



**71st Annual School for
Connecticut Assessors and Boards
of Assessment Appeals**



Connecticut General Assembly

February 2014 Session

Session Overview

- Tax Relief
 - Manufacturing Machinery and Equipment
 - Renewable Energy Exemptions
 - Elderly and Totally Disabled Renters
 - Elderly and Totally Disabled Homeowners
 - State PILOT Clarification

Session Overview

- Tax Relief, Cont.
 - Historic Agricultural Structures
 - Fixed Assessments
 - Extensions for Certain Property Tax Exemptions
 - New Quasi-Public Agencies
 - Horses and Ponies

Session Overview

- Farm, Forest , Open Space and Maritime Heritage Land (PA 490)
- Revaluation Delay
- Board of Assessment Appeals
- Tax Study
- Pilot Commercial Assessment Program

Session Overview

- Special Legislation
 - Hartford
 - Wallingford
 - Thomaston
 - Stratford
 - Sprague

Public Act 14-183 (HB 5581)

- An Act Concerning Sewer Assessment Appeals And The Approval Of Certain Property Tax Exemptions
- Sec. 2 amends subdivision (76) of CGS §12-81
- Effective: October 1, 2014 and applicable to assessment years commencing on and after said date
- Institutes an annual application requirement

Public Act 14-183 (HB 5581)

- For the manufacturing machinery and equipment (MM&E) exemption under CGS §12-81(76)
- Exemption application must be filed annually with assessor on or before November 1st
- Also requires assessor to prescribe exemption application

Public Act 14-183 (HB 5581)

- Sec. 3 amends CGS §12-81k
- Effective: October 1, 2014
- Adds the MM&E exemption under §12-81(76) to those for which assessor may grant extension to file until December 15th
- Extension requires payment of late filing fee based on assessment, unless assessor waives fee

Public Act 14-183 (HB 5581)

- Sec. 4 amends CGS §12-94e
- Effective: October 1, 2014
- Adds the MM&E exemption under CGS §12-81(76) to those for which town's legislative body may grant extension to file
- If property owner failed to request extension from assessor under CGS §12-81k

Public Act 14-183 (HB 5581)

- The amendment also provides that in any town in which
- The legislative body is a town meeting
- The Board of Selectmen may grant an extension under CGS §12-94e

Public Act 14-94 (SB 357)

- An Act Concerning Connecticut's Recycling And Materials Management Strategy, The Underground Damage Prevention Program And Revisions To Energy And Environmental Statutes
- Secs. 56 and 57 amend subparagraphs (A) and (D) of CGS §12-81(57)
- Effective: June 6, 2014 and applicable to assessment years commencing on and after October 1, 2014

Public Act 14-94 (SB 357)

- Clarifies exemption provisions for:
 - Active or passive solar hot water or space heating systems, and
 - Solar thermal or geothermal renewable energy sources
- Installed for residential, farm, commercial or industrial use

Public Act 14-94 (SB 357)

- Specifies that exemption equals the difference between value of the property with the installed system, and
- Its value with only the conventional portion of the system
- Also adds to eligibility parameters for solar thermal or geothermal renewable energy sources installed for commercial or industrial use

Public Act 14-94 (SB 357)

- System is currently eligible if it doesn't produce more energy than it needs for its location
- As of October 1, 2014, system is also eligible if it doesn't produce more energy than the
- “...aggregated load of the beneficial accounts for any Class I renewable energy source participating in virtual net metering pursuant to section 16-244u”

Public Act 14-217 (HB 5597)

- An Act Implementing Provisions Of The State Budget For The Fiscal Year Ending June 30, 2015
- Secs. 48 through 54 and 258 amend or repeal various statutes governing the Elderly and Totally Disabled Renter's Rebate Program
- Effective: June 13, 2014 and applicable to applications made on or after April 1, 2014

Public Act 14-217 (HB 5597)

- The amendments to CGS §12-120b, §12-170d, §12-170f, §12-170g and §12-170bb
- Reverse the legislative changes in Public Act 13-234
- That transferred administration of the Elderly and Totally Disabled Renter's Rebate Program from
- The Office of Policy and Management (OPM) to the Department of Housing

Public Act 14-217 (HB 5597)

- Additionally, this year's legislation removes the provision instituted last year
- That limited eligibility for a renter's rebate to those who received a grant for the 2011 calendar year and
- Continue to receive a grant for each subsequent calendar year

Public Act 14-217 (HB 5597)

- As a result, the program is now open to
 - (1) New applicants
 - (2) Claimants who did not receive a grant for calendar year 2011, and
 - (3) Claimants who received a calendar year 2011 grant but did not receive a grant for calendar year 2012

Public Act 14-217 (HB 5597)

- A new provision added to subsection (a) of CGS §12-170f
- Allows OPM to reduce the amount of a renter's rebate upon determining that the renter was overpaid in a previous year(s)
- Reduction is applicable until total amount of overpayment is recouped

Public Act 14-124 (HB 5140)

- An Act Concerning Property Tax Relief For Certain Property Held In Trust
- Sec. 1 amends subsection (a) of CGS §12-129n
- Effective: October 1, 2014 and applicable to assessment years commencing on and after said date
- Affects the local-option program that provides benefits to eligible elderly and totally disabled homeowners

Public Act 14-124 (HB 5140)

- In addition to the tax relief they receive under state-reimbursed programs for elderly and totally disabled homeowners
- The amendment extends eligibility for the local-option program to
- Property held in trust for and occupied by otherwise eligible residents (i.e., those who meet income and residency requirements)

Public Act 14-212 (SB 425)

- An Act Concerning The State Education Resource Center
- Secs. 1 through 4 – New
- Effective: June 13, 2014
- These sections reconstitute the State Education Resource Center (SERC)

Public Act 14-212 (SB 425)

- Previously, SERC existed as part of the State Department of Education (SDE)
- The Rensselaer Hartford Graduate Center served as SERC's fiduciary pursuant to a contract with SDE
- But SERC was not clearly defined as a separate entity prior to the effective date of Public Act 14-212

Public Act 14-212 (SB 425)

- Secs. 5 and 6 amend subdivision (12) of CGS §1-79 and subdivision (1) of CGS §1-120, respectively
- Effective: June 13, 2014
- Amendments in these sections of the act add SERC to the list of quasi-public agencies
- Property belonging to a quasi-public agency is exempt from taxation

Public Act 14-222 (HB 5289)

- An Act Establishing The Connecticut Port Authority
- Secs. 1 through 4 – New
- Effective: July 1, 2015
- These sections establish the Connecticut Port Authority, set forth its duties and responsibilities and specify its governance

Public Act 14-222 (HB 5289)

- Secs. 5 and 6 amend subdivision (12) of CGS §1-79 and subdivision (1) of CGS §1-120, respectively
- Effective: July 1, 2015
- Amendments in these sections of the act add the Connecticut Port Authority to the list of quasi-public agencies
- Property belonging to a quasi-public agency is exempt from taxation

Public Act 14-47 (HB 5596)

- An Act Making Adjustments To State Expenditures And Revenue For The Fiscal Year Ending June 30, 2015
- Sec. 22 amends CGS §12-19a by adding a new subsection (f)
- Effective: July 1, 2014
- Clarifies that towns receiving payments under CGS §15-120ss for property located at Bradley International Airport

Public Act 14-47 (HB 5596)

- Are not eligible for a State-Owned Real Property Payment In Lieu of Taxes (PILOT) for such property
- East Granby, Suffield, Windsor and Windsor Locks receive payments under CGS §15-120ss
- Also specifies that these towns will not receive a PILOT under CGS §12-19a in the Fiscal Year commencing July 1, 2014

Public Act 14-101 (SB 114)

- An Act Establishing A Property Tax Program To Encourage The Preservation Of Historic Agricultural Structures
- Sec. 1 – New
- Effective: June 6, 2014

Public Act 14-101 (SB 114)

- Allows municipalities to provide tax abatements for certain properties in exchange for acquiring preservation easements
- Eligible properties include:
 - A barn listed on either the National or State Register of Historic Places, or

Public Act 14-101 (SB 114)

- A stone wall or other structure at least 75 years old, that is currently or was formerly used for agricultural purposes
- Historic agricultural structure (and the land on which it is situated) must:
 - 1. Provide scenic enjoyment to the general public from a public road; and

Public Act 14-101 (SB 114)

- 2. Be historically important on a local, regional, state, or national level, on its own or as part of an historic district established under state law;
or
- 3. Have physical or aesthetic features that contribute to the historic or cultural integrity of a property listed, or eligible for inclusion, on the National or State Register of Historic Places

Public Act 14-101 (SB 114)

- Municipality must adopt ordinance to provide tax abatement to property subject to preservation easement
- Easement would require property owner to maintain property in keeping with its historic integrity and character
- Term of easement may be up to 10 years

Public Act 14-101 (SB 114)

- Legislative body prescribes and approves application form and determines extent of abatement by
- Reducing the property tax and fixing it at amount reflecting value of public benefit received from preservation easement
 - If legislative body is town meeting, board of selectmen or town council prescribes form, approves application and determines fixed tax

Public Act 14-101 (SB 114)

- Easement agreement must commence on January 1st prior to the July 1st due date when fixed amount of reduced tax is due initially
- Property tax payment amount is fixed for term of easement
- Legislative body must release preservation easement upon property owner's request if the legislative body determines that

Public Act 14-101 (SB 114)

- Owner cannot comply with the terms of the easement agreement due to extreme personal hardship, or
- If historic agricultural structure is significantly damaged or destroyed by fire, storm or any other unforeseen circumstance outside the owner's control
- Legislative body may release preservation easement upon determining that owner

Public Act 14-101 (SB 114)

- Has failed to maintain historic agricultural structure in accordance with the easement agreement
- If easement is terminated for this reason, the legislative body may levy an early release penalty
- Legislation is silent as to how that penalty would be calculated

Public Act 14-174 (SB 447)

- An Act Concerning A Program To Provide Tax Relief For Businesses, A Homeownership Incentive Program, Adjustments To A Property Tax System And A Municipal Option For Assessment Of Property Used For Wholesale And Retail Business
- Section 5 amends CGS §12-65b
- Effective: October 1, 2014

Public Act 14-174 (SB 447)

- Extends the fixed assessment provisions of CGS §12-65b to improvements to be constructed for retail business use
- Also specifies that "improvements to be constructed" includes
- Rehabilitation of existing structures for retail business use

Public Act 14-174 (SB 447)

- Section 6 amends CGS §12-65h
- Effective: October 1, 2014
- Adds eligibility for this statute's fixed assessment provision to
- Wholesale and retail businesses, as defined in subdivision (54) of CGS §12-81

Special Act 14-4 (HB 5472)

- An Act Concerning Failure To File For Property Tax Exemptions
- Secs. 1, 2, 3 and 7 – New
- Effective: July 1, 2014
- Each of these sections extends filing deadline for applications for manufacturing and machinery (MM&E) exemptions under CGS §12-81(76)

Special Act 14-4 (HB 5472)

- Filing extension is applicable in certain towns and for certain assessment years only
- Application must be filed not later than August 1, 2014 (i.e., not later than 30 days after the effective date of these sections)
- Towns must reimburse property owners for taxes paid on property for which MM&E exemptions are granted as a result of filing extensions

Special Act 14-4 (HB 5472)

- Towns and Grand Lists for which MM&E filing extensions under CGS §12-81(76) are applicable:

Sec. 1	Seymour	2011 Grand List
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Sec. 2	Monroe	2012 Grand List
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Sec. 3	Berlin	2013 Grand List
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Sec. 7	Farmington	2013 Grand List
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Special Act 14-4 (HB 5472)

- Sec. 4 – New
- Effective: July 1, 2014
- Extends deadline for taxpayer in Middletown to file for a 2013 Grand List property tax exemption under CGS §12-81(7)
- For property owned by nonprofit, federally tax-exempt scientific, educational, literary, historical or charitable corporation

Special Act 14-4 (HB 5472)

- Quadrennial Report required under CGS §12-87a
- Must be filed not later than August 1, 2014 (i.e., not later than 30 days after the effective date of Sec. 4 of the act)
- Middletown must reimburse property owner for taxes, interest or penalties that were paid
- On property for which exemption is approved due to extension of Quadrennial Report due date

Special Act 14-4 (HB 5472)

- Secs. 5, 6, 8 and 9 – New
- Effective: July 1, 2014
- Each of these sections extends deadline for taxpayers in certain towns to file for MM&E exemptions under CGS §12-81(72) for certain assessment years
- Applications must be filed not later than August 1, 2014 (i.e., not later than 30 days after the effective date of pertinent sections of act)

Special Act 14-4 (HB 5472)

- Filing extensions under CGS §12-81(72) are applicable to:

Sec. 5	East Haven	2009 Grand List
Sec. 6	Danbury	2009 Grand List
Sec. 8	New Haven	2009 or 2010 Grand List
Sec. 9	New Haven	2011 or 2012 Grand List

Special Act 14-4 (HB 5472)

- These municipalities must reimburse property owners for taxes paid on property for which
- Exemptions are approved under the act's extended filing deadlines
- There is no state reimbursement for MM&E exemptions granted under CGS §12-81(72) pursuant to this act

Public Act 14-33 (HB 5057)

- An Act Concerning The Assessment Of Horses And Ponies And The Transfer Of Land Classified As Farm Land, Forest Land, Open Space Land And Maritime Heritage Land
- Sec. 1 – New
- Effective: October 1, 2014 and applicable to assessment years commencing on and after said date

Public Act 14-33 (HB 5057)

- Authorizes a local-option exemption for all horses and ponies
- Regardless of value or use
- Vote of municipality's legislative body is required to establish 100% exemption for horses and ponies
- If legislative body is a town meeting, board of selectmen must vote to provide the exemption

Public Act 14-33 (HB 5057)

- Sec. 2 amends CGS §12-91
- Effective: October 1, 2014 and applicable to assessment years commencing on and after said date
- Expands farm machinery exemption to an assessed value of \$100,000
 - i.e., market value of approximately \$142,860

Public Act 14-33 (HB 5057)

- Also clarifies that a farm machinery exemption claim must be filed with the assessor by November 1st, or
- Not later than the extended date an assessor grants under CGS §12-42 for filing a Personal Property Declaration
 - CGS §12-42 extension may be up to 45 days or until December 15th

Public Act 14-33 (HB 5057)

- Sec. 3 amends subsection (g) of CGS §12-107d
- Effective: October 1, 2014 and applicable to assessment years commencing on and after said date
- Clarifies that a Certified Forester's Report must be signed and dated by a Certified Forester not later than October 1st

Public Act 14-33 (HB 5057)

- Also removes the requirement in this subsection that the application for classification be filed by October 1st
- The provisions of subsection (g) were in conflict with those in subsection (f), which requires filing
- “Not earlier than thirty days before or later than thirty days after the assessment date”

Public Act 14-33 (HB 5057)

- Sec. 4 amends subsection (a) of CGS §12-504a
- Effective: October 1, 2014 and applicable to assessment years commencing on and after said date
- Requires the filing of a new application whenever there is a change of ownership of PA 490 land, other than a change due to an excepted transfer

Public Act 14-33 (HB 5057)

- Excepted transfers are those not subject to the additional conveyance tax specified in CGS §12-504c
 - i.e., transfers between spouses, parent and child, strawman deeds that clarify previous transfers, etc.
- However, there is a new form that must be filed with assessor due to excepted transfer ownership changes

Public Act 14-33 (HB 5057)

- Anyone obtaining title to PA 490 land as a result of an excepted transfer must notify the town's assessor by completing a form prescribed by:
 - Commissioner of Department of Agriculture for farm and open space land
 - State Forester for forest land, or
 - Secretary of OPM for maritime heritage land

Public Act 14-33 (HB 5057)

- Landowners who obtain title to classified forest land as a result of an excepted transfer
- Must also submit a Certified Forester's Report to the assessor
- Unless one was submitted within the 10-year period before the transfer

Public Act 14-33 (HB 5057)

- The amendment to CGS §12-504c also clarifies that an ownership change due to an excepted transfer other than a foreclosure
- Does not affect the 10-year period for determining whether to impose an additional conveyance tax
- For excepted transfers other than foreclosures, the 10-year period is measured as follows:

Public Act 14-33 (HB 5057)

- 1. For open space or maritime heritage land, from the date on which the land received its PA 490 program classification, and
- 2. For farm or forest land, from the earlier of the date on which
 - (a) the transferor received title to the land or
 - (b) the land received its 490 program classification

Public Act 14-33 (HB 5057)

- Sec. 6 amends CGS §12-504f
- Effective: October 1, 2014 and applicable to assessment years commencing on and after said date
- Provides an extension of the date by which an assessor must file a certificate with the town clerk

Public Act 14-33 (HB 5057)

- For land classified as farm, forest, open space or maritime heritage land
- In a revaluation year, the assessor may file the certificate not later than January 31st
- Instead of by November 30th

Public Act 14-19 (HB 5055)

- An Act Eliminating Municipal Mandates
- Sec. 1 amends CGS §14-33
- Effective: May 5, 2014
- Removes the requirement that municipalities pay to participate in the program under which the Department of Motor Vehicles (DMV)

Public Act 14-19 (HB 5055)

- Denies registration or registration renewal to anyone who is delinquent in the payment of property taxes
- Also requires tax collectors of towns participating in the program to notify DMV of tax delinquencies at least monthly
- If notice is not received, DMV does not have to deny registrations or renewals for that month

Public Act 14-19 (HB 5055)

- Sec. 2 – New
- Effective: May 5, 2014
- Authorizes municipalities required to implement a revaluation as of October 1, 2013 or October 1, 2014
- To delay that revaluation until not later than October 1, 2015

Public Act 14-19 (HB 5055)

- Municipalities opting for a revaluation delay must implement their next revaluation
- Within 5 years after the date the delayed revaluation takes effect
 - i.e., if a 2013 or 2014 revaluation is delayed until the 2015 assessment year, the next revaluation must occur not later than October 1, 2020

Public Act 14-19 (HB 5055)

- Allows a similar delay for municipalities that are in the process of phasing in assessment increases due to revaluation
- These municipalities may suspend the phase-in until not later than the 2015 assessment year
- The existing schedule of assessment increases would resume after suspension of phase-in ends

Public Act 14-19 (HB 5055)

- If a municipality chooses to delay revaluation or suspend the phase-in of an earlier revaluation
- The assessor or board of assessors must prepare a revised grand list
- For a 2013 revaluation delay, the revised grand list would reflect assessments for the 2012 assessment year

Public Act 14-19 (HB 5055)

- The only differences from the 2012 grand list on the revised 2013 grand list would be those for
 - Changes in ownership
 - New construction, and
 - Demolitions

Public Act 14-19 (HB 5055)

- The assessor must also send increase notices relative to the revised 2013 grand list
- Notices are required for
 - (1) any increase in the valuation of real estate over its 2012 valuation or
 - (2) for new real estate, the 2013 grand list valuation

Public Act 14-19 (HB 5055)

- The property owner may appeal the increased valuation
- During the next regular session of the Board of Assessment Appeals (BAA) at which real property appeals may be heard
 - i.e., the BAA session commencing in March of 2015 (or April of 2015, if a filing extension is granted under CGS §12-117)

Public Act 14-19 (HB 5055)

- The legislation also allows for the preparation of new tax bills
- By a municipality that chooses to delay revaluation or suspend a revaluation phase-in
- No extension of tax due date
 - Still July 1st

Public Act 14-183 (HB 5581)

- An Act Concerning Sewer Assessment Appeals And The Approval Of Certain Property Tax Exemptions
- Sec. 1 amends CGS §7-250 by adding a new subsection (b)
- Effective: October 1, 2014
- Allows municipalities to adopt an ordinance

Public Act 14-183 (HB 5581)

- Authorizing the BAA to hear appeals of sewer assessments
- Ordinance must provide process by which BAA appeal is filed, heard and decided
- A sewer assessment must be appealed not later than the date that is 21 days after the date on which the assessment was filed

Public Act 14-183 (HB 5581)

- Anyone aggrieved by the decision of the BAA regarding a sewer assessment appeal
- May file a Superior Court appeal
- Not later than the date that is 21 days after the date of the BAA decision

Public Act 14-217 (HB 5597)

- An Act Implementing Provisions Of The State Budget For The Fiscal Year Ending June 30, 2015
- Sec. 137 – New
- Effective: Upon passage (the date the Governor signs the act)
- Requires the chairs of the Finance, Revenue and Bonding (FIN) Committee

Public Act 14-217 (HB 5597)

- To convene a panel of experts to study the state's overall state and local tax structure
- The panel cannot include legislators
- But must include experts in tax law, tax accounting, tax policy, economics, and business finance

Public Act 14-217 (HB 5597)

- Panel must consider and evaluate options to modernize tax policy, structure, and administration
- Panel must organize itself into four subcommittees, one of which is responsible for consumer and property taxes
- That subcommittee must evaluate the feasibility of:

Public Act 14-217 (HB 5597)

- 1. creating a tiered property tax payment system that includes any property owned by (a) the state; (b) an institution, facility, or hospital for which the state issues a PILOT; or (c) a nonprofit entity;
- 2. assessing a “community benefit fee” on any tax-exempt property;

Public Act 14-217 (HB 5597)

- 3. taxing property owned by an institution, facility, or hospital for which the state issues a PILOT; and
- 4. requiring institutions, facilities, or hospitals to report the value of their real and personal property

Public Act 14-217 (HB 5597)

- The Governor and the FIN Committee's chairpersons and ranking members must appoint panel members
- By January 1, 2015, panel must submit its findings and recommendations for further action
- Panel may also recommend extending its reporting deadline, but until no later than January 1, 2016

Public Act 14-174 (SB 447)

- An Act Concerning A Program To Provide Property Tax Relief For Businesses, A Homeownership Incentive Program, Adjustments To A Property Tax System And A Municipal Option For Assessment Of Property Used For Wholesale And Retail Business
- Sec. 1 – New
- Effective: July 1, 2014 and applicable to assessment years commencing on and after October 1, 2014

Public Act 14-174 (SB 447)

- Requires OPM to establish a pilot program in up to five municipalities to
- “Allow for the assessment of a commercial property based on the net profits of the business or businesses occupying such property”
- Municipalities would apply to OPM for inclusion in the pilot program

Public Act 14-174 (SB 447)

- If selected to participate, municipality must adopt ordinance providing for assessment of not more than 3 commercial properties
- Based upon net profits from the previous calendar year of each property's business occupants
- If property was vacant, assessment must be based on net profits anticipated by a new business tenant

Public Act 14-174 (SB 447)

- Ordinance must contain:
 - (1) description of commercial properties that are eligible for such assessment method;
 - (2) requirement that all parties affected by such assessment method agree to its use;
 - (3) description of how the rate of assessment for eligible properties will be determined based upon net profits or anticipated net profits;

Public Act 14-174 (SB 447)

- (4) provision for an application process, including all documentation required from the owner of a commercial property to demonstrate the benefits to the municipality; and
- (5) provision for the phase-out of such assessment method and return to ad valorem assessment

Public Act 14-174 (SB 447)

- Sec. 2 – New
- Effective: July 1, 2014
- Requires OPM to provide information about the new commercial property assessment pilot program to various state-wide organizations, including
- The Connecticut Association of Assessing Officers, the Connecticut Economic Development Association and the Connecticut Tax Collectors Association, Inc.

Public Act 14-174 (SB 447)

- Sec. 3 – New
- Effective: July 1, 2014
- Establishes a home ownership incentive program in the City of Hartford
- Program will be available in two census blocks the city designates that

Public Act 14-174 (SB 447)

- Have owner-occupied home rates of 15% or less
- Hartford must abate 100% of property tax for eligible owner-occupied dwellings within these census blocks
- Eligible dwellings are 1-, 2- and 3-family homes and condominiums in a building containing no more than 3 units

Public Act 14-174 (SB 447)

- State also provides income tax exemptions for owners of such properties and for certain renters who occupy them
- Eligible renters are those who lease and occupy an eligible dwelling unit as a primary residence, and
- Who graduated from a four-year college not earlier than two years prior to the date a lease is signed

Public Act 14-174 (SB 447)

- Property tax abatements and income tax exemptions continue until
- Number of owner-occupied homes within census blocks meets or exceeds 49%
- Municipality then notifies owners and renters of phase out of property tax abatements and income tax exemptions over five years

Public Act 14-174 (SB 447)

- Sec. 4 amends CGS §12-62r
- Effective: October 1, 2014
- Changes definitions and the calculation of assessment rates used in Hartford's differential assessment program
- Also adds provision for a lower assessment rate for owner-occupied than for non-owner-occupied residential property

Special Act 14-23 (HB 5550)

- An Act Concerning The Conveyance Of Certain Parcels Of State Land And The Rate Of Assessment Of Certain Residential Property In Hartford
- Sec. 8 amends CGS §12-62r
- Effective: From passage (i.e., the date the Governor signs the act)
- Allows Hartford's legislative body to vote to amend its October 1, 2013 Grand List

Special Act 14-23 (HB 5550)

- In order to ensure that property conveyed from a tax-exempt entity to a taxable entity for use as a residential property in a R-8 zone
- Is assessed at the rate of assessment applicable to residential properties, pursuant to CGS §12-62r
- Also requires prorated assessments added to the Grand List to reflect that rate of assessment

Public Act 14-217 (HB 5597)

- Sec. 177 – New
- Effective: Upon passage (the date the Governor signs the act)
- Allows Wallingford and Thomaston to each designate an area within their boundaries as an Enterprise Zone, and
- Requires the Department of Economic and Community Development Commissioner to approve the designations by July 1, 2014

Public Act 14-217 (HB 5597)

- The area in Wallingford can only be designated as an Enterprise Zone for five years from
- The date any portion of the designated zone is transferred on or after July 1, 2014
- Businesses in Enterprise Zones are eligible for state-reimbursed Distressed Municipality property tax exemptions, among other benefits

Special Act 14-12 (HB 5368)

- An Act Establishing The Point Stratford Infrastructure Improvement District Within The Town Of Stratford
- Effective: July 1, 2014
- Allows for the creation of an improvement district in Stratford
- Describes district's boundaries and process by which it may be formed

Special Act 14-12 (HB 5368)

- Also sets forth district's powers
- Including the power to levy property taxes
- Any property the Point Stratford Infrastructure Improvement District owns is tax exempt
- Stratford assessor must provide separate grand list for district, per CGS §7-328

Special Act 14-10 (SB 37)

- An Act Concerning Municipal Assessors In The Town Of Sprague
- Sec. 1 – New
- Effective: May 28, 2014
- Repeals a provision of a 1949 Special Act concerning the terms of office for members of Sprague's Board of Assessors

“Politics is the art of looking for trouble, finding it everywhere, diagnosing it incorrectly, and applying the wrong remedies.”

- Groucho Marx

