

**Public Act No. 17-65**

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

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

Section 1. (NEW) (Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017) (a) (1) Except as provided in subdivision (2) of this subsection, any municipality, upon approval by its legislative body, may provide that any parent whose child was killed in action, or the surviving spouse of a person who was killed in action, while performing active military duty with the armed forces, as defined in subsection (a) of section 27-103 of the general statutes, which parent or surviving spouse is a resident of such municipality, shall be entitled to an exemption from property tax, provided such parent's or surviving spouse's qualifying income does not exceed (A) the maximum amount applicable to an unmarried person as provided under section 12-81l of the general statutes, or (B) an amount established by the municipality, not exceeding the maximum amount under section 12-81l of the general statutes by more than twenty-five thousand dollars. The exemption provided for under this section shall be applied to the assessed value of an eligible parent's or surviving spouse's property and, at the municipality's option, may be in an amount up to twenty thousand dollars or in an amount up to ten per cent of such assessed value.

(2) (A) If both parents of any such child killed in action while performing active military duty with the armed forces are domiciled together, only one such parent shall be entitled to an exemption from property tax provided for under this section.

(B) The exemption provided for under this section shall be in addition to any exemption to which an eligible parent or surviving spouse may be entitled under section 12-81 of the general statutes. No such eligible parent or surviving spouse entitled to exemption under section 12-81f or 12-81g of the general statutes and this section shall receive more than one such exemption.

(b) (1) Any parent whose child was killed in action, or the surviving spouse of a person who was killed in action, while performing active military duty with the armed forces and who claims an exemption from taxation under this section shall give notice to the town clerk of such municipality that he or she is entitled to such exemption.

(2) Any such parent or surviving spouse submitting a claim for such exemption shall be required to file an application, on a form prepared for such purpose by the assessor, not later than the assessment date with respect to which such exemption is claimed, which application shall include at least two affidavits of disinterested persons showing that the deceased child or person was performing such active military duty, that such deceased child or person was killed in action while performing such active military duty and the relationship of such deceased child to such parent, or such deceased person to such surviving spouse, provided the assessor may further require such parent or surviving spouse to be examined by such assessor under oath concerning such facts. Each such application shall include a copy of such parent's or surviving spouse's federal income tax return, or in the event such a return is not filed such evidence related to income as may be required by the assessor, for the tax year of such parent or surviving spouse ending immediately prior to the assessment date with respect to

which such exemption is claimed. Such town clerk shall record each such affidavit in full and shall list the name of such parent or surviving spouse claimant, and such service shall be performed by such town clerk without remuneration. No assessor, board of assessment appeals or other official shall allow any such claim for exemption unless evidence as herein specified has been filed in the office of such town clerk. When any such parent or surviving spouse has filed for such exemption and received approval for the first time, such parent or surviving spouse shall be required to file for such exemption biennially thereafter, subject to the provisions of subsection (c) of this section.

(3) The assessor of such municipality shall annually make a certified list of all such parents or surviving spouses who are found to be entitled to exemption under the provisions of this section, which list shall be filed in the town clerk's office, and shall be prima facie evidence that such parents or surviving spouses whose names appear thereon are entitled to such exemption as long as they continue to reside in such municipality and as long as the legislative body of such municipality continues to provide for such exemption, subject to the provisions of subsection (c) of this section. Such assessor may, at any time, require any such parent or surviving spouse to appear before such assessor for the purpose of furnishing additional evidence, provided, any such parent or surviving spouse who by reason of disability is unable to so appear may furnish such assessor a statement from such parent's or surviving spouse's attending physician or an advanced practice registered nurse certifying that such parent or surviving spouse is totally disabled and is unable to make a personal appearance and such other evidence of total disability as such assessor may deem appropriate.

(4) No such parent or surviving spouse may receive such exemption until such parent or surviving spouse has proven his or her right to such exemption in accordance with the provisions of this section, together with such further proof as may be necessary under said provisions. Exemptions so proven shall take effect on the next succeeding assessment day.

(c) Any such parent or surviving spouse who has submitted an application and been approved in any year for the exemption provided in this section shall, in the year immediately following approval, be presumed to be qualified for such exemption. During the year immediately following such approval, the assessor shall notify, in writing, each parent or surviving spouse presumed to be qualified pursuant to this subsection. If any such parent or surviving spouse has qualifying income in excess of the maximum allowed under subsection (a) of this section, such parent or surviving spouse shall notify the assessor on or before the next filing date for such exemption and shall be denied such exemption for the assessment year immediately following and for any subsequent year until such parent or surviving spouse has reapplied and again qualified for such exemption. Any such parent or surviving spouse who fails to notify the assessor of such disqualification shall make payment to the municipality in the amount of property tax loss related to such exemption improperly taken.

**Signed by the Governor in the Original 6/27/2017**

**Public Act No. 17-99**

**AN ACT CONCERNING COURT OPERATIONS, VICTIM SERVICES, FRAUDULENT FILINGS AND TRANSFERS OF AN INTEREST IN REAL PROPERTY TO A TRUST.**

Sec. 50. Section 47-36bb of the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2017):

[Any conveyance of an interest in land to a trust rather than the trustee or trustees of the trust shall constitute a valid and enforceable transfer of that interest. Any conveyance by the trust, which conveyance is signed by a duly authorized trustee of such trust, shall be treated as if the conveyance was made by the trustee. ] (a) Any transfer of an interest in real property to a trust, rather than to the trustee or trustees of the trust, shall constitute a valid and enforceable transfer of such interest.

(b) Any subsequent transfer of such interest in real property, or any portion or part thereof (1) made by the trust and executed by a duly authorized trustee of the trust, shall be treated as if the transfer was made by such duly authorized trustee, or (2) made and executed by a duly authorized trustee of the trust, shall be treated as if the transfer was made by the trust.

(c) Any instrument whose grantor, grantee, releasor, releasee, assignor, assignee, transferor or transferee is a trust shall be indexed by the town clerk in the name of the trust identified in such instrument and also in the name or names of all trustees identified in such instrument.

(d) With respect to any instrument that has been recorded in the land records and whose grantor, releasor, assignor or transferor is a trust, it shall be presumed, in the absence of evidence in the land records indicating otherwise, that the (1) person who executed such instrument on the trust's behalf was duly authorized to so act, and (2) trust on whose behalf such person acted contained a provision conferring upon the trustee or trustees, the power to convey an interest in real property.

**Signed by the Governor 6/30/2017**

#### **Public Act No. 17-105**

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

Sec. 5. Section 12-18d of the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2017):

During the fiscal year ending June 30, 2017, an amount equal to the appropriation from the Municipal Revenue Sharing Fund to the Office of Policy and Management shall be transferred from the General Fund to the Municipal Revenue Sharing Fund and shall be distributed by said office, during [each] such fiscal year, in accordance with the provisions of sections 4-66l, 4-66p and 12-18b.

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

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

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

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

**Signed by the Governor 7/6/2017**

**Public Act No. 17-126**

**AN ACT CONCERNING MUNICIPAL FORECLOSURE ACTIONS ON TAX LIENS  
AND LIENS ON BLIGHTED REAL ESTATE.**

Section 1. (NEW) (Effective January 1, 2018) An action to foreclose a tax lien pursuant to section 12-181 of the general statutes or a lien on blighted real estate imposed pursuant to section 7-148aa of the general statutes, commenced in the Superior Court by a municipality on or after the effective date of this section, shall be privileged with respect to assignment for trial.

**Signed by the Governor 7/5/2017**

**Public Act No. 17-144**

**AN ACT PROMOTING THE USE OF FUEL CELLS FOR ELECTRIC DISTRIBUTION SYSTEM BENEFITS AND  
RELIABILITY AND AMENDING VARIOUS ENERGY-RELATED PROGRAMS AND REQUIREMENTS.**

Sec. 2. Subdivision (21) of subsection (a) of section 16-1 of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(21) "Class II renewable energy source" means **[energy]** electricity derived from a trash-to-energy facility **[, a biomass facility that began operation before July 1, 1998, provided the average emission rate for such facility is equal to or less than . 2 pounds of nitrogen oxides per million BTU of heat input for the previous calendar quarter, or a run-of-the-river hydropower facility provided such facility has a generating capacity of not more than five megawatts, does not cause an appreciable change in the riverflow, and began operation prior to July 1, 2003]** that has obtained a permit pursuant to section 22a-208a and section 22a-174-33 of the regulations of Connecticut state agencies;

**Signed by the Governor 6/27/2017**

**Public Act No. 17-147**

**AN ACT CONCERNING STATE TAXATION AND COLLECTION, TAX GAP COMPLIANCE, TAX PREPARERS  
AND FACILITATORS, CHANGES TO THE TAX AND RELATED STATUTES, A MENTAL HEALTH  
COMMUNITY INVESTMENT ACCOUNT AND MUNICIPAL BONDS.**

Sec. 19. Subsection (b) of section 12-7a of the general statutes is repealed and the following is substituted in lieu thereof (Effective 7/7/2017):

(b) **[The commissioner shall annually]** If requested by the Secretary of the Office of Policy and Management, the commissioner shall prepare, from the list prepared pursuant to subsection (a) of this section, a list of taxpayers who are delinquent in the payment of the corporation business tax under chapter 208. The list **[shall be arranged in sequential order by the]** may also include taxpayer

identification [number] numbers assigned by the commissioner. [and shall be provided to the Secretary of the Office of Policy and Management not later than July fifteenth annually, commencing July 15, 1998. ]

Sec. 22. Section 12-80b of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) (1) Each taxpayer described in subsection (a) of section 12-80a that owns tangible personal property used both to render telecommunications service subject to tax under chapter 219 and to render community antenna television service or a certified competitive video service subject to tax under [said] chapter 219 [,] shall have part of such property taxed as provided in [said] section 12-80a and part of such property exempt from property tax in accordance with section 12-268j.

(2) The portion of such property to be taxed as provided in section 12-80a and the portion exempt under section 12-268j shall be computed [, as provided in regulations adopted by the Commissioner of Revenue Services in accordance with the provisions of chapter 54] on the basis of the taxpayer's gross receipts from rendering telecommunications service or a certified competitive video service, as defined in chapter 219, and from rendering community antenna television service, as defined in [said] chapter 219, or on some other basis permitted under [such] regulations the commissioner may adopt in accordance with the provisions of chapter 54.

(b) (1) Each taxpayer not described in subsection (a) of section 12-80a that owns tangible personal property used both to render telecommunications service subject to tax under chapter 219 and to render community antenna television service or a certified competitive video service subject to tax under [said] chapter 219 shall have part of such property taxed as provided in this chapter, without regard to [said] section 12-80a, and part of such property exempt from property tax in accordance with section 12-268j.

(2) The portion of such property to be taxed as provided in this chapter, without regard to section 12-80a and the portion exempt under section 12-268j, shall be computed [, as provided in regulations adopted by the Commissioner of Revenue Services in accordance with the provisions of chapter 54,] on the basis of the taxpayer's gross receipts from rendering telecommunications service, as defined in chapter 219, and from rendering community antenna television service or a certified competitive video service, as defined in [said] chapter 219, or on some other basis permitted under [such] regulations the commissioner may adopt in accordance with the provisions of chapter 54.

(c) For purposes of this section, "assessment year" means the assessment year under this chapter.

(d) For purposes of this section, "community antenna television service" shall include service provided by a holder of a certificate of cable franchise authority pursuant to section 16-331p.

**Signed by the Governor 7/7/2017**

#### **Public Act No. 17-176**

#### **AN ACT CONCERNING THE CLOSURE OF CERTAIN BUILDING PERMITS.**

Section 1. Section 29-265 of the general statutes is amended by adding subsection (c) as follows (Effective October 1, 2017):

(NEW) (c) Nine years from the date of issuance of a building permit issued pursuant to section 29-263 for construction or alteration of a one-family dwelling, two-family dwelling or structure located on the same parcel as a one-family dwelling or two-family dwelling, for which construction or alteration a certificate of occupancy, as defined in the regulations adopted pursuant to section 29-252, has not been issued by the building official, such building permit shall be deemed closed. Following such nine-year period, no enforcement action based upon work commenced or completed pursuant to an open building permit shall be commenced. No municipality or officer or employee of any such municipality shall be liable concerning any claim relating to the closure of a building permit pursuant to this section. For the purposes of this section, "structure" has the same meaning as in the zoning regulations for the municipality in which the building permit was issued, or if undefined by such regulations, "structure" means any combination of materials that is affixed to the land, including, but not limited to, a shed, garage, sign, fence, wall, pool, patio, tennis court or deck.

**Signed by the Governor 7/10/2017**

**Public Act No. 17-183**

**AN ACT ESTABLISHING A MUNICIPAL GRANT PORTAL.**

Section 1. (NEW) (Effective July 10, 2017) (a) The Secretary of the Office of Policy and Management shall, within available appropriations, establish and maintain a single electronic portal available on the Internet and located on the Office of Policy and Management's Internet web site for the purpose of posting all state funded municipal grant applications. Such electronic portal shall be known as the Municipal Grant Portal.

(b) The Municipal Grant Portal shall include, but not be limited to: (1) All state-funded municipal grant applications and municipal reimbursement request forms, (2) a searchable database for locating information regarding state-funded municipal grants, and (3) features to encourage the active recruitment and participation of municipalities in the state-funded municipal grant application process.

**Signed by the Governor 7/10/2017**

**Public Act No. 17-189**

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

Section 1. (NEW) (Effective July 10, 2017) (a) As used in this section, (1) "personal information" means information capable of being associated with a particular individual through one or more identifiers, including, but not limited to, an individual's first name or first initial and last name, a Social Security number, a driver's license number, a state identification card number, an account number, a credit card or debit card number, a financial record, a passport number, an alien registration number, a health insurance identification number or any military identification information, and does not include publicly available information that is lawfully made available to the general public from federal, state or local government records or widely distributed media, and (2) "military identification information" means information identifying a person as a member of the armed forces, as defined in section 27-103 of the general statutes, or a veteran, as defined in said section, including, but not limited to, a selective

service number, military identification number, discharge document, military identification card or military retiree identification card.

(b) (1) Except as provided in subsection (c) of this section, any record of the American Legion related to the administration of the Soldiers, Sailors and Marines Fund, which fund is described in sections 27-138 to 27-140, inclusive, of the general statutes, shall be deemed a public record, as defined in section 1-200 of the general statutes, and disclosed to the extent required of any such public record under the Freedom of Information Act, as defined in said section.

(2) The Treasurer, as custodian and trustee of the Soldiers, Sailors and Marines Fund under section 27-138 of the general statutes, may access any such record and shall be the public agency for purposes of any request made for any such record pursuant to the Freedom of Information Act.

(c) The Treasurer shall not disclose the personal information of any individual who (1) makes a gift, bequest or donation to the fund, or (2) is an applicant for, or a recipient of, aid from the fund unless any such disclosure is for purposes of (A) administering aid from the fund, (B) assisting any such applicant or recipient in obtaining aid from any other government or private program, or (C) complying with a court order.

Sec. 2. Subsection (b) of section 12-81g of the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017):

(b) (1) Effective for the assessment year commencing October 1, 2013, and each assessment year thereafter, any municipality may, upon approval by its legislative body or, in any town in which the legislative body is a town meeting, by the board of selectmen, provide that, in lieu of the additional exemption prescribed under subsection (a) of this section, any person entitled to an exemption from property tax in accordance with subdivision (20) of section 12-81, reflecting any increase made pursuant to the provisions of section 12-62g, who has a disability rating of one hundred per cent, as determined by the United States Department of Veterans Affairs, shall be entitled to an additional exemption from such tax in an amount equal to three times the amount of the exemption provided for such person pursuant to subdivision (20) of section 12-81, provided such person's total adjusted gross income as determined for purposes of the federal income tax, plus any other income not included in such adjusted income, excluding veterans' disability payments, individually if unmarried, or jointly with spouse if married, during the calendar year ending immediately preceding the filing of a claim for any such exemption, is not more than ~~twenty-one~~ twenty-four thousand dollars if such person is married or not more than ~~eighteen~~ twenty-one thousand dollars if such person is not married.

(2) The provisions of this subsection shall not limit the applicability of the provisions of subsection (a) of this section for persons not eligible for the property tax exemption provided by this subsection.

Sec. 3. (NEW) (Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017) (a) Any municipality, upon approval by its legislative body, may provide that any veteran, as defined in subsection (a) of section 27-103 of the general statutes, which veteran is a resident of such municipality and ineligible for an exemption from property tax under subdivisions (19) to (21), inclusive, of section 12-81 of the general statutes, shall be entitled to an exemption from property tax, provided such veteran's qualifying income does not exceed (1) the maximum amount

applicable to an unmarried person, as provided under section 12-81I of the general statutes, as amended by this act, or (2) an amount established by the municipality, not exceeding the maximum amount under section 12-81I of the general statutes, as amended by this act, by more than twenty-five thousand dollars. The exemption provided for under this section shall be applied to the assessed value of any such veteran's property and, at the municipality's option, may be in an amount up to five thousand dollars or in an amount up to five per cent of such assessed value.

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

(2) Any such veteran submitting a claim for such exemption shall be required to file an application, on a form prepared for such purpose by the assessor, not later than the assessment date with respect to which such exemption is claimed, which application shall include (A) a certified copy of such veteran's military discharge document, as defined in section 1-219 of the general statutes, or (B) in the absence of such certified copy, at least two affidavits of disinterested persons showing that the claimant was honorably discharged from, or released under honorable conditions from active service in, the armed forces, as defined in section 27-103 of the general statutes, provided the assessor may further require such claimant to be examined by such assessor under oath concerning such facts. Each such application shall include a copy of such veteran's federal income tax return, or in the event such a return is not filed such evidence related to income as may be required by the assessor, for the tax year of such veteran ending immediately prior to the assessment date with respect to which such exemption is claimed. Such town clerk shall record each such affidavit in full and shall list the name of such veteran, and such service shall be performed by such town clerk without remuneration. No assessor, board of assessment appeals or other official shall allow any such claim for exemption unless evidence as specified in this section has been filed in the office of such town clerk. Any such veteran who has filed for such exemption and received approval for the first time shall be required to file for such exemption biennially thereafter, subject to the provisions of subsection (c) of this section.

(3) The assessor of such municipality shall annually make a certified list of all such veterans who are found to be entitled to exemption under the provisions of this section, which list shall be filed in the town clerk's office and shall be prima facie evidence that any such veteran whose name appears on such list is entitled to such exemption, subject to the provisions of subsection (c) of this section, as long as he or she continues to reside in such municipality and as long as the legislative body of such municipality continues to provide for such exemption. Such assessor may, at any time, require any such veteran to appear before such assessor for the purpose of furnishing additional evidence, provided any such veteran who, by reason of total disability, is unable to so appear may furnish such assessor a statement from such veteran's attending physician or an advanced practice registered nurse certifying that such veteran is totally disabled and unable to make a personal appearance and such other evidence of total disability as such assessor may deem appropriate.

(4) No such veteran may receive such exemption until such veteran has proven his or her right to such exemption in accordance with the provisions of this section, together with such further proof as may be required under such provisions. Exemptions so proven shall take effect on the next succeeding assessment day.



(c) Any such veteran who has submitted an application and been approved in any year for the exemption provided in this section shall, in the year immediately following approval, be presumed to be qualified for such exemption. During the year immediately following such approval, the assessor shall notify, in writing, each veteran presumed to be qualified pursuant to this subsection. If any such veteran has qualifying income in excess of the maximum allowed under subsection (a) of this section, such veteran shall notify the assessor on or before the next filing date for such exemption and shall be denied such exemption for the assessment year immediately following and for any subsequent year until such veteran has reapplied and again qualified for such exemption. Any such veteran who fails to notify the assessor of such disqualification shall make payment to the municipality in the amount of property tax loss related to such exemption improperly taken.

Sec. 4. Section 12-81/ of the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017):

Whenever used in sections 12-81f, 12-81g, as amended by this act, 12-81i, [and] 12-81j and section 3 of this act, "qualifying income" means, with respect to any person making application for exemption from property tax as provided under any of said sections, such person's total adjusted gross income as determined for purposes of the federal income tax plus any other income not included in such adjusted gross income, individually if unmarried, or jointly with spouse if married, during the calendar year ending immediately preceding the filing of a claim for any such exemption, but does not include veterans' disability payments. For purposes of determining eligibility for any of such exemptions, such qualifying income may not exceed fourteen thousand dollars, if unmarried, or sixteen thousand dollars, jointly with spouse, if married, provided in no event shall such maximum amounts of qualifying income with respect to any such person be less than the maximum amount of such qualifying income in the case of a married or unmarried person, whichever is applicable, under subsection (b) of section 12-170aa, and in the event that such maximum qualifying income under this section is less than the comparable amount under said subsection (b) of section 12-170aa for any assessment year, such amount under this section shall be made equivalent to that under said subsection (b) of section 12-170aa for purposes of determining eligibility under this section for such assessment year.

**Signed by the Governor 7/10/2017**

**Public Act No. 17-199**

**AN ACT EXEMPTING LEASED MUNICIPAL PROPERTY FROM TAXATION.**

Section 1. Subdivision (4) of section 12-81 of the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2017):

(4) (A) Except as otherwise provided by law, personal property belonging to, [or] held in trust for, or leased to, a municipal corporation of this state and used for a public purpose, including [real and] personal property used for cemetery purposes, and (B) real property belonging to, held in trust for, or leased to, a municipal corporation of this state and used for a public purpose, including real property used for cemetery purposes, provided any such leased personal property, including, but not limited to, motor vehicles subject to the provisions of section 12-71 and any such leased real property is located within the boundaries of such municipal corporation;

**Signed by the Governor 7/10/2017**

**Public Act No. 17-201**

**AN ACT CONCERNING THE COMMERCIAL PROPERTY ASSESSED CLEAN ENERGY PROGRAM.**

Section 1. Section 16a-40g of the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2017):

(a) As used in this section:

- (1) "Energy improvements" means (A) participation in a district heating and cooling system by qualifying commercial real property, (B) participation in a microgrid, as defined in section 16-243y, including any related infrastructure for such microgrid, by qualifying commercial real property, provided such microgrid and any related infrastructure incorporate clean energy, as defined in section 16-245n, (C) any improvement, renovation or retrofitting of qualifying commercial real property to reduce energy consumption or improve energy efficiency, (D) installation of a renewable energy system to service qualifying commercial real property, or (E) installation of a solar thermal or geothermal system to service qualifying commercial real property, provided such renovation, retrofit or installation described in subparagraph (C), (D) or (E) of this subdivision is permanently fixed to such qualifying commercial real property;
- (2) "District heating and cooling system" means a local system consisting of a pipeline or network providing hot water, chilled water or steam from one or more sources to multiple buildings;
- (3) "Qualifying commercial real property" means any commercial or industrial property, regardless of ownership, that meets the qualifications established for the commercial sustainable energy program;
- (4) "Commercial or industrial property" means any real property other than a residential dwelling containing less than five dwelling units;
- (5) "Benefited property owner" means an owner of qualifying commercial real property who desires to install energy improvements and provides free and willing consent to the benefit assessment against the qualifying commercial real property;
- (6) "Commercial sustainable energy program" means a program that facilitates energy improvements and utilizes the benefit assessments authorized by this section as security for the financing of the energy improvements;
- (7) "Municipality" means a municipality, as defined in section 7-369;
- (8) "Benefit assessment" means the assessment authorized by this section;
- (9) "Participating municipality" means a municipality that has entered into a written agreement, as approved by its legislative body, with the bank pursuant to which the municipality has agreed to assess, collect, remit and assign, benefit assessments to the bank in return for energy improvements for benefited property owners within such municipality and costs reasonably incurred in performing such duties;
- (10) "Bank" means the Connecticut Green Bank; and

(11) "Third-party capital provider" means an entity, other than the bank, that provides **[loans]** financing, leases or power purchase agreements directly to benefited property owners for energy improvements.

(b) (1) The bank shall establish a commercial sustainable energy program in the state, and in furtherance thereof, is authorized to make appropriations for and issue bonds, notes or other obligations for the purpose of financing, (A) energy improvements; (B) related energy audits; (C) renewable energy system feasibility studies; and (D) verification reports of the installation and effectiveness of such improvements. The bonds, notes or other obligations shall be issued in accordance with legislation authorizing the bank to issue bonds, notes or other obligations generally. Such bonds, notes or other obligations may be secured as to both principal and interest by a pledge of revenues to be derived from the commercial sustainable energy program, including revenues from benefit assessments on qualifying commercial real property, as authorized in this section.

(2) When the bank has made appropriations for energy improvements for qualifying commercial real property or other costs of the commercial sustainable energy program, including interest costs and other costs related to the issuance of bonds, notes or other obligations to finance the appropriation, the bank may require the participating municipality in which the qualifying commercial real property is located to levy a benefit assessment against the qualifying commercial real property especially benefited thereby.

(3) The bank (A) shall develop program guidelines governing the terms and conditions under which state and third-party financing may be made available to the commercial sustainable energy program, including, in consultation with representatives from the banking industry, municipalities and property owners, developing the parameters for consent by existing mortgage holders and may serve as an aggregating entity for the purpose of securing state or private third-party financing for energy improvements pursuant to this section, (B) shall establish the position of commercial sustainable energy program liaison within the bank, (C) may establish a loan loss reserve or other credit enhancement program for qualifying commercial real property, (D) may use the services of one or more private, public or quasi-public third-party administrators to administer, provide support or obtain financing for the commercial sustainable energy program, (E) shall adopt standards to ensure that the energy cost savings of the energy improvements over the useful life of such improvements exceed the costs of such improvements, and (F) may encourage third-party capital providers to provide **[loans]** financing, leases and power purchase agreements directly to benefited property owners in lieu of or in addition to the bank providing such loans.

(c) Before establishing a commercial sustainable energy program under this section, the bank shall provide notice to the electric distribution company, as defined in section 16-1, that services the participating municipality.

(d) If a benefited property owner requests financing from the bank or a third-party capital provider for energy improvements under this section, the bank shall:

(1) Require performance of an energy audit or renewable energy system feasibility analysis on the qualifying commercial real property that assesses the expected energy cost savings of the energy improvements over the useful life of such improvements before approving such financing;

(2) If financing is approved, either by the bank or the third-party capital provider, require the participating municipality to levy a benefit assessment on the qualifying commercial real property with the property owner in a principal amount sufficient to pay the costs of the energy improvements and any associated costs the bank or the third-party capital provider determines will benefit the qualifying commercial real property;

(3) Impose requirements and criteria to ensure that the proposed energy improvements are consistent with the purpose of the commercial sustainable energy program;

(4) Impose requirements and conditions on the financing to ensure timely repayment, including, but not limited to, procedures for placing a benefit assessment lien on a property as security for the repayment of the benefit assessment; and

(5) Require that the property owner provide written notice, not less than thirty days prior to the recording of any benefit assessment lien securing a benefit assessment for energy improvements for such property, to any existing mortgage holder of such property, of the property owner's intent to finance such energy improvements pursuant to this section.

(e) (1) The bank or the third-party capital provider may enter into a financing agreement with the property owner of qualifying commercial real property. After such agreement is entered into, and upon notice from the bank, the participating municipality shall (A) place a caveat on the land records indicating that a benefit assessment and a benefit assessment lien are anticipated upon completion of energy improvements for such property, or (B) at the direction of the bank, levy the benefit assessment and file a benefit assessment lien on the land records based on the estimated costs of the energy improvements prior to the completion or upon the completion of such improvements.

(2) The bank or the third-party capital provider shall disclose to the property owner the costs and risks associated with participating in the commercial sustainable energy program established by this section, including risks related to the failure of the property owner to pay the benefit assessment. The bank or the third-party capital provider shall disclose to the property owner the effective interest rate of the benefit assessment, including fees charged by the bank or the third-party capital provider to administer the program, and the risks associated with variable interest rate financing. The bank or the third-party capital provider shall notify the property owner that such owner may rescind any financing agreement entered into pursuant to this section not later than three business days after such agreement.

(f) The bank or the third-party capital provider shall set a fixed or variable rate of interest for the repayment of the benefit assessment amount at the time the benefit assessment is made. Such interest rate, as may be supplemented with state or federal funding as may become available, shall be sufficient to pay the bank's financing and administrative costs of the commercial sustainable energy program, including delinquencies.

(g) Benefit assessments levied and filed pursuant to this section and the interest, fees and any penalties thereon shall constitute a lien against the qualifying commercial real property on which they are made until they are paid. Such benefit assessment lien, [or if the financing agreement provides that the benefit assessments] shall be paid in installments [then] and each installment payment [,] shall be collected in the same manner as the property taxes of the participating municipality on real property,

including, in the event of default or delinquency, with respect to any penalties, fees and remedies. Each such benefit assessment lien may be 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 municipality on real property, which lien for taxes shall have priority over such benefit assessment lien, and provided that the precedence of such benefit assessment lien over any lien held by an existing mortgage holder shall be subject to the written consent of such existing mortgage holder. To the extent **[benefit assessments are paid in installments and any such]** any benefit assessment lien installment is not paid when due, the benefit assessment lien may be foreclosed to the extent of any unpaid installment payments due and owing and any penalties, interest and fees related thereto. In the event **[such]** a benefit assessment lien is foreclosed **[, such]** or a lien for taxes of the municipality on real property is foreclosed or enforced by levy and sale in accordance with chapter 204, the benefit assessment lien shall be extinguished solely with regard to any installments that were due and owing on the date of the judgment of such foreclosure or levy and sale and the benefit assessment lien shall otherwise survive **[the]** such judgment **[of foreclosure]** or levy and sale to the extent of any unpaid installment payments of the benefit assessment secured by such benefit assessment lien that **[were not the subject]** are due after the date of such judgment or levy and sale.

(h) Any participating municipality may assign to the bank any and all benefit assessment liens filed by the **[tax collector]** participating municipality, as provided in the written agreement between the participating municipality and the bank. The bank may sell or assign, for consideration, any and all benefit assessment liens received from the participating municipality. The consideration received by the bank shall be negotiated between the bank and the assignee. The assignee or assignees of such benefit assessment liens shall have and possess the same powers and rights at law or in equity as the bank and the participating municipality and its tax collector would have had if the benefit assessment lien had not been assigned with regard to the precedence and priority of such benefit assessment lien, the accrual of interest and the fees and expenses of collection. The assignee shall have the same rights to enforce such benefit assessment liens as any private party holding a lien on real property, including, but not limited to, foreclosure and a suit on the debt. Costs and reasonable attorneys' fees incurred by the assignee as a result of any foreclosure action or other legal proceeding brought pursuant to this section and directly related to the proceeding shall be taxed in any such proceeding against each person having title to any property subject to the proceedings. Such costs and fees may be collected by the assignee at any time after demand for payment has been made by the assignee.

**Signed by the Governor 7/10/2017**

**Public Act No. 17-214**

**AN ACT CONCERNING THE CREATION OF CONNECTICUT BROWNFIELD LAND BANKS, REVISIONS TO THE BROWNFIELD REMEDIATION AND REVITALIZATION PROGRAM AND AUTHORIZING BONDS OF THE STATE FOR BROWNFIELD REMEDIATION AND DEVELOPMENT PROGRAMS.**

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

Section 1. Section 32-760 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

As used in this [\[section and sections 32-761 to 32-769, inclusive\]](#) chapter and sections 2 to 6, inclusive, of this act:

(1) "Bona fide prospective purchaser" means a person who acquires ownership of a property after July 1, 2011, and establishes by a preponderance of the evidence that:

(A) All disposal of regulated substances at the property occurred before such person acquired the property;

(B) Such person made all appropriate inquiries, as set forth in 40 CFR Part 312, into the previous ownership and uses of the property in accordance with generally accepted good commercial and customary standards and practices, including, but not limited to, the standards and practices set forth in the ASTM Standard Practice for Environmental Site Assessments, Phase I Environmental Site Assessment Process, in effect on the date such person acquired the property. In the case of property in residential or other similar use at the time of purchase by a nongovernmental or noncommercial entity, a property inspection and a title search that reveal no basis for further investigation shall be considered to satisfy the requirements of this subparagraph;

(C) Such person provides all legally required notices with respect to the discovery or release of any regulated substances at the property;

(D) Such person exercises appropriate care with respect to regulated substances found at the property by taking reasonable steps to (i) stop any continuing release, (ii) prevent any threatened future release, and (iii) prevent or limit human, environmental or natural resource exposure to any previously released regulated substance;

(E) Such person provides full cooperation, assistance and access to persons authorized to conduct response actions or natural resource restoration at the property, including, but not limited to, the cooperation and access necessary for the installation, integrity, operation and maintenance of any complete or partial response actions or natural resource restoration at the property;

(F) Such person complies with any land use restrictions established or relied on in connection with the response action at the property and does not impede the effectiveness or integrity of any institutional control employed at the property in connection with a response action; and

(G) Such person complies with any request for information from the Commissioner of Energy and Environmental Protection;

(2) "Brownfield" means any abandoned or underutilized site where redevelopment, reuse or expansion has not occurred due to the presence or potential presence of pollution in the buildings, soil or groundwater that requires investigation or remediation before or in conjunction with the redevelopment, reuse or expansion of the property;

(3) "Commissioner" means the Commissioner of Economic and Community Development;

(4) "Contiguous property owner" means a person who owns real property contiguous to or otherwise similarly situated with respect to, and that is or may be contaminated by a release or threatened release of a regulated substance from, real property that is not owned by that person, provided:

(A) With respect to the property owned by such person, such person takes reasonable steps to (i) stop any continuing release of any regulated substance released on or from the property, (ii) prevent any threatened future release of any regulated substance released on or from the property, and (iii) prevent or limit human, environmental or natural resource exposure to any regulated substance released on or from the property;

(B) Such person provides full cooperation, assistance and access to persons authorized to conduct response actions or natural resource restoration at the property from which there has been a release or threatened release, including, but not limited to, the cooperation and access necessary for the installation, integrity, operation and maintenance of any complete or partial response action or natural resource restoration at the property;

(C) Such person complies with any land use restrictions established or relied on in connection with the response action at the property and does not impede the effectiveness or integrity of any institutional control employed in connection with a response action;

(D) Such person complies with any request for information from the Commissioner of Energy and Environmental Protection; and

(E) Such person provides all legally required notices with respect to the discovery or release of any hazardous substances at the property;

(5) "Department" means the Department of Economic and Community Development;

(6) "Economic development agency" means (A) a municipal economic development agency or entity created or operating under chapter 130 or 132; (B) a nonprofit economic development corporation formed to promote the common good, general welfare and economic development of a municipality or a region that is funded, either directly or through in-kind services, in part by one or more municipalities; (C) a nonstock corporation or limited liability company established or controlled by a municipality, municipal economic development agency or an entity created or operating under chapter 130 or 132; or (D) an agency, as defined in section 32-327;

(7) "Eligible costs" means the costs associated with the investigation, assessment, remediation and development of a brownfield, including, but not limited to, (A) soil, groundwater and infrastructure investigation, (B) assessment, (C) remediation, (D) abatement, (E) hazardous materials or waste disposal, (F) long-term groundwater or natural attenuation monitoring, (G) (i) environmental land use restrictions, (ii) activity and use limitations, or (iii) other forms of institutional control, (H) attorneys' fees, (I) planning, engineering and environmental consulting, and (J) building and structural issues, including demolition, asbestos abatement, polychlorinated biphenyls removal, contaminated wood or paint removal, and other infrastructure remedial activities;

(8) "Financial assistance" means grants, loans or loan guarantees, or any combination thereof;

- (9) "Innocent landowner" has the same meaning as provided in section 22a-452d;
- (10) "Interim verification" has the same meaning as provided in section 22a-134, as amended by this act;
- (11) "Manufacturing facility" means a business establishment classified under sector 31, 32 or 33 of the North American Industrial Classification System;
- (12) "Municipality" means a town, city, consolidated town and city or consolidated town and borough. For purposes of sections 2 to 6, inclusive, of this act, "municipality" includes a district, as defined in section 7-324, a metropolitan area, as defined in section 7-333, and any political subdivision of the state that has the power to levy taxes and to issue bonds, notes or other obligations;
- (13) "PCB regulations" means the polychlorinated biphenyls manufacturing, processing, distribution in commerce and use prohibitions found at 40 CFR Part 761;
- (14) "Person" means any individual, firm, partnership, association, syndicate, company, trust, corporation, nonstock corporation, limited liability company, municipality, economic development agency, agency or political or administrative subdivision of the state or any other legal entity;
- (15) "Real property" means land, buildings and other structures and improvements thereto, subterranean or subsurface rights, any and all easements, air rights and franchises of any kind or nature;
- (16) "Regulated substance" has the same meaning as provided in section 22a-134g;
- (17) "Release" means any discharge, spillage, uncontrolled loss, seepage, filtration, leakage, injection, escape, dumping, pumping, pouring, emitting, emptying or disposal of a substance;
- (18) "Remediation standards" has the same meaning as provided in section 22a-134, as amended by this act;
- (19) "State" means the state of Connecticut;
- (20) "UST regulations" means the regulations adopted pursuant to subsection (d) of section 22a-449; **[and]**
- (21) "Verification" has the same meaning as provided in section 22a-134, as amended by this act; and
- (22) "Connecticut brownfield land bank" means a Connecticut nonstock corporation, certified by the Commissioner of Economic and Community Development pursuant to section 2 of this act, established for the purposes of (A) acquiring, retaining, remediating and selling brownfields in the state for the benefit of municipalities, (B) educating government officials, community leaders, economic development agencies and nonprofit organizations on best practices for redeveloping brownfields, and (C) engaging in all other activities in accordance with sections 2 to 6, inclusive, of this act.



Sec. 5. (NEW) (*Effective July 1, 2017*) The exercise of the powers granted by sections 2 to 6, inclusive, of this act, shall be in all respects for the benefit of the people of the state, for the increase of their commerce, welfare and prosperity, and as the exercise of such powers shall constitute the performance of an essential public function, a Connecticut brownfield land bank shall not be required to pay any taxes or assessments upon or in respect of any revenues or property received, acquired, transferred or used by such Connecticut brownfield land bank, or upon or in respect of the income from such revenues or property.

Sec. 6. (NEW) (*Effective July 1, 2017*) (a) A Connecticut brownfield land bank shall hold in its own name all real property acquired by such land bank irrespective of the identity of the transferor of such property.

(b) A Connecticut brownfield land bank shall acquire only brownfield sites and other real property, located adjacent or in close proximity to brownfield sites to be acquired, that are identified in a land banking agreement between such Connecticut brownfield land bank and the municipality in which such properties are located.

(c) A Connecticut brownfield land bank shall maintain and make available for public review and inspection an inventory of all real property held by such land bank.

(d) A Connecticut brownfield land bank shall determine and set forth in policies and procedures the general terms and conditions for consideration to be received by such land bank for the transfer to such land bank of real property and interests in real property, which consideration may take the form of monetary payments and secured financial obligations, covenants and conditions related to the present and future use of such real property, contractual commitments of the transferee, and such other forms of consideration as determined by the board of directors to be in the best interest of such land bank.

(e) A Connecticut brownfield land bank may convey, exchange, sell, transfer, lease as lessee, grant, release and demise, pledge and hypothecate any and all interests in, upon or to real property of the brownfield land bank, provided such land bank may only convey, exchange, transfer or sell real property with the approval of the municipality in which such real property is located pursuant to the terms of a land banking agreement entered into with such municipality.

Sec. 7. Subsection (a) of section 12-81r of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

(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; (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 Energy and 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, as amended by this act, deemed by the municipality to be abandoned or a brownfield, as defined in section 32-760, as amended by this act; **[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 Energy and Environmental Protection or verified by a licensed environmental professional pursuant to section 22a-133w, 22a-133x, 22a-133y or 22a-134, as amended by this act; or (4) forgive all or a portion of the principal balance and interest due on delinquent property taxes for the benefit of any Connecticut brownfield land bank, as defined in section 32-760, as amended by this act, that has acquired or will acquire any real property within the municipality.

**Signed by the Governor 7/5/2017**

#### **Public Act No. 17-222**

#### **AN ACT CONCERNING MINOR REVISIONS TO THE RENTERS REBATE PROGRAM.**

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

Section 1. Section 12-170f of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

(a) Any renter, believing himself or herself to be entitled to a grant under section 12-170d for any calendar year, shall apply for such grant to the assessor of the municipality in which the renter resides or to the duly authorized agent of such assessor or municipality on or after April first and not later than October first of each year with respect to such grant for the calendar year preceding each such year, on a form prescribed and furnished by the Secretary of the Office of Policy and Management to the assessor. A renter may apply to the secretary prior to December 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 certificate signed by a physician or an advanced practice registered nurse to that extent, or if the secretary determines there is good cause for doing so. A renter making such application shall present to such assessor or agent, in substantiation of the renter's application, a copy of the renter's federal income tax return, and if not required to file a federal income tax return, such other evidence of qualifying income, receipts for money received, or cancelled checks, or copies thereof, and any other evidence the assessor or such agent may require. When the assessor or agent is satisfied that the applying renter is entitled to a grant, such assessor or agent shall issue a certificate of grant **[, in triplicate,]** in such form as the secretary may prescribe and supply showing the amount of the grant due. The assessor or agent shall forward the **[original copy and attached]** application to the secretary not later than the last day of the month following the month in which the renter has made application. Any municipality that neglects to transmit to the secretary the **[claim and supporting applications]** application as required by this section shall forfeit two hundred

fifty dollars to the state, provided the secretary may waive such forfeiture in accordance with procedures and standards adopted by regulation in accordance with chapter 54. [A duplicate of such] The certificate [with a copy of the application attached] of grant shall be delivered to the renter and the assessor or agent shall keep [the third copy] copies of such certificate and [a copy of the] application. After the secretary's review of each claim, pursuant to section 12-120b, and verification of the amount of the grant, the secretary shall make a determination of any per cent reduction to all claims that will be necessary to keep within available appropriations and, not later than [September thirtieth] October fifteenth of each year prepare a list of certificates approved for payment, and shall thereafter supplement such list monthly. Such list and any supplements thereto shall be approved for payment by the secretary and shall be forwarded by the secretary to the Comptroller, along with a notice of any necessary per cent reduction in claim amounts, [not later than one hundred twenty days after receipt of such applications and certificates of grant from the assessor or agent,] and the Comptroller shall draw an order on the Treasurer, not later than fifteen days following, in favor of each person on such list and on supplements to such list in the amount of such person's claim, minus any per cent reduction noticed by the secretary pursuant to this subsection, and the Treasurer shall pay such amount to such person, not later than fifteen days following. If the Secretary of the Office of Policy and Management determines a renter was overpaid for such grant, the amount of any subsequent grant paid to the renter under section 12-170d after such determination shall be reduced by the amount of overpayment until the overpayment has been recouped. Any claimant aggrieved by the results of the secretary's review or determination shall have the rights of appeal as set forth in section 12-120b. Applications filed under this section shall not be open for public inspection. Any person who, for the purpose of obtaining a grant under section 12-170d, wilfully fails to disclose all matters related thereto or with intent to defraud makes false statement shall be fined not more than five hundred dollars.

(b) Any municipality may provide, upon approval by its legislative body, that the duties and responsibilities of the assessor, as required under this section and section 12-170g, shall be transferred to (1) the officer in such municipality having responsibility for the administration of social services, or (2) the coordinator or agent for the elderly in such municipality.

**Signed by the Governor 7/11/2017**

**Public Act No. 17-224**

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

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

Sec. 2. Subsection (e) of section 12-107f of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2017*):

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

**Signed by the Governor 7/10/2017**

**Public Act No. 17-238**

**AN ACT CONCERNING THE CONVEYANCE OF CERTAIN PARCELS AND EASEMENTS OF STATE LAND, THE REDEVELOPMENT OF PROPERTY IN THE TOWN OF PRESTON AND A REQUIREMENT TO APPRAISE CERTAIN MUNICIPAL PROPERTY PRIOR TO SALE.**

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

Sec. 13. (NEW) (*Effective July 1, 2017, and applicable to sales occurring on and after September 1, 2017*) For the purposes of this section, "municipality" means any town, consolidated town and city or consolidated town and borough. Prior to the sale of any real property (1) owned by a municipality, (2) with an assessed value of more than two hundred fifty thousand dollars or whose value has not been assessed by the town, and (3) that includes or is part of a watershed or encompasses a well or reservoir, such municipality shall cause an appraisal of the fair market value of such real property to be completed. Not later than sixty days prior to such sale, such municipality shall make such appraisal public on such municipality's Internet web site, or if no such Internet web site exists, through other practicable means as determined by such municipality.

**Signed by the Governor 7/11/2017**

**Public Act No. 17-240**

**AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN GRAND LIST EXEMPTIONS, THE COMMUNITY HOUSING LAND BANK AND LAND TRUST PROGRAM AND THE TAX REVALUATION DEADLINE FOR THE TOWN OF ORANGE.**

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

Section 1. (*Effective July 1, 2017*): Notwithstanding the provisions of section 12-89 of the general statutes, any person otherwise eligible for a 2013 grand list exemption and a 2014 grand list exemption, pursuant to subdivision (58) of section 12-81 of the general statutes, in the city of Danbury, except that such person failed to file the required exemption applications within the time periods prescribed, shall be regarded as having filed such applications in a timely manner if such person files such 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 exemptions for such property. If taxes have been paid on the property for which such exemptions are approved, the city of Danbury 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. 2. (*Effective July 1, 2017*) Notwithstanding the provisions of subparagraph (C) of subdivision (59) of section 12-81 of the general statutes, any person otherwise eligible for a 2016 grand list exemption pursuant to said subdivision (59) 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.

Sec. 3. (*Effective July 1, 2017*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2016 grand list exemption pursuant to said subdivision (76) in the town of Berlin, 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 Berlin 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.

Sec. 5. (*Effective July 11, 2017*) Notwithstanding the provisions of section 12-62 of the general statutes or any other provision of the general statutes, any municipal charter, special act or home rule ordinance, the town of Orange shall not be required to implement a revaluation prior to the assessment year commencing on October 1, 2017, 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 pursuant to 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 implementation of a revaluation pursuant to this section shall be implemented 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 where such town was prior to such delay.

**Signed by the Governor 7/11/2017**

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**Special Act No. 17-7**

**AN ACT AMENDING THE CHARTER OF THE ODD FELLOWS HOME OF CONNECTICUT.**

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

Section 1. Section 3 of number 119 of the special acts of 1893, as amended by number 460 of the special acts of 1925, number 452 of the special acts of 1943, number 243 of the special acts of 1953, special act 73-28, section 1 of special act 82-35 and section 13 of public act 12-2 of the June special session, is amended to read as follows (Effective June 27, 2017):

The estate, property and fund which may be held by said corporation for the uses and purposes herein before expressed shall, with the rents, income and profits thereof, be exempted from all taxation, provided, that for purposes of property taxation, in the event that the otherwise taxable real and

personal estate held at any one time by said corporation shall, **[not amount to more than]** on or after October 1, 2017, exceed twenty-five million dollars in value, such excess shall not be exempted pursuant to this act. Nothing in this section shall be construed to affect said corporation's right to pursue any exemption from taxation otherwise available pursuant to the Connecticut general statutes.

**Signed by the Governor 6/27/2017**

### **Special Act No. 17-8**

#### **AN ACT AMENDING THE CHARTER OF THE OLD COLONY BEACH CLUB ASSOCIATION IN OLD LYME.**

Sec. 6. Section 9 of number 289 of the special acts of 1935 is amended to read as follows (*Effective June 30, 2017*):

The board of governors shall prepare and submit to said association, at **[each annual]** the June semiannual meeting, a budget and recommend a tax for the purpose of and based on such budget. **[, of not exceeding seven mills on the dollar of the total value of real estate within the limits of said association as shown by the last-completed grand list of the town of Old Lyme which budget and tax rate shall be posted on the signpost of said association not less than five days before such annual meeting. ]** The board of governors will set the mill rate on the dollar of the total value of real estate within the limits of said association as shown by the last-completed grand list of the town of Old Lyme. The recommended tax will be communicated to the members of the board at least ten days before the annual meeting by an approved method of communications as outlined in the association by-laws. Said association shall have the power to decrease such budget and rate of taxation recommended by said board of governors, but in no case shall it have power to increase such budget and rate of taxation. The rate of taxation so recommended by said board of governors shall be final unless decreased by the association at such annual meeting. Said board shall appoint a tax collector to collect such taxes, and a rate book shall be made out and signed by the clerk of said board on or before the third Saturday of July each year, and warrants may be issued for the collection of money due on such rate bills, pursuant to the provisions of section 1208 of the general statutes.

Sec. 7. Section 10 of number 289 of the special acts of 1935, as amended by section 2 of number 303 of the special acts of 1947, is amended to read as follows (*Effective June 30, 2017*):

Written notice of the rate of such tax and of the amount apportioned to each member of the association shall be sent by the tax collector on or before the following July **[fifteenth]** first, and such tax shall be due and payable on **[the fifteenth of the following]** August first, and, if such tax be not paid when due, it shall bear interest **[at the rate of six per cent per annum from the date]** consistent with state tax laws from the date when it was so payable. The tax collector shall have all the powers of collectors of town taxes and shall pay over the taxes as soon as collected to the treasurer of the Association. Each such tax, if not paid when due, shall be a lien upon the property upon which it shall be laid for one year from the time of the laying of such tax. Such lien may be continued by certificate to be recorded in the land records of the town of Old Lyme, pursuant to the provisions of section 1235 of the general statutes.

Sec. 8. Section 12 of number 289 of the special acts of 1935, as amended by section 3 of number 303 of the special acts of 1947, is amended to read as follows (*Effective from passage*):

**[Twelve]** Thirty members of said association shall constitute a quorum for the transaction of business. To the extent lawful, any person entitled to attend and vote at a members meeting may establish his/her presence and cast his/her vote by proxy. A proxy vote may be given by any person entitled to vote, but shall be valid only for the specific meeting for which originally given and any lawful adjournment of that meeting, and no proxy is valid for a period longer than ninety days after the date of the first meeting for which it was given. Every proxy is revocable at the pleasure of the person executing it. To be valid, a proxy must be in writing, dated, signed by a person authorized to cast the vote for the property, and specify the date, time and place of the meeting for which it is given. The signed and dated original must be delivered to the clerk at or before the time of the meeting or continuance thereof. Holders of proxies need not be members. No proxy is valid if it names more than one person as the proxy holder. Any member may designate in writing any person to act as his or her proxy at any meeting of said association, such proxy to be entitled to all privileges of such member.

Members of the association are entitled to only one vote for each parcel within the limits of the association, as identified on the last completed grand list of the Town of Old Lyme. The total number of votes will equal the total number of parcels. If a parcel is owned by multiple individuals, such as a husband and wife, any record owner may vote on behalf of the parcel. If a parcel is owned by a corporation, any officer may vote on behalf of said corporation. If a parcel is owned by a partnership, any general partner may vote on behalf of the partnership. If a parcel is owned in trust, any trustee of a trust shall be entitled to vote. If a parcel is owned by limited liability corporation (LLC), any member or manager may vote on behalf of the LLC.

Sec. 11. Section 19 of number 289 of the special acts of 1935, as amended by section 7 of number 303 of the special acts of 1947, is amended to read as follows (Effective from passage):

This act shall become effective upon its adoption by the majority vote of the members of said association who shall be present at a meeting called for that purpose by the board of governors, which meeting shall be warned as provided in section 13 of said act and held on the **[fourth Saturday of June, 1947]** first Saturday after Labor Day, 2015.

**Signed by the Governor 6/30/2017**