 assessment year, subject only to changes in ownership, new construction, and demolitions. The assessor must send to the affected individual's last-known address, notice of (1) any increase in the valuation of real estate over its 2012 valuation or (2) for new real estate, the valuation that will appear on the 2013 grand list. The individual can appeal the increase or valuation during the next regular session of the board of assessment appeals at which appeals may be heard (i.e., March of 2015).

Lastly, Section 2 of Public Act 14-19 allows for the preparation of new rate bills in a municipality that delays a revaluation or suspends the continued phase-in of a revaluation, if necessary.

EFFECTIVE DATE: May 5, 2014

Public Act No. 14-33 (Substitute House Bill No. 5057)

AN ACT CONCERNING THE ASSESSMENT OF HORSES AND PONIES AND FARM MACHINERY AND THE TRANSFER OF LAND CLASSIFIED AS FARM LAND, OPEN SPACE LAND, FOREST LAND AND MARINE HERITAGE LAND.

Section 1 of Public Act 14-33 creates a new section of the Connecticut General Statutes that allows a municipality to fully exempt from property taxation all horses or ponies. A vote of a municipality's legislative body is required to institute such an exemption. If the legislative body is a town meeting, a vote of the town's board of selectmen is required to institute the exemption.

EFFECTIVE DATE: October 1, 2014, and applicable to assessment years commencing on and after said date

Section 2 of Public Act 14-33 amends CGS §12-91 to provide an exemption to the assessed value of \$100,000 for all farm machinery, except motor vehicles. Prior to enactment of the amendment, the exemption was applicable to the fair market value of such farm machinery.

The amendment in Section 2 of Public Act 14-33 also provides that if the assessor grants an extension to file a Personal Property Declaration under CGS §12-42, the application filing date for the exemption under CGS §12-91 is similarly extended. For example, if the assessor grants a property owner a 45-day extension to file a Personal Property Declaration, the owner may apply for the exemption under CGS §12-91 on or before December 15th.

EFFECTIVE DATE: October 1, 2014, and applicable to assessment years commencing on and after said date

Section 3 of Public Act 14-33 amends subsection (g) of CGS §12-107d, to provide that a certificate signed and dated by a certified forester on or before October 1, must be attached to and made a part of an application for forest land classification.

The amendment to subsection (g) of CGS §12-107d also removes the requirement that the application for classification be filed not later than October 1. This change eliminated a conflicting provision within the statute concerning the application deadline for forest land classification.

EFFECTIVE DATE: October 1, 2014, and applicable to assessment years commencing on and after said date

Section 4 of Public Act 14-33 amends subsection (a) of CGS §12-504a, to require the filing of a new (rather than revised) application for classification of farm, forest, open space or maritime heritage land, upon a change of ownership of the classified land, unless the ownership change is due to an excepted transfer. The statute contains a list of such transfers (i.e., those which are not subject to the state conveyance tax).

EFFECTIVE DATE: October 1, 2014, and applicable to assessment years commencing on and after said date

Section 5 of Public Act 14-33 makes a technical change to subsection (a) of CGS §12-504c, by replacing the term "husband and wife" with the word "spouse." The amendment in this section of the act also creates two new subdivisions in CGS §12-504c.

Subsection (b) requires individuals who obtain title to land as a result of an excepted transfer to notify the assessor by completing a form prescribed by (1) the Commissioner of Agriculture, for farm and open space land; (2) the State Forester, for forest land; or (3) the Secretary of the Office of Policy and Management, for maritime heritage land. Landowners who obtain title to classified forest land must also submit a certified forester's report evaluating the property's 490 program eligibility, unless such a report was submitted within the 10 years before the transfer.

The provisions of the new subsection (c) of CGS §12-504c also clarify the manner in which the ten-year conveyance tax period for classified farm, forest, open space or maritime heritage land is calculated when there is an ownership change other than one due to a foreclosure.

EFFECTIVE DATE: October 1, 2014, and applicable to assessment years commencing on and after said date

Section 6 of Public Act 14-33 amends CGS §12-504f to extend the date in a revaluation year by which the assessor must file a certificate with the town clerk for any land classified under the 490 program. In any year which a revaluation becomes effective, the assessor has until January 31 to file such a certificate.

EFFECTIVE DATE: October 1, 2014, and applicable to assessment years commencing on and after said date

Public Act No. 14-47 (House Bill No. 5596)

**AN ACT MAKING ADJUSTMENTS TO STATE EXPENDITURES AND REVENUES FOR THE
FISCAL YEAR ENDING JUNE 30, 2015**

Section 22 of Public Act 14-47 amends CGS §12-19a by adding a new subsection (f). The new subsection clarifies the fact that a town receiving payments under CGS §15-120ss (for property located at Bradley International Airport) is not eligible for a State Payment-in-Lieu of Taxes (PILOT) for the property, in any fiscal year commencing on and after July 1, 2014.

EFFECTIVE DATE: July 1, 2014

Public Act No. 14-94 (Substitute Senate Bill No. 357)

**AN ACT CONCERNING CONNECTICUT'S RECYCLING AND MATERIALS MANAGEMENT
STRATEGY, THE UNDERGROUND DAMAGE PREVENTION PROGRAM AND REVISIONS TO
ENERGY AND ENVIRONMENTAL STATUTES.**

Sections 56 and 57 of Public Act 14-94 amend subparagraphs (A) and (D) of subdivision (57) of CGS §12-81. This statute provides exemptions for Class I renewable energy sources, hydropower facilities, active or passive solar hot water or space heating systems, and solar thermal or geothermal renewable energy sources.

The amendment to subparagraph (A) of Section 56 of Public Act 14-94 clarifies exemption provisions for any Class I renewable energy source or hydropower facility (as defined in CGS §16-1), installed on or after October 1, 2007 for the generation of electricity for private residential use in a single family dwelling or a multifamily dwelling consisting of two to four units, or for a farm. The amendment specifies that the exemption is equal to the difference between the value of the property with the installed system and the value of the property with only the conventional portion of the system.

The amendment to subparagraph (D) in Section 57 of Public Act 14-94 adds to the eligibility parameters for a Class I renewable energy source, hydropower facility or solar thermal or geothermal renewable energy source installed on or after January 1, 2014 for commercial or industrial use. Currently, such a system is eligible for the statutory exemption commencing October 1, 2014 if it doesn't produce more energy than it needs for its location. The amendment provides that such a system is also eligible if the energy it produces does not exceed the "...aggregated load of the beneficial accounts for any Class I renewable energy source participating in virtual net metering..." as described in CGS §16-244u.

The amendment to subparagraph (D) in Section 57 of Public Act 14-94 also specifies that the exemption for an eligible system installed for commercial or industrial use is equal to the difference between the value of the property with the installed system and the value of the property with only the conventional portion of the system.

EFFECTIVE DATE: June 6, 2014 and applicable to assessment years starting on and after October 1, 2014

Public Act No. 14-101 (Substitute Senate Bill No. 114)

**AN ACT ESTABLISHING A PROPERTY TAX PROGRAM TO ENCOURAGE THE PRESERVATION OF
HISTORIC AGRICULTURAL STRUCTURES.**

Public Act 14-101 creates a new property tax incentive program to encourage the preservation of certain historic agricultural structures. It does so by allowing a municipality to acquire a preservation easement for the historic agricultural structure for up to 10 years, in exchange for a property tax break.

The owner must maintain the structure on property subject to a preservation easement in keeping with its historic integrity and character. The act allows a municipality to release easements under specified conditions and authorizes municipalities to penalize property owners who do not comply with their easement agreements.

Under Public Act 14-101, a municipality must adopt an ordinance to provide tax abatements to property subject to preservation easements. The municipality's legislative body must prescribe and approve an application form and determines tax abatements by fixing assessments at amounts reflecting the value of the public benefit received from easements. If the legislative body is town meeting, the board of selectmen or town council would prescribe the form, approve applications and determine fixed assessment amounts.

Under Public Act 14-101, "historic agricultural structures" are barns listed on the National or State Register of Historic Places, stone walls, and other structures, including the land necessary for the structures' functions.

The structures must be at least 75 years old and currently or formerly used for agricultural purposes. They must also: (1) provide scenic enjoyment to the general public from a public road; (2) be historically important on a local, regional, state, or national level, on their own or as part of an historic district established under state law; or (3) have physical or aesthetic features that contribute to the historic or cultural integrity of a property located on, or eligible for, the national or state Register of Historic Places.

EFFECTIVE DATE: June 6, 2014

Public Act No. 14-124 (House Bill No. 5140)

AN ACT CONCERNING PROPERTY TAX RELIEF ON CERTAIN REAL PROPERTY HELD IN TRUST.

Section 1 of Public Act 14-124 amends subsection (a) of CGS §12-129n, by allowing a property held in trust for and occupied as a principal residence by an otherwise qualified elderly or totally disabled homeowner, to qualify for the local-option additional tax relief program for elderly and totally disabled persons.

EFFECTIVE DATE: October 1, 2014, and applicable to assessment years commencing on and after said date

Public Act No. 14-174 (Substitute Senate Bill No. 447)

***AN ACT CONCERNING A PROGRAM TO PROVIDE PROPERTY TAX RELIEF FOR BUSINESSES,
A HOMEOWNERSHIP INCENTIVE PROGRAM, ADJUSTMENTS TO A PROPERTY TAX SYSTEM AND A
MUNICIPAL OPTION FOR ASSESSMENT OF PROPERTY USED FOR WHOLESALE AND RETAIL BUSINESS.***

Section 1 of Public Act 14-174 establishes an Office of Policy and Management administered pilot program under which municipalities may offer to tax commercial businesses based on their net profits instead of on the fair market value of the buildings they own or occupy. The method a participating municipality uses to determine the tax rate for these properties must be agreed on by the municipality, the affected property owner, and the property's commercial occupants.

A municipality participating in the pilot program must provide for the assessment of not more than three commercial properties based upon the net profits from the previous calendar year of the occupants or, if the property was vacant, on the net profits anticipated by a new business tenant of such commercial property.

Section 1 of Public Act 14-174 also requires the Office of Policy and Management to issue a report about the program to the General Assembly's Finance, Revenue and Bonding Committee not later than January 1, 2015, annually. The report must

describe (1) effort the Office of Policy and Management made to inform municipalities about the program, (2) the application process the agency developed, (3) inquiries and applications the Office of Policy and Management received from municipalities regarding participation in the program, and (4) legislative changes that may be considered to improve the program.

Effective Date: July 1, 2014, and applicable to assessment years commencing on and after October 1, 2014

Section 2 of Public Act 14-174 requires the Office of Policy and Management to provide information to various state-wide organizations regarding the program under which commercial businesses may pay a property tax based on net profits, as well as how a municipality may apply for inclusion in said program. These organizations include, but are not limited to, the Connecticut Association of Assessing Officers, the Connecticut Economic Development Association and the Connecticut Tax Collectors Association, Inc.

Effective Date: July 1, 2014

Section 3 of Public Act 14-174 establishes a homeownership incentive program in a municipality that has adopted the property tax system under CGS §12-62r. The City of Hartford is the only municipality that meets the criteria.

Hartford's homeownership incentive program will be applicable in two census blocks that have owner-occupied home rates of 15% or less. The city must designate these census blocks. Owners and certain renters of one-, two- and three-family homes and condominiums containing not more than three units qualify for the program.

Each homeowner living in these designated census blocks is totally exempt from paying property taxes and state income taxes, as are certain renters living in the specified area. Eligible renters are those who lease and occupy an eligible dwelling unit as a primary residence and who graduated from a four-year college not earlier than two years prior to the date they signed a lease.

Once homeownership rates increase to 49% in the designated census blocks, exemptions are phased out over five years. The phase-out must reduce the value of the state income tax exemption and the municipal property tax exemption by 20% per year until tax relief recipients are liable for 100% of the income and property taxes owed. The municipality must provide the Department of Revenue Services with any information it needs to phase out the income tax exemption.

Effective Date: July 1, 2014

Section 4 of Public Act 14-174 amends CGS §12-62r, which governs the program under which the City of Hartford's uses different assessment rates for different classes of property.

The amended provisions of CGS §12-62r allow Hartford (1) divide residential property between owner-occupied dwelling units, including condominium units in three-unit associations, and non-owner-occupied residential property and (2) adjust the assessment ratio for the latter so that it does not fall below the rate for owner-occupied property. Hartford must adopt an ordinance to do so and may begin to adjust residential assessments in this manner starting on or after the October 1, 2016. The city may amend the ordinance only during a revaluation year.

If Hartford adopts such an ordinance, the city must determine the annual assessment rate for residential property largely using the statutory method under which it already adjusts the assessment ratios for residential and apartment property to reflect the growth in property taxes over the previous fiscal year. The amended legislation (1) changes the fiscal year for which the assessor must adjust the tax levy for inflation from the current to the prior one and (2) specifies the source the assessor must use when doing so.

Effective Date: July 1, 2014

Section 5 of Public Act 14-174 amends CGS §12-65b, by allowing a municipality to fix assessments of improvements to be constructed in certain specified areas and that are to be used for any retail business. The legislation also specifies

"improvements to be constructed" includes the rehabilitation of existing structures for retail business use. The ordinance a municipality adopts must specify the number of years during which such fixed assessments will be provided.

Effective Date: October 1, 2014

Section 6 of Public Act 14-174 amends CGS §12-65h, by adding "wholesale and retail business" as defined in CGS §12-81(54) as an entity eligible for tax relief. Prior to the effective date of the amendment, only manufacturing facilities are eligible for a fixed assessment under the provisions of CGS §12-65h.

Public Act No. 14-183 (Substitute House Bill No. 5581)

AN ACT CONCERNING SEWER ASSESSMENT APPEALS AND THE APPROVAL OF CERTAIN PROPERTY TAX EXEMPTIONS.

Section 1 of Public Act 14-183 amends CGS §7-250 to allow any municipality to adopt an ordinance authorizing its Board of Assessment Appeals to hear benefit assessment appeals related to a municipal sewer system. The amended statute requires an appeal to the Board of Assessment Appeals to be made within 21 days after the assessment is filed in the town clerk's office. The ordinance must specify the process for filing, hearing, and deciding an appeal. Within 21 days after the Board of Assessment Appeals renders its decision, an aggrieved party may appeal the Board of Assessment Appeals' decision to the Superior Court.

In municipalities that do not adopt such an ordinance, anyone aggrieved by a sewer benefit assessment must appeal to the Superior Court, as provided under current law.

EFFECTIVE DATE: October 1, 2014

Section 2 of Public Act 14-183 amends CGS §12-81(76) to require taxpayers seeking the Manufacturing Machinery and Equipment (MM&E) exemption to file an annual application with the assessor on or before November 1. It also requires the assessor to prescribe the exemption application form.

EFFECTIVE DATE: October 1, 2014, and applicable to assessment years starting on and after said date

Section 3 of Public Act 14-183 amends CGS §12-81k to allow an assessor or board of assessors to grant a filing date extension until December 15 for the MM&E exemption under CGS §12-81(76), provided the applicant requests the extension and pays a late filing fee. The fee is determined by the value of the property for which the exemption is sought.

EFFECTIVE DATE: October 1, 2014

Section 4 of Public Act 14-183 amends CGS §12-94e to allow a municipality's legislative body to grant an extension to file for an MM&E exemption under CGS §12-81(76), when a taxpayer fails to file an application for exemption by November 1 and fails to request an extension to file from the assessor or board of assessors.

The amendment also provides that when a town's legislative body is a town meeting, the town's board of selectmen may vote to grant the extension under CGS §12-94e.

EFFECTIVE DATE: October 1, 2014

Public Act No. 14-217 (House Bill No. 5597)

AN ACT IMPLEMENTING PROVISIONS OF THE STATE BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2015.

Sections 48 through 54, inclusive, and Section 258 of Public Act 14-217 amend CGS §12-120b, §12-170d, subsection (f) of §12-170f, §12-170g, §12-170bb, subsection (b) of §17b-90, §8-37ppp and §12-170ee, respectively, of the 2014 Supplement to the Connecticut General Statutes.

The amendments to each of these statutes reverse the effect of various sections of Public Act 13-234, which transferred the Elderly and Totally Disabled Renter's Rebate Program from the Office of Policy and Management to the Department of Housing. As a result, the program remains under the Office of Policy and Management's purview.

Additionally, this year's amendment to CGS §12-170d removes the provision that limited eligibility for a renter's rebate to those who received a grant for the 2011 calendar year and continuously received a grant since then.

Lastly, this year's amendment to subsection (f) of CGS §12-170f allows the Office of Policy and Management to reduce the amount of a renter's rebate upon determining that the renter was overpaid in a previous year(s). The amount of the rebate may be reduced until the overpayment is recovered.

Note: Under a Memorandum of Understanding, the Office of Policy and Management continued to administer the Elderly and Totally Disabled Renter's Rebate Program after the passage of Public Act 13-234.

EFFECTIVE DATE: June 13, 2014 and applicable to applications made on or after April 1, 2014

Section 137 of Public Act 14-217 requires the chairs of the General Assembly's Finance, Revenue and Bonding Committee to convene a panel of experts to study the state's overall state and local tax structure. The panel must include experts in tax law, tax accounting, tax policy, economics, and business finance, but cannot include legislators. The Governor and the Finance, Revenue and Bonding Committee's chairpersons and ranking members appoint the panel, which may consist of up to 15 members. The panel must organize itself into subcommittees, one of which must address consumer taxes and property taxes.

The panel must consider and evaluate options to modernize tax policy, structure, and administration regarding: (1) efficiency, (2) administrative costs, (3) equity, (4) reliability, (5) stability and volatility, (6) sufficiency, (7) simplicity, (8) incidence, (9) economic development and competitiveness, (10) employment, (11) affordability, and (12) overall public policy. The panel must consider the impact of any options they develop and recommend, as well as the extent to which tax policy affects business and consumer decision making.

The panel must also evaluate the feasibility of the following options: (1) creating a tiered property tax payment system that includes any property owned by the (a) state; (b) an institution, facility, or hospital for which the state made a payment in lieu of taxes to the host municipality; or (c) nonprofit entity; (2) assessing a "community benefit fee" on any tax-exempt property; (3) taxing property owned by an institution, facility, or hospital for which the state made a payment in lieu of taxes; and (4) requiring institutions, facilities, or hospitals to report the value of their real and personal property.

Section 137 of Public Act 14-217 requires the panel to submit its findings and recommendations for further action to the Governor and the Finance, Revenue and Bonding Committee by January 1, 2015. The panel may also recommend extending its reporting deadline, until no later than January 1, 2016.

EFFECTIVE DATE: June 13, 2014

Section 177 of Public Act 14-217 allows Wallingford and Thomaston each to designate an area as an Enterprise Zone (without meeting the statutory criteria for designation as a Distressed Municipality) and requires the Commissioner of the Department of Economic and Community Development to approve these designations by July 1, 2014.

The area in Wallingford can only be designated as an Enterprise Zone for five years from the date any portion of the designated zone is transferred, provided the transfer occurs on or after July 1, 2014.

The areas Wallingford and Thomaston designate must consist of two contiguous census tracts, contiguous portions of such tracts, or all or a portion of an individual census tract, according to the most recent census. If a designated zone is covered by zoning, a portion of the area designated as an Enterprise Zone must be zoned for commercial or industrial activity.

Businesses located in these Enterprise Zones receive the same benefits as those in existing enterprise zones, including property and real estate conveyance tax exemptions for developing facilities and a 10-year corporation business tax credit for newly formed businesses in the zones.

EFFECTIVE DATE: July 1, 2014

Public Act No. 14-212 (Substitute for Raised S.B. No. 425)

AN ACT CONCERNING THE STATE EDUCATION RESOURCE CENTER.

Sections 1 through 4, inclusive, of Public Act 14-212 reconstitute the State Education Resource Center, making it an entity separate from the State Department of Education, while retaining most of the center's duties and responsibilities.

Note: The State Department of Education created the State Education Resource Center nearly 20 years ago to assist the department in promoting educational equity and excellence. The Rensselaer Hartford Graduate Center serves as the State Education Resource Center's fiduciary pursuant to a state contract.

EFFECTIVE DATE: June 13, 2014

Sections 5 and 6 of Public Act 14-212 amend subdivision (12) of CGS §1-79 and subdivision (1) of CGS §1-120, respectively, to add the State Education Resource Center as a quasi-public agency. Quasi-public agencies are exempt from property taxes for any property they own.

EFFECTIVE DATE: June 13, 2014

Public Act No. 14-222 (Substitute for Raised H.B. No. 5289)

AN ACT ESTABLISHING THE CONNECTICUT PORT AUTHORITY.

Sections 1 through 4, inclusive, of Public Act 14-222 create the Connecticut Port Authority to coordinate development and marketing of state ports. These sections also establish a port authority working group to prepare and submit recommendations to the Department of Economic and Community Development regarding the Connecticut Port Authority's powers and duties.

EFFECTIVE DATE: July 1, 2015

Sections 5 and 6 of Public Act 14-222 amend subdivision (12) of CGS §1-79 and subdivision (1) of CGS §1-120, respectively, to add the Connecticut Port Authority as a quasi-public agency. Any property the Connecticut Port Authority may acquire would be exempt from property taxes.

EFFECTIVE DATE: July 1, 2015

Special Act No. 14-4 (Substitute House Bill No. 5472)

AN ACT CONCERNING FAILURE TO FILE FOR PROPERTY TAX EXEMPTIONS.

Special Act 14-4 extends the application period for certain grand lists and in specified municipalities for manufacturing machinery and equipment exemptions under CGS §12-81(72) and (76), and for the exemption for property owned by nonprofit, federally tax-exempt scientific, educational, literary, historical or charitable corporation under CGS §12-81(7).

Any taxpayer who files an application for an exemption under CGS §12-81(72) and (76), on or before the extended filing period deadline of August 1, 2014, 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 municipality in which the assessors receives a Quadrennial Report and grants the exemption under CGS §12-81(7), must also reimburse the nonprofit entity for the amount of the property tax, interest or penalties paid.

The following chart delineates the applicable sections of Special Act 14-4, together with the municipalities, grand lists and exemption statutes they affect.

| Sec. | Municipality | Grant List(s) | Exemption Statute(s) |
|-------------|---------------------|----------------------|-----------------------------|
| 1 | Seymour | 2011 | §12-81(76) |
| 2 | Monroe | 2012 | §12-81(76) |
| 3 | Berlin | 2013 | §12-81(76) |
| 4 | Middletown | 2013 | §12-81(7) |
| 5 | East Haven | 2009 | §12-81(72) |
| 6 | Danbury | 2009 | §12-81(72) |
| 7 | Farmington | 2013 | §12-81(76) |
| 8 | New Haven | 2009 or 2010 | §12-81(72) |
| 9 | New Haven | 2011 or 2012 | §12-81(76) |

Note: There is no state reimbursement for the exemptions under CGS §12-81(72) that municipalities grant pursuant to the extended filing dates in Sections 5, 6 and 8 of Special Act 14-4.

EFFECTIVE DATE: July 1, 2014

Special Act No. 14-10 (Senate Bill No. 37)

AN ACT CONCERNING MUNICIPAL ASSESSORS IN THE TOWN OF SPRAGUE.

Section 1 of Special Act 14-10 repeals Section 2 of Number 122 of the Special acts of 1949, concerning terms of office for members of Sprague's Board of Assessors.

EFFECTIVE DATE: May 28, 2014

Special Act No. 14-12 (Substitute House Bill No. 5368)

***AN ACT ESTABLISHING THE POINT STRATFORD INFRASTRUCTURE IMPROVEMENT DISTRICT
WITHIN THE TOWN OF STRATFORD.***

Section 1 of Special Act 14-12 provides for the creation of the Point Stratford Infrastructure Improvement District in Stratford, 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 Point Stratford Infrastructure Improvement District owns is exempt from state and municipal taxes, although Stratford may still levy taxes on properties belonging to people and businesses living or operating in the district.

The Point Stratford Infrastructure Improvement District and Stratford may also agree to share real and personal property tax revenue via an agreement adopted by resolution of Stratford's legislative body and the district's board of directors.

Lastly, Section 1 of Special Act 14-12 allows Stratford to merge the district into the town and sets forth conditions under which the town may choose to do so.

EFFECTIVE DATE: July 1, 2014

Special Act No. 14-23 (Substitute House Bill No. 5550)

***AN ACT CONCERNING THE CONVEYANCE OF CERTAIN PARCELS OF STATE LAND AND
THE RATE OF ASSESSMENT OF CERTAIN RESIDENTIAL PROPERTY IN HARTFORD.***

Section 8 of Special Act 14-23 allows Hartford's legislative body, after a public hearing and upon the issuance of a zoning certificate, to vote to amend its October 1, 2013 Grand List for the sole purpose of ensuring that any property conveyed from a tax-exempt entity to a taxable entity for use as a residential property in an area zoned R-8 is assessed the rate of assessment applicable to residential properties, pursuant to CGS §12-62r.

The amendment also provides that prorated assessments added to Hartford's Grand List pursuant to CGS §12-81a, are to reflect the rate of assessment applicable to residential properties.

EFFECTIVE DATE: June 13, 2014



Dannel P. Malloy
GOVERNOR
STATE OF CONNECTICUT

June 6, 2014

The Honorable Denise Merrill
Secretary of State
30 Trinity Street
Hartford, CT 06106

Dear Madam Secretary:

I hereby return, without my signature, substitute House Bill 5348, *An Act Concerning the Consideration of Property Values When Determining Eligibility for a Certain Property Tax Relief Program*.

This bill allows municipalities to limit eligibility for the Elderly Circuit Breaker Tax Relief Program. In municipalities that enact such an ordinance, the bill will result in an increased property tax bill for elderly and disabled individuals with low annual income, but with equity in their home. I have reservations about the policy of this bill, particularly since the state currently reimburses towns at a nearly 90% rate for the property tax loss associated with this program.

For these reasons, I disapprove of substitute House Bill 5348, *An Act Concerning the Consideration of Property Values When Determining Eligibility for a Certain Property Tax Relief Program*. Pursuant to Section 15 of Article Fourth of the Constitution of the State of Connecticut, I am returning substitute House Bill 5348 without my signature.

Sincerely,


Dannel P. Malloy
Governor