

The background is a light blue gradient with several realistic water droplets of various sizes scattered across it. The droplets have highlights and shadows, giving them a three-dimensional appearance.

# CAAO FALL MEETING

**LEGISLATIVE UPDATE**

**NOVEMBER 2, 2017**

# THE LONG AWAITED BUDGET BILL

## S.B. NO. 1502

- **COULD THIS BE THE BEGINNING OF REGIONALIZATION?**
- **§ 110 — AUTHORIZATION TO SHARE TAX ASSESSORS**
- *ALLOWS A COG OR TWO OR MORE MUNICIPALITIES TO APPOINT SHARED TAX ASSESSORS*
- **• SPECIFIES THAT (1) A REGIONAL COUNCIL OF GOVERNMENTS (COG) OR (2) TWO OR MORE MUNICIPALITIES ACTING JOINTLY, MAY APPOINT ONE OR MORE TAX ASSESSORS**

## § 110 — AUTHORIZATION TO SHARE TAX ASSESSORS

- MUNICIPALITIES MUST MAKE JOINT APPOINTMENTS IN THE SAME MANNER AS OTHER TAX ASSESSOR APPOINTMENTS: THE TOWN MEETING OR LEGISLATIVE BODY MUST VOTE TO APPOINT THE ASSESSOR
- AUTHORIZATION APPLIES REGARDLESS OF ANY CONFLICTING SPECIAL ACT, MUNICIPAL CHARTER, OR ORDINANCE
- “MUNICIPALITIES” ARE TOWNS, CONSOLIDATED CITIES AND TOWNS, AND CONSOLIDATED TOWNS AND BOROUGHES
- EFFECTIVE DATE: UPON PASSAGE

SEC. 110. SECTION 7-100K OF THE GENERAL STATUTES IS REPEALED AND THE FOLLOWING IS SUBSTITUTED IN LIEU THEREOF (*EFFECTIVE FROM PASSAGE*):

- (A) **[ANY]** NOTWITHSTANDING THE PROVISIONS OF ANY SPECIAL ACT, MUNICIPAL CHARTER OR ORDINANCE, ANY TOWN, CONSOLIDATED TOWN AND CITY OR CONSOLIDATED TOWN AND BOROUGH, REGIONAL COUNCIL OF GOVERNMENTS OR ANY COMBINATION OF TOWNS, CONSOLIDATED TOWNS AND CITIES OR CONSOLIDATED TOWNS AND BOROUGHS MAY, BY TOWN OR BOROUGH MEETING VOTE, OR, IN THOSE MUNICIPALITIES IN WHICH THERE IS NO SUCH MEETING, BY A TWO-THIRDS MAJORITY OF THE MEMBERS OF THE LEGISLATIVE BODY THEREOF, PROVIDE FOR THE APPOINTMENT OF ONE OR MORE **[BUT NOT MORE THAN FIVE]** ASSESSORS. ANY SUCH MUNICIPALITY OR MUNICIPALITIES OR REGIONAL COUNCIL OF GOVERNMENTS MAY ESTABLISH THE QUALIFICATIONS AND COMPENSATION OF SUCH ASSESSOR OR ASSESSORS, AND MAY PROVIDE FOR THE APPOINTMENT BY THE ASSESSOR OR BOARD OF ASSESSORS OF CLERICAL AND OTHER ASSISTANCE WITHIN THE LIMITS OF THE APPROPRIATION THEREFOR, PROVIDED, IF THERE IS MORE THAN ONE ASSESSOR, SUCH ASSESSORS SHALL CHOOSE ONE OF THEIR NUMBER TO BE CHAIRMAN OF THE BOARD OF ASSESSORS.

(B) ANY ASSESSOR APPOINTED PURSUANT TO SUBSECTION (A) OF THIS SECTION SHALL BE SWORN TO THE FAITHFUL PERFORMANCE OF HIS OR HER DUTIES BY THE CLERK OR CLERKS OF THE [TOWN] MUNICIPALITY OR MUNICIPALITIES THAT PROVIDED FOR THE APPOINTMENT OF SUCH ASSESSOR, OR, IN THE CASE OF A REGIONAL COUNCIL OF GOVERNMENTS, BY THE CLERK OF EACH PARTICIPATING MUNICIPALITY.

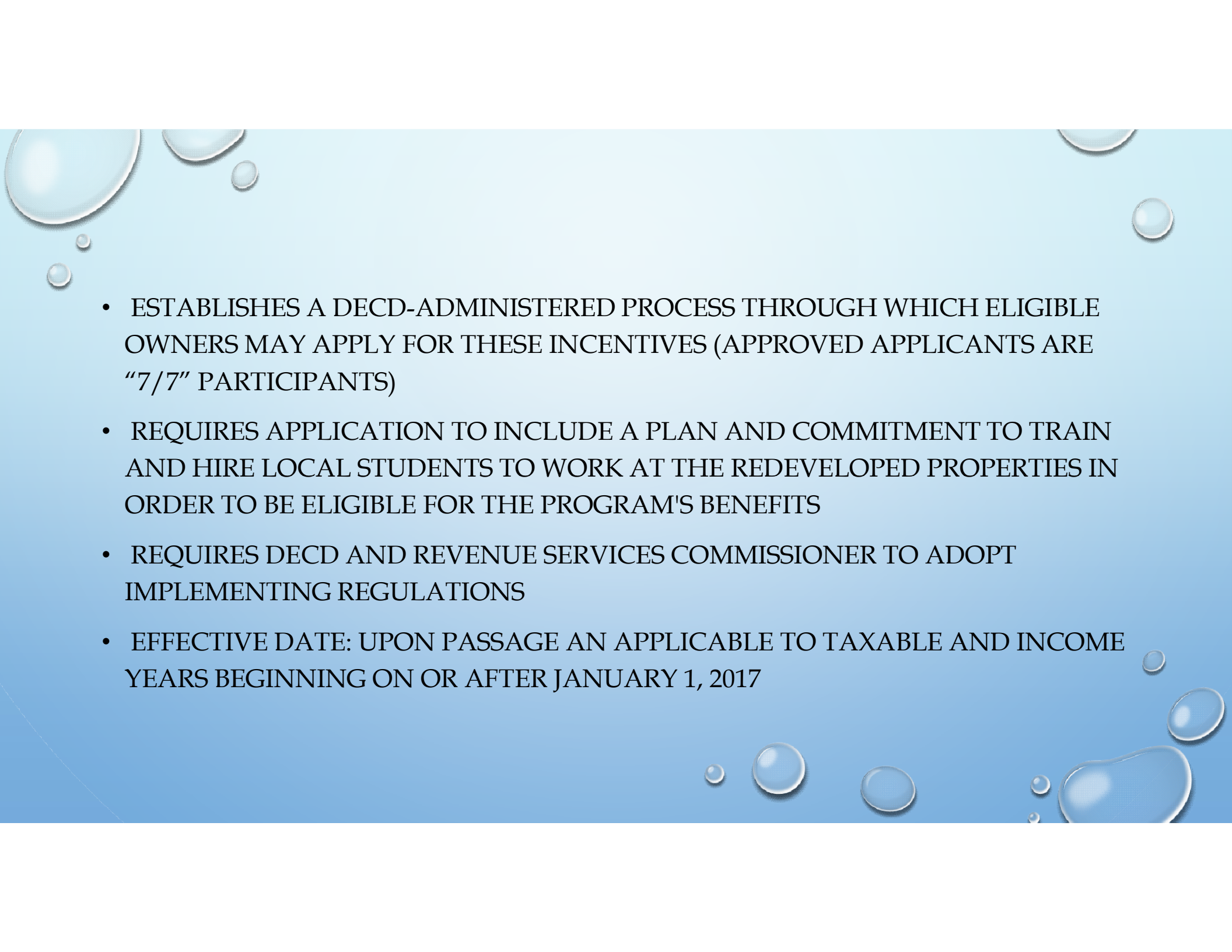
- THE OFFICE OF LEGISLATIVE RESEARCH DEFINES SECTION 110 AS FOLLOWS:
- *"SECTION 110 ALLOWS MUNICIPALITIES TO CONSOLIDATE ASSESSORS' OFFICES. TO THE EXTENT THAT MUNICIPALITIES DO NOT CURRENTLY SHARE ASSESSMENT SERVICES, THERE IS A POTENTIAL SAVINGS THAT WILL VARY BASED ON THE TERMS OF ANY ASSESSMENT SHARING AGREEMENT."*



## **§§ 168 & 169 — 7/7 BROWNFIELD REVITALIZATION PROGRAM**

*ESTABLISHES 7/7 PROGRAM TO PROVIDE STATE AND LOCAL TAX INCENTIVES AVAILABLE TO ELIGIBLE OWNERS FOR UP TO 14 YEARS AFTER REMEDIATING, REDEVELOPING, AND USING FORMERLY CONTAMINATED, ABANDONED, OR UNDERUTILIZED PROPERTY*

- QUALIFIES ELIGIBLE OWNERS FOR:
- CORPORATION BUSINESS AND PERSONAL INCOME TAX CREDITS, SALES AND USE TAX EXEMPTIONS, AND A PROPERTY TAX ASSESSMENT FREEZE DURING FIRST SEVEN YEARS AFTER AN APPROVED PROPERTY'S REDEVELOPMENT AND
- BUSINESS OR PERSONAL INCOME TAX DEDUCTIONS FOR ELIGIBLE REMEDIATION EXPENSES IN YEARS EIGHT THROUGH 14 AFTER THE APPROVED PROPERTY WAS CONTAMINATED AND REMEDIATED

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- The background is a light blue gradient with several realistic water droplets of varying sizes scattered across the top and bottom edges. The droplets have highlights and shadows, giving them a three-dimensional appearance.
- ESTABLISHES A DECD-ADMINISTERED PROCESS THROUGH WHICH ELIGIBLE OWNERS MAY APPLY FOR THESE INCENTIVES (APPROVED APPLICANTS ARE “7/7” PARTICIPANTS)
  - REQUIRES APPLICATION TO INCLUDE A PLAN AND COMMITMENT TO TRAIN AND HIRE LOCAL STUDENTS TO WORK AT THE REDEVELOPED PROPERTIES IN ORDER TO BE ELIGIBLE FOR THE PROGRAM'S BENEFITS
  - REQUIRES DECD AND REVENUE SERVICES COMMISSIONER TO ADOPT IMPLEMENTING REGULATIONS
  - EFFECTIVE DATE: UPON PASSAGE AN APPLICABLE TO TAXABLE AND INCOME YEARS BEGINNING ON OR AFTER JANUARY 1, 2017

## § 206 — ELDERLY CIRCUIT BREAKER PROGRAM

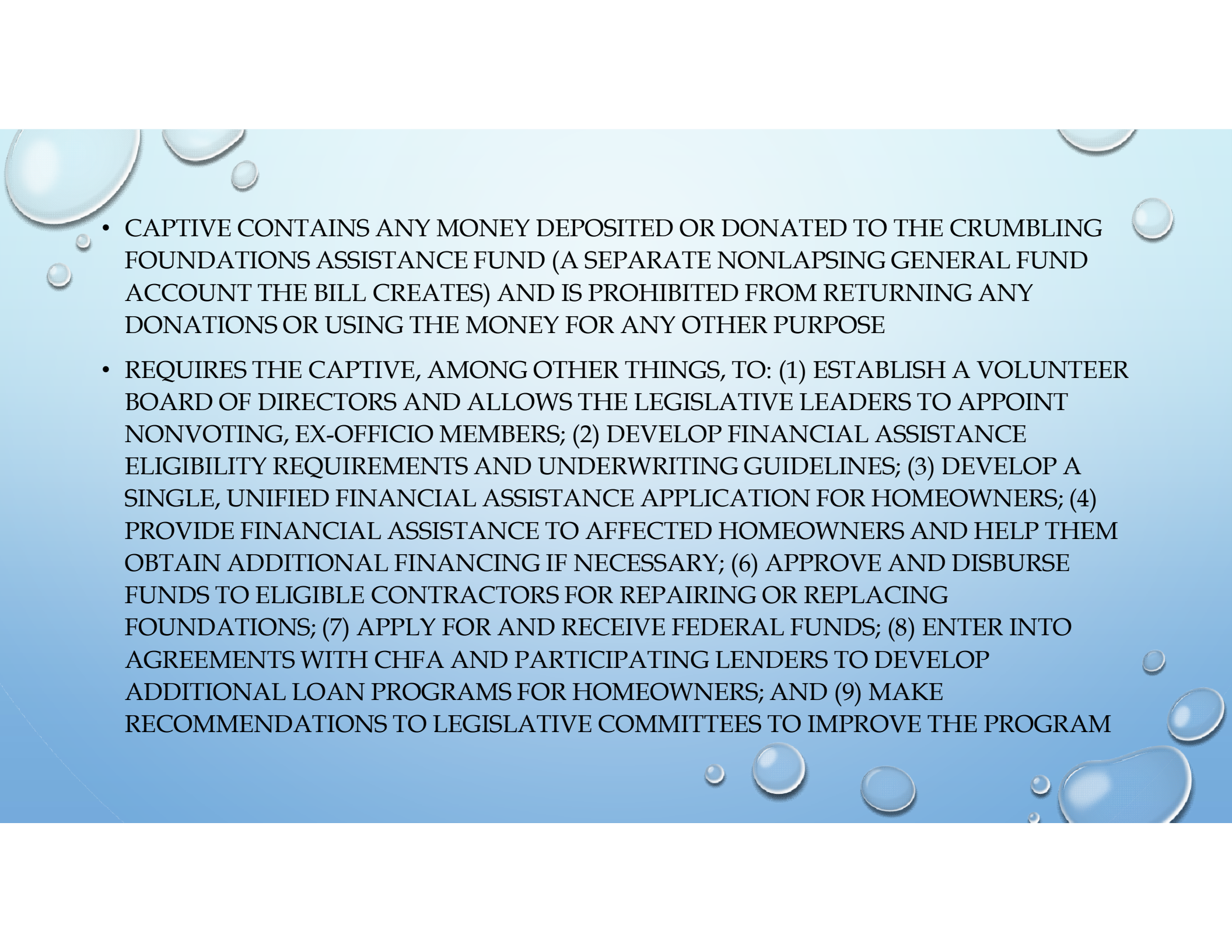
- *WITH SPECIFIED EXCEPTIONS, AUTHORIZES OPM TO REDUCE REIMBURSEMENTS TO MUNICIPALITIES UNDER THE ELDERLY CIRCUIT BREAKER PROGRAM BY UP TO 100%*
- AUTHORIZES THE OFFICE OF POLICY AND MANAGEMENT SECRETARY TO REDUCE, BY UP TO 100%, REIMBURSEMENTS TO MUNICIPALITIES PURSUANT TO THE ELDERLY CIRCUIT BREAKER PROGRAM, WHICH PROVIDES PROPERTY TAX RELIEF TO LOW-INCOME ELDERLY OR DISABLED HOMEOWNERS
- OPM CAN ONLY DO SO IF THE MUNICIPALITY IS NOT A DISTRESSED MUNICIPALITY, TARGETED INVESTMENT COMMUNITY, ENTERPRISE ZONE, OR MUNICIPALITY WITHIN AN AIRPORT DEVELOPMENT ZONE
- EFFECTIVE DATE: UPON PASSAGE

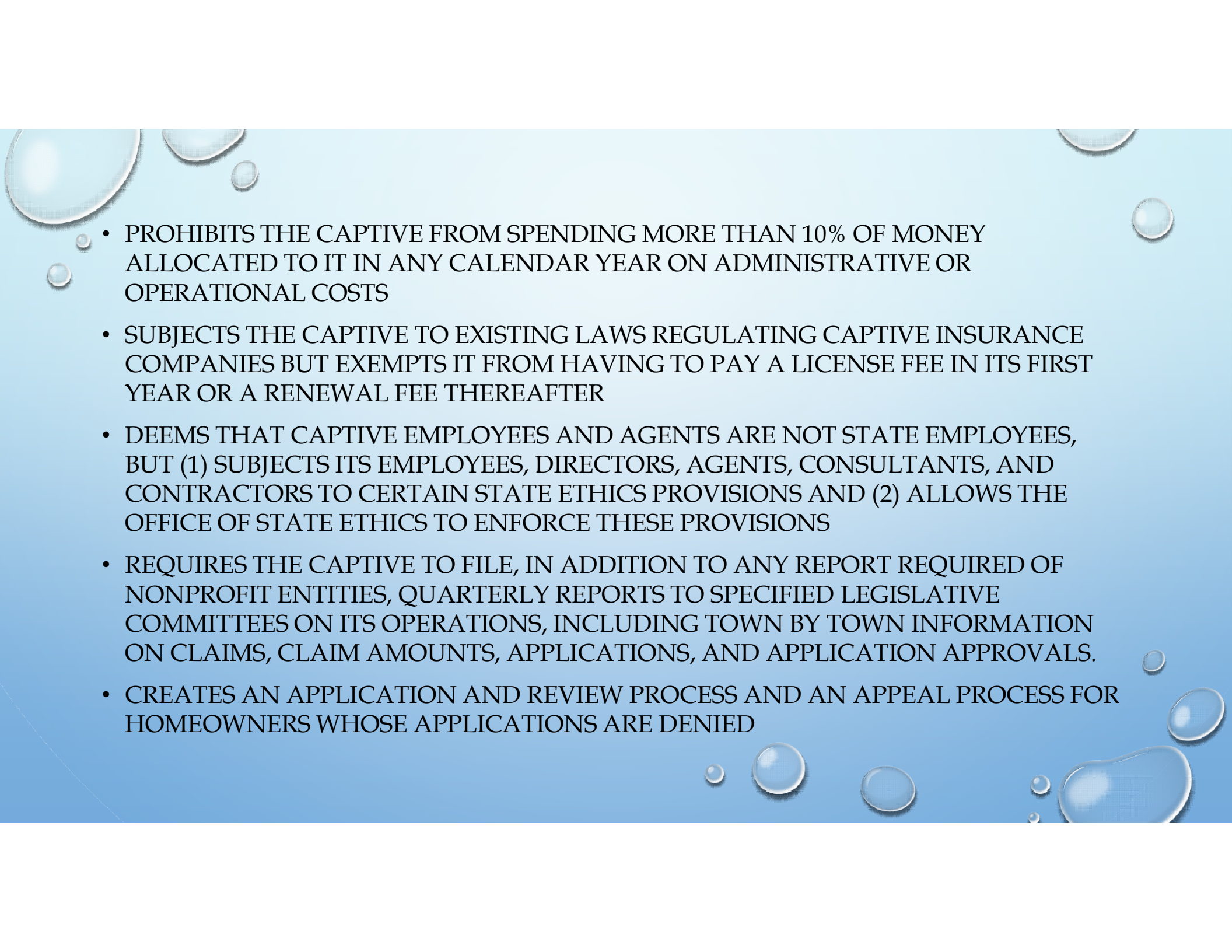


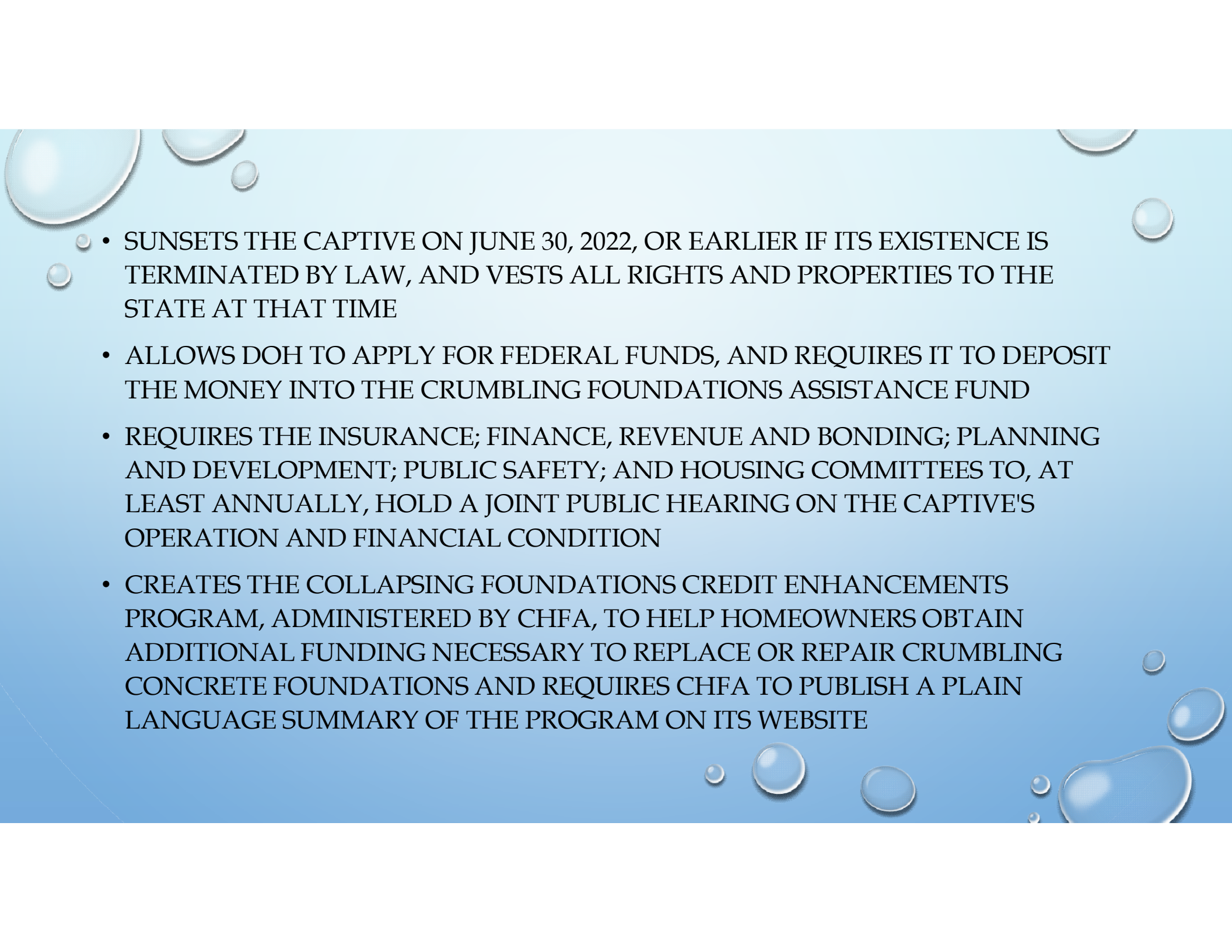
## **§§ 334-348 — CRUMBLING CONCRETE FOUNDATIONS**

*CREATES A FRAMEWORK TO ASSIST HOMEOWNERS WITH CRUMBLING CONCRETE FOUNDATIONS*

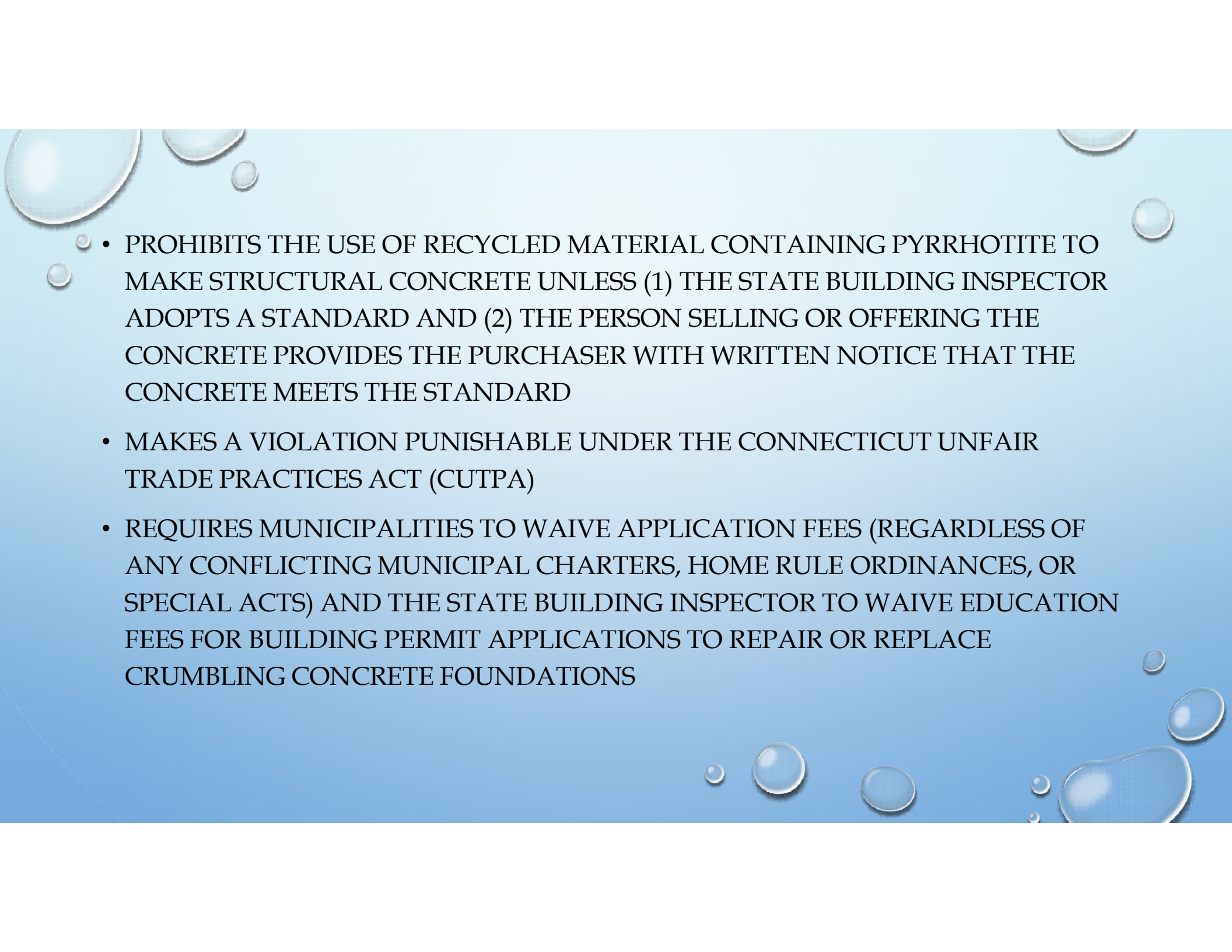
- PROVIDES A FRAMEWORK TO ASSIST OWNERS OF RESIDENTIAL BUILDINGS (I.E., A ONE- TO FOUR-FAMILY DWELLING, INCLUDING CONDOMINIUM AND PLANNED DEVELOPMENT UNITS) WITH CONCRETE FOUNDATIONS DAMAGED BY THE PRESENCE OF PYRRHOTITE (“CRUMBLING CONCRETE FOUNDATIONS”)
- CREATES A NOT-FOR-PROFIT CAPTIVE INSURANCE COMPANY (“CAPTIVE”) TO HELP HOMEOWNERS REPAIR OR REPLACE CRUMBLING CONCRETE FOUNDATIONS WITH THE LOWEST POSSIBLE AMOUNT OF BORROWED FUNDS
- REQUIRES FIVE “INCORPORATORS,” FOUR OF WHOM MUST BE GENERAL ASSEMBLY MEMBERS APPOINTED BY THE LEGISLATIVE LEADERS AND ONE APPOINTED BY THE GOVERNOR, TO INCORPORATE THE CAPTIVE WITH AN ORGANIZING COMMITTEE (THE ORGANIZING COMMITTEE MEMBERS ARE APPOINTED BY THE INCORPORATORS, BUT MUST INCLUDE FOUR GENERAL ASSEMBLY MEMBERS APPOINTED BY LEGISLATIVE LEADERS AS EX-OFFICIO, NON-VOTING MEMBERS)

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- CAPTIVE CONTAINS ANY MONEY DEPOSITED OR DONATED TO THE CRUMBLING FOUNDATIONS ASSISTANCE FUND (A SEPARATE NONLAPSING GENERAL FUND ACCOUNT THE BILL CREATES) AND IS PROHIBITED FROM RETURNING ANY DONATIONS OR USING THE MONEY FOR ANY OTHER PURPOSE
  - REQUIRES THE CAPTIVE, AMONG OTHER THINGS, TO: (1) ESTABLISH A VOLUNTEER BOARD OF DIRECTORS AND ALLOWS THE LEGISLATIVE LEADERS TO APPOINT NONVOTING, EX-OFFICIO MEMBERS; (2) DEVELOP FINANCIAL ASSISTANCE ELIGIBILITY REQUIREMENTS AND UNDERWRITING GUIDELINES; (3) DEVELOP A SINGLE, UNIFIED FINANCIAL ASSISTANCE APPLICATION FOR HOMEOWNERS; (4) PROVIDE FINANCIAL ASSISTANCE TO AFFECTED HOMEOWNERS AND HELP THEM OBTAIN ADDITIONAL FINANCING IF NECESSARY; (6) APPROVE AND DISBURSE FUNDS TO ELIGIBLE CONTRACTORS FOR REPAIRING OR REPLACING FOUNDATIONS; (7) APPLY FOR AND RECEIVE FEDERAL FUNDS; (8) ENTER INTO AGREEMENTS WITH CHFA AND PARTICIPATING LENDERS TO DEVELOP ADDITIONAL LOAN PROGRAMS FOR HOMEOWNERS; AND (9) MAKE RECOMMENDATIONS TO LEGISLATIVE COMMITTEES TO IMPROVE THE PROGRAM

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- PROHIBITS THE CAPTIVE FROM SPENDING MORE THAN 10% OF MONEY ALLOCATED TO IT IN ANY CALENDAR YEAR ON ADMINISTRATIVE OR OPERATIONAL COSTS
  - SUBJECTS THE CAPTIVE TO EXISTING LAWS REGULATING CAPTIVE INSURANCE COMPANIES BUT EXEMPTS IT FROM HAVING TO PAY A LICENSE FEE IN ITS FIRST YEAR OR A RENEWAL FEE THEREAFTER
  - DEEMS THAT CAPTIVE EMPLOYEES AND AGENTS ARE NOT STATE EMPLOYEES, BUT (1) SUBJECTS ITS EMPLOYEES, DIRECTORS, AGENTS, CONSULTANTS, AND CONTRACTORS TO CERTAIN STATE ETHICS PROVISIONS AND (2) ALLOWS THE OFFICE OF STATE ETHICS TO ENFORCE THESE PROVISIONS
  - REQUIRES THE CAPTIVE TO FILE, IN ADDITION TO ANY REPORT REQUIRED OF NONPROFIT ENTITIES, QUARTERLY REPORTS TO SPECIFIED LEGISLATIVE COMMITTEES ON ITS OPERATIONS, INCLUDING TOWN BY TOWN INFORMATION ON CLAIMS, CLAIM AMOUNTS, APPLICATIONS, AND APPLICATION APPROVALS.
  - CREATES AN APPLICATION AND REVIEW PROCESS AND AN APPEAL PROCESS FOR HOMEOWNERS WHOSE APPLICATIONS ARE DENIED

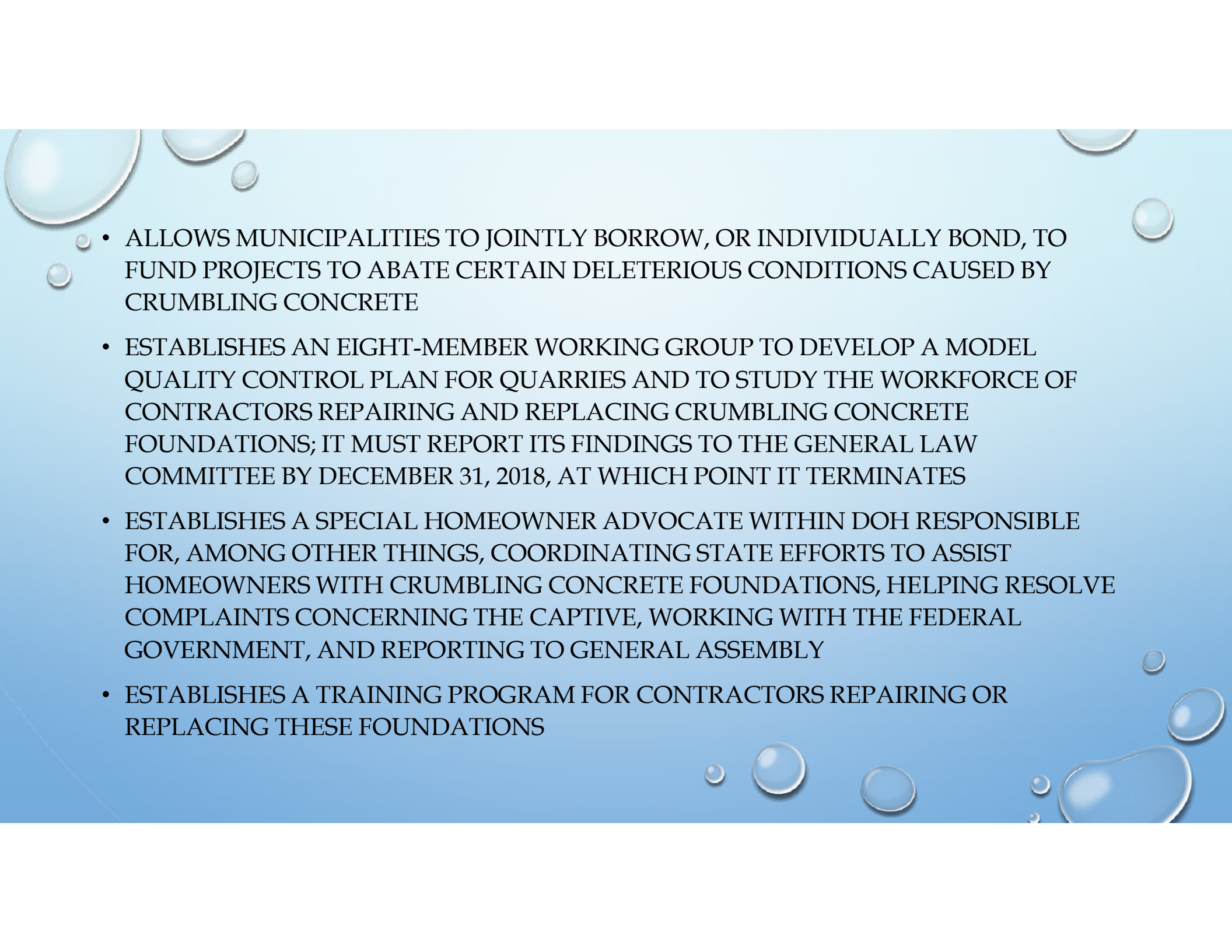
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- SUNSETS THE CAPTIVE ON JUNE 30, 2022, OR EARLIER IF ITS EXISTENCE IS TERMINATED BY LAW, AND VESTS ALL RIGHTS AND PROPERTIES TO THE STATE AT THAT TIME
  - ALLOWS DOH TO APPLY FOR FEDERAL FUNDS, AND REQUIRES IT TO DEPOSIT THE MONEY INTO THE CRUMBLING FOUNDATIONS ASSISTANCE FUND
  - REQUIRES THE INSURANCE; FINANCE, REVENUE AND BONDING; PLANNING AND DEVELOPMENT; PUBLIC SAFETY; AND HOUSING COMMITTEES TO, AT LEAST ANNUALLY, HOLD A JOINT PUBLIC HEARING ON THE CAPTIVE'S OPERATION AND FINANCIAL CONDITION
  - CREATES THE COLLAPSING FOUNDATIONS CREDIT ENHANCEMENTS PROGRAM, ADMINISTERED BY CHFA, TO HELP HOMEOWNERS OBTAIN ADDITIONAL FUNDING NECESSARY TO REPLACE OR REPAIR CRUMBLING CONCRETE FOUNDATIONS AND REQUIRES CHFA TO PUBLISH A PLAIN LANGUAGE SUMMARY OF THE PROGRAM ON ITS WEBSITE



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- PROHIBITS THE USE OF RECYCLED MATERIAL CONTAINING PYRRHOTITE TO MAKE STRUCTURAL CONCRETE UNLESS (1) THE STATE BUILDING INSPECTOR ADOPTS A STANDARD AND (2) THE PERSON SELLING OR OFFERING THE CONCRETE PROVIDES THE PURCHASER WITH WRITTEN NOTICE THAT THE CONCRETE MEETS THE STANDARD
  - MAKES A VIOLATION PUNISHABLE UNDER THE CONNECTICUT UNFAIR TRADE PRACTICES ACT (CUTPA)
  - REQUIRES MUNICIPALITIES TO WAIVE APPLICATION FEES (REGARDLESS OF ANY CONFLICTING MUNICIPAL CHARTERS, HOME RULE ORDINANCES, OR SPECIAL ACTS) AND THE STATE BUILDING INSPECTOR TO WAIVE EDUCATION FEES FOR BUILDING PERMIT APPLICATIONS TO REPAIR OR REPLACE CRUMBLING CONCRETE FOUNDATIONS



- REQUIRES THE DCP COMMISSIONER TO INCLUDE IN THE RESIDENTIAL PROPERTY CONDITION DISCLOSURE REPORT A (1) RECOMMENDATION THAT THE PROSPECTIVE PURCHASER HAVE ANY CONCRETE FOUNDATION INSPECTED BY A STATE LICENSED STRUCTURAL ENGINEER FOR DETERIORATION CAUSED BY THE PRESENCE OF PYRRHOTITE, (2) QUESTION AS TO WHETHER THE SELLER HAS KNOWLEDGE OF ANY TESTING OR INSPECTION BY A LICENSED PROFESSIONAL RELATED TO THE PROPERTY'S FOUNDATION, AND (3) QUESTION AS TO WHETHER THE SELLER HAS ANY KNOWLEDGE OF ANY REPAIRS RELATED TO THE PROPERTY'S FOUNDATION.
- REQUIRES PERSONAL RISK INSURANCE POLICIES (E.G., HOMEOWNERS) AND CERTAIN CONDOMINIUM MASTER AND PROPERTY INSURANCE POLICIES TO ALLOW SUIT AGAINST INSURERS FOR UP TO ONE YEAR AFTER THE DATE THE INSURED RECEIVES A WRITTEN DENIAL FOR ALL OR ANY PART OF A CLAIM UNDER A PROPERTY COVERAGE PROVISION FOR A CRUMBLING CONCRETE FOUNDATION
- ALLOWS TAXPAYERS TO REDUCE THEIR CONNECTICUT ADJUSTED GROSS INCOME BY THE AMOUNT OF ANY FINANCIAL ASSISTANCE RECEIVED FROM THE CRUMBLING FOUNDATIONS ASSISTANCE FUND OR PAID TO, OR ON BEHALF OF, AN OWNER OF A RESIDENTIAL BUILDING PURSUANT TO THE BILL

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- ALLOWS MUNICIPALITIES TO JOINTLY BORROW, OR INDIVIDUALLY BOND, TO FUND PROJECTS TO ABATE CERTAIN DELETERIOUS CONDITIONS CAUSED BY CRUMBLING CONCRETE
  - ESTABLISHES AN EIGHT-MEMBER WORKING GROUP TO DEVELOP A MODEL QUALITY CONTROL PLAN FOR QUARRIES AND TO STUDY THE WORKFORCE OF CONTRACTORS REPAIRING AND REPLACING CRUMBLING CONCRETE FOUNDATIONS; IT MUST REPORT ITS FINDINGS TO THE GENERAL LAW COMMITTEE BY DECEMBER 31, 2018, AT WHICH POINT IT TERMINATES
  - ESTABLISHES A SPECIAL HOMEOWNER ADVOCATE WITHIN DOH RESPONSIBLE FOR, AMONG OTHER THINGS, COORDINATING STATE EFFORTS TO ASSIST HOMEOWNERS WITH CRUMBLING CONCRETE FOUNDATIONS, HELPING RESOLVE COMPLAINTS CONCERNING THE CAPTIVE, WORKING WITH THE FEDERAL GOVERNMENT, AND REPORTING TO GENERAL ASSEMBLY
  - ESTABLISHES A TRAINING PROGRAM FOR CONTRACTORS REPAIRING OR REPLACING THESE FOUNDATIONS

- EFFECTIVE DATE: UPON PASSAGE, WITH THE PROVISION ALLOWING SUIT AGAINST CERTAIN INSURERS FOR UP TO ONE YEAR AFTER A CLAIM DENIAL IS APPLICABLE TO POLICIES ISSUED, RENEWED, OR IN EFFECT ON OR AFTER THE BILL'S EFFECTIVE DATE; AND THE TAX DEDUCTION PROVISIONS APPLICABLE TO TAXABLE YEARS BEGINNING ON OR AFTER JANUARY 1, 2017

## **§ 556 — TAXES OWED ON MOTOR VEHICLES REGISTERED OUT OF STATE**

- ESTABLISHES A PROCEDURE BY WHICH LOCAL TAX ASSESSORS MAY RECEIVE CERTAIN IDENTIFYING INFORMATION ABOUT CERTAIN MOTOR VEHICLES REGISTERED IN OTHER STATES FROM THE MOTOR VEHICLES COMMISSIONER IN ORDER TO ADD SUCH VEHICLES TO A MUNICIPALITY'S GRAND LIST
- IF THE INFORMATION PROVIDED IS SUFFICIENT TO DETERMINE THE VEHICLE'S VALUE, THE ASSESSOR MUST DO SO AND ADD IT TO THE GRAND LIST
- REQUIRES MUNICIPALITIES TO REMIT ONE PERCENT OF THE PROPERTY TAXES COLLECTED FOR ANY SUCH VEHICLES TO THE SPECIAL TRANSPORTATION FUND, TO FUND ADMINISTRATIVE COSTS RELATED TO THEIR REGISTRATION
- EFFECTIVE DATE: UPON PASSAGE

## **§§ 563-565 — RENTERS' REBATE PROGRAM**

- MAKES MUNICIPALITIES, RATHER THAN THE STATE, RESPONSIBLE FOR PAYING GRANTS UNDER THE RENTERS' REBATE PROGRAM
- MAKES RELATED CONFORMING CHANGES, INCLUDING SPECIFYING THAT APPLICANTS CAN APPEAL A LOCAL ASSESSOR'S DECISION TO OPM
- EFFECTIVE DATE: UPON PASSAGE



SEC. 565. SECTION 12-170F OF THE GENERAL STATUTES, AS AMENDED BY SECTION 1 OF PUBLIC ACT 17-222, IS REPEALED AND THE FOLLOWING IS SUBSTITUTED IN LIEU THEREOF (*EFFECTIVE FROM PASSAGE*)

- (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] assessor or agent prior to December fifteenth of the claim year for an extension of the application period. The [secretary] assessor or agent 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] assessor or agent determines there is good cause for doing so. A renter making [such] an application for a grant under this section 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 such form as the [secretary] assessor may prescribe and supply showing the amount of the grant due. [The assessor or agent shall forward the 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 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.] The certificate of grant shall be delivered to the renter and the assessor or agent shall keep [copies] the original copy of such certificate and 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] The assessor or agent shall, not later than 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] municipality not later than one hundred twenty days after such certificates of grant are issued by the assessor or agent, and the [Comptroller shall draw an order on the Treasurer] municipality shall, not later than fifteen days following, remit payment 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**] assessor or agent 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**] assessor or agent's review or determination shall have the rights of appeal as set forth in section [**12-120b**] 12-170g. 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.



- **§ 591 — PAYMENT IN LIEU OF TAXES (PILOT) FOR COLLEGES AND HOSPITALS**

FOR FY 18 AND FY 19, ALLOCATES THE PAYMENT IN LIEU OF TAXES (PILOT) FOR COLLEGE AND HOSPITAL PROPERTY PAYABLE TO TOWNS, CITIES, AND BOROUGHES BY OCTOBER 31 OF EACH YEAR • EFFECTIVE DATE: UPON PASSAGE

- **§ 592 — PAYMENT IN LIEU OF TAXES (PILOT) FOR STATE-OWNED PROPERTY**
- FOR FY 18 AND FY 19, ALLOCATES THE PAYMENT IN LIEU OF TAXES (PILOT) FOR STATE-OWNED PROPERTY PAYABLE TO TOWNS, CITIES, AND BOROUGHES BY OCTOBER 31 OF EACH YEAR • EFFECTIVE DATE: UPON PASSAGE

- **SEE THE BILL FOR DETAILS**

## **§§ 699 & 700 — MOTOR VEHICLE MILL RATE CAP RAISED**

*INCREASES THE CAP ON MOTOR VEHICLE MILL RATES AND ALLOWS MUNICIPALITIES THAT PREVIOUSLY SET THEIR MOTOR VEHICLE MILL RATE FOR THE 2016 ASSESSMENT YEAR TO CHANGE IT; REQUIRES BOARDS TO HEAR CAR TAX APPEALS BEFORE DECEMBER 15, 2017*

- RAISES THE MOTOR VEHICLE MILL RATE CAP FROM 32 MILLS TO 39 MILLS FOR THE 2016 ASSESSMENT YEAR AND TO 45 MILLS FOR THE 2017 ASSESSMENT YEAR AND THEREAFTER
- NOTWITHSTANDING ANY CONTRARY SPECIAL ACTS, MUNICIPAL CHARTERS, OR HOME RULE ORDINANCES, ALLOWS MUNICIPALITIES AND SPECIAL TAXING DISTRICTS, BY DECEMBER 15, 2017, TO REVISE THEIR 2016 ASSESSMENT YEAR MOTOR VEHICLE MILL RATES IF SUCH RATES WERE SET BEFORE THE BILL'S EFFECTIVE DATE
- THEY MUST DO SO BY VOTE OF THEIR LEGISLATIVE BODIES (OR IN A MUNICIPALITY WHERE THE LEGISLATIVE BODY IS A TOWN MEETING, BY VOTE OF THE BOARD OF SELECTMEN)

- MAKES CONFORMING CHANGES TO THE MOTOR VEHICLE PROPERTY TAX GRANT PROGRAM, WHICH PROVIDES GRANTS TO MUNICIPALITIES THAT IMPOSE A MILL RATE ON REAL AND PERSONAL PROPERTY (OTHER THAN MOTOR VEHICLES) THAT IS GREATER THAN THE CAPPED MOTOR VEHICLE MILL RATE
- UNDER EXISTING LAW, THE GRANT DISTRIBUTIONS BEGIN IN FY 18
- IN MUNICIPALITIES THAT ALREADY ISSUED MOTOR VEHICLE PROPERTY TAX BILLS, REQUIRES BOARDS OF ASSESSMENT APPEALS TO HEAR MOTOR VEHICLE PROPERTY TAX APPEALS FOR THE OCTOBER 1, 2016 ASSESSMENT YEAR BY DECEMBER 15, 2017
- EFFECTIVE DATE: UPON PASSAGE

## THIS IS THE LANGUAGE FROM THE BILL REGARDING THE BAA

- (D) NOTWITHSTANDING THE PROVISIONS OF SECTION 12-112, ANY BOARD OF ASSESSMENT APPEALS OF A MUNICIPALITY THAT MAILED OR DISTRIBUTED, PRIOR TO THE EFFECTIVE DATE OF THIS SECTION, BILLS TO TAXPAYERS FOR MOTOR VEHICLE PROPERTY TAXES BASED ON ASSESSMENTS MADE FOR THE ASSESSMENT YEAR COMMENCING OCTOBER 1, 2016, SHALL HEAR OR ENTERTAIN ANY APPEALS RELATED TO SUCH ASSESSMENTS NOT LATER THAN DECEMBER 15, 2017.



# GOVERNOR MALLOY SIGNS MOST OF THE BUDGET

