

C.A.A.O School - 2016

Legislative Update

Special Act 16-5 (SB88)

Signed By The Governor 6/3/2016

- * AN ACT ESTABLISHING A TASK FORCE TO STUDY THE ZONING OF TEMPORARY HEALTH CARE STRUCTURES.
- * Currently a zoning issue concerning temporary structures. (Pre-fabricated quarters for a “mentally or physically impaired person”)
- * Can a tax exemption for such structures be far behind?

Special Act 16-14 (HB5596)

Signed By The Governor 6/7/2016

- * AN ACT REQUIRING A STUDY CONCERNING CERTAIN STATE TAX LAWS AND AUTHORIZING CERTAIN MUNICIPALITIES TO DELAY REVALUATIONS OF REAL PROPERTY.
- * Study does NOT include Property Tax.
- * Madison, Naugatuck & Stafford Revaluation Delay Allowed.
- * Approval needed by Legislative Body.
- * Delay from Oct 1, 2017 to Oct 1, 2018.
- * Next Revaluation 5 years after deferred Revaluation is effective.

Special Act 16-15 (HB5638)

Signed By The Governor 6/7/2016

- * Exemption Deadline Extensions for:
- * Berlin – 12-81(76) – (MME) - 2014 List
- * North Branford – 12-81(7)(A) – (Quadrennial) – 2014 List
- * Monroe – 12-81(76) – (MME) – 2014 List
- * Milford – 12-81(76) – (MME) – 2015 List
- * Middletown – 12-81(76) – (MME) – 2014 List
- * Watertown – 12-81(76) – (MME) – 2015 List
- * Waterbury – 12-81(60) – (MME in Distressed City) – 2012 List
- * West Haven – 12-81(76) – (MME) – 2015 List

Special Act 16-15 (HB5638)

Signed By The Governor 6/7/2016

- * All extensions rely on the application being filed within thirty (30) days of the effective date (July 1, 2016 except the Distressed – from passage), and payment of the late filing fee.
- * If the taxes have been paid, the municipalities involved shall refund the overpayment.
- * The Distressed exemption in Waterbury also allows the City to claim reimbursement from the State.

Special Act 16-15 (HB5638) Signed By The Governor 6/7/2016

Final Section directs OPM to pay a grant to Middlefield for the rehabilitation of a bridge over the Coginchaug River.

Public Act 16-45 (HB5180)

Signed By The Governor 5/25/2016

- * AN ACT CONCERNING CONCRETE FOUNDATIONS.
- * Applicable to GL years commencing on or after 10/1/2016
- * Owner of RESIDENTIAL building may submit a written evaluation by a professional engineer indicating that the foundation was constructed with defective concrete, and request a re-assessment.
- * Assessor has 90 days (or until 10/1) to inspect property and adjust the assessment to reflect current value.
- * Owner can appeal re-assessment to BAA.
- * Re-assessment shall apply for five (5) assessment years

Public Act 16-45 (HB5180)

Signed By The Governor 5/25/2016

- * Owner of property granted a re-assessment shall notify the Assessor in writing if the foundation is repaired or replaced within the five year period.
- * Notification must be made within thirty (30) days.
- * Assessor has ninety (90) days to re-adjust the assessment to reflect the current value.

Public Act 16-80 (HB5177)

Signed By The Governor 6/2/2016

- * AN ACT EXTENDING THE DEADLINE FOR THE LAND VALUE TAXATION PILOT PROGRAM.
- * Extends the deadline for submission of a plan for Land Value Taxation to December 31, 2020.
- * Applies to up to three municipalities, as detailed in 12-63h.

Public Act 16-83 (HB5237)

Signed By The Governor 6/1/2016

- * AN ACT CONCERNING FAIR CHANCE EMPLOYMENT.
- * (b) No employer shall inquire about a prospective employee's prior arrests, criminal charges or convictions on an initial employment application, unless (1) the employer is required to do so by an applicable state or federal law, or (2) a security or fidelity bond or an equivalent bond is required for the position for which the prospective employee is seeking employment.

Public Act 16-88 (SB90)

Signed By The Governor 6/2/2016

- * AN ACT CONCERNING WATER MAIN GRANTS AND FILING EXTENSIONS FOR CERTAIN GRAND LIST EXEMPTIONS.
- * Filing Extension for 12-81(7)(A) – New Britain – 2014 List
- * Must file within thirty (30) days of effective date (effective from passage), and pay the late filing fee.
- * If tax already paid, city must refund overpayment.

Public Act 16-99 (HB5277)

Signed By The Governor 6/1/2016

- * AN ACT EXTENDING THE MUNICIPAL PROPERTY TAX RELIEF TO RETIRED VOLUNTEER FIREFIGHTERS, FIRE POLICE OFFICERS AND EMERGENCY MEDICAL TECHNICIANS.
- * Extends the local option exemption to retired individuals as long as they have completed at least twenty five (25) years of service in the municipality.
- * Includes service in another municipality if the local ordinance contains an interlocal agreement.

Public Act 16-143 (HB5593)

Signed By The Governor 6/6/2016

- * AN ACT CONCERNING THE REAPPLICATION PROCEDURE FOR ELDERLY PROPERTY TAX RELIEF.
- * Changes date when an application can be received by mail from March 15th to April 15th.
- * If application not received by April 15th, Assessor shall notify applicant by April 30th.
Notification can be evidenced by a Certificate of Mailing instead of by Certified Mail.

Public Act 16-146 (HB5637)

Not Yet Signed By The Governor

- * AN ACT MAKING MINOR AND CONFORMING CHANGES TO CERTAIN TAX STATUTES.
- * Adds subdivision (16) to 12-18b (re Grants to municipalities)
(16) "Mill rate" means the mill rate on real property and personal property other than motor vehicles.

For grants payable for college and hospital property, wording is standardized, eliminating “institution of higher education or general hospital facility”

Public Act 16-177 (SB397)

Not Yet Signed By The Governor

- * AN ACT CONCERNING A MUNICIPAL OPTION FOR PROPERTY TAX ABATEMENTS FOR ARTS AND CULTURE.
- * Effective Oct 1, 2016 by vote of legislative body, or Board of Selectmen if legislative body is a town meeting.
- * May abate up to 100% of property tax due for any property used for arts or culture, including, but not limited to, art galleries, art studios, installation galleries, movie theaters, performance venues and retailers catering to or relating to the arts.

Public Act 16-191 (SB202)

Signed By The Governor 6/7/2016

- * AN ACT CONCERNING VETERANS' PROPERTY TAXES.
- * Increases the local veteran's exemption maximum for those eligible under 12-81(19) from ten thousand to twenty thousand. Amount to be set by ordinance.
- * Also applies to surviving spouse eligible under 12-81(22)
- * Adds those eligible under 12-81(20) (disabled vets) as being entitled to a local option exemption of not less than three thousand in assessment.

Public Act 16-191 (SB202)

Signed By The Governor 6/7/2016

- * Repeals Sections 12-146c & 12-146d, and makes 12-146e Mandatory rather than local option (ie: SHALL not charge or collect interest).
- * Also eliminates the one year period for those serving outside the state on the final due date of the tax.
- * Adds provision including a person who has been residing in the state for less than a year since returning from service.
- * Any waived interest shall be reinstated if the service person fails to pay within a year after returning from service.

Special Session – May 12, 2016

- * The budget SB 501 and the budget implementer SB 502 were adopted in the Special Session, which was held May 12, 2016. The bond package, SB 503, passed the Senate in the Special Session, and the House on June 2, 2016.
- * SB 501 became Public Act 16-2, Signed by Governor June 2nd.
- * SB 502 became Public Act 16-3, Signed by Governor June 2nd.
- * SB 503 became Public Act 16-4, Signed by Governor June 3rd.

Public Act 16-2 (SB 501)

- * AN ACT ADJUSTING THE STATE BUDGET FOR THE BIENNIUM ENDING JUNE 30, 2017.
- * Section 41(a) establishes a "Municipal Revenue Sharing Fund"
- * ALSO
- * Section 42(b) establishes a "Municipal Revenue Sharing Fund"
- * Moneys to be expended by OPM for grants to Municipalities.

Public Act 16-2 (SB 501)

- * Section 42 contains definitions:
- * (a) For the purposes of this section:
- * (1) "FY 15 mill rate" means the mill rate a municipality uses during the fiscal year ending June 30, 2015;
- * (2) "Mill rate" means, unless otherwise specified, the mill rate a municipality uses to calculate tax bills for motor vehicles;
- * (3) "Municipality" means any town, city, consolidated town and city or consolidated town and borough. "Municipality" includes a district for the purposes of subdivision (1) of subsection (d) of this section; (*A list of municipalities and grant amounts*)
- * (4) "Municipal spending" means: (*complicated formula follows*)

Public Act 16-2 (SB 501)

- * (2) For the fiscal year ending **[June 30, 2017]** June 30, 2018, and each fiscal year thereafter, moneys sufficient to make motor vehicle property tax grants payable to municipalities pursuant to subsection (c) of this section shall be expended not later than August first annually by the secretary;

Public Act 16-2 (SB 501)

- * (c) For the fiscal year ending [June 30, 2017] June 30, 2018, and each fiscal year thereafter, motor vehicle property tax grants to municipalities that impose mill rates on real property and personal property other than motor vehicles greater than 32 mills or that, when combined with the mill rate of any district located within the municipality, impose mill rates greater than 32 mills, shall be made in an amount equal to the difference between the amount of property taxes levied by the municipality and any district located within the municipality on motor vehicles for the assessment year commencing **October 1, 2013**, and the amount such levy would have been if the mill rate on motor vehicles for **said assessment year** was 32 mills.
- * *(my emphasis)*

Public Act 16-2 (SB 501)

- * Not later than fifteen calendar days after receiving a property tax grant pursuant to this section, the municipality shall disburse to any district located within the municipality the amount of any such property tax grant that is attributable to the district.
- * (d) (1) For the fiscal [years] year ending June 30, 2017, [June 30, 2018, and June 30, 2019,] each municipality shall receive a municipal revenue sharing grant, which shall be payable August 1, 2016, from the Municipal Revenue Sharing Fund established in section 41 of this act. The total amount of the grant payable is as follows: *(See the Statute for your town's grant amount)*

Public Act 16-3 (SB 502)

* AN ACT CONCERNING REVENUE AND OTHER ITEMS TO IMPLEMENT THE BUDGET FOR THE BIENNIUM ENDING JUNE 30, 2017.

Sec. 31. Section 12-63i of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016*):

12-63i(a) is unchanged – OPM Pilot Program – not more than five municipalities in varying sizes & different regions can apply to assess commercial property based on net profits.

12-63i(b) Amended to allow ALL commercial properties in the program (Prior limit was “not more than three”)

Public Act 16-3 (SB 502)

- * Sec. 32.
- * Section 12-65b of the 2016 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):
- * This is the statute that allows local option assessment agreements. It used to contain limits on years based on the cost of improvements.
- * There is now no monetary limit, and the period can be “not more than ten years”.
- * Subdivision (b) limits residential use to four or more units.

Public Act 16-3 (SB 502)

* To Clarify:

- * 12-65b (b)(3) is now:
 - * permanent residential use in connection with a residential property consisting of four or more dwelling units;
- * And 12-65b (b)(4) is now:
 - * transient residential use in connection with a residential property consisting of four or more dwelling units;
- * Sec. 36. (*Effective July 1, 2016*)
- * Exemption Deadline Extension for:
 - * Milford – 12-81(76) – (MME) – 2015 List
 - * Usual thirty days, late filing fee and refund language.

Public Act 16-3 (SB 502)

- * Section 82:
- * Affects the Renter's Rebate Program.
- * The Secretary of OPM shall “make a determination of any per cent reduction to all claims that will be necessary to keep within available appropriations”
- * In other words – If not enough funds are appropriated for that line item, Renters' checks will be reduced.

Public Act 16-3 (SB 502)

- * Section 187: ***(This is the biggie)***
- * Section 12-71e (*Effective from passage and applicable to assessment years commencing on or after October 1, 2015*):
- * Notwithstanding any mill rate for motor vehicles set by a municipality before the effective date of this section, for the assessment year commencing October 1, 2015, the mill rate for motor vehicles shall not exceed [32 mills] 37 mills, except in the case of a municipality that set a mill rate before the effective date of this section for motor vehicles of 32 mills for the assessment year commencing October 1, 2015, the mill rate for motor vehicles shall be the lesser of 37 mills, the mill rate set before the effective date of this section for real property and personal property other than motor vehicles for such municipality for the assessment year commencing October 1, 2015, or a mill rate for motor vehicles set by a municipality after the effective date of this section that is less than 37 mills.

Public Act 16-3 (SB 502)

- * For the assessment year commencing October 1, 2016, and each assessment year thereafter, the mill rate for motor vehicles shall not exceed ~~[29.36]~~ 32 mills.
- * Also includes districts and boroughs in the 37 mill and 32 mill maximums, with similar language to the prior slide regarding mill rates already set prior to the effective date of the Act.

Public Act 16-3 (SB 502)

- * Section 203:
- * Amends 12-41(c)
- * Lists property to be included in PP Declarations.

- * Now the following sentence is added.
- * Tangible personal property does not include a sign placed on a property indicating that the property is for sale or lease.

- * THE END
- * See you next year!